

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

STATEMENT OF FINANCIAL POSITION As at March 31, 2018 (Un-audited)

		Amount in Tk.	
USES OF CAPITAL	31 March 2018	30 June 2017	
Assets			
Non-current Assets:	6,13,35,827	6,62,12,277	
Property, Plant and Equipment	6,13,35,827	6,62,12,277	
Current Assets:	20,98,78,583	15,59,83,102	
Inventories	2,05,44,572	1,97,84,305	
Trade and Other Receivable	12,73,37,538	10,45,90,878	
Advance, Deposits & Prepayments	2,62,70,012	2,23,47,099	
Goods-in-Transit	3,09,12,003	5,85,889	
Cash & Bank Equivalent	48,14,458	86,74,931	
Total Assets	27,12,14,410	22,21,95,379	
Equity & Liabilities:			
Shareholders' Equity:	18,13,95,688	15,45,31,895	
Issued Share Capital	3,12,00,000	3,12,00,000	
Tax Holiday Reserve	28,67,808	28,67,808	
CSR Fund	11,52,849	18,77,977	
Retained Earnings	14,61,75,031	11,85,86,110	
Non-Current Liabilities:	38,00,000	38,00,000	
Long Term Loan	38,00,000	38,00,000	
Current Liabilities :	8,60,18,722	6,38,63,484	
Trade Payable	17,77,734	19,01,142	
Current Portion of Long Term Loan	3,00,000	12,00,000	
Loans & Advances	23,96,310	16,49,892	
Cash Credit / TR	2,00,45,559	1,84,75,098	
Liabilities For Expenses	1,59,73,172	88,97,177	
Dividend Payable	1,63,58,038	1,14,68,817	
Income Tax Payable	2,17,41,216	1,55,86,779	
Liabilities For WPPF	51,34,399	31,49,575	
Liabilities For Provident Fund	22,92,294	15,35,004	
Total Equity & Liabilities	27,12,14,410	22,21,95,379	
NAV	58.14	49.53	

STATEMENT OF COMPREHENSIVE INCOME

For the 3rd Quarter ended March 31, 2018 (Un-audited)

PARTICULARS	Amount in Tk.			
	1st July' 17 to 31st March' 18	1st July' 16 to 31st March' 17	1st Janu.' 18 to 31st March' 18	1st Janu.' 17 to 31st March' 17
Net Sales Revenue	17,89,04,388	13,25,43,628	5,97,46,444	4,55,93,740
Less : Cost of goods Sold	(10,65,73,373)	(8,37,02,234)	(3,50,24,245)	(2,95,62,313)
Gross profit	7,23,31,015	4,88,41,394	2,47,22,199	1,60,31,427
Less: Admin and Selling Exp.	(1,78,36,308)	(1,53,10,801)	(57,51,564)	(54,07,821)
Operating Profit	5,44,94,707	3,35,30,593	1,89,70,635	1,06,23,606
Less: Financial Cost	(6,34,368)	(5,60,166)	(2,30,287)	(1,87,538)
Net Profit/(Loss)	5,38,60,339	3,29,70,427	1,87,40,348	1,04,36,068
Add: Missc. Income	52,150	13,717	-	-
Net Profit/(Loss)	5,39,12,489	3,29,84,144	1,87,40,348	1,04,36,068
Less :Provision 5% WPP Fund	(25,67,261)	(15,70,674)	(8,92,398)	(4,96,956)
Net Profit/(Loss) before tax	5,13,45,228	3,14,13,470	1,78,47,950	99,39,112
Less/(Add) :Provision for Income tax @ 25%	(1,28,36,307)	(78,53,368)	(44,61,988)	(24,84,778)
Net Profit/(Loss) after tax	3,85,08,921	2,35,60,102	1,33,85,962	74,54,334
Less: Provision for CSRF @ 5% on Net Profit after tax	---	(11,78,005)	---	(3,72,717)
Net Profit/(Loss) after CSRF	3,85,08,921	2,23,82,097	1,33,85,962	70,81,617
Earning Per Share (EPS) of Tk.10/- each.	12.34	7.17	4.29	2.27
Number of Shares used to Compute EPS	31,20,000	31,20,000	31,20,000	31,20,000

Note: Our sales are increased during the 3rd Quarter ended on 31st March, 2018, than that of 3rd Quarter ended on 31st March, 2017. As a result, EPS of the 3rd Quarter ended on 31st March, 2018, is increased.

STATEMENT OF CASH FLOW

For the 3rd Quarter ended March 31, 2018 (Un-audited)

PARTICULARS	Amount in Tk.	
	1st July' 17 to 31st March' 18	1st July' 16 to 31st March' 17
A. Cash Flow from Operating Activities :		
Collection from Sales and others	12,11,48,434	9,70,75,256
Payment for Costs and expenses	(11,49,75,747)	(10,61,24,934)
Net Cash Flow from Operating Activities	61,72,687	(90,49,678)
B. Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	(6,83,621)	(17,19,100)
Net Cash out flow from Investing Activities	(6,83,621)	(17,19,100)
C. Cash Flow from Financing Activities:		
Cash Credit/TR	15,70,461	75,25,498
Dividend Payment	(1,09,20,000)	
Net cash flow from Financing Activities	14,50,461	75,25,498
Net Cash Inflows/(Outflows)	(38,60,473)	(32,43,280)
D. Opening Cash & Bank Balances	86,74,931	80,04,819
E. Closing Cash & Bank Balances	48,14,458	47,61,539
F. Net Operating Cash Flow Per Share (NOCFPS)	1.98	(2.90)

STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter ended March 31, 2018 (Un-audited)

Particulars	Share Capital Tk	Tax Holiday Reserves Tk.	CSR Fund	Retained earning Tk.	Total Tk.
Balance As on 1st July, 2017	3,12,00,000	28,67,808	18,77,977	11,85,86,110	15,45,31,895
Net Profit for the year	--	--	--	3,85,08,921	3,85,08,921
Cash Dividend (2016-2017)	--	--	--	(1,09,20,000)	(1,09,20,000)
CSR Current year expenses	--	--	(7,25,128)	--	(7,25,128)
Balance As on 31 March, 2018	3,12,00,000	28,67,808	11,52,849	14,61,75,031	18,13,95,688

STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter ended March 31, 2017 (Un-audited)

Particulars	Share Capital Tk	Tax Holiday Reserves Tk.	CSR Fund	Retained earning Tk.	Total Tk.
Balance As on 1st July, 2016	3,12,00,000	28,67,808	--	9,83,77,586	13,24,45,394
Net Profit / (Loss) After tax and CSRF	--	--	--	2,23,82,097	2,23,82,097
Cash Dividend (2015-2016)	--	--	--	(93,60,000)	(93,60,000)
Balance As on 31 March, 2017	3,12,00,000	28,67,808	--	11,13,99,683	14,54,67,491

Sd/-
K. H. Reza (FCS)
CFO & Corporate Secretary

Sd/-
M. Syedur Rahman
Independent Director

Sd/-
Shahinoor Begum
Director

Sd/-
Faizul Hassan
CEO & Managing Director