

**PHARMA AIDS LIMITED**  
**Statement of Financial Position (Un-audited)**  
**As on March 31, 2021**

Particulars	Note	Amount in Taka	
		July 2020 to March 2021	July 2019 to June 2020
<b>Assets</b>			
<b>Non-Current Assets:</b>		<b>77,573,487</b>	<b>74,118,974</b>
Property, Plant and Equipment	2	77,573,487	74,118,974
<b>Current Assets:</b>		<b>258,328,348</b>	<b>241,222,246</b>
Inventories	3	24,405,801	24,453,232
Trade and Other Receivable	4	176,103,618	175,846,534
Advance, Deposit & Prepayments	5	23,181,276	23,260,156
L/C Margin and others	6	15,158,694	3,579,861
Cash and Cash Equivalent	7	19,478,959	14,082,463
<b>Total Assets</b>		<b>335,901,835</b>	<b>315,341,220</b>
<b>Equity &amp; Liabilities</b>			
<b>Shareholders' Equity:</b>		<b>279,073,744</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	3,010,912	2,921,814
Retained Earnings		241,995,024	220,566,322
<b>Current Liabilities:</b>		<b>56,828,091</b>	<b>57,785,276</b>
Trade Payable	10	1,162,960	426,743
Loan & Advance	11	6,344,427	5,086,025
Liabilities for Expenses	12	17,831,709	13,794,954
Dividend Payable	13	11,808,668	11,221,826
Income Tax Payable	14	12,800,867	17,599,720
Liabilities for WPPF	15	3,119,893	5,317,890
Liabilities for Provident Fund	16	3,759,567	4,338,118
<b>Total Equity &amp; Liabilities</b>		<b>335,901,835</b>	<b>315,341,220</b>
<b>Net Assets Value (NAV) per share</b>	<b>17</b>	<b>89.45</b>	<b>82.54</b>

**Note:**

- 1) **NAV:** Net Assets Value (NAV) per share has increased due to increase in retained earnings.
- 2) **Trade & other Receivable:** Respecting the privacy of the parties, schedule of Trade and Other Receivable cannot be shown in the 3rd Quarter 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 Profit or Loss and Other Comprehensive Income (Un-audited)**  
**for the 3rd Quarter ended on March 31, 2021**

Particulars	Note	Amount in Taka			
		July 2020 to March 2021	July 2019 to March 2020	January 2021 to March 2021	January 2020 to March 2020
Net Sales Revenue	19	208,040,325	205,891,838	75,937,955	59,669,132
Cost of Goods Sold	20	(129,618,707)	(120,371,415)	(48,981,851)	(32,779,820)
Gross Profit		78,421,618	85,520,423	26,956,104	26,889,312
Operating Expenses:					
Administrative and Selling Expenses	21	(23,890,229)	(21,499,193)	(8,218,553)	(6,884,023)
Profit from Operation		54,531,389	64,021,230	18,737,551	20,005,289
Other Income	22	47,015	27,331	-	27,331
Financial Cost	23	(827,988)	(714,156)	(138,602)	(238,828)
Disposal of Substation /Gas Generator		(580,997)	(839,056)	(580,997)	(839,056)
Profit before Contribution to WPPF		53,169,419	62,495,349	18,017,952	18,954,736
Contribution to WPPF		(2,531,877)	(2,975,969)	(857,998)	(902,606)
Profit before Tax		50,637,542	59,519,380	17,159,954	18,052,130
Income Tax Provision		(12,659,386)	(14,879,845)	(4,289,989)	(4,513,033)
Profit after Tax for the period		37,978,156	44,639,535	12,869,965	13,539,097
Net profit after Tax		37,978,156	44,639,535	12,869,965	13,539,097
Earning per Share (EPS)	27	12.17	14.31	4.12	4.34
Number of Shares used to compute EPS		3,120,000	3,120,000	3,120,000	3,120,000

**Note:**

- 1) **EPS:** Though Net Sales & collection increased during the period, but some expenses had increased due to COVID19, for this reason EPS has decreased compared to the previous period.
- 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 3rd 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.

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Corporate Secretary

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**MD. ABU TAHER**  
Chief Financial Officer



**PHARMA AIDS LIMITED**

**Statement of Changes in Equity (Un-audited)  
for the 3rd Quarter ended on March 31, 2021**

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
<b>Balance as on July 01, 2020</b>	<b>31,200,000</b>	<b>2,867,808</b>	<b>2,921,814</b>	<b>220,566,322</b>	<b>257,555,944</b>
Net profit for the period	-	-	-	37,978,156	37,978,156
CSR Fund Current period expenses	-	-	(860,356)	-	(860,356)
CSR Fund Provision @ 2.5%	-	-	949,454	(949,454)	-
Cash Dividend (2019-2020)	-	-	-	(15,600,000)	(15,600,000)
<b>Balance as on March 31, 2021</b>	<b>31,200,000</b>	<b>2,867,808</b>	<b>3,010,912</b>	<b>241,995,024</b>	<b>279,073,744</b>

**Statement of Changes in Equity (Un-audited)  
For the 3rd Quarter ended on March 31, 2020**

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
<b>Balance as on July 01, 2019</b>	<b>31,200,000</b>	<b>2,867,808</b>	<b>2,704,631</b>	<b>185,003,423</b>	<b>221,775,862</b>
Net profit for the period	-	-	-	44,609,569	44,609,569
CSR Fund Current period expenses	-	-	(736,326)	-	(736,326)
CSR Fund Provision @ 2.5%	-	-	1,115,239	(1,115,239)	-
Cash Dividend (2018-2019)	-	-	-	(15,600,000)	(15,600,000)
<b>Balance as on March 31, 2020</b>	<b>31,200,000</b>	<b>2,867,808</b>	<b>3,083,544</b>	<b>212,897,753</b>	<b>250,049,105</b>

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Chairman

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Corporate Secretary

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Managing Director

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**MD. ABU TAHER**  
Chief Financial Officer

Sd/-  
**SHAHINOOR BABY**  
Director



**PHARMA AIDS LIMITED**  
**Statement of Cash Flows (Un-audited)**  
**for the 3rd Quarter ended on March 31, 2021**

Particulars	Amount in Taka	
	July 2020 to March 2021	July 2019 to March 2020
<b>A. Cash Flows from Operating Activities :</b>		
Collection from Sales and others	196,330,719	169,889,809
Payment for Costs and expenses	(165,235,313)	(132,633,031)
<b>Net Cash Flows from Operating Activities</b>	<b>31,095,406</b>	<b>37,256,778</b>
<b>B. Cash Flows from Investing Activities :</b>		
Acquisition of Fixed Assets	(10,268,910)	(5,000,084)
Disposal of Gas Generator	170,000	300,000
<b>Net Cash out Flows from Investing Activities</b>	<b>(10,098,910)</b>	<b>(4,700,084)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Cash Credit/TR	---	(8,866,335)
Dividend Payment	(15,600,000)	(15,600,000)
<b>Net Cash Flows from Financing Activities</b>		
Net Cash Inflows/(Outflows)	5,396,496	8,090,359
<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>19,478,959</b>	<b>17,874,712</b>
<b>F. Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>9.97</b>	<b>11.94</b>

**Note:**

**1) NOCFPS:** Though Net Sales & collection increased during the period, but some expenses had increased due to COVID19, for this reason NOCFPS has decreased compared to previous period.

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Chairman

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Managing Director

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Director

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**K. H. REZA, FCS**  
Corporate Secretary

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



**PHARMA AIDS LIMITED**  
**Notes to the Financial Statements**  
**for the 3rd Quarter ended on March 31, 2021**

		Amount in Taka	
		July 2020 to March 2021	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 period	10,268,910	5,000,084	
Disposal of Substation / Gas Generator	(1,139,600)	(3,266,779)	
<b>Closing Balance</b>	<b>202,846,076</b>	<b>193,716,766</b>	
<b>Depreciation:</b>			
Opening Balance	119,597,792	113,153,510	
Charged during the period	6,063,400	8,572,005	
Disposal of Substation / Gas Generator	(388,603)	(2,127,723)	
<b>Closing Balance</b>	<b>125,272,589</b>	<b>119,597,792</b>	
<b>Written Down Value (WDV)</b>	<b>77,573,487</b>	<b>74,118,974</b>	
<b>3.00 Inventories:</b>			
Neutral Glass Tubes	19,484,584	19,140,966	
Printing Materials	2,812,384	3,411,745	
Packing Materials	1,128,558	849,554	
Spare Parts	208,570	276,530	
Finished Products	771,705	774,437	
<b>Total</b>	<b>24,405,801</b>	<b>24,453,232</b>	
<b>4.00 Trade &amp; Other Receivable:</b>			
Trade (4.01)	136,584,350	136,390,952	
Others (4.02)	39,519,268	39,455,582	
<b>Total</b>	<b>176,103,618</b>	<b>175,846,534</b>	

**4.01** Respecting the privacy of the parties, schedule of Trade and Other Receivables cannot be shown in the 3rd Quarter Financial Statements. IAS 24 as per management decision.

**4.02** These amounts are unsecured but good and being realized gradually. No provision was made for bad debt during the period under review.



Amount in Taka	
July 2020 to March 2021	July 2019 to June 2020

## 5.00 Advance, Deposits & Prepayments:

### 5.01 Advances:

Against Staff Salary	286,398	304,398
HN Consultancy Service	100,000	100,000
Advances to others	1,209,654	1,329,654
Office Rent	125,000	---
<b>Total</b>	<b>1,721,052</b>	<b>1,734,052</b>

Advance: These advances are secured.

### 5.02 Security Deposits:

BTCL for Telephone	3,000	3,000
Linde (Oxygen)	10,000	10,000
Earnest Money	3,131,307	1,958,500
VAT Deposit (Excise Duty)	451,472	451,472
VAT Prepaid	218,052	217,586
VAT Adjustment	1,858,345	1,858,345
Titas Gas	1,031,240	1,031,240
REB	382,804	382,804
CDBL for DSE Server	100,000	100,000
House Rent	200,000	200,000
Power Gas Trading (Oxygen)	400,000	---
S.N. Engineering Workshop	80,000	---
<b>Total</b>	<b>7,866,220</b>	<b>6,212,947</b>

### 5.03 Prepayments:

AIT at Import Stage	5,044,553	5,440,379
AIT Deducted at Source by Buyers	8,049,451	9,872,778
AIT paid in Cash (2020-2021)	500,000	---
<b>Total</b>	<b>13,594,004</b>	<b>15,313,157</b>

### Total Advance, Deposits & Prepayments

<b>23,181,276</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	14,750,458	3,579,861
Colour	408,236	---
<b>Total</b>	<b>15,158,694</b>	<b>3,579,861</b>

This amount represents against L/C margin and goods in transit for import of raw materials (Glass Tubes & Colour)



**7.00 Cash & Bank Balance:****Cash in Hand (7.01)****443,801****396,783****Cash at Bank: (7.02)**

State Bank of India (Dilkusha Branch)

15,277

15,277

BCBL (Principal Branch)

1,603,215

5,433,311

AIBL (V.I.P. Road Branch)

16,447,314

7,848,641

PBL (Naya Paltan Branch)

593,269

47,230

PBL (Head Office)

4,795

4,795

ABBL (Chandra Branch)

6,554

4,554

DBBL(Foreign Exchange Branch)

354,272

301,682

IFIC (Chandra Branch)

10,462

30,190

**Total Cash at Bank****19,035,158****13,685,680****Total Cash & Bank Balance****19,478,959****14,082,463**

7.01 The physical cash counting were taken place at the period end and found in order. Cash in hand has been verified by the Management at the close of the period.

7.02 The Company does not have any Foreign Currency Account. The bank balances have been confirmed and reconciled with respective bank statements.

**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**



	Amount in Taka	
	July 2020 to March 2021	July 2019 to June 2020
<b>9.00 CSR Fund:</b>		
Balance as on July 01, 2020	2,921,814	2,704,631
Current Period expenses	(860,356)	(1,094,686)
Provision for the current Period	949,454	1,311,869
<b>Closing Balance as on March 31, 2021</b>	<b>3,010,912</b>	<b>2,921,814</b>

During the period, 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.

<b>10.00 Trade Payable:</b>	<b>1,162,960</b>	<b>426,743</b>
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It represents the amount payable to the suppliers of different items

<b>11.00 Loan &amp; Advance:</b>	<b>6,344,427</b>	<b>5,086,025</b>
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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	627,861	11,000
Gas Bill	400,891	503,582
Audit Fees	---	138,000
Arrear Salary	---	356,000
Arrear Bonus	---	29,180
Incentive for Production	8,052,914	6,802,660
Withholding Tax	---	101,984
Electricity	388,842	40,171
Prepaid VAT	1,633,760	207,541
Leave Pay & Gratuity	6,696,441	5,573,836
Others Expenses( CDBL )	31,000	31,000
<b>Total</b>	<b>17,831,709</b>	<b>13,794,954</b>

**13.00 Dividend Payable:**

Balance as on July 01, 2020	11,221,826	14,533,349
Add: Cash Dividend (2019-2020)	15,600,000	15,600,000
Add: Suspense A/C	325,800	325,800
Add: Dividend Refund from DBBL	392,633	---
	27,540,259	30,459,149
Less: Payment made during the year	(15,731,591)	(19,237,323)
<b>Closing Balance as on March 31, 2021</b>	<b>11,808,668</b>	<b>11,221,826</b>

**14.00 Income Tax Payable:**

Balance as on July 01, 2020	17,599,720	16,395,887
Provision for the Period	12,659,386	17,491,589
Payment/Adjusted during the period	(17,491,589)	(16,287,756)
Employees Income Tax	33,350	---
<b>Closing Balance as on March 31, 2021</b>	<b>12,800,867</b>	<b>17,599,720</b>



		Amount in Taka	
		July 2020 to March 2021	July 2019 to June 2020
<b>15.00 Liabilities for WPPF:</b>			
Balance as on July 01, 2020		5,317,890	4,718,216
Provision for the period		2,531,877	3,498,318
Payment made during the period		(4,729,874)	(2,898,644)
Closing Balance as on March 31, 2021		<u>3,119,893</u>	<u>5,317,890</u>
<b>16.00 Liabilities for Provident Fund:</b>			
Balance as on July 01, 2020		4,338,118	2,783,122
Employees' Contribution		583,940	640,990
Employers' Contribution		504,853	580,030
Employees & Employers Interest		390,431	333,976
Payment		(2,057,775)	---
Closing Balance as on March 31, 2021		<u>3,759,567</u>	<u>4,338,118</u>
<b>17.00 Net Assets Value (NAV):</b>			
Net Assets Value (NAV) per share for the period calculated as follows:			
Total Assets		335,901,835	315,341,220
Less: Total Current Liabilities		(56,828,091)	(57,785,276)
Net assets		<u>279,073,744</u>	<u>257,555,944</u>
Weighted average number of ordinary shares		3,120,000	3,120,000
Net Assets Value (NAV) per share		<u>89.45</u>	<u>82.54</u>
<b>18.00 Related Party Transactions</b>			
Excelsior Garments Ltd.		1,971,804	4,971,804
Excelsior Corporation Ltd.		1,072,136	1,072,136
Excelsior Shoes Ltd.		261,769	261,769
		<u>3,305,709.00</u>	<u>6,305,709</u>



**19.00 Net Sales Revenue:**

Gross Sales  
Less: VAT  
Less: Discount on Sales  
**Net Sales**

Amount in Taka	
July 2020 to March 2021	July 2019 to March 2020
246,862,982	244,379,859
(32,199,519)	(31,875,634)
(6,623,138)	(6,612,387)
<b>208,040,325</b>	<b>205,891,838</b>

**20.00 COST OF GOODS SOLD:**

Raw Materials (Glass Tubes)  
Printing Materials  
Packing Materials  
Spare Parts  
Salary & Wages  
Bonus  
Petrol for print removal  
Power & Energy (Note No.20.01)  
Incentive /Target  
Factory Maintenance  
Machine Maintenance  
Insurance (Fire)  
Staff benefits & Welfare  
Entertainment Expenses  
Labour Charge  
Depreciation  
Picnic Expenses  
Uniform for workers  
Telephone & Postage  
Duties & Taxes  
Gratuity  
Conveyance Exp.  
Printing & Stationery  
Donation  
Internet Expenses  
Insurance Premium (Group Life)  
Legal Expenses  
Misc. Expenses  
**Total Cost of Goods Manufactured**  
Add: Opening Stock of Finished Goods  
  
Less: Closing Stock of finished Goods  
**Cost of Goods Sold**

72,103,561	64,785,707
5,563,650	4,927,252
5,781,002	6,163,828
561,532	676,351
18,104,816	17,143,193
638,979	586,994
289,850	426,286
13,594,713	12,326,452
3,162,750	2,919,270
829,964	1,110,862
169,518	176,900
324,715	342,741
1,810,636	1,620,438
213,356	225,479
56,190	29,250
5,489,214	5,492,166
---	1,608,952
47,790	51,000
17,390	13,200
87,450	114,770
564,321	533,430
59,088	61,295
49,507	21,188
33,450	45,000
10,650	12,700
---	62,900
11,830	10,000
40,053	93,051
129,615,975	121,580,655
774,437	545,095
130,390,412	122,125,750
(771,705)	(1,754,335)
<b>129,618,707</b>	<b>120,371,415</b>

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

Electricity  
Diesel for Generator  
Gas Consumption  
Mobil for Generator  
Rent for Generator

1,264,673	4,280,365
8,305	113,780
11,103,735	7,508,307
258,000	64,000
960,000	360,000
<b>13,594,713</b>	<b>12,326,452</b>



**21.00 Administrative & Selling Expenses:**

AGM Expenses
Directors' Remuneration
Salary
Employee Bonus
Directors Bonus
Incentive/Target
Conveyance
Tours & Travelling
Entertainment
Office Rent
House Rent
Advertisement Expenses
Printing & Stationery
Telephone & Postage
Carriage Outwards
Compliance Fee
Books & Periodicals
Renewal & Registration
Duties & Taxes
Depreciation
Fuel for Vehicles
Vehicles Maintenance
ECL Contribution
Business Promotion
Board Meeting Fee
Repairs & Maintenance (Office)
Car Insurance
Rating Fees
Internet Expenses
Donation
Listing Fee
CDBL Exp
Electricity Bill
Water & Sewerage Bill
BAPLC
Canteen Subsidy
Gratuity
Best Business Bond Ltd. (Software)
Misc. Expenses
Total

Amount in Taka	
July 2020 to March 2021	July 2019 to March 2020
414,054	326,180
7,380,000	6,525,000
7,185,810	6,396,018
318,320	234,220
431,334	374,667
1,362,200	1,114,800
98,297	91,191
14,627	130,411
139,731	122,607
806,302	765,558
688,000	661,500
138,495	236,955
52,555	38,366
93,870	101,385
771,070	712,900
28,750	23,000
5,820	20,225
263,038	164,787
31,068	13,520
574,186	772,005
372,374	290,480
317,056	142,925
450,000	450,000
479,950	360,960
177,000	100,000
159,495	146,318
108,909	101,209
21,500	21,500
56,730	54,350
2,500	3,000
50,000	50,000
31,000	31,000
119,212	118,171
55,553	49,446
10,000	10,000
100,907	150,207
560,835	479,722
12,600	112,000
7,081	2,610
<b>23,890,229</b>	<b>21,499,193</b>

**22.00 Other Income:**

Sale of Wastage
Less: VAT
<b>Total Other Income</b>

55,311	33,902
(8,296)	(6,572)
<b>47,015</b>	<b>27,331</b>



Amount in Taka	
July 2020 to March 2021	July 2019 to March 2020

#### 23.00 Financial Cost:

Interest on WPPF & Providend Fund	762,822	667,377
Bank Charges	65,166	46,779
<b>Total Financial Cost</b>	<b>827,988</b>	<b>714,156</b>

#### 24.00 Directors' Remuneration:

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

1) Mr. Faizul Hassan (M.D.) @ Tk.5,50,000 per month	4,950,000	4,500,000
2) Mr. M.A Masud (Chairman) @ 1,50,000 per month	1,350,000	1,125,000
3) Mrs. Shahinoor Baby (Director) @ 60,000 per month	540,000	450,000
4) Mrs. Shahinoor Begum (Director) @ 60,000 per month	540,000	450,000
	<u>7,380,000</u>	<u>6,525,000</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	7,380,000	6,525,000
House rent	688,000	661,500
Utilities	-	-
Bonus	431,334	374,667
Conveyance	-	-
	<u>8,499,334</u>	<u>7,561,167</u>

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

Salary	6,862,600	6,842,700
House rent	-	-
Utilities	-	-
Bonus	347,100	302,600
Conveyance	-	-
	<u>7,209,700</u>	<u>7,145,300</u>

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

The computation of EPS is given below:

Net Profit after Tax	37,978,156	44,639,535
Weighted average number of ordinary shares	3,120,000	3,120,000
<b>Basic EPS (based on 3,120,000 shares)</b>	<b>12.17</b>	<b>14.31</b>



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

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

	Amount in Taka	
	July 2020 to March 2021	July 2019 to March 2020
Net Cash Flows from Operating Activities	31,095,406	37,256,778
Weighted average number of Ordinary shares	3,120,000	3,120,000
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>9.97</b>	<b>11.94</b>

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

<b>Profit after Tax</b>	<b>37,978,156</b>	<b>44,609,569</b>
<b>Collection from Sales &amp; Others:</b>		
Current Assets Less Cash (As on June 2020)	227,139,783	197,647,137
Net Sales Revenue (As on March 2021)	208,040,325	205,891,838
Current Assets Less Cash (As on March 2021)	(238,849,389)	(233,649,166)
<b>Total Collection From sales &amp; Others</b>	<b>196,330,719</b>	<b>169,889,809</b>
<b>Payment for Cost &amp; Expenses:</b>		
Current Liabilities (As on June 2020)	57,785,276	53,218,168
Net Cost * (As on March 2021)	163,417,772	154,179,042
CSR Fund Payment (July 2019 to March 2021)	860,356	736,326
Current Liabilities (As on March 2021)	(56,828,091)	(75,500,505)
<b>Payment for Cost &amp; Expenses</b>	<b>165,235,313</b>	<b>132,633,031</b>
<b>Net Cost*</b>		
Net Sales Revenue (As on March 2021)	208,040,325	205,891,838
Profit (As on March 2021)	(37,978,156)	(44,609,569)
Depreciation (As on March 2021)	(6,063,400)	(6,264,171)
Loss on Sales of Substation /Gas Generator	(580,997)	(839,056)
	<b>163,417,772</b>	<b>154,179,042</b>
<b>Total Collection</b>	<b>196,330,719</b>	<b>169,889,809</b>
<b>Payment</b>	<b>(165,235,313)</b>	<b>(132,633,031)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>31,095,406</b>	<b>37,256,778</b>



# PHARMA AIDS LIMITED

## Schedule of Property, Plant & Equipment

### As on 31 March - 2021

Sl No.	Category of Assets	Cost			Rate	Depreciation			Written down value as on 31-03-21
		Balance as on 01-07-20	Addition during the Period	Disposal		Balance as on 01-07-20	Charged during the Period	Disposal	
01	Land	80,811			-				80,811
02	Building	12,208,089	358,373		5%	5,956,226	242,779		6,199,005
03	Plant & Machinery	158,423,506	8,581,625		10%	99,734,696	4,616,202		62,654,233
04	Air Compressor	640,000			10%	48,000	44,400		92,400
05	Electrical Installation	1,538,494	1,229,638	(1,139,600)	10%	532,859	93,083	(388,603)	237,339
06	Electrical Equipment	561,679			10%	386,429	13,144		399,573
07	Office Equipment	665,456			15%	474,802	21,449		162,106
08	Furniture & Fixture	770,888			15%	524,117	27,762		496,251
09	Gas Line Installation	701,845			10%	560,394	10,609		551,879
10	Oxygen Generator	5,180,583			20%	3,650,242	229,551		571,003
11	Air Cooler	852,016	16,125		20%	127,802	110,382		3,879,793
12	Mobile Scissor Lift	483,447			20%	48,345	65,265		238,184
13	Motor Vehicles	10,242,910			20%	6,834,243	511,300		113,610
14	Sundry Assets	1,367,042	83,149		15%	719,637	77,474		7,345,543
	Total 31-03-2021	193,716,766	10,268,910	(1,139,600)		119,597,792	6,063,400	(388,603)	7,345,543
	Total 30-06-2020	191,983,461	5,000,084			113,153,510	8,572,005		7,345,543

Depreciation Charge for the Period has been allocated as follows:

	30-06-2020	31-03-2021
Manufacturing Overhead (Cost of Goods sold)	7,634,452	5,489,214
Administrative & Selling Expenses	937,553	574,186
	<u>8,572,005</u>	<u>6,063,400</u>