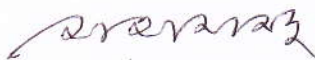



PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
For the 3rd Quarter ended on March 31, 2024

Particulars	Note	Amount in Taka	
		1st July 2023 to 31st March 2024	1st July 2022 to 30th June 2023
Assets			
Non-Current Assets:			
		61,778,728	66,860,200
Property, Plant and Equipment	2.00	61,778,728	66,860,200
Current Assets:			
		394,717,066	314,482,805
Inventories	3.00	56,085,341	56,830,257
Trade and Other Receivables	4.00	178,254,059	155,163,604
Advance, Deposit & Prepayments	5.00	99,265,917	79,818,851
L/C Margin & Others	6.00	10,962,629	7,552,624
Cash and Cash Equivalent	7.00	50,149,120	15,117,469
Total Assets		456,495,795	381,343,005
Equity & Liabilities			
Shareholders' Equity:			
		338,963,899	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	1,149,481	3,375
Retained Earnings		303,746,611	250,707,419
Non-Current Liabilities:			
		141,078	220,748
Deferred Tax Liability	16.02	141,078	220,748
Current Liabilities:			
		117,390,817	96,343,655
Trade Payables	10.00	4,466,973	1,662,102
Loans & Advances	11.00	1,235,819	1,475,936
Short term loan (AIBL)	12.00	2,635,265	9,998,756
Liabilities for Expenses	13.00	10,811,317	4,162,654
Provision for Expenses	14.00	25,547,149	24,228,249
Unclaimed/Undistributed Dividend	15.00	682,921	2,166,459
Income Tax Payable	16.00	66,926,478	50,051,263
Liabilities for WPPF	17.00	3,691,976	514,840
Liabilities for Provident Fund	18.00	1,392,918	2,083,396
Total Equity & Liabilities		456,495,794	381,343,005
NAV	19.00	108.64	91.28


M. A. MASUD
Chairman


MUHIBUL HASSAN ADIL
Chief Financial Officer


FAIZUL HASSAN
Managing Director


SHAHINOOR BABY
Director




MD. HUMAYUN KABIR
Company Secretary

PHARMA AIDS LIMITED
Statement of Profit or Loss and other Comprehensive Income (Un-audited)
For the 3rd Quarter ended on March 31, 2024

Amount in Taka

Particulars	Notes	July 2023 to March 2024	July 2022 to March 2023	January 2024 to March 2024	January 2023 to March 2023
Net Sales Revenue	21.00	331,472,419	230,981,487	116,735,812	83,752,864
Cost of Goods Sold	22.00	(222,912,410)	(191,907,246)	(75,713,419)	(72,996,167)
Gross Profit		108,560,009	39,074,242	41,022,393	10,756,697
Operating Expenses:					
Administrative and Selling Expenses	23.00	(30,810,923)	(30,113,191)	(9,609,654)	(12,335,601)
Profit from Operation		77,749,086	8,961,050	31,412,739	(1,578,904)
Other Income	24.00	63,343	33,784	25,620	33,784
Financial Cost	25.00	(280,934)	(265,622)	(65,433)	(88,738)
Profit before Contribution to WPPF		77,531,495	8,729,212	31,372,926	(1,633,858)
Contribution to WPPF	17.00	(3,691,976)	(415,677)	(1,493,949)	-
Profit before Tax		73,839,519	8,313,536	29,878,977	(1,633,858)
Income Tax Expenses	26.00	(16,534,222)	(8,145,841)	(6,592,182)	(2,128,999)
Net profit after Tax		57,305,297	167,695	23,286,796	(3,762,857)
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		57,305,297	167,695	23,286,796	(3,762,857)
Earning per share (EPS)	29.00	18.37	0.05	7.46	(1.21)
Number of Shares outstanding		3,120,000	3,120,000	3,120,000	3,120,000



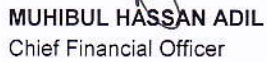
M. A. MASUD
Chairman



FAIZUL HASSAN
Managing Director



SHAHINOOR BABY
Director


MUHIBUL HASSAN ADIL
Chief Financial Officer



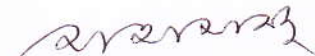

MD. HUMAYUN KABIR
Company Secretary

PHARMA AIDS LIMITED
Statement of Changes in Equity (Un-audited)
For the 3rd Quarter ended on March 31, 2024

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	-	-	-	57,305,297	57,305,297
CSR Fund Current period expenses	-	-	-	-	-
CSR Fund Provision @ 2%	-	-	1,146,106	(1,146,106)	-
Cash Dividend (2022-2023)	-	-	-	(3,120,000)	(3,120,000)
Balance as on 31 March, 2024	31,200,000	2,867,808	1,149,481	303,746,611	338,963,899

Statement of Changes in Equity (Un-audited)
For the 3rd Quarter ended on March 31, 2023

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	-	-	-	167,695	167,695
CSR Fund Current period expenses	-	-	(1,391,842)	-	(1,391,842)
CSR Fund Provision @ 2%	-	-	3,354	(3,354)	-
Cash Dividend (2021-2022)	-	-	-	(15,600,000)	(15,600,000)
Balance as on 31 March 2023	31,200,000	2,867,808	205,729	257,254,474	291,528,011


M. A. MASUD
Chairman


FAIZUL HASSAN
Managing Director


SHAHINOOR BABY
Director

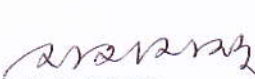

MUHIBUL HASSAN ADIL
Chief Financial Officer




MD. HUMAYUN KABIR
Company Secretary

PHARMA AIDS LIMITED
Statement of Cash Flows (Un-audited)
For the 3rd Quarter ended on March 31, 2024

Particulars	Note	Amount in Taka	
		July 2023 to March 2024	July 2022 to March 2023
A. Cash Flows from Operating Activities :			
Collection from Sales and others		308,445,306	224,037,585
Payment to suppliers and others		(250,119,558)	(193,451,590)
Tax paid		(18,063,317)	(13,096,013)
Financial expense paid		(280,934)	(265,622)
Net Cash Flows from Operating Activities	31.00	39,981,497	17,224,360
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		(106,192)	(203,000)
Related party loan			-
Net Cash Flows from Investing Activities		(106,192)	(203,000)
C. Cash Flows from Financing Activities:			
Dividend Payment		(4,603,537)	(15,498,773)
Loans & Advances		(240,117)	606,986
Net Cash Flows from Financing Activities		(4,843,654)	(14,891,786)
Net Cash Inflows/(Outflows)		35,031,651	2,129,574
D. Opening Cash & Cash Equivalent		15,117,469	24,906,967
E. Closing Cash & Cash Equivalent	7.00	50,149,120	27,036,541
F. Net Operating Cash Flows Per Share (NOCFPS)	30.00	12.81	5.52


M. A. MASUD
Chairman


FAIZUL HASSAN
Managing Director


SHAHINOOR BABY
Director


MUHIBUL HASSAN ADIL
Chief Financial Officer




MD. HUMAYUN KABIR
Company Secretary

PHARMA AIDS LIMITED
Notes to the Financial Statements (Un-audited)
For the 3rd Quarter ended on March 31, 2024

	Amount in Taka	
	1st July 2023 to 31st March 2024	1st July 2022 to 30th June 2023
2.00 Property, Plant & Equipment:		
Cost:		
Opening Balance	209,767,512	207,559,162
Additions during the period	106,192	2,208,350
Disposal during the period	-	-
Closing Balance	209,873,704	209,767,512
Depreciation:		
Opening Balance	142,907,312	135,284,272
Charged during the period	5,187,664	7,623,040
Disposal during the period	-	-
Closing Balance	148,094,976	142,907,312
Written Down Value (WDV)	61,778,728	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	47,266,351	47,635,145
Printing Materials	4,809,217	6,755,381
Packing Materials	2,420,047	1,915,033
Spare Parts	200,035	245,090
Finished Products	1,389,691	279,608
Total	56,085,341	56,830,257

Inventories as on March 31, 2024, are valued at lower of average cost and net realizable value.

4.00 Trade & Other Receivable:

Trade Receivables (4.01)	150,379,240	127,098,785
Other Receivables (4.02)	27,874,818	28,064,818
Total	178,254,059	155,163,604

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.

- 4.01** 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	
	1st July 2023 to 31st March 2024	1st July 2022 to 30th June 2023
5.00 Advance, Deposits & Prepayments:		
5.01 Advance:		
Against Staff Salary	-	12,390
HN Consultancy Service	100,000	100,000
Sunbird Trading Company	2,200,000	-
Best Business Bond Ltd. (VAT Software)	100,000	100,000
Office Rent	187,500	66,672
Prepaid VAT	238,161	1,104,460
Advance in Others	609,654	609,654
Total	3,435,315	1,993,176
5.02 Security Deposits:		
Titas Gas	1,487,740	1,487,740
BTCL for Telephone	3,000	3,000
Linde (Oxygen)	10,000	10,000
Bangladesh Rural Electrification Board (BREB)	382,804	382,804
CDBL for DSE Server	100,000	100,000
Earnest Money	4,098,361	4,156,751
VAT Deposit (Excise Duty)	451,472	451,472
House Rent	200,000	200,000
Power Gas Trading for Oxygen Cylinder	400,000	400,000
Office rent	119,350	119,350
S.A. Eng. Workshop for Oxygen Manifold	80,000	80,000
Total	7,332,727	7,391,117
5.03 Prepayments:		
AIT at Import Stage	27,014,699	20,503,593
AIT at Source	60,483,176	48,930,964
AIT paid in Cash	1,000,000	1,000,000
	88,497,874	70,434,558
Total Advance, Deposits & Prepayments	99,265,917	79,818,851
6.00 L/C Margin and Others:		
Raw Materials : Glass Tubes	10,962,629	7,552,624
Raw Materials : Colour	-	-
Total	10,962,629	7,552,624



	Amount in Taka	
	1st July 2023 to 31st March 2024	1st July 2022 to 30th June 2023
7.00 Cash & Cash Equivalent:		
Cash in Hand (Note 7.01)	236,818	582,801
Cash at Bank (Note 7.02)		
Bangladesh Commerce Bank Ltd., Principal Branch	17,884,107	1,209,094
Al-Arafah Islami Bank Ltd., V.I.P. Road Branch	31,336,971	12,689,850
Pubali Bank Ltd., Naya Paltan Branch	88,531	89,256
Pubali Bank Ltd., Principal Branch	1,265	1,265
AB Bank Ltd., Chandra Branch	294	294
Dutch Bangla Bank Ltd., Foreign Exchange Branch	147,470	147,470
Dutch Bangla Bank Ltd., Bijoy Nagar Branch	443,907	393,610
IFIC Bank Ltd., Chandra Branch	9,758	3,830
Total Cash at Bank	49,912,302	14,534,668
Cash & Cash Equivalent	50,149,120	15,117,469

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 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 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	
		1st July 2023 to 31st March 2024	1st July 2022 to 30th June 2023
9.00 CSR Fund:			
Opening Balance		3,375	1,594,217
Current Period expenses		-	(1,590,842)
Provision for the current Period @ 2%		1,146,106	-
Closing Balance		1,149,481	3,375
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 Payables:		4,466,973	1,662,102
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		219,118	846,560
		1,695,054	1,833,032
Paid during the year		(459,234)	(357,096)
Closing Balance*		1,235,819	1,475,936
*This amount represents Employees WPPF Investment portion as per provision of the Bangladesh Labour Act, 2006 (Amended in 2018).			
12.00 Short term loan			
Trust Receipt*		2,635,265	9,998,756
*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		247,064	11,000
Gas Bill		653,819	755,954
Audit Fees		-	230,000
Incentive for Production		6,954,672	2,142,981
Electricity Bill		865,370	16,631
Water & Sewerage bill		3,768	6,714
VAT Payable		1,963,727	956,977
Leave Pay		11,397	11,397
Carriage Inward		80,500	-
Other Expenses (CDBL)		31,000	31,000
Total		10,811,317	4,162,654
14.00 Provision for expenses			
Gratuity		24,043,357	22,957,261
Bad debt		1,503,792	1,270,988
		25,547,149	24,228,249



	Amount in Taka	
	1st July 2023 to 31st March 2024	1st July 2022 to 30th June 2023
15.00 Unclaimed/Undistributed Dividend		
Opening Balance	2,166,459	2,104,298
Add: Cash Dividend (2022-2023)	3,120,000	15,600,000
Less: Payment to Shareholders	(3,053,058)	(15,537,840)
Less: Transferred to CMSF*	(1,550,479)	-
Closing Balance (Note 15.01)	682,921	2,166,459

*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.

15.01 Year-wise Summary of Unclaimed/Undistributed Dividend as on March 31, 2024:

Financial Year	Amount in BDT	Amount in BDT
2017-2018	-	1,315,455
2018-2019	-	235,024
2019-2020	213,195	213,195
2020-2021	212,731	214,431
2021-2022	186,654	188,354
2022-2023	70,341	-
Total	682,921	2,166,459

16.00 Income Tax Payable

Opening Balance	50,051,263	33,320,952
Provision for the Period (Current tax)*	16,613,892	16,730,311
Adjustment during the year	-	-
Employees Income Tax (Note 16.01)	261,323	-
Closing Balance	66,926,478	50,051,263

*Provision for Current Year Tax as per Finance Act 2023.

- i) Income tax liability has increased as previous years' income tax assessments are still under process.
ii) Tax rate is applicable as per Finance Act 2023.

16.01 Employees Income Tax:

Opening Balance	-	-
Deduction from salary	1,829,507	1,941,758
Payment/Adjusted during the period	(1,568,184)	(1,941,758)
Closing Balance	261,323	-

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	61,778,728	37,108,358	24,670,370	22.50%	5,550,833
Gratuity	24,043,357	-	(24,043,357)	22.50%	(5,409,755)
Balance as on 31st March 2024	85,822,085	37,108,358	627,013	-	141,078



Particulars	Carrying amount	Tax base value	Taxable (deductible) temporary difference	Amount in Taka	
				1st July 2023 to 31st March 2024	1st July 2022 to 30th June 2023
				Applicable tax rate	Deferred tax liability/(assets)
Property, Plant & Equipment	66,860,200	42,921,836	23,938,364	22.50%	5,386,132
Gratuity	22,957,261	-	(22,957,261)	22.50%	(5,165,384)
Balance as on June 30, 2023	89,817,461	42,921,836	981,103	-	220,748

16.02a Deferred tax (Expense)/Income

Opening balance of deferred tax liability	220,748	271,546
Closing balance of deferred tax liability	141,078	220,748
	79,670	50,798

17.00 Liabilities for WPPF:

Opening Balance	514,840	2,677,221
Provision for the year	3,691,976	514,840
Payment made during the year	(514,840)	(2,677,221)
Closing Balance	3,691,976	514,840

18.00 Liabilities for Provident Fund:

Opening balance	2,083,396	491,730
Employees' Contribution	795,782	983,550
Employer's Contribution	633,878	809,352
Employees' & Employer's Interest	122,391	92,458
Payment	(2,242,529)	(293,694)
Closing Balance	1,392,918	2,083,396

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

Total Assets	456,495,795	381,343,005
Less: Total Liabilities	(117,531,895)	(96,564,402)
Net assets	338,963,900	284,778,603
Weighted average number of ordinary shares	3,120,000	3,120,000
Net Assets Value (NAV) per share*	108.64	91.28

* NAV has increased due to increase in sales revenue and retained earnings.

20.00 Related Party Transactions

Excelsior Corporation Ltd.	1,072,136	1,072,136
Excelsior Shoes Ltd.	-	61,769
Closing Balance	1,072,136	1,133,905



21.00 Net Sales Revenue

Gross Sales
Less: VAT
Less: Discount on Sales

Amount in Taka	
1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023
385,894,660	270,362,894
(50,334,086)	(35,264,725)
(4,088,155)	(4,116,681)
331,472,419	230,981,487

22.00 Cost of Goods Sold

Raw Materials (Glass Tubes)
Printing Materials
Packing Materials
Spare Parts
Tolling Charge
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
Insurance (Fire)
Donation
Legal Expenses
Carriage Inward
Internet Bill
Incentive
Gratuity
Leave pay
Misc. Expenses
Total Cost of Goods Manufactured
Add: Opening Stock of Finished Goods

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

127,543,542	115,898,866
8,402,607	6,912,531
10,108,855	8,520,118
993,617	726,826
6,717,916	-
21,444,294	20,284,182
-	556,814
761,080	809,615
7,149,999	5,322,477
15,105,844	13,754,442
9,588,348	8,152,643
389,719	197,869
237,513	316,321
3,328,824	2,668,381
14,415	12,438
96,603	83,082
85,346	61,130
4,536,334	4,896,991
21,900	20,590
48,960	45,150
58,924	45,500
62,287	31,897
390,297	457,542
14,000	18,500
2,070	13,825
814,330	721,500
10,395	10,340
3,863,364	-
1,670,686	1,585,784
556,627	-
3,796	7,268
224,022,493	192,132,623
279,608	688,022
224,302,101	192,820,645
(1,389,691)	(913,399)
222,912,410	191,907,246

23.00 Administrative & Selling Expenses

AGM expense
Salary & Remuneration/Honorarium
Bonus
Conveyance
Entertainment
Office Rent
House Rent
Printing & Stationery
Telephone & Postage
Carriage Outwards
Books & Periodicals
Tours & Travels
Renewal & Registration
Audit fees
Depreciation

209,660	185,450
18,652,323	18,381,397
-	1,039,900
122,174	131,346
170,540	187,736
1,137,755	1,509,444
756,000	752,000
68,830	84,387
58,009	55,804
1,182,813	897,725
6,459	4,200
498,152	75,150
113,063	109,283
88,000	-
651,329	793,559



	Amount in Taka	
	1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023
Fuel for Vehicles	433,410	474,395
Vehicles Maintenance	235,074	139,725
Corporate Expenses	100,000	450,000
Advertisement Exp.	155,165	253,632
Car Insurance	100,789	74,989
Rating fee	20,000	20,000
Canteen Subsidy	184,631	141,633
Business Promotion	257,770	403,335
Board Meeting Fee	107,000	130,500
Office Maintenance	184,412	184,386
Legal expense	-	53,000
Internet Expenses	52,929	57,034
Listing fee	50,000	50,000
CDBL expense	31,000	31,000
Software expense	20,000	12,600
Electricity Bill	137,380	101,047
Water & Sewerage Bill	29,487	25,019
Membership fee	10,000	10,000
Incentive	2,866,560	-
Duties & Taxes	29,895	-
Gratuity	1,113,791	1,057,190
Leave Pay	732,408	-
Bad debt expense	232,804	77,192
Vat Adjustment	-	2,147,984
Misc. Expenses	11,310	11,150
	30,810,923	30,113,191
24.00 Other Income		
Sale of Wastage (Note-24.01)	37,723	33,784
Income from FDR Interest	25,620	-
	63,343	33,784
24.01 Sale of Wastage		
Less: VAT	46,393	40,246
	(8,670)	(6,462)
	37,723	33,784
25.00 Financial Cost		
Interest on Loans & Advances	199,077	171,092
Bank Charges	81,857	94,530
	280,934	265,622
26.00 Income Tax Expenses		
Current Tax Expense (Note: 26.ii)	16,613,892	8,273,280
Deferred Tax (Expense)/Income (Note: 16.02.a)	(79,670)	(127,439)
	16,534,222	8,145,841

i) Reconciliation of Effective Tax rate

Types of Income	Income	2023-2024 (Q3)		2022-2023 (Q3)	
		Tax Expense	Effective Tax Rate	Tax Expense	Effective Tax Rate
Net Profit Before Tax	73,839,519.07	16,613,892	22.50%	8,273,280	99.52%

ii) Reconciliation of Current Tax (Expense)/Income

Particulars	2023-2024 (Q3)	2022-2023 (Q3)
Net Profit before tax	73,839,519	8,313,536
Income tax rate @22.50% [A]	16,613,892	1,870,546
Income tax deducted at source U/S -163 (2) of Income Tax Act-2023 [B]	11,552,212	8,273,280
Minjimum Tax U/S-163(5) of Income Tax Act-2023@0.60% of Revenue[C]	1,988,835	1,385,889
Income Tax Provision for the year: Higher of [A, B & C]	16,613,892	8,273,280



	Amount in Taka	
	1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023
27.00 Remuneration and other facilities for 4 Directors		
Remuneration/Honorarium	9,540,000	9,540,000
House rent	756,000	752,000
Bonus	-	564,000
	10,296,000	10,856,000
28.00 Salary and other facilities for 8 / 9 Executives		
Salary	8,113,500	7,796,500
Bonus	-	334,500
Conveyance	-	-
	8,113,500	8,131,000
29.00 Basic Earning Per Share (EPS):		
Net Profit after Tax	57,305,297	167,695
Number of ordinary shares	3,120,000	3,120,000
Earning Per Share (EPS)*	18.37	0.05

*EPS significantly increased compared to previous year's 3rd quarter because of increase in selling price and volume of glass ampoules sold. Apart from that, toll production contributed to significant increase in Sales.

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	39,981,497	17,224,360
Number of Ordinary shares	3,120,000	3,120,000
Net Operating Cash Flows Per Share (NOCFPS)*	12.81	5.52

*Increase in NOCFPS is due to increase in collection from revenue and others.

31.00 Reconciliation from Net Profit to Net Operating Cash Flow: (March 31, 2024)

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 31st March 2024	1st July 2022 to 31st March 2023
Profit from Operation	77,749,086	8,961,051
Depreciation	5,187,664	5,690,550
Other Income	63,343	33,784
Financial Cost	(280,934)	(265,622)
Inventories (Increase)/Decrease	744,916	12,720,821
Trade and Other Receivables (Increase)/Decrease	(23,090,455)	(6,977,686)
Advance, Deposits & Prepayments (Increase)/Decrease	(1,383,749)	1,606,570
L/C Margin & Others (Increase)/Decrease	(3,410,005)	(6,995,139)
CSR Fund Payment	-	(1,391,842)
Trade Payable Increase/(Decrease)	2,804,871	144,328
Liabilities for expenses Increase/(Decrease)	6,648,663	(615,089)
Payment of WPPF	(514,840)	(2,677,221)
Liabilities for Providend Fund Increase/(Decrease)	(690,478)	1,091,959
Provision for expense Increase/(Decrease)	1,318,900	1,970,639
Short term loan (AIBL)	(7,363,491)	17,023,270
Employee tax Liability Increase/(Decrease)	261,323	-
Tax paid	(18,063,317)	(13,096,013)
Total	39,981,497	17,224,360



PHARMA AIDS LIMITED
Schedule of Property, Plant & Equipment
As on March 31, 2024

Annexure-D

SI No.	- Category of Assets	Cost				Depreciation				Written down value as on 31-03-24
		Balance as on 01-07-23	Addition during the Period	Disposal/ Adjustment	Total as on 31-03-24	Rate	Charged during the Period	Disposal/ Adjustment	Total as on 31-03-24	
01	Land	80,811			80,811	-	-		-	80,811
02	Building	14,285,160	-		14,285,160	5%	272,504.89		7,290,868	6,994,292
03	Plant & Machinery	169,007,481			169,007,481	10%	3,851,751.08		121,502,551	47,504,930
04	Air Compressor	640,000			640,000	10%	32,367.60		240,800	399,200
05	Electrical Installation	1,641,282			1,641,282	10%	82,127.40		628,377	1,012,905
06	Electrical Equipment	561,679			561,679	10%	9,581.78		443,504	118,175
07	Office Equipment	711,694	28,400		740,094	15%	18,109.75		571,984	168,110
08	Furniture & Fixture	776,388			776,388	15%	17,613.79		637,435	138,953
09	Gas Line Installation	701,845			701,845	10%	598,728		606,462	95,383
10	Oxygen Generator	5,180,583			5,180,583	20%	117,530.10		4,514,579	666,004
11	Air Cooler	868,141			868,141	20%	56,951.70		545,415	322,726
12	Mobile Scissor Lift	483,447			483,447	20%	33,415.95		294,090	189,357
13	Motor Vehicles	13,215,410			13,215,410	20%	615,426.90		9,727,991	3,487,419
14	Sundry Assets	1,613,591	77,792		1,691,383	15%	72,548.59		1,090,921	600,462
	Total 31-03-2024	209,767,512	106,192	-	209,873,704		5,187,663.59	-	148,094,975	61,778,728
	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:

	31-03-2024	30-06-2023
Manufacturing Overhead (Cost of Goods sold)	4,536,334.46	6,562,920
Administrative & Selling Expenses	651,329.12	1,060,120
	5,187,663.59	7,623,040

