

PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
As on March 31, 2022

Particulars	Note	Amount in Taka	
		July 2021 to March 2022	July 2020 to June 2021
Assets			
Non-Current Assets:		71,279,443	75,396,896
Property, Plant and Equipment (Annexure -D)	2	71,279,443	75,396,896
Current Assets:		286,206,834	267,253,531
Inventories	3	51,829,351	39,360,401
Trade and Other Receivable	4	161,363,827	159,396,189
Advance, Deposit & Prepayments	5	28,488,783	32,174,898
L/C Margin and others	6	2,353,219	16,345,101
Cash and Cash Equivalent	7	42,171,654	19,976,942
Total Assets		357,486,277	342,650,427
Equity & Liabilities			
Shareholders' Equity:		321,843,291	290,982,424
Issued Share Capital	8	31,200,000	31,200,000
Tax Holiday Reserve		2,867,808	2,867,808
CSR Fund	9	2,331,411	2,694,021
Retained Earnings		285,444,072	254,220,595
Current Liabilities:		35,642,986	51,668,003
Trade Payable	10	1,230,058	163,311
Loan & Advance	11	1,104,897	304,522
Liabilities for Expenses	12	16,047,431	17,861,035
Unclaimed/Undistributed Dividend	13	2,526,317	11,773,560
Income Tax Payable	14	9,508,456	14,830,045
Liabilities for WPPF	15	3,187,170	3,715,681
Liabilities for Provident Fund	16	2,038,657	3,019,849
Total Equity & Liabilities		357,486,277	342,650,427
Net Assets Value (NAV) per share	17	103.15	93.26

Sd/-
M. A. MASUD
Chairman

Sd/-
FAIZUL HASSAN
Managing Director

Sd/-
SHAHINOOR BABY
Director

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

Sd/-
MUHIBUL HASSAN ADIL
Executive Director (Acting CFO)

PHARMA AIDS LIMITED
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
for the 3rd Quarter ended on March 31, 2022

Particulars	Note	Amount in Taka			
		July 2021 to March 2022	July 2020 to March 2021	January 2022 to March 2022	January 2021 to March 2021
Net Sales Revenue	19	252,271,233	208,040,325	85,419,590	75,937,955
Cost of Goods Sold	20	(160,970,852)	(129,618,707)	(55,855,840)	(48,981,851)
Gross Profit		91,300,381	78,421,618	29,563,750	26,956,104
Operating Expenses:					
Administrative and Selling Expenses	21	(26,234,900)	(23,890,229)	(9,880,723)	(8,218,553)
Profit from Operation		65,065,481	54,531,389	19,683,027	18,737,551
Other Income	22	40,591	47,015	-	-
Financial Cost	23	(373,155)	(827,988)	(118,155)	(138,602)
Disposal of Substation /Gas Generator		-	(580,997)	-	(580,997)
Profit before Contribution to WPPF		64,732,917	53,169,419	19,564,872	18,017,952
Contribution to WPPF		(3,082,520)	(2,531,877)	(931,661)	(857,998)
Profit before Tax		61,650,397	50,637,542	18,633,211	17,159,954
Income Tax Provision	26	(13,871,339)	(12,659,386)	(4,192,472)	(4,289,989)
Profit after Tax for the period		47,779,058	37,978,156	14,440,738	12,869,965
Net profit after Tax		47,779,058	37,978,156	14,440,738	12,869,965
Earning per Share (EPS)	27	15.31	12.17	4.63	4.12
Number of Shares used to compute EPS		3,120,000	3,120,000	3,120,000	3,120,000

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PHARMA AIDS LIMITED
Statement of Changes in Equity (Un-audited)
for the 3rd Quarter ended on March 31, 2022

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on July 01, 2021	31,200,000	2,867,808	2,694,021	254,220,595	290,982,424
Net profit for the period	-	-	-	47,779,058	47,779,058
CSR Fund Current period expenses	-	-	(1,318,191)	-	(1,318,191)
CSR Fund Provision @ 2%	-	-	955,581	(955,581)	-
Cash Dividend (2020-2021)	-	-	-	(15,600,000)	(15,600,000)
Balance as on March 31, 2022	31,200,000	2,867,808	2,331,411	285,444,072	321,843,291

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
Balance as on July 01, 2020	31,200,000	2,867,808	2,704,631	185,003,423	221,775,862
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 (2019-2020)	-	-	-	(15,600,000)	(15,600,000)
Balance as on March 31, 2021	31,200,000	2,867,808	3,083,544	212,897,753	250,049,105

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PHARMA AIDS LIMITED
Statement of Cash Flows (Un-audited)
for the 3rd Quarter ended on March 31, 2022

Particulars	Note	Amount in Taka	
		July 2021 to March 2022	July 2020 to March 2021
A. Cash Flows from Operating Activities :			
Collection from Sales and others		250,344,186	196,330,719
Payment for suppliers and others		(186,871,985)	(165,235,313)
Tax paid		(15,138,768)	
Financial expenses paid		(373,155)	
Net Cash Flows from Operating Activities	29	47,960,278	31,095,406
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		(1,718,698)	(10,268,910)
Disposal of Gas Generator		-	170,000
Net Cash Flows from Investing Activities		(1,718,698)	(10,098,910)
C. Cash Flows from Financing Activities:			
Dividend Payment		(24,847,243)	(15,600,000)
Loans & Advances		800,375	-
Net Cash Flows from Financing Activities		(24,046,868)	(15,600,000)
Net Cash Flows from Financing Activities			
Net Cash Inflows/(Outflows)		22,194,712	5,396,496
D. Opening Cash & Bank Balances		19,976,942	14,082,463
E. Closing Cash & Bank Balances	7	42,171,654	19,478,959
F. Net Operating Cash Flows Per Share (NOCFPS)	28	15.37	9.97

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Executive Director (Acting CFO)

PHARMA AIDS LIMITED
Notes to the Financial Statements (Un-audited)
for the 3rd Quarter ended on March 31, 2022

2.00 Property, Plant & Equipment:

Cost:

Opening Balance
Additions during the year
Disposal of Substation
Closing Balance

Amount in Taka	
July 2021 to March 2022	July 2020 to June 2021

202,858,826	193,716,766
1,718,698	10,281,660
-	(1,139,600)
204,577,524	202,858,826

Depreciation:

Opening Balance
Charged during the year
Disposal of Substation
Closing Balance

127,461,930	119,597,792
5,836,151	8,252,741
-	(388,603)
133,298,081	127,461,930

Written Down Value (WDV)

71,279,443	75,396,896
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2.01 Detail of addition of assets are shown in **Annexure-D** attached at the end of the Accounts.

3.00 Inventories:

Neutral Glass Tubes
Printing Materials
Packing Materials
Spare Parts
Finished Products
Total

47,338,271	35,784,941
2,384,851	1,973,696
1,423,183	1,054,496
238,350	158,520
444,696	388,748
51,829,351	39,360,401

Inventories as on March 31, 2022, are valued at lower of average cost and net realizable value.

4.00 Trade & Other Receivable:

Trade Receivables*
Other Receivables*
Total

130,185,708	127,231,920
31,178,119	32,164,269
161,363,827	159,396,189

*Respecting the privacy of the parties, schedule of Trade and Other Receivables cannot be shown. IAS 24 as per management decision. There is no security arrangement for receivables, but the amounts are good and being realized gradually in the ordinary course of business. No provision was made for bad debt during the period under review.

Mentionable, few companies have suffered financially due to COVID-19 pandemic and changes in top management. As a result, recovery of receivables from those companies has been difficult and uncertain in future.



5.00 Advance, Deposits & Prepayments:

Amount in Taka	
July 2021 to March 2022	July 2020 to June 2021

5.01 Advance:

Against Staff Salary
HN Consultancy Service
Sunbird Trading Company
Customs duty L/C 107721010608 & 107721010689
Best Business Bond Ltd. (VAT Software)
Advance in Others

42,398	280,398
100,000	100,000
900,000	-
-	467,000
100,000	-
909,654	1,209,654
2,052,052	2,057,052

Total

5.02 Security Deposits:

Titas Gas
BTCL for Telephone
Linde (Oxygen)
Bangladesh Rural Electrification Board (BREB)
CDBL for DSE Server
Prepaid VAT
VAT Adjustment
Earnest Money
VAT Deposit (Excise Duty)
House Rent
Office Rent
Power Gas Trading for Oxygen Cylinder
S.N. Eng. Workshop for Oxygen Manifold

1,487,740	1,487,740
3,000	3,000
10,000	10,000
382,804	382,804
100,000	100,000
288,702	219,225
1,858,345	1,858,345
3,422,453	3,247,663
451,472	451,472
200,000	200,000
191,667	80,000
400,000	400,000
80,000	80,000
8,876,183	8,520,249

Total

5.03 Prepayments:

AIT on Bill of Entry
AIT at Source taken by Buyers
AIT paid in Cash

6,591,188	6,904,977
10,969,360	13,692,620
-	1,000,000
17,560,548	21,597,597

Total Advance, Deposits & Prepayments

28,488,783	32,174,898
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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.

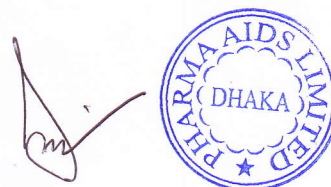
6.00 L/C Margin and Others:

Raw Materials : Glass Tubes
Raw Materials : Colour

1,738,925	12,573,400
614,294	3,771,701
2,353,219	16,345,101

Total

This amount represents L/C margin and other costs related to import of raw materials (Glass Tubes & Colour)



7.00 Cash & Cash Equivalent:**Cash in Hand (Note 7.01)****899,726****636,087****Cash at Bank (Note 7.02)**

State Bank of India, Dilkusha Branch
 Bangladesh Commerce Bank Ltd., Principal Branch
 Al-Arafah Islami Bank Ltd., V.I.P. Road Branch
 Pubali Bank Ltd., Naya Paltan Branch
 Pubali Bank Ltd., Principal Branch
 AB Bank Ltd., Chandra Branch
 Dutch Bangla Bank Ltd., Foreign Exchange Branch
 Dutch Bangla Bank Ltd., Bijoy Nagar Branch (Dividend A/C)
 IFIC Bank Ltd., Chandra Branch

15,277	15,277
6,032,328	6,928,728
34,503,252	11,350,992
340,661	588,109
3,577	3,577
4,329	4,329
299,688	323,357
64,542	-
8,274	126,486

Total Cash at Bank**41,271,928****19,340,855****Cash & Cash Equivalent****42,171,654****19,976,942**

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

7.02 The Bank balances have been confirmed and reconciled with respective bank statements.

Effect of Foreign Exchange Rate Changes on Cash/Cash

The Company does not have any foreign currency account and does not do any export. 100% of finished goods are sold to the local pharmaceutical companies in local currency. Primary raw materials (glass tubes & color) are imported by sight L/C only, where payments are made at spot exchange rate mostly within 60-75 days from the L/C opening date. The Company never engages itself in forward booking of exchange rates and never holds any foreign currencies in hand or bank accounts. Therefore, effect of exchange rate changes on cash or cash equivalents is not applicable to the Company as per paragraph 28 of IAS 7 & 21.

8.00 Share Capital:**Authorized Capital:**

5,000,000 Ordinary Shares @ Tk. 10 each

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

3,120,000 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, 2021**

Current Period expenses

Provision for the current Period @ 2.00%

Closing Balance as on March 31, 2022

Amount in Taka	
July 2021 to March 2022	July 2020 to June 2021
2,694,021	2,921,814
(1,318,191)	(1,232,982)
955,581	1,005,189
2,331,411	2,694,021

CSR Fund provision is made on the 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:**1,230,058****163,311**

It represents the amount payable to the suppliers of different items

11.00 Loan & Advance:**Opening Balance**

Add: WPPF Investment

Add: Interest

Paid during the period

Closing Balance

304,522	5,086,025
871,504	933,001
66,167	352,142
1,242,193	6,371,168
(137,296)	(6,066,646)
1,104,897	304,522

12.00 Liabilities for expenses:

Salary (H/O)

Gas Bill

Audit Fees

Incentive for Production

Electricity Bill

VAT Payable

Leave Pay & Gratuity

Colour L/C No. 107721010315

Other Expenses (CDBL)

Total

247,927	11,000
388,093	439,555
-	138,000
8,451,889	6,603,176
597,580	-
1,016,095	1,621,835
5,314,847	8,113,121
-	903,348
31,000	31,000
16,047,431	17,861,035

13.00 Unclaimed/Undistributed Dividend**Balance as on 1st July, 2021**

Add: Cash Dividend (FY 2020-21)

Less: Payment made during the period

Closing Balance as on March 31, 2022 (Note: 13.01)

11,773,560	11,221,826
15,600,000	15,600,000
(24,847,243)	(15,048,266)
2,526,317	11,773,560

13.01 Financial year

2017-2018

2018-2019

2019-2020

2020-2021

**Unclaimed/
Undistributed**

1,532,999

277,435

323,341

392,542

2,526,317

Amount in Taka	
July 2021 to March 2022	July 2020 to June 2021

14.00 Income Tax Payable:

Balance as on 1st July, 2021	14,830,045	17,599,720
Provision for the Period (Note 26.00)	13,871,339	14,704,788
Adjustment	(19,175,802)	(17,491,589)
Employees Income Tax (Note 14.01)	(17,126)	17,126
Closing Balance as on March 31, 2022	9,508,456	14,830,045

The Company is making tax provision @ 22.50% of Profit Before Tax and making Tax Return based on this Profit. There is no scope for any temporary difference between taxable profit and accounting profit. As such, no deferred tax provision is required to maintain (details under Note 26.00).

14.01 Employees Income Tax:

Opening Balance	17,126	-
Deduction from salary	380,817	433,196
Payment/Adjusted during the period	(397,943)	(416,070)
Closing Balance as on March 31, 2022	-	17,126

15.00 Liabilities for WPPF:

Balance as on 1st July, 2021	3,715,681	5,317,890
Less: WPPF Investment	(871,504)	-
Provision for the period	3,082,520	3,267,731
Payment	(2,739,527)	(4,869,940)
Closing Balance as on March 31, 2022	3,187,170	3,715,681

16.00 Liabilities for Provident Fund:

Balance as on 1st July, 2021	3,019,849	4,338,118
Employees' Contribution	618,735	799,099
Employer's Contribution	534,100	693,672
Employees' & Employer's Interest	203,840	520,575
Payment	(2,337,867)	(3,331,615)
Closing Balance as on March 31, 2022	2,038,657	3,019,849

17.00 Net Assets Value (NAV):

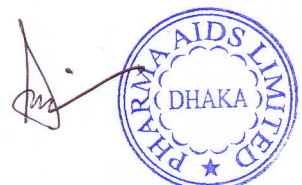
Net Assets Value (NAV) per share for the period calculated as follows:

Total Assets	357,486,277	342,650,427
Less: Total Current Liabilities	(35,642,986)	(51,668,002)
Net Assets	321,843,291	290,982,425
Weighted average number of Ordinary Shares	3,120,000	3,120,000
Net Assets Value (NAV) per share	103.15	93.26

Net Assets Value per share (NAV) increased during the period due to increase in sales and increase in retained earnings.

18.00 Related Party Transactions

Excelsior Garments Ltd.	371,804	371,804
Excelsior Corporation Ltd.	1,072,136	1,072,136
Excelsior Shoes Ltd.	261,769	261,769
Closing Balance as on March 31, 2022	1,705,709	1,705,709



19.00 Net Sales Revenue:

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

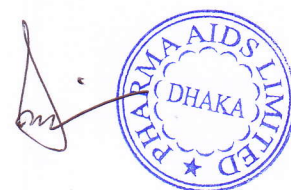
Amount in Taka	
July 2021 to March 2022	July 2020 to March 2021
296,711,184	246,862,982
(38,701,459)	(32,199,519)
(5,738,492)	(6,623,138)
252,271,233	208,040,325

20.00 COST OF GOODS SOLD:

Raw Materials (Glass Tubes)*
Printing Materials
Packing Materials
Spare Parts
Salary & Wages
Bonus
Fuel
Electricity Bill
Gas Consumption
Incentive /Target
Factory Maintenance
Machine Maintenance
Repairs & Maintenance
Insurance (Fire)
Staff benefit & Welfare
Entertainment Expenses
Labour Charge
Depreciation
Picnic Expenses
Uniform for workers
Telephone & Postage
Duties & Taxes
Gratuity
Conveyance Exp.
Printing & Stationery
Donation
Internet
Books & Periodicals
Electrical Goods
Legal Expenses
Protection & Treatment
Crockeries
Renewal & Registration
Total Cost of Goods Manufactured
Add: Opening Stock of Finished Goods
Less: Closing Stock of finished Goods
Cost of Goods Sold

92,620,141	72,103,561
6,440,638	5,563,650
8,172,604	5,781,002
642,395	561,532
20,135,392	18,104,816
671,439	638,979
387,000	289,850
4,355,026	1,264,673
14,373,389	12,330,040
3,231,375	3,162,750
202,753	647,786
218,660	169,518
128,200	91,973
394,588	324,715
2,034,520	1,810,636
141,577	213,356
61,925	56,190
5,367,148	5,489,214
305,634	---
35,800	47,790
17,330	17,390
62,810	66,450
630,530	564,321
41,560	59,088
24,243	49,507
60,300	33,450
10,240	10,650
2,870	490
109,250	90,205
5,000	11,830
11,783	19,824
9,790	12,586
120,890	28,153
161,026,800	129,615,975
388,748	774,437
161,415,548	130,390,412
(444,696)	(771,705)
160,970,852	129,618,707

* Cost of raw materials (glass tubes) has been increasing every year as the global demand for glass tubes has become far more than the capacity of the suppliers across the globe. Moreover, the radical energy price hike in European countries since mid 2021 has also resulted in unprecedented rise in the cost of glass tubes.



21.00 Administrative & Selling Expenses:

AGM Expenses
Salary & Remuneration
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
Corporate Expenses
Business Promotion
Board Meeting Fee
Repairs & Maintenance (Office)
Car Insurance
Rating Fees
Internet
Donation
Listing Fee
CDBL Exp
Electricity Bill
Water & Sewerage Bill
BAPLC
Canteen Subsidy
Gratuity
Best Business Bond Ltd. (Software)
Electrical Goods
Legal Exp.
Website Exp.
Fuel for Generator
Crockerries
Total

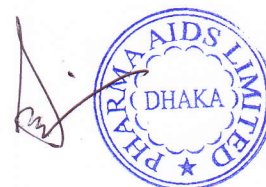
Amount in Taka	
July 2021 to March 2022	July 2020 to March 2021

355,046	414,054
15,872,531	14,565,810
327,340	318,320
537,000	431,334
1,543,700	1,362,200
111,851	98,297
54,135	14,627
152,287	139,731
821,857	806,302
752,000	688,000
211,562	138,495
61,719	52,555
60,533	93,870
1,091,385	771,070
28,750	28,750
6,165	5,820
182,484	263,038
24,020	31,068
469,003	574,186
336,260	372,374
198,865	317,056
450,000	450,000
482,590	479,950
165,000	177,000
158,639	144,535
81,504	108,909
21,500	21,500
58,740	56,730
-	2,500
50,000	50,000
31,000	31,000
117,375	119,212
44,571	55,553
10,000	10,000
153,337	100,907
1,153,281	560,835
12,600	12,600
18,650	7,650
20,000	-
6,800	7,310
500	1,613
320	5,468
26,234,900	23,890,229

22.00 Other Income:

Sale of Wastage
Less: VAT
Total Other Income

47,754	55,311
(7,163)	(8,296)
40,591	47,015



23.00 Financial Cost:

Interest on WPPF & Provident Fund
Bank Charges
Total Financial Cost

Amount in Taka	
July 2021 to March 2022	July 2020 to March 2021

290,257	762,822
82,898	65,166
373,155	827,988

24.00 Remuneration and other facilities for 4 Directors

Remuneration/Honorarium
House rent
Utilities
Bonus
Conveyance

8,190,000	7,380,000
752,000	688,000
-	-
537,000	431,334
-	-
9,479,000	8,499,334

25.00 Salary and other facilities for 7/9 Executive

Salary
House rent
Utilities
Bonus
Conveyance

6,673,500	6,862,600
-	-
-	-
302,000	347,100
-	-
6,975,500	7,209,700

26.00 Income Tax Provision calculation

Profit before Tax
Income Tax @ 22.50% / 25.00%

61,650,397	50,637,542
13,871,339	122,659,386

The Company has calculated the tax amount at the rate of 22.50% of Profit before Tax for the 1st, 2nd and 3rd quarter of FY 2021-22 and 25.00% for the 1st, 2nd and 3rd quarter of FY 2020-21 and makes tax return based on this profit.

Deferred Tax Income /Expense & Deferred Tax Assets/Liabilities:

There is no material difference in overall depreciation expense between the Company's asset valuation and that of the Third Schedule under ITO. There is also no difference between accounting income (as declared in the Annual Report) and taxable income (as declared in the Company's Tax Returns submitted under ITO). For this reason, deferred tax related provision is not applicable as required by paragraph 81(g) of IAS 12.

27.00 The computation of EPS is given below:

Net Profit after Tax
Weighted average number of Ordinary Shares
Basic EPS (based on 3,120,000 shares)

47,779,058	37,978,156
3,120,000	3,120,000
15.31	12.17

Earning per Share (EPS) increased during the period due to increase in sales.

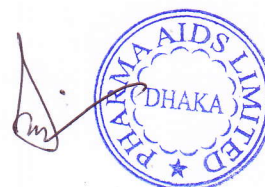
28.00 Net Operating Cash Flows Per Share (NOCFPS) :

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

Net Cash Flows from Operating Activities
Weighted average number of Ordinary Shares
Net Operating Cash Flows Per Share (NOCFPS)

47,960,278	31,095,406
3,120,000	3,120,000
15.37	9.97

NOCFPS increased due to increase in collection from revenue and others.



Amount in Taka	
July 2021 to March 2022	July 2020 to March 2021

29.00 Reconciliation from Net Profit to Net Operating Cash Flow: (March 31, 2022)

Disclosure with calculation as per Clause 5(2)e of the BSEC Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018 :

Profit from Operation	65,065,481
Depreciation	5,836,151
Other Income	40,591
Financial Cost	(373,155)
Inventories (Increase/Decrease)	(12,468,950)
Trade and Other Receivables (Increase/Decrease)	(1,967,638)
Advance, Deposits & Prepayments (Increase/Decrease)	(350,934)
L/C Margin & Others (Increase/Decrease)	13,991,882
CSR Fund Payment	(1,318,191)
Trade Payable (Increase/Decrease)	1,066,747
Liabilities for expenses (Increase/Decrease)	(1,813,604)
Liabilities for WPPF (Increase/Decrease)	(3,628,142)
Liabilities for Providend Fund (Increase/Decrease)	(981,192)
Tax paid	(15,138,768)
Total	47,960,278

Reconciliation of the Statement of Cash Flows: (March 31, 2021)

Profit after Tax	37,978,156
Collection from Sales & Others:	
Current Assets Less Cash (As on June 2020)	227,139,783
Net Sales Revenue (As on March 2021)	208,040,325
Current Assets Less Cash (As on March 2021)	(238,849,389)
Total Collection from Sales & Others	196,330,719
Payment for Cost & Expenses:	
Current Liabilities (As on June 2020)	57,785,276
Net Cost * (As on March 2021)	163,417,772
CSR Fund Payment (July 2019 to March 2021)	860,356
Current Liabilities (As on March 2021)	(56,828,091)
Payment for Cost & Expenses	165,235,313
*Net Cost	
Net Sales Revenue (As on March 2021)	208,040,325
Profit (As on March 2021)	(37,978,156)
Depreciation (As on March 2021)	(6,063,400)
Loss on Sales of Substation /Gas Generator	(580,997)
Net Cost	163,417,772
Total Collection	196,330,719
Payment	(165,235,313)
Net Cash Flows from Operating Activities	31,095,406



PHARMA AIDS LIMITED
Schedule of Property, Plant & Equipment
As on 31 March, 2022

Annexure-D									
Sl No.	Category of Assets	Cost			Rate	Depreciation			Written down value as on 31-03-22
		Balance as on 01-07-21	Addition during the Period	Total as on 31-03-22		Balance as on 01-07-21	Charged during the Period	Total as on 31-03-22	
01	Land	80,811		80,811	-		-		80,811
02	Building	12,566,462	1,718,698	14,285,160	5%	6,281,320	254,532	6,535,852	7,749,308
03	Plant & Machinery	167,005,131		167,005,131	10%	106,032,658	4,572,935	110,605,593	56,399,538
04	Air Compressor	640,000		640,000	10%	107,200	39,960	147,160	492,840
05	Electrical Installation	1,641,282		1,641,282	10%	289,391	101,392	390,783	1,250,499
06	Electrical Equipment	561,679		561,679	10%	403,954	11,829	415,783	145,896
07	Office Equipment	665,456		665,456	15%	503,400	18,231	521,631	143,825
08	Furniture & Fixture	770,888		770,888	15%	561,133	23,597	584,730	186,158
09	Gas Line Installation	701,845		701,845	10%	574,539	9,548	584,087	117,758
10	Oxygen Generator	5,180,583		5,180,583	20%	3,956,310	183,641	4,139,951	1,040,632
11	Air Cooler	868,141		868,141	20%	274,895	88,987	363,882	504,259
12	Mobile Scissor Lift	483,447		483,447	20%	135,365	52,212	187,577	295,870
13	Motor Vehicles	10,242,910		10,242,910	20%	7,515,976	409,040	7,925,016	2,317,894
14	Sundry Assets	1,450,191		1,450,191	15%	825,789	70,245	896,034	554,157
	Total 31-03-2022	202,858,826	1,718,698	204,577,524		127,461,930	5,836,151	133,298,081	71,279,443
	Total 30-06-2021	193,716,766	10,281,660	202,858,826		119,597,792	8,252,741	127,461,930	75,396,896

Depreciation Charge for the Period has been allocated as follows:

	30-06-2021	31-03-2022
Manufacturing Overhead (Cost of Goods sold)	7,484,592	5,367,148
Administrative & Selling Expenses	768,149	469,003
	8,252,741	5,836,151

