

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION

As at March 31, 2016 (Un-audited) Amount in Tk.

USES OF CAPITAL	31st March 2016	30th June 2015
<b>Non-current Assets:</b>		
Property, Plant and Equipment	66,877,426	71,995,876
<b>Current Assets:</b>		
Inventories	19,236,836	14,956,008
Trade and Other Receivable	95,938,357	76,297,808
Advance, Deposits & Prepayments	24,435,707	20,972,332
Goods-in-Transit	337,307	378,643
Cash & Bank Equivalent	1,364,365	3,073,529
<b>Total Assets</b>	<b>208,189,998</b>	<b>187,674,196</b>
<b>Equity and Liabilities:</b>		
Shareholders' Equity	126,818,340	116,773,129
Issued Share Capital	31,200,000	31,200,000
Tax Holiday Reserve	2,867,808	2,867,808
Retained Earnings	92,750,532	82,705,321
<b>Current Liabilities :</b>		
Trade Payable	4,853,990	5,199,739
Loans & Advances	12,049,392	10,410,614
Cash Credit / TR	16,604,903	18,705,603
Liabilities For Expenses	12,951,021	10,420,471
Dividend Payable	11,155,778	7,763,358
CSR Fund	2,175,817	1,340,695
Income Tax Payable	19,026,718	14,650,753
Liabilities For WPPF	2,053,295	2,409,834
Liabilities For Provident Fund	500,744	---
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>208,189,998</b>	<b>187,674,196</b>
NAV	40.65	37.42

## STATEMENT OF COMPREHENSIVE INCOME

For the 3rd Quarter ended March 31, 2016 (Un-audited) Amount in Tk.

PARTICULARS	1st July' 15 to 31st March' 16	1st July' 14 to 31st March' 15	1st Janu.' 16 to 31st March' 16	1st Janu.' 15 to 31st March' 15
Net Sales Revenue	108,625,502	116,371,545	35,707,205	33,830,399
Less : Cost of goods Sold	(68,408,270)	(70,608,758)	(23,354,965)	(21,784,982)
Gross profit	40,217,232	45,762,787	12,352,240	12,045,417
Less: Admin and Selling Exp.	(12,529,256)	(11,144,555)	(4,153,542)	(3,778,832)
Operating Profit	27,687,976	34,618,232	8,198,698	8,266,585
Less: Financial Cost	(1,434,565)	(3,147,041)	(317,086)	(992,631)
Net Profit/(Loss)	26,253,411	31,471,191	7,881,612	7,273,954
Add: Misc. Income	44,794	10,675	-	-
Net Profit/(Loss)	26,298,205	31,481,866	7,881,612	7,273,954
Less :Provision 5% WPP Fund	(1,252,295)	(1,499,136)	(375,315)	(346,378)
Net Profit/(Loss) before tax	25,045,910	29,982,730	7,506,297	6,927,576
Less(Add) Provision for Income tax @ 25%	(6,261,477)	(8,245,251)	(1,876,574)	(1,905,084)
Net Profit/(Loss) after tax	18,784,432	21,737,479	5,629,723	5,022,492
Less: Provision for CSRF @ 5% on Net Profit after tax	(939,222)	(1,086,874)	(281,486)	(251,125)
Net Profit/(Loss) after CSRF	17,845,211	20,650,605	5,348,237	4,771,367
Earning Per Share (EPS) of Tk.10/- each	5.72	6.62	1.71	1.53
Number of Shares used to Compute EPS	3,120,000	3,120,000	3,120,000	3,120,000

## STATEMENT OF CASH FLOW

For the 3rd Quarter ended March 31, 2016(Un-audited) Amount in Tk.

PARTICULARS	1st July' 15 to 31st March' 16	1st July' 14 to 31st March' 15
<b>Cash Flow from Operating Activities :</b>		
Collection from Sales and others	81,282,086	93,880,934
Payment for Costs and expenses	(80,361,758)	(89,676,263)
Net Cash Flow from Operating Activities:	920,328	4,204,671
<b>Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets:	(528,792)	(5,221,349)
Net Cash out flow from Investing Activities	(528,792)	(5,221,349)
<b>Cash Flow from Financing Activities:</b>		
Cash Credit/TR	(2,100,700)	3,641,112
Net cash flow from Financing Activities:		
Net Cash Inflows/(Outflow)	(1,709,164)	2,624,434
Opening Cash & Bank Balances	3,073,529	580,370
Closing Cash & Bank Balances	1,364,365	3,204,804
Net Operating Cash Flow Per Share (NOCFPS)	0.29	1.35

## STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter ended March 31, 2016 (Un-audited)

Particulars	Share Capital Tk	Tax Holiday Reserves Tk.	Retained Earning Tk.	Total Tk.
As at July 01, 2015	31,200,000	2,867,808	82,705,321	116,773,129
Net Profit / (Loss) After tax and CSRF	--	--	17,845,211	17,845,211
Cash Dividend (2014-2015)	--	--	(7,800,000)	(7,800,000)
Closing Balance	--	--	92,750,532	126,818,340

## STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter ended March 31, 2015 (Un-audited)

Particulars	Share Capital Tk	Tax Holiday Reserves Tk.	Retained Earning Tk	Total Tk.
As at July 01, 2014	31,200,000	2,867,808	65,032,115	99,099,923
Net Profit / (Loss) After tax and CSRF	--	--	20,650,605	20,650,605
Cash Dividend (2013-2014)	--	--	(7,800,000)	(7,800,000)
Closing Balance	--	--	77,882,720	111,950,528

Sd/- <b>K. H. Reza, (FCS)</b> CFO & Corporate Secretary	Sd/- <b>Faizul Hassan</b> CEO & Managing Director	Sd/- <b>M. A. Masud</b> Chairman
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