

PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
For the 1st Quarter ended on September 30, 2023

Particulars	Note	Amount in Taka	
		1st July 2023 to 30th September 2023	1st July 2022 to 30th June 2023
Assets			
Non-Current Assets:		65,204,139	66,860,200
Property, Plant and Equipment	2.00	65,204,139	66,860,200
Current Assets:		343,588,831	314,482,804
Inventories	3.00	48,988,926	56,830,257
Trade and Other Receivables	4.00	180,346,476	155,163,603
Advance, Deposit & Prepayments	5.00	84,335,610	79,818,851
L/C Margin & Others	6.00	6,507,768	7,552,624
Cash and Cash Equivalent	7.00	23,410,051	15,117,470
Total Assets		408,792,970	381,343,004
Equity & Liabilities			
Shareholders' Equity:		296,257,010	284,778,602
Issued Share Capital	8.00	31,200,000	31,200,000
Tax Holiday Reserve		2,867,808	2,867,808
CSR Fund	9.00	232,943	3,375
Retained Earnings		261,956,258	250,707,419
Non-Current Liabilities:		569,163	220,748
Deferred Tax Liability	16.02	569,163	220,748
Current Liabilities:		111,966,797	96,343,655
Trade Payables	10.00	2,320,459	1,662,102
Loans & Advances	11.00	1,076,618	1,475,936
Short term loan	12.00	18,718,975	9,998,756
Liabilities for Expenses	13.00	9,068,853	4,162,654
Provision for Expenses	14.00	23,190,173	24,228,249
Unclaimed/Undistributed Dividend	15.00	615,980	2,166,459
Income Tax Payable	16.00	53,642,780	50,051,263
Liabilities for WPPF	17.00	1,277,861	514,840
Liabilities for Provident Fund	18.00	2,055,099	2,083,396
Total Equity & Liabilities		408,792,970	381,343,005
NAV Per Share	19.00	94.95	91.28

M. A. MASUD
Chairman

MUHIBUL HASSAN ADIL
Chief Financial Officer

FAIZUL HASSAN
Managing Director

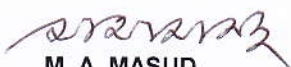
SHAHINOOR BEGUM
Director


MD. HUMAYUN KABIR
Company Secretary




PHARMA AIDS LIMITED
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
for the 1st Quarter ended on September 30, 2023

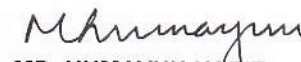
Particulars	Note	Amount in Taka	
		1st July 2023 to 30th September 2023	1st July 2022 to 30th September 2022
Net Sales Revenue	21.00	93,849,538	73,077,348
Cost of Goods Sold	22.00	(67,560,848)	(54,340,615)
Gross Profit		26,288,690	18,736,733
Operating Expenses:			
Administrative and Selling Expenses	23.00	(10,176,030)	(9,727,789)
Profit from Operation		16,112,660	9,008,944
Other Income	24.00	-	-
Financial Cost	25.00	(89,223)	(60,547)
Profit before Contribution to WPPF		16,023,437	8,948,397
Contribution to WPPF		(763,021)	(426,114)
Profit before Tax		15,260,417	8,522,283
Income Tax Expenses	16.00	(3,782,009)	(2,304,665)
Profit after Tax for the period		11,478,408	6,217,618
Other Comprehensive Income		-	-
Total Comprehensive Income		11,478,408	6,217,618
Earning per Share (EPS)	29.00	3.68	1.99
Number of Shares used to compute EPS		3,120,000	3,120,000


M. A. MASUD
Chairman


MUHIBUL HASSAN ADIL
Chief Financial Officer


FAIZUL HASSAN
Managing Director


SHAHINOOR BEGUM
Director


MD. HUMAYUN KABIR
Company Secretary



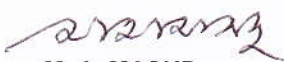
PHARMA AIDS LIMITED

Statement of Changes in Equity (Un-audited)
for the 1st Quarter ended on September 30, 2023

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July, 2023	31,200,000	2,867,808	3,375	250,707,419	284,778,602
Net profit for the period	-	-	-	11,478,408	11,478,408
CSR Fund Current period expenses	-	-	-	-	-
CSR Fund Provision @ 2%	-	-	229,568	(229,568)	-
Balance as on 30 September, 2023	31,200,000	2,867,808	232,943	261,956,258	296,257,010

Statement of Changes in Equity (Un-audited)
for the 1st Quarter ended on September 30, 2022

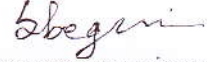
Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July, 2022	31,200,000	2,867,808	1,594,217	272,690,133	308,352,158
Net profit for the period	-	-	-	6,217,618	6,217,618
CSR Fund Current period expenses	-	-	(552,942)	-	(552,942)
CSR Fund Provision @ 2%	-	-	124,352	(124,352)	-
Balance as on 30 September, 2022	31,200,000	2,867,808	1,165,627	278,783,399	314,016,834



M. A. MASUD
Chairman



FAIZUL HASSAN
Managing Director



SHAHINOOR BEGUM
Director



MUHIBUL HASSAN ADIL
Chief Financial Officer



MD. HUMAYUN KABIR
Company Secretary



PHARMA AIDS LIMITED
Statement of Cash Flows *(Un-Audited)*
for the 1st Quarter ended on September 30, 2023

Particulars	Note	Amount in Taka	
		1st July 2023 to 30th September 2023	1st July 2022 to 30th September 2022
A. Cash Flows from Operating Activities :			
Collection from Sales and others		68,604,897	82,354,838
Payment to suppliers and others		(55,338,099)	(77,395,928)
Tax paid		(2,925,786)	(4,478,554)
Financial expense paid		(89,223)	(60,547)
Net Cash Flows from Operating Activities	31.00	10,251,789	419,809
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		(71,180)	(131,600)
Related party loan		61,769	-
Net Cash Flows from Investing Activities		(9,411)	(131,600)
C. Cash Flows from Financing Activities:			
Dividend Payment		(1,550,479)	(126,193)
Loans & Advances		(399,318)	613,525
Net Cash Flows from Financing Activities		(1,949,797)	487,332
Net Cash Inflows/(Outflows)		8,292,582	775,541
D. Opening Cash & Cash Equivalent		15,117,469	24,906,967
E. Closing Cash & Cash Equivalent	7.00	23,410,051	25,682,508
F. Net Operating Cash Flows Per Share (NOCFPS)	30.00	3.29	0.13

M. A. Masud
M. A. MASUD
Chairman

Muhibul Hassan Adil
MUHIBUL HASSAN ADIL
Chief Financial Officer

Faizul Hassan
FAIZUL HASSAN
Managing Director

Shahinoor Begum
SHAHINOOR BEGUM
Director

MD. Humayun Kabir
MD. HUMAYUN KABIR
Company Secretary



PHARMA AIDS LIMITED
Notes to the Financial Statements
For the 1st Quarter ended on September 30, 2023

		Amount in Taka	
		July 01, 2023 to September 30, 2023	July 01, 2022 to June 30, 2023
2.00 Property, Plant & Equipment:			
Cost:			
Opening Balance	209,767,512	207,559,162	
Additions during the year	71,180	2,208,350	
Disposal during the period	-	-	
Closing Balance	209,838,692	209,767,512	
Depreciation:			
Opening Balance	142,907,312	135,284,272	
Charged during the year	1,727,241	7,623,040	
Disposal during the period	-	-	
Closing Balance	144,634,553	142,907,312	
Written Down Value (WDV)	65,204,139	66,860,200	

Detail of addition of assets are shown in **Annexure-D** attached at the end of the Accounts.

3.00 Inventories:

Neutral Glass Tubes	42,501,289	47,635,145
Printing Materials	3,836,296	6,755,381
Packing Materials	1,839,129	1,915,033
Spare Parts	232,770	245,090
Finished Products	579,443	279,608
Total	48,988,926	56,830,257

Inventories as on September 30, 2023, are valued at lower of average cost and net realizable value.

4.00 Trade & Other Receivable:

Trade Receivables (4.01)	153,631,657	127,098,785
Other Receivables (4.02)	26,714,818	28,064,818
Total	180,346,476	155,163,604

4.01 Respecting the privacy of the parties, schedule of Trade and Other Receivables cannot be shown in Annual Report. IAS 24 as per management decision. There is no security arrangement for receivables.

Mentionable, few companies had suffered financially due to COVID-19 pandemic, economic crisis resulting from low foreign exchange reserve, high inflation rate and energy crisis and changes in top management. As a result, recovery of receivables from those companies has been difficult and uncertain in future. Hence, 1% of Trade Receivables is kept as provision for bad debt.

4.02 These amounts are unsecured, but good and being realized gradually in the ordinary course of business. No provision was made for bad debt during the year under review.



Amount in Taka	
July 01, 2023 to September 30, 2023	July 01, 2022 to June 30, 2023

5.00 Advance, Deposits & Prepayments:

5.01 Advance:

Against Staff Salary	6,390	12,390
HN Consultancy Service	100,000	100,000
Sunbird Trading Company	1,512,500	-
Best Business Bond (VAT Software)	100,000	100,000
Office Rent	41,673	66,672
Advance in Others	609,654	609,654
Total	2,370,217	888,716

5.02 Security Deposits:

Titas Gas	1,487,740	1,487,740
BTCL for Telephone	3,000	3,000
Bangladesh Rural Electrification Board (BREB)	382,804	382,804
Linde Oxygen	10,000	10,000
Prepaid VAT	257,933	1,104,460
CDBL for DSE Server	100,000	100,000
Earnest Money	5,112,751	4,156,751
VAT Deposit (Excise Duty)	451,472	451,472
House Rent	200,000	200,000
Office Rent	119,350	119,350
Power Gas Trading for Oxygen Cylinder	400,000	400,000
S.N. Eng. Workshop for Oxygen Manifold	80,000	80,000
Total	8,605,050	8,495,578

AIT at Import Stage	22,324,287	20,503,593
AIT at Source	50,036,056	48,930,964
AIT paid in Cash	1,000,000	1,000,000
	73,360,343	70,434,557

Total Advance, Deposits & Prepayments	84,335,610	79,818,851
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6.00 L/C Margin and Others:

Raw Materials : Glass Tubes	6,357,099	7,552,624
Raw Materials : Colour	150,669	-
Total	6,507,768	7,552,624

7.00 Cash & Cash Equivalent:

Cash in Hand (Note 7.01)	756,123	582,801
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Cash at Bank (Note 7.02)

Bangladesh Commerce Bank Ltd., Principal Branch	1,135,058	1,209,094
Al-Arafah Islami Bank Ltd., V.I.P. Road Branch	20,879,580	12,689,850



Amount in Taka		
	July 01, 2023 to September 30, 2023	July 01, 2022 to June 30, 2023
Pubali Bank Ltd., Naya Paltan Branch	89,256	89,256
Pubali Bank Ltd., Principal Branch	1,265	1,265
AB Bank Ltd., Chandra Branch	1,294	294
Dutch Bangla Bank Ltd., Foreign Exchange Branch	147,470	147,470
Dutch Bangla Bank Ltd., Bijoy Nagar Branch	393,610	393,610
IFIC Bank Ltd., Chandra Branch	6,396	3,830
Total Cash at Bank	22,653,929	14,534,669
Cash & Cash Equivalent	23,410,051	15,117,470

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 balance have been confirmed and reconciled with respective bank statements.

Effect of Foreign Exchange Rate Changes on Cash/Cash Equivalents:

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. However, the cost of importing primary raw materials, mainly neutral glass tubes, has increased significantly due to price increase by the Suppliers, and also due to the drastic depreciation of BD Taka against the US Dollar.

8.00 Share Capital:

Authorized Capital:

5,000,000 Ordinary Shares @ Tk. 10 each	50,000,000	50,000,000
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Issued, Subscribed & Paid up Capital:

3,120,000 Ordinary Shares of Tk.10/- each paid-up in full	31,200,000	31,200,000
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Amount in Taka	
July 01, 2023 to September 30, 2023	July 01, 2022 to June 30, 2023
9.00 CSR Fund:	
Opening Balance	3,375
Current Period expenses	1,594,217
Provision for the current Period @ 2%	(1,590,842)
Closing Balance	229,568
	<u>232,943</u>
	<u>3,375</u>

This represents balance of CSR Fund @2% of Net Profit after Income Tax which has been decided by the Board of Directors. It is shown in Shareholder's Equity as per IAS-1.

10.00 Trade	<u>2,320,459</u>	<u>1,662,102</u>
It represents the amount payable to the suppliers of different items		

11.00 Loans & Advances:		
Opening Balance	1,475,936	986,472
Addition during the year	33,209	846,560
	1,509,145	1,833,032
Paid during the year	(432,527)	(357,096)
Closing Balance	<u>1,076,618</u>	<u>1,475,936</u>

12.00 Short term loan		
Trust Receipt *	<u>18,718,975</u>	<u>9,998,756</u>

* The Company has a short-term Trust Receipt (TR) facility against Letter of Credit (L/C) sanctioned by Al-Arafah Islami Bank Ltd. with a total limit of BDT 5 Crore (TR limit 2 Crore and L/C limit 3 Crore).

13.00 Liabilities for expenses:		
Salary (H/O)	390,773	11,000
Gas Bill	734,428	755,954
Audit Fees	230,000	230,000
Incentive for Production	3,731,123	2,142,981
Electricity Bill	816,800	16,631
Water & Sewerage bill	2,536	6,714
VAT Payable	3,120,796	956,977
Leave Pay	11,397	11,397
Other Expenses (CDBL)	31,000	31,000
Total	<u>9,068,853</u>	<u>4,162,654</u>

14.00 Provision for expenses		
Gratuity	21,653,856	22,957,261
Bad debt	1,536,317	1,270,988
	<u>23,190,173</u>	<u>24,228,249</u>



15.00 Unclaimed/Undistributed Dividend**Opening Balance**

Add: Cash Dividend (2021-2022)

Less: Payment to Shareholders

Less: Transferred to CMSF*

Closing Balance (Note 15.01)

*As per BSEC Directive No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021, the Company has transferred a total sum of Tk.10,300,441 (from FY 1987-88 to FY 2018-19 which were overdue for more than 3 years) from its unclaimed/undistributed cash dividend account to Capital Market Stabilization Fund (CMSF) SND Account. Mentionable, the Company had also transferred a total of 77,750 unclaimed stock dividend to the CMSF B.O. Account during the FY 2021-2022.

Amount in Taka	
July 01, 2023 to September 30, 2023	July 01, 2022 to June 30, 2023

2,166,459	2,104,298
-	15,600,000
-	(15,537,840)
(1,550,479)	-
615,980	2,166,459

15.01 Year-wise Summary of Unclaimed/Undistributed Dividend as on September 30, 2023:**Financial Year**

2017-2018

2018-2019

2019-2020

2020-2021

2021-2022

Total

Amount in BDT	Amount in BDT
-	1,315,455
-	235,024
213,195	213,195
214,431	214,431
188,354	188,354
615,980	2,166,459

16.00 Income Tax Payable:**Opening Balance**

Provision for the Period (Current tax)*

Adjustment during the year

Employees Income Tax (Note 16.01)

Closing Balance

50,051,263	33,320,952
3,433,594	16,730,311
-	-
157,923	-
53,642,780	50,051,263

*Provision for Current Year Tax @22.50% as per Finance Act-2023.

16.01 Employees Income Tax:**Opening Balance**

Deduction from salary

Payment/Adjusted during the period

Closing Balance

-	-
471,769	1,941,758
(313,846)	(1,941,758)
157,923	-

16.02 Deferred tax liability/(Assets)

Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12 Income Taxes. Related deferred tax (expense)/income has been disclosed in Note 16.02.a. The components of deferred tax assets and liabilities are given below:

Particulars	Carrying amount	Tax base value	Taxable (deductible) temporary difference	Applicable tax rate	Deferred tax liability/(assets)
Property, Plant & Equipment	65,204,139	41,020,668	24183470.99	22.50%	5,441,281
Gratuity	21,653,856	-	(21,653,856)	22.50%	(4,872,118)
Balance as on September 30, 2023	86,857,995	41,020,668	2,529,615	-	569,163



		Amount in Taka	
		July 01, 2023 to September 30, 2023	July 01, 2022 to June 30, 2023
16.02a Deferred tax (Expense)/Income			
Opening balance of deferred tax liability		220,748	271,546
Closing balance of deferred tax liability		569,163	220,748
		<u>(348,415)</u>	<u>50,798</u>
17.00 Liabilities for WPPF:			
Opening Balance		514,840	2,677,221
Provision for the year		763,021	514,840
Payment made during the year		-	(2,677,221)
Closing Balance		<u>1,277,861</u>	<u>514,840</u>
18.00 Liabilities for Provident Fund:			
Opening balance		2,083,396	491,730
Employees' Contribution		258,241	983,550
Employer's Contribution		205,708	809,352
Employees' & Employer's Interest		47,896	92,458
Payment		(540,142)	(293,694)
Closing Balance		<u>2,055,099</u>	<u>2,083,396</u>
19.00 Net Assets Value (NAV) per share for the period calculated as follows:			
Total Assets		408,792,970	381,343,004
Less: Total Liabilities		(112,535,961)	(96,564,402)
Net assets		296,257,010	284,778,602
Weighted average number of ordinary shares		3,120,000	3,120,000
Net Assets Value (NAV) per share*		<u>94.95</u>	<u>91.28</u>
* NAV has increased due to overall increase in asset, mostly due to significant increase in Trade Receivables.			
20.00 Related Party Transactions			
Excelsior Corporation Ltd.		1,072,136	1,072,136
Excelsior Shoes Ltd.		-	61,769
Closing Balance		<u>1,072,136</u>	<u>1,133,905</u>



21.00 Net Sales Revenue:

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

Amount in Taka	
July 01, 2023 to September 30, 2023	July 01, 2022 to September 30, 2022
109,765,727	85,867,803
(14,317,269)	(11,200,148)
(1,598,920)	(1,590,307)
93,849,538	73,077,348

22.00 Cost of Goods Sold:

Raw Materials (Glass Tubes)
Printing Materials
Packing Materials
Spare Parts
Salary & Wages
Bonus
Fuel for Production
Electricity
Gas Consumption
Oxygen for Production
Factory Maintenance
Machine Maintenance
Staff benefit & Welfare
Renewal & Registration
Entertainment Expenses
Labour Charge
Depreciation
Telephone & Postage
Duties & Taxes
Conveyance Exp.
Printing & Stationery
Donation
Legal Expenses
Carriage Inward
Internet Bill
Incentive
Leave Pay
Gratuity
Misc. Expenses
Total Cost of Goods Manufactured
Add: Opening Stock of Finished Goods

Less: Closing Stock of Finished Goods
Net Cost of Goods Sold

39,574,760	29,815,506
3,067,653	2,258,049
2,948,156	2,667,180
293,625	231,176
6,765,035	5,964,278
-	540,634
316,890	368,730
2,448,164	1,709,261
4,785,108	4,181,378
2,774,698	2,424,913
190,553	37,559
65,179	94,978
1,009,843	905,265
14,415	11,000
18,364	21,492
22,130	21,990
1,511,914	1,632,154
6,100	7,390
48,960	45,150
12,036	22,522
9,546	13,218
-	16,500
	3,850
234,985	216,400
3,465	3,410
943,034	484,000
556,627	
236,986	535,656
2,458	11,208
67,860,683	54,244,847
279,608	688,022
68,140,291	54,932,869
(579,443)	(592,254)
67,560,848	54,340,615

23.00 Administrative & Selling Expenses:

Salary & Remuneration/Honorarium
Bonus
Conveyance
Entertainment
Office Rent

6,180,736	6,434,964
-	475,900
36,657	46,012
45,085	65,821
379,275	279,702



	Amount in Taka	
	July 01, 2023 to September 30, 2023	July 01, 2022 to September 30, 2022
House Rent	252,000	248,000
Printing & Stationery	15,820	31,306
Telephone & Postage	14,420	13,404
Carriage Outwards	325,283	296,275
Books & Periodicals	3,550	2,510
Tours & Travels	11,969	1,500
Renewal & Registration	102,433	60,932
Depreciation	215,327	262,923
Fuel for Vehicles	155,350	153,575
Vehicles Maintenance	36,956	79,382
Corporate Expenses	100,000	150,000
Advertisement Exp.	10,200	-
Car Insurance	85,603	57,525
Canteen Subsidy	41,638	33,908
Business Promotion	44,540	144,275
Board Meeting Fee	20,000	40,000
Office Maintenance	85,467	82,526
Legal expense	-	3,000
Internet Expenses	17,643	20,140
Best Business Bond Ltd.(Software)	20,000	12,600
Electricity Bill	51,052	53,745
Water & Sewerage Bill	5,651	8,670
Incentive	771,573	396,000
Gratuity	157,991	357,104
Leave Pay	724,032	-
Bad debt expense	265,329	(85,360)
Misc. Expenses	450	1,450
Total	10,176,030	9,727,789

24.00 Other Income:

Sale of Wastage	-	-
Less: VAT	-	-
Total Other Income	-	-

25.00 Financial Cost:

Interest on Loans & Advances*	80,085	52,700
Bank Charges	9,138	7,847
Total Financial Cost	89,223	60,547

*Interest charged on WPPF & Provident Fund.

26.00 Income Tax Expenses

Current Tax Expense (Note: 26.ii)	(3,433,594)	(2,237,366)
Deferred Tax (Expense)/Income (Note: 16.02.a)	(348,415)	(67,299)
	(3,782,009)	(2,304,665)

i) Reconciliation of Effective Tax rate

Types of Income	Income	2023-2024 (Q1)		2022-2023 (Q1)	
		Tax Expense	Effective Tax Rate	Tax Expense	Effective Tax Rate
Net Profit before Tax	15,260,417	3,433,594	22.50%	2,237,366	26.25%



Amount in Taka	
July 01, 2023 to September 30, 2023	July 01, 2022 to September 30, 2022

ii) Reconciliation of Current Tax (Expense)/Income

Particulars	2023-2024 (Q1)	2022-2023 (Q1)
Net Profit before tax	15,260,417	8,522,283
Income tax rate @22.50% [A]	3,433,594	1,917,514
Income tax deducted at source U/S -163 (2) of Income Tax Act-2023 [B]	1,105,092	2,237,366
Minimum Tax U/S-163(5) of Income Tax Act-2023@0.60% of Revenue[C]	563,097	438,464
Income tax Provision for the year: Higher of [A, B & C]	3,433,594	2,237,366

27.00 Remuneration and other facilities for 4 Directors

Remuneration/Honorarium	3,172,000	2,820,000
House rent	252,000	248,000
Bonus	-	-
Conveyance	-	-
	3,424,000	3,068,000

28.00 Salary and other facilities for 7 Executives

Salary	2,674,500	2,572,500
House rent	-	-
Utilities	-	-
Bonus	-	392,000
Conveyance	-	-
	2,674,500	2,964,500

29.00 Basic Earnings Per Share (EPS):

Net Profit after Tax	11,478,408	5,895,274
Number of ordinary shares	3,120,000	3,120,000
Earnings Per Share (EPS)*	3.68	1.89

*EPS significantly increased compared to previous year's 1st quarter because of increase in selling price of glass ampoules. However, this increasing trend may be adversely affected in the following quarters due to extreme volatility of the US Dollar exchange rate which is only rising day by day.

30.00 Net Operating Cash Flows Per Share (NOCFPS) :

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

Net Cash Flows from Operating Activities	10,251,789	419,809
Number of Ordinary shares	3,120,000	3,120,000
Net Operating Cash Flows Per Share (NOCFPS)*	3.29	0.13

* NOCFPS has increased compared to previous year's 1st quarter mostly because of decrease in tax payment and payment to suppliers.



Amount in Taka	
July 01, 2023 to September 30, 2023	July 01, 2022 to September 30, 2022

31.00 Reconcilliation from Net Profit to Net Operating Cash Flow: (September 30, 2023)

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 :

Particulars	1st July 2023 to 30th September 2023	1st July 2022 to 30th September 2022
Profit from Operation	16,112,660	9,008,944
Depreciation	1,727,241	1,895,077
Financial Cost	(89,223)	(60,547)
Inventories (Increase)/Decrease	7,841,331	(18,909,220)
Trade and Other Receivables (Increase)/Decrease	(25,244,641)	9,277,490
Advance, Deposits & Prepayments (Increase)/Decrease	(1,590,973)	(1,949,298)
L/C Margin & Others (Increase)/Decrease	1,044,856	3,415,993
CSR Fund Payment	-	(552,942)
Trade Payable Increase/(Decrease)	658,357	680,046
Liabilities for expenses Increase/(Decrease)	4,906,199	2,427,651
Payment of WPPF	-	(714,015)
Liabilities for Providend Fund Increase/(Decrease)	(28,297)	161,040
Provision for expense Increase/(Decrease)	(1,038,076)	57,873
Employee tax Liability Increase/(Decrease)	157,923	160,271
Short term loan Increase/(Decrease)	8,720,219	-
Tax paid	(2,925,786)	(4,478,554)
Total	10,251,789	419,809



PHARMA AIDS LIMITED
Schedule of Property, Plant & Equipment
As on September 30, 2023

Annexure-D

Sl No.	Category of Assets	Cost			Rate	Depreciation				Written down value as on 30-09-23
		Balance as on 01-07-23	Addition during the Period	Disposal/ Adjustment		Total as on 30-09-23	Disposal/ Adjustment	Charged during the Period	Total as on 30-09-23	
01	Land	80,811			-	80,811		-	-	80,811
02	Building	14,285,160	-		5%	14,285,160		90,834.96	7,109,198	7,175,962
03	Plant & Machinery	169,007,481			10%	169,007,481		1,283,917.03	118,934,717	50,072,764
04	Air Compressor	640,000			10%	640,000		10,789.20	219,221	420,779
05	Electrical Installation	1,641,282			10%	1,641,282		27,375.80	573,626	1,067,656
06	Electrical Equipment	561,679			10%	561,679		3,193.93	437,116	124,563
07	Office Equipment	711,694			15%	711,694		5,918.25	559,792	151,902
08	Furniture & Fixture	776,388			15%	776,388		5,871.26	625,692	150,696
09	Gas Line Installation	701,845			10%	701,845		2,577.93	601,306	100,539
10	Oxygen Generator	5,180,583			20%	5,180,583		39,176.70	4,436,226	744,357
11	Air Cooler	868,141			20%	868,141		18,983.90	507,447	360,694
12	Mobile Scissor Lift	483,447			20%	483,447		11,138.65	271,813	211,634
13	Motor Vehicles	13,215,410			20%	13,215,410		205,142.30	9,317,706	3,897,704
14	Sundry Assets	1,613,591	71,180		15%	1,684,771		22,320.71	1,040,693	644,078
	Total 30-09-2023	209,767,512	71,180	-		209,838,692		1,727,240.91	144,634,553	65,204,139
	Total 30-06-2023	207,559,162	2,208,350	-		209,767,512		7,623,040.30	142,907,312	66,860,200

Depreciation Charge for the Period has been allocated as follows:

	30-09-2023	30-06-2023
Manufacturing Overhead (Cost of Goods sold)	1,511,914	6,562,920
Administrative & Selling Expenses	215,327	1,060,120
	1,727,241	7,623,040

