

**PHARMA AIDS LIMITED**  
**Statement of Financial Position (Un-audited)**  
**As on December 31, 2020**

Particulars	Note	Amount in Taka	
		July 2020 to December 2020	July 2019 to June 2020
<b>Assets</b>			
<b>Non-Current Assets:</b>		<b>79,241,432</b>	<b>74,118,974</b>
Property, Plant and Equipment	2	79,241,432	74,118,974
<b>Current Assets:</b>		<b>272,184,122</b>	<b>241,222,246</b>
Inventories	3	31,938,472	24,453,232
Trade and Other Receivable	4	166,517,411	175,846,534
Advance, Deposit & Prepayments	5	34,308,916	23,260,156
L/C Margin & Others	6	7,190,519	3,579,861
Cash and Cash Equivalent	7	32,228,804	14,082,463
<b>Total Assets</b>		<b>351,425,554</b>	<b>315,341,220</b>
<b>Equity &amp; Liabilities</b>			
<b>Shareholders' Equity:</b>		<b>266,492,764</b>	<b>257,555,944</b>
Issued Share Capital	8	31,200,000	31,200,000
Tax Holiday Reserve		2,867,808	2,867,808
CSR Fund	9	2,978,148	2,921,814
Retained Earnings		229,446,808	220,566,322
<b>Current Liabilities:</b>		<b>84,932,790</b>	<b>57,785,276</b>
Trade Payable	10	175,143	426,743
Loan & Advance	11	6,371,169	5,086,025
Liabilities For Expenses	12	15,319,970	13,794,954
Dividend Payable	13	26,740,093	11,221,826
Income Tax Payable	14	25,979,617	17,599,720
Liabilities For WPPF	15	6,058,767	5,317,890
Liabilities For Provident Fund	16	4,288,031	4,338,118
<b>Total Equity &amp; Liabilities</b>		<b>351,425,554</b>	<b>315,341,220</b>
<b>NAV</b>	17	<b>85.41</b>	<b>82.54</b>

**Note:**

- 1) **NAV:** Net Assets Value (NAV) per share has been increased due to increase of retained earnings.
- 2) **Trade & other Receivable:** Respecting the privacy of the parties, schedule of Trade and Other Receivable cannot be shown in the Financial Statement.

Sd/-  
**M. A. MASUD**  
Chairman

Sd/-  
**FAIZUL HASSAN**  
Managing Director

Sd/-  
**SHAHINOOR BABY**  
Director

Sd/-  
**K. H. REZA, FCS**  
Corporate Secretary

Sd/-  
**MD. ABU TAHER**  
Chief Financial Officer

**PHARMA AIDS LIMITED**  
**Statement of Comprehensive Income**  
**For the 2nd Quarter ended on December 31, 2020 (Un-audited)**

					Amount in Taka
	Notes	Jul. 2020 to Dec. 2020	Jul. 2019 to Dec. 2019	Oct. 2020 to Dec. 2020	Oct. 2019 to Dec. 2019
Net Sales Revenue	19	132,102,370	146,222,706	67,540,457	74,354,469
Cost of Goods Sold	20	(80,636,856)	(87,591,595)	(43,140,880)	(45,634,822)
Gross Profit		51,465,514	58,631,111	24,399,577	28,719,647
Operating Expenses:					
Administrative and Selling Expenses	21	(15,671,676)	(14,615,170)	(6,415,554)	(6,017,105)
Profit from Operation		35,793,838	44,015,941	17,984,023	22,702,542
Other Income	22	47,015	27,331	-	27,331
Financial Cost	23	(689,386)	(475,328)	(369,447)	(248,752)
Profit before Contribution to WPPF		35,151,467	43,567,944	17,614,576	22,481,121
Contribution to WPPF	15	(1,673,879)	(2,074,664)	(838,789)	(1,070,530)
Profit before Tax		33,477,588	41,493,280	16,775,787	21,410,591
Disposal of Gas Generator		---	(839,056)	---	-
Profit before Tax		33,477,588	40,654,224	16,775,787	21,410,591
Income Tax Provision	14	(8,369,397)	(10,163,556)	(4,193,947)	(5,352,648)
Profit after Tax for the period		25,108,191	30,490,668	12,581,840	16,057,943
Net profit after Tax		25,108,191	30,490,668	12,581,840	16,057,943
Earning per share (EPS)	27	8.05	9.77	4.03	5.15
Number of shares used to compute EPS		3,120,000	3,120,000	3,120,000	3,120,000

**Note:**

1) **EPS:** EPS decreased due to decrease of Sales and Net Profit.

2) **Tax:** Income Tax expenses is recognised in the statement of Profit or Loss and Other Comprehensive Income and accounted for in accordance with the requirements of IAS-12. The Company qualifies as a publicly traded company, hence the applicable Tax rate is 25%.

3) **Deferred Tax:** There is no effect on deferred Tax Assets/Liabilities for the 2nd Quarter Financial Statements.

4) **Exchange Rate:** We have no foreign currency balance. So, there is no effect of exchange rate on cash and cash equivalent.

Sd/-  
**M. A. Masud**  
Chairman

Sd/-  
**Faizul Hassan**  
Managing Director

Sd/-  
**Shahinoor Baby**  
Director

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

Sd/-  
**Md. Abu Taher**  
Chief Financial Officer

**PHARMA AIDS LIMITED**  
**Statement of Changes in Equity (Un-audited)**  
**For the 2nd Quarter ended on December 31, 2020**

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on July 01, 2020	31,200,000	2,867,808	2,921,814	220,566,322	257,555,944
Net profit for the period	-	-	-	25,108,191	25,108,191
CSR Fund Current period expenses	-	-	(571,371)	-	(571,371)
CSR Fund Provision @ 2.5%	-	-	627,705	(627,705)	-
Cash Dividend (2019-2020)	-	-	-	(15,600,000)	(15,600,000)
Balance as on December 31, 2020	31,200,000	2,867,808	2,978,148	229,446,808	266,492,764

**Statement of Changes in Equity (Un-audited)**  
**For the 2nd Quarter ended on December 31, 2019**

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on July 01, 2019	31,200,000	2,867,808	2,704,631	185,003,423	221,775,862
Net profit for the period	-	-	-	30,490,668	30,490,668
CSR Fund Current period expenses	-	-	(428,250)	-	(428,250)
CSR Fund Provision @ 2.5%	-	-	762,267	(762,267)	-
Cash Dividend (2018-2019)	-	-	-	(15,600,000)	(15,600,000)
Balance as on December 31, 2019	31,200,000	2,867,808	3,038,648	199,131,824	236,238,280

Sd/-  
**M. A. MASUD**  
Chairman

Sd/-  
**K. H. REZA, FCS**  
Corporate Secretary

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**FAIZUL HASSAN**  
Managing Director

Sd/-  
**MD. ABU TAHER**  
Chief Financial Officer

Sd/-  
**SHAHINOOR BABY**  
Director



**PHARMA AIDS LIMITED**  
**Statement of Cash Flows (Un-audited)**  
For the 2nd Quarter ended on December 31, 2020

Particulars	Amount in Taka	
	July 2020 to December 2020	July 2019 to December 2019
<b>A. Cash Flows from Operating Activities :</b>		
Collection froms sales and others	119,286,835	121,540,778
Payment for costs and expenses	(75,961,780)	(78,528,506)
<b>Net Cash Flows from Operating Activities</b>	<b>43,325,055</b>	<b>43,012,272</b>
<b>B. Cash Flows from Investing Activities :</b>		
Acquisition of Fixed Assets	(9,007,343)	(5,000,084)
Disposal of Gas Generator	---	300,000
<b>Net Cash out Flows from Investing Activities</b>	<b>(9,007,343)</b>	<b>(4,700,084)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Cash Credit/TR	---	(11,219,531)
Dividend Payment	(15,600,000)	(15,600,000)
CSR Fund Expenses	(571,371)	(428,250)
<b>Net Cash Flows from Financing Activities</b>		
Net Cash Inflows/(Outflows)	18,146,341	11,064,407
<b>D. Opening Cash &amp; Bank Balances</b>	<b>14,082,463</b>	<b>9,784,353</b>
<b>E. Closing Cash &amp; Bank Balances</b>	<b>32,228,804</b>	<b>20,848,760</b>
<b>F. Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>13.89</b>	<b>13.79</b>

**Note:**

**1) NOCFPS:** Net Operating Cash Flow Per Share (NOCFPS) increased .

Sd/-  
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Chairman

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Managing Director

Sd/-  
**MD. ABU TAHER**  
Chief Financial Officer

Sd/-  
**SHAHINOOR BABY**  
Director

**PHARMA AIDS LIMITED**  
**Notes to the Financial Statements**  
**For the 2nd Quarter ended on December 31, 2020**

		Amount in Taka	
		July 2020 to December 2020	July 2019 to June 2020
<b>2.00 Property, Plant &amp; Equipment:</b>			
<b>Cost:</b>			
Opening Balance	193,716,766	191,983,461	
Additions during the year	9,007,343	5,000,084	
Less: Disposal of Gas Generator	---	(3,266,779)	
<b>Closing Balance</b>	<b>202,724,109</b>	<b>193,716,766</b>	
<b>Depreciation:</b>			
Opening Balance	119,597,792	113,153,510	
Charged during the year	3,884,885	8,572,005	
Less: Disposal of Gas Generator	---	(2,127,723)	
<b>Closing Balance</b>	<b>123,482,677</b>	<b>119,597,792</b>	
<b>Written Down Value (WDV)</b>	<b>79,241,432</b>	<b>74,118,974</b>	
<b>3.00 Inventories:</b>			
Neutral Glass Tubes	24,207,099	19,140,966	
Printing Materials	4,987,506	3,411,745	
Packing Materials	942,261	849,554	
Spare Parts	249,280	276,530	
Finished Products	1,552,326	774,437	
<b>Total</b>	<b>31,938,472</b>	<b>24,453,232</b>	
<b>4.00 Trade &amp; Other Receivable:</b>			
Trade	129,736,429	136,390,952	
Others	36,780,982	39,455,582	
<b>Total</b>	<b>166,517,411</b>	<b>175,846,534</b>	

These amounts are unsecured, but good. No provision was made for bad debt during the period under review.

Respecting the privacy of the parties, schedule of Trade and Others Receivable cannot be shown in the Financial Statement. IAS 24 as per management decision.

## 5.00 Advance, Deposits & Prepayments:

### 5.01 Advance:

Against Staff Salary  
HN Consultancy Service  
Advance in Others  
Office Rent  
Protec Electronic Ltd.  
Janos Sofsys Engennering Ltd.

#### Total

Amount in Taka	
July 2020 to December 2020	July 2019 to June 2020

292,398	304,398
100,000	100,000
1,123,654	1,329,654
170,000	---
300,000	---
50,000	---
<b>2,036,052</b>	<b>1,734,052</b>

### 5.02 Security Deposits:

BTCL for Telephone  
Linde (Oxygen)  
Earnest Money  
VAT Deposit (Excise Duty)  
VAT Prepaid  
VAT Adjustment  
Titas Gas  
REB  
CDBL for DSE Server  
House Rent  
Power Gas Trading  
S.N. Engineering Workshop

#### Total

3,000	3,000
10,000	10,000
2,458,900	1,958,500
451,472	451,472
218,051	217,586
1,858,345	1,858,345
1,031,240	1,031,240
382,804	382,804
100,000	100,000
200,000	200,000
400,000	---
80,000	---
<b>7,193,812</b>	<b>6,212,947</b>

### 5.03 Prepayments

AIT on Bill of Entry  
AIT at Source taken by Buyers  
AIT paid in Cash (2019-2020)

#### Total

14,278,475	5,440,379
7,800,577	9,872,778
3,000,000	---
<b>25,079,052</b>	<b>15,313,157</b>

### Total Advance, Deposits & Prepayments

<b>34,308,916</b>	<b>23,260,156</b>
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Deposits: This balance represents Security Deposits made by the Company for Electrical Substation Connection, Titas Gas, Telephone Lines, Earnest Money against Govt. Tenders, etc. which are secured. In the opinion of the Management, all current assets, investments, loans and advances are on realization in the ordinary course of business. There is no claim against the Company, which can be acknowledged as debt.

## 6.00 L/C Margin and Others:

Raw Materials : Glass Tubes

#### Total

7,190,519	3,579,861
<b>7,190,519</b>	<b>3,579,861</b>

This amount represents against L/C margin for import of raw materials (Glass Tubes)



**7.00 Cash & Cash Equivalent:****Cash in Hand****356,465****396,783****Cash at Bank:**

State Bank of India (Dilkusha Branch)

15,277

15,277

BCBL (Principal Branch)

5,584,803

5,433,311

AIBL (V.I.P. Road Branch)

25,668,776

7,848,641

PBL (Naya Paltan Branch)

279,040

47,230

PBL (Head Office)

4,795

4,795

ABBL (Chandra Branch)

6,554

4,554

DBBL(Foreign Exchange Branch)

204,603

301,682

IFIC (Chandra Branch)

108,491

30,190

**Total Cash at Bank****31,872,339****13,685,680****Cash & Cash Equivalent****32,228,804****14,082,463**

The bank balances have been confirmed and reconciled with respective bank statements. Cash in hand has been verified by the Management at the end of the period.

**8.00 Share Capital:****Authorized Capital:**

50,00,000 Ordinary Shares @ Tk. 10 each

**50,000,000****50,000,000****Issued, Subscribed & Paid up Capital:**

31,20,000 Ordinary Shares of Tk.10/- each paid-up in full

**31,200,000****31,200,000**

**9.00 CSR Fund:**

Balance as on 1st July, 2020  
Current Period expenses  
Provision for the current Period  
Closing Balance as on December 31, 2020

Amount in Taka	
July 2020 to December 2020	July 2019 to June 2020
2,921,814	2,704,631
(571,371)	(1,094,686)
627,705	1,311,869
<b>2,978,148</b>	<b>2,921,814</b>

Current year and last year, 2.5% has been provisioned on Net Profit after WPPF and Income Tax. The present Balance of CSR fund has been shown in Shareholder's Equity as per IAS-1.

**10.00 Trade Payable:**

175,143	426,743
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It represents the amount payable to the suppliers of different items

**11.00 Loan & Advance:**

6,371,169	5,086,025
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This amount represents temporary loan taken from Employees WPPF (Investment) as per Labour Laws' Clause No. 240 (1-3) paying Interest @ 12% per annum.

**12.00 Liabilities for expenses:**

Salary (H/O)  
Arrear Salary  
Arrear Bonus  
Gas Bill  
Audit Fees  
Incentive for Production  
Electricity Bill  
Prepaid VAT  
Withholding Tax  
Leave Pay & Gratuity  
Others Expenses( CDBL )  
Total

8,871	11,000
---	356,000
---	29,180
464,573	503,582
---	138,000
8,006,474	6,802,660
178,866	40,171
304,261	207,541
---	101,984
6,325,925	5,573,836
31,000	31,000
<b>15,319,970</b>	<b>13,794,954</b>

**13.00 Dividend Payable:**

Balance as on 1st July, 2020  
Add: Cash Dividend (2019-2020)  
Less: Payment made during the period  
Closing Balance as on December 31, 2020

11,221,826	14,533,349
15,600,000	15,600,000
(81,733)	(18,911,523)
<b>26,740,093</b>	<b>11,221,826</b>

**14.00 Income Tax Payable:**

Balance as on 1st July, 2020  
Provision for the Period  
Employees Income Tax  
Adjustment for the year 2018-2019  
Adjustment for the year 2014-2015

17,599,720	16,395,887
8,369,397	17,491,589
10,500	---
---	(16,103,579)
---	(184,177)
<b>25,979,617</b>	<b>17,599,720</b>



Amount in Taka	
July 2020 to December 2020	July 2019 to June 2020

**15.00 Liabilities for WPPF:**

Balance as on 1st July, 2020	
Less: WPPF Investment	
Provision for the period	
Payment	
Closing Balance as on December 31, 2020	

5,317,890	4,718,216
(933,002)	---
1,673,879	3,498,318
---	(2,898,644)
<u>6,058,767</u>	<u>5,317,890</u>

**16.00 Liabilities for Provident Fund:**

Balance as on 1st July, 2020	
Employees' Contribution	
Employers' Contribution	
Employees & Employers Interest	
Payment	
Closing Balance as on December 31, 2020	

4,338,118	2,783,122
393,160	640,990
341,466	580,030
260,287	333,976
(1,045,000)	---
<u>4,288,031</u>	<u>4,338,118</u>

**17.00 Net Assets Value (NAV):**

Net Assets Value (NAV) per share for the period calculated as follows:

Total Assets	
Less: Total Current Liabilities	
Net assets	
Weighted average number of ordinary shares	
Net Assets Value (NAV) per share	

351,425,554	315,341,220
(84,932,790)	(57,785,276)
<u>266,492,764</u>	<u>257,555,944</u>
3,120,000	3,120,000
<u>85.41</u>	<u>82.54</u>

**18.00 Related Party Transactions**

Excelsior Garments Ltd.	
Excelsior Corporation Ltd.	
Excelsior Shoes Ltd.	

1,971,804	4,971,804
1,072,136	1,072,136
261,769	261,769
<u>3,305,709.00</u>	<u>6,305,709</u>

Amount in Taka	
July 2020 to December 2020	July 2019 to December 2019

**19.00 Net Sales Revenue:**

Gross Sales	157,130,994	173,400,798
Less: VAT	(20,495,347)	(22,617,495)
Less: Discount on Sales	(4,533,277)	(4,560,597)
<b>Net Sales</b>	<b>132,102,370</b>	<b>146,222,706</b>

**20.00 A) COST OF GOODS SOLD:**

Raw Materials (Glass Tubes)	44,297,769	49,600,656
Printing Materials	3,370,957	3,563,285
Packing Materials	3,456,358	4,156,711
Spare Parts	342,212	428,852
Salary & Wages	15,373,981	11,637,753
Bonus	643,624	584,994
Fuel	199,550	344,586
Power & Energy	5,616,580	8,591,454
Repairs & Maintenance	566,022	818,990
Staff benefit & Welfare	1,040,194	1,210,408
Incentive	1,893,552	1,706,232
Entertainment Expenses	139,843	157,792
Labour Charge	36,970	16,000
Depreciation	3,502,791	3,633,251
Leave Pay & Gratuity	380,749	346,069
Insurance (Fire)	373,422	342,741
Telephone & Postage	11,620	9,300
Duties & Taxes	64,760	106,150
Conveyance Exp.	35,640	44,550
Printing & Stationery	13,565	13,019
Donation	23,400	41,500
Legal Expenses	5,000	5,500
Picnic	---	853,728
Internat Bill	6,600	5,900
Misc. Expenses	19,586	44,986
<b>Total Cost of Goods Manufactured</b>	<b>81,414,745</b>	<b>88,264,407</b>
Add: Opening Stock of Finished Goods	774,437	545,095
	<b>82,189,182</b>	<b>88,809,502</b>
Less: Closing Stock of Finished Goods	(1,552,326)	(1,217,907)
<b>Total Cost of Goods Sold</b>	<b>80,636,856</b>	<b>87,591,595</b>

Note-20.01

**20.01 Break-up of Power & Energy**

Electricity	580,550	4,147,815
Diesel for Generator	1,105	98,735
Gas Consumption	4,122,925	4,344,904
Mobil for Generator	192,000	---
Rent for Generator	720,000	---
	<b>5,616,580</b>	<b>8,591,454</b>

**21.00 Administrative & Selling Expenses:**

Amount in Taka		
	July 2020 to December 2020	July 2019 to December 2019
AGM Expenses	256,554	246,505
Board Meeting Fee	120,000	100,000
Director's Remuneration	4,920,000	4,350,000
Salary	4,570,950	4,179,998
Director's Bonus	431,334	374,667
Employee's Bonus	304,320	236,220
Conveyance	54,365	65,766
Entertainment	83,277	83,743
Incentive	828,320	623,520
Office Rent	510,470	514,423
House Rent	441,000	444,500
Printing & Stationery	48,818	29,737
Telephone Bill	62,983	59,703
Postage	1,885	16,298
Carriage Outwards	446,700	503,000
Books & Periodicals	5,020	14,040
Tours & Travels	14,627	55,189
Renewal & Registration	187,279	148,635
Depreciation	382,094	514,030
Fuel for Vehicles	240,648	203,810
Vehicles Maintenance	214,165	72,625
ECL Contribution	300,000	300,000
Advertisement Expenses	56,680	185,145
Car Insurance	90,169	101,209
Canteen Subsidy	59,210	97,779
Business Promotion	302,139	349,250
Repairs & Maintenance (Office)	89,250	99,145
Internet Expenses	36,600	37,550
Best Business Bond Ltd.(Software)	12,600	112,000
Electricity Bill	106,638	96,406
Water & Sewerage Bill	55,553	33,140
Duties & Taxes	23,138	9,150
Consultancy Fee	---	30,000
Compliance Fee	28,750	---
Leave Pay & Gratuity	371,340	309,487
Donation	2,000	3,000
Misc. Expenses	12,800	15,500
<b>Total</b>	<b>15,671,676</b>	<b>14,615,170</b>

**22.00 Other Income:**

Sale of Wastage	55,311	33,902
Less: VAT	(8,296)	(6,572)
<b>Total Other Income</b>	<b>47,015</b>	<b>27,331</b>

**23.00 Financial Cost:**

Interest on Short Term Loan (Note No. 23.01)	625,929	444,918
Bank Charges	63,457	30,410
<b>Total Financial Cost</b>	<b>689,386</b>	<b>475,328</b>

**23.01 Interest charged on WPPF & Providend Fund**



Amount in Taka	
July 2020 to December 2020	July 2019 to December 2019

**24.00 Directors' Remuneration:**

It represents the amount paid as under to the Managing Director and other 3 (three) Directors during the half year for the services rendered by them:

1) Mr.Faizul Hassan (M.D.) @ Tk.5,50,000 per month	3,300,000	3,000,000
2) Mr. M.A Masud (Chairman) @ 1,50,000 per month	900,000	750,000
3) Mrs. Shahinoor Baby (Director) @ 60,000 per month	360,000	300,000
4) Mrs. Shahinoor Begum (Director) @ 60,000 per month	360,000	300,000
	<u>4,920,000</u>	<u>4,350,000</u>

No amount was spent by the Company for special services rendered by any other member of the Board.

**25.00 Remuneration and other facilities for 4 Directors**

Remuneration	4,920,000	4,350,000
House rent	441,000	444,500
Utilities	-	-
Bonus	431,334	374,667
Conveyance	-	-
	<u>5,792,334</u>	<u>5,169,167</u>

**26.00 Salary and other facilities for 9 Executives**

Salary	5,092,800	4,530,600
House rent	-	-
Utilities	-	-
Bonus	339,100	301,000
Conveyance	-	-
	<u>5,431,900</u>	<u>4,831,600</u>

**27.00 Basic Earning Per Share (EPS):**

The computation of EPS is given below:

Net Profit after Tax	25,108,191	30,490,668
Weighted average number of ordinary shares	3,120,000	3,120,000
Basic EPS (based on 3,120,000 shares)	<u>8.05</u>	<u>9.77</u>

**28.00 Net Operating Cash Flows Per Share (NOCFPS) :**

Net Operating Cash Flows Per Share has been Calculated as follows:

Net Cash Flows from Operating Activities	43,325,055	43,012,272
Weighted average number of Ordinary shares	3,120,000	3,120,000
Net Operating Cash Flows Per Share (NOCFPS)	<u>13.89</u>	<u>13.79</u>

**29.00 Reconciliation of the statement of cash flows:**

Profit after Tax

Collection from Sales & Others:

Current Assets - Cash	227,139,783	197,647,137
Net Sales Revenue	132,102,370	146,222,706
Current Assets - Cash	<u>(239,955,318)</u>	<u>(222,329,065)</u>
Total Collection From sales & Others	<u>119,286,835</u>	<u>121,540,778</u>

**Payment for Cost & Expenses:**

Current Liabilities - Cash Credit/TR

Net Cost \*

Current Liabilities - Cash Credit/TR

**Payment for Cost & Expenses****Net Cost\***

Net Sales Revenue

Profit

Depreciation

Loss on Sales of Gas Generator

Total Collection

Payment

**Net Cash Flows from Operating Activities**

Amount in Taka	
July 2020 to December 2020	July 2019 to December 2019
57,785,276	53,218,168
103,109,294	110,745,701
(84,932,790)	(85,435,363)
<b>75,961,780</b>	<b>78,528,506</b>
132,102,370	146,222,706
(25,108,191)	(30,490,668)
(3,884,885)	(4,147,281)
---	(839,056)
<b>103,109,294</b>	<b>110,745,701</b>
119,286,835	121,540,778
(75,961,780)	(78,528,506)
<b>43,325,055</b>	<b>43,012,272</b>

**PHARMA AIDS LIMITED**  
Schedule of Property, Plant & Equipment  
As on 31 December - 2020

Annexure-A

Sl No.	Category of Assets	Cost			Rate	Depreciation			Written down value as on 31-12-20
		Balance as on 01-07-20	Addition during the Period	Total as on 31-12-20		Balance as on 01-07-20	Charged during the Period	Total as on 31-12-20	
01	Land	80,811		80,811	-	-	-	-	80,811
02	Building	12,208,089	333,370	12,541,459	5%	5,956,226	160,464	6,116,690	6,424,769
03	Plant & Machinery	158,423,506	8,581,625	167,005,131	10%	99,734,696	2,934,441	102,669,137	64,335,994
04	Air Compressor	640,000		640,000	10%	48,000	29,600	77,600	562,400
05	Electrical Installation	1,538,494		1,538,494	10%	532,859	50,282	583,141	955,353
06	Electrical Equipment	561,679		561,679	10%	386,429	8,763	395,192	166,487
07	Office Equipment	665,456		665,456	15%	474,802	14,299	489,101	176,355
08	Furniture & Fixture	770,888		770,888	15%	524,117	18,508	542,625	228,263
09	Gas Line Installation	701,845		701,845	10%	560,394	7,073	567,467	134,378
10	Oxygen Generator	5,180,583		5,180,583	20%	3,650,242	153,034	3,803,276	1,377,307
11	Air Cooler	852,016	15,000	867,016	20%	127,802	73,171	200,973	666,043
12	Mobile Scissor Lift	483,447		483,447	20%	48,345	43,510	91,855	391,592
13	Motor Vehicles	10,242,910		10,242,910	20%	6,834,243	340,867	7,175,110	3,067,800
14	Sundry Assets	1,367,042	77,348	1,444,390	15%	719,637	50,873	770,510	673,880
	<b>Total 31-12-2020</b>	<b>193,716,766</b>	<b>9,007,343</b>	<b>202,724,109</b>		<b>119,597,792</b>	<b>3,884,885</b>	<b>123,482,677</b>	<b>79,241,432</b>
	Total 30-06-2020	191,983,461	5,000,084	193,716,766		113,153,510	8,572,005	119,597,792	74,118,974

Depreciation Charge for the Period has been allocated as follows:

	<b>30-06-2020</b>	<b>31-12-2020</b>
Manufacturing Overhead (Cost of Goods sold)	7,634,452	3,502,791
Administrative & Selling Expenses	937,553	382,094
	<b>8,572,005</b>	<b>3,884,885</b>