PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

Statement of Financial Position (Un-audited) For the 1st Quarter

As at September 30, 2018

Amount in Tk.

Particulars	Sept. 30, 2018	June 30, 2018
Assets		
Non-Current Assets:	**8,43,76,453**	**8,62,79,127**
Property, Plant and Equipment	8,49,01,867	8,62,79,127
Current Assets	**18,39,91,733**	**17,33,71,235**
Inventories	2,41,12,959	2,33,20,738
Trade and Other Receivable	12,10,59,324	11,80,14,759
Advance, Deposit & Prepayments	2,82,73,202	2,43,96,559
Goods-in-Transit	12,10,877	19,37,135
Cash and Cash Equivalent	93,35,371	57,02,044
Total Assets	**26,83,68,186**	**25,96,50,362**
Equity & Liabilities		
Shareholders' Equity	**20,40,52,808**	**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	20,25,882	21,58,935
Retained Earnings	16,79,59,118	15,35,00,456
Non-Current Liabilities:	**26,00,000**	**26,00,000**
Long Term Loan	26,00,000	26,00,000
Current Liabilities	**6,17,15,378**	**6,73,23,163**
Trade Payable	16,79,675	7,05,181
Current Portion of Long Term Loan	9,00,000	12,00,000
Loan & Advance	34,37,131	24,82,206
Cash Credit /TR	11,653	1,48,87,092
Liabilities For Expenses	1,63,53,675	1,37,94,481
Dividend Payable	1,21,16,208	1,22,69,504
Income Tax Payable	2,08,96,104	1,60,77,870
Liabilities For WPPF	44,46,155	43,18,074
Liabilities For Provident Fund	18,74,777	15,88,755
Total Equity & Liabilities	**26,83,68,186**	**25,96,50,362**
NAV	**65.40**	**60.81**

Statement of Comprehensive Income (Un-audited)

For the 1st Quarter ended September 30, 2018

Amount in Tk.

Particulars	Sept. 30, 2018	Sept. 30, 2017
Net Sales Revenue	6,60,33,797	5,31,76,480
Cost of goods Sold	(3,92,04,934)	(3,14,27,428)
Gross profit	**2,68,28,863**	**2,17,49,052**
Operating Expenses:		
Admin and Selling Exp.	(63,16,953)	(49,92,439)
Profit from Operation	**2,05,11,910**	**1,67,56,613**
Financial Cost	(2,69,783)	(1,72,627)
Profit before Contribution to WPPF	**2,02,42,127**	**1,65,83,986**
Contribution to WPPF	(9,63,911)	(7,89,714)
Profit before Tax	**1,92,78,216**	**1,57,94,272**
Income Tax Provision @ 25%	(48,19,554)	(39,48,568)
Net profit for the period	**1,44,58,662**	**1,18,45,704**
Earning Per Share (EPS)	4.63	3.80

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

Statement of Cash Flow (Un-audited)

For the 1st Quarter ended September 30, 2018

Amount in Tk.

Particulars	Sept. 30, 2018	Sept. 30, 2017
A.Cash Flow from Operating Activities :		
Collection from Sales and others	5,90,46,626	3,79,39,386
Payment for Costs and expenses	(4,01,51,025)	(3,20,52,806)
Net Cash Flow from Operating Activities:	1,88,95,601	58,86,580
B.Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	(3,86,835)	(59,250)
Net Cash out Flows from Investing Activities	(3,86,835)	(59,250)
C.Cash Flow from financing Activities :		
Cash Credit/TR	(1,48,75,439)	(1,21,31,375)
Net Cash flow from Financing Activities		
Net Cash Inflows/(Outflow)	36,33,327	(63,04,045)
D.Opening Cash & Bank Balances	57,02,044	86,74,931
E.Closing Cash & Bank Balances	**93,35,371**	**23,70,886**
F.Net Operating Cash Flow Per Share (NOCFPS)	**6.06**	**1.89**

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

Statement of Changes in Equity For the 1st Quarter

Ended September 30, 2018 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	CSR Fund	Retained Earnings TK.	Total Tk.
Balance as on 01-07-2018	3,12,00,000	28,67,808	21,58,935	15,35,00,456	18,97,27,199
Net Profit/(Loss) during the period	---	---	---	1,44,58,662	1,44,58,662
CSR Fund Current Year Expenses	---	---	(1,33,053)	---	(1,33,053)
Balance as on 30-09-2018	3,12,00,000	28,67,808	20,25,882	16,79,59,118	20,40,52,808

Statement of Changes in Equity For the 1st Quarter

Ended September 30, 2017 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	CSR Fund	Retained Earnings TK.	Total Tk.
Balance as on 01-07-1207	3,12,00,000	28,67,808	18,77,977	11,85,86,110	15,45,31,895
Net Profit/(Loss) during the period	---	---	---	1,18,45,704	1,18,45,704
CSR Fund Current Year Expenses	---	---	(82,600)	---	(82,600)
Balance as on 30-09-2017	3,12,00,000	28,67,808	17,95,377	13,04,31,814	16,62,94,999

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