PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

STATEMENT OF FINANCIAL POSITION

As at December 31, 2018 (Un-audited)

Amount in Tk.

USES OF CAPITAL	Jul.2018 to Dec.2018	Jul.2017 to June .2018
Assets:		
Non-Current Assets:	**8,32,59,449**	**8,62,79,127**
Property,Plant and Equipment	8,32,59,449	8,62,79,127
Current Assets:	**18,62,21,739**	**17,33,71,235**
Inventories	2,36,91,526	2,33,20,738
Trade and Other Receivable	13,59,03,693	11,80,14,759
Advance, Deposit & Prepayments	1,59,20,021	2,43,96,559
Goods-in-Transit	28,97,257	19,37,135
Cash & Cash Equivalent	78,09,242	57,02,044
Total Assets	**18,62,21,739**	**17,33,71,235**
Equity and Liabilities		
Shareholders' Equity:	**20,28,59,878**	**18,97,27,199**
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
CSR Fund	25,77,678	21,58,935
Retained Earnings	16,62,14,392	15,35,00,456
Non-Current Liabilities:	---	**26,00,000**
Long Term Loan	---	26,00,000
Current Liabilities :	**6,66,21,310**	**6,73,23,163**
Trade Payable	21,90,342	7,05,181
Current Portion of Long Term Loan	---	12,00,000
Loan & Advance	35,56,225	24,82,206
Cash Credit /TR	---	1,48,87,092
Liabilities For Expenses	1,54,93,372	1,37,94,481
Dividend Payable	2,77,08,466	1,22,69,504
Income Tax Payable	1,00,93,866	1,60,77,870
Liabilities For WPPF	54,18,240	43,18,074
Liabilities For Providend Fund	21,60,799	15,88,755
Total Equity & Liabilities	**26,94,81,188**	**25,96,50,362**
NAV	**65.02**	**60.81**

STATEMENT OF COMPREHENSIVE INCOME

For the 2nd Quarter Ended December 31, 2018 (Un-audited)

Amount in Tk.

PARTICULARS	Jul.2018 to Dec.2018	Jul.2017 to Dec.2017	Oct.2018 to Dec.2018	Oct.2017 to Dec.2017
Net Sales Revenue	13,04,32,420	11,91,57,944	6,43,98,623	6,59,81,464
Less : Cost of Goods Sold	(7,71,18,251)	(7,15,49,128)	(3,79,13,317)	(4,01,21,700)
Gross profit	5,33,14,169	4,76,08,816	2,64,85,306	2,58,59,764
Less: Admin. and Selling Exp.	(1,15,69,402)	(1,20,84,744)	(52,52,449)	(70,92,305)
Operating Profit	4,17,44,767	3,55,24,072	2,12,32,857	1,87,67,459
Less: Financial Cost	(10,88,859)	(4,04,081)	(8,19,076)	(2,31,454)
Net Profit	4,06,55,908	3,51,19,991	2,04,13,781	1,85,36,005
Add: Missc. Income	---	52,150	---	52,150
Net Profit	4,06,55,908	3,51,72,141	2,04,13,781	1,85,88,155
Less :Provision 5% WPP Fund	(19,35,996)	(16,74,864)	(9,72,085)	(8,85,150)
Net Profit before Tax	3,87,19,912	3,34,97,277	1,94,41,696	1,77,03,005
Less:Provision for Income Tax @ 25%	(96,79,978)	(83,74,319)	(48,60,424)	(44,25,751)
Net Profit for the period	2,90,39,934	2,51,22,958	1,45,81,272	1,32,77,254
Earning Per Share (EPS) of TK.10/- each	9.31	8.05	4.67	4.26
Number of shares used to Compute EPS	31,20,000	31,20,000	31,20,000	31,20,000

Note: Sales increased than the previous year,so EPS increased.

STATEMENT OF CASH FLOW

For the 2nd Quarter Ended December 31, 2018 (Un-audited)

Amount in Tk.

PARTICULARS	Jul.2018 to Dec.2018	Jul.2017 to Dec.2017
A.Cash Flow from Operating Activities :		
Collection from Sales and others	11,96,89,114	8,01,94,096
Payment for Costs and expenses	(8,53,61,621)	(6,97,53,403)
Net Cash Flow from Operating Activities:	**3,43,27,493**	**1,04,40,693**
B.Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	(14,25,948)	---
Net Cash out Flows from Investing Activities	**(14,25,948)**	---
C.Cash flow from Financing Activities:		
Cash Credit/TR	(1,48,87,092)	1,16,984
Dividend Payment	(1,56,00,000)	(1,09,20,000)
CSR Fund	(3,07,255)	(2,16,000)
Net Cash flow from Financing Activities :		
Net Cash Inflows/(Outflow)	21,07,198	(5,78,323)
D.Opening Cash & Bank Balances	57,02,044	86,74,931
E.Closing Cash & Bank Balances	**78,09,242**	**80,96,608**
F. Net Operating Cash Flow Per Share (NOCFPS)	**11.00**	**3.35**

Note: Collection increased than the previous year,so NOCFPS increased.

STATEMENT OF CHANGES IN EQUITY

For the 2nd Quarter December 31, 2018 (Un-audited)

Particulars	Share Capital Tk.	Tax Holiday Reserves Tk.	CSR Fund	Retained Earnings Tk.	Total Tk.
As at July 01, 2018	3,12,00,000	28,67,808	21,58,935	15,35,00,456	18,97,27,199
Net Profit/(Loss) After tax	---	---	---	2,90,39,934	2,90,39,934
CSR Fund Expenses	---	---	(3,07,255)	---	(3,07,255)
CSR Fund Provision @ 2.5%	---	---	7,25,998	(7,25,998)	-
Cash Dividend (2017-2018)	---	---	---	(1,56,00,000)	(1,56,00,000)
As at 31-12-2018	3,12,00,000	28,67,808	25,77,678	16,62,14,392	20,28,59,878

STATEMENT OF CHANGES IN EQUITY

For the 2nd Quarter December 31, 2017 (Un-audited)

Particulars	Share Capital Tk.	Tax Holiday Reserves Tk.	CSR Fund	Retained Earnings Tk.	Total Tk.
As at July 01, 2017	3,12,00,000	28,67,808	18,77,977	11,85,86,110	15,45,31,895
Net Profit/(Loss) After tax	--	--	--	2,51,22,958	2,51,22,958
Cash Dividend (2016-2017)	--	--	--	(1,09,20,000)	(1,09,20,000)
CSR Fund Expenses	--	--	(2,16,000)	---	(2,16,000)
As at 31-12-2017	3,12,00,000	28,67,808	16,61,977	13,27,89,068	16,85,18,853

Sd/-
M. A. Masud
Chairman

Sd/-
Faizul Hassan
Managing Director & CEO

Sd/-
Shahinoor Baby
Director

Sd/-
K. H. Reza, FCS
Corporate Secretary

Sd/-
Md. Abu Taher
Chief Financial Officer