

PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
For the 3rd Quarter ended on March 31, 2025

Particulars	Note	Amount in Taka	
		July 2024 to March 2025	July 2023 to June 2024
Assets			
Non-Current Assets:		93,632,157	60,122,188
Property, Plant and Equipment (Annexure-D)	2.00	93,632,157	60,122,188
Current Assets:		489,583,055	420,069,795
Inventories	3.00	72,728,274	61,842,064
Trade and Other Receivables	4.00	168,278,378	153,426,351
Advance, Deposit & Prepayments	5.00	182,409,082	152,068,329
L/C Margin & Others	6.00	23,169,481	20,009,703
Cash and Cash Equivalent	7.00	42,997,839	32,723,348
Total Assets		583,215,212	480,191,983
Equity & Liabilities			
Shareholders' Equity:		417,848,719	342,845,193
Issued Share Capital		31,200,000	31,200,000
Tax Holiday Reserve		2,867,808	2,867,808
Revaluation Reserve		33,764,038	-
CSR Fund	9.00	2,046,197	1,227,107
Retained Earnings		347,970,677	307,550,278
Non-Current Liabilities:		2,272,315	48,387
Deferred Tax Liability	16.02	2,272,315	48,387
Current Liabilities:		163,094,178	137,298,403
Trade Payables	10.00	2,630,177	5,551,704
Loans & Advances	11.00	18,020,733	1,200,099
Short term loan (AIBL)	12.00	5,204,607	16,964,337
Liabilities for Expenses	13.00	16,546,154	7,376,483
Provision for Expenses	14.00	26,181,826	25,998,956
Unclaimed/Undistributed Dividend	15.00	641,749	454,863
Income Tax Payable	16.00	88,125,912	73,601,770
Liabilities for WPPF	17.00	3,207,811	4,228,237
Liabilities for Provident Fund	18.00	2,535,209	1,921,954
Total Equity & Liabilities		583,215,212	480,191,983
NAV	19.00	133.93	109.89


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 Profit or Loss and other Comprehensive Income (Un-audited)
For the 3rd Quarter ended on March 31, 2025

Amount in Taka

Particulars	Notes	July 2024 to March 2025	July 2023 to March 2024	January 2025 to March 2025	January 2024 to March 2024
Net Sales Revenue	21.00	327,052,604	331,472,419	102,034,570	116,735,812
Cost of Goods Sold	22.00	(227,278,524)	(222,912,410)	(71,595,316)	(75,713,419)
Gross Profit		99,774,080	108,560,009	30,439,254	41,022,393
Operating Expenses:					
Administrative and Selling Expenses	23.00	(32,483,053)	(30,810,923)	(11,180,242)	(9,609,654)
Profit from Operation		67,291,027	77,749,086	19,259,012	31,412,739
Other Income	24.00	666,015	63,343	26,405	25,620
Financial Cost	25.00	(1,199,716)	(280,934)	(569,674)	(65,433)
Profit before Contribution to WPPF		66,757,327	77,531,495	18,715,743	31,372,926
Contribution to WPPF	17.00	(3,178,920)	(3,691,976)	(891,226)	(1,493,949)
Profit before Tax		63,578,407	73,839,519	17,824,517	29,878,978
Income Tax Expenses					
Current Tax	26.00	(14,305,141)	(16,613,892)	(4,010,516)	(6,722,770)
Deferred Tax	16.02a	(68,777)	79,670	77,760	130,588
Net profit after Tax		49,204,488	57,305,297	13,891,761	23,286,796
Other Comprehensive Income					
Revaluation Surplus		35,919,189	-	-	-
Deferred Tax on Revaluation Surplus	16.02b	(2,155,151)	-	-	-
Total Comprehensive Income		82,968,526	57,305,297	13,891,761	23,286,796
Earning per share (EPS)	29.00	15.77	18.37	4.45	7.46
Number of Shares outstanding		3,120,000	3,120,000	3,120,000	3,120,000


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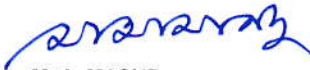
PHARMA AIDS LIMITED

Statement of Changes in Equity (Un-audited)
For the 3rd Quarter ended on March 31, 2025

Particulars	Share Capital	Tax Holiday Reserve	Revaluation Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July, 2024	31,200,000	2,867,808	-	1,227,107	307,550,278	342,845,193
Net profit for the period	-	-	-	-	49,204,488	49,204,488
CSR Fund Current period expenses	-	-	-	(165,000)	-	(165,000)
Revaluation Surplus	-	-	35,919,189	-	-	35,919,189
Deferred Tax on Revaluation Surplus	-	-	(2,155,151)	-	-	-
CSR Fund Provision @ 2%	-	-	-	984,090	(984,090)	-
Cash Dividend (2023-2024)	-	-	-	-	(7,800,000)	(7,800,000)
Balance as on 31 March, 2025	31,200,000	2,867,808	33,764,038	2,046,197	347,970,677	420,003,870

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

Particulars	Share Capital	Tax Holiday Reserve	Revaluation 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	303,746,610	338,963,899



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Managing Director



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Director




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Company Secretary



PHARMA AIDS LIMITED
Statement of Cash Flows (Un-audited)
For the 3rd Quarter ended on March 31, 2025

Particulars	Note	Amount in Taka	
		July 2024 to March 2025	July 2023 to March 2024
A. Cash Flows from Operating Activities :			
Collection from Sales and others		312,500,335	308,445,306
Payment to suppliers and others		(275,455,067)	(250,119,558)
Tax paid		(18,422,291)	(18,063,317)
Financial expense paid		(1,199,716)	(280,934)
Net Cash Flows from Operating Activities	31.00	17,423,261	39,981,497
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		(2,543,701)	(106,192)
Disposal of Fixed Assets		550,000	-
Advance Against Land		(13,506,838)	-
Advance against Building		(855,750)	-
Related party loan		-	-
Net Cash Flows from Investing Activities		(16,356,289)	(106,192)
C. Cash Flows from Financing Activities:			
Dividend Payment		(7,613,114)	(4,603,537)
Loans & Advances		16,820,634	(240,117)
Net Cash Flows from Financing Activities		9,207,520	(4,843,654)
Net Cash Inflows/(Outflows)		10,274,492	35,031,651
D. Opening Cash & Cash Equivalent		32,723,348	15,117,469
E. Closing Cash & Cash Equivalent	7.00	<u>42,997,839</u>	<u>50,149,120</u>
F. Net Operating Cash Flows Per Share (NOCFPS)	30.00	<u>5.58</u>	<u>12.81</u>


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Managing Director


SHAHINOOR BABY
Director


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Company Secretary



PHARMA AIDS LIMITED
Notes to the Financial Statements (Un-Audited)
For the 3rd Quarter ended on March 31, 2025

	Amount in Taka	
	July 2024 to March 2025	July 2023 to June 2024
2.00 Property, Plant & Equipment		
Cost/Revaluation:		
Opening Balance	209,950,225	209,767,512
Additions during the year	38,462,890	182,713
Disposal during the period	(732,500)	-
Closing Balance	247,680,615	209,950,225
Depreciation:		
Opening Balance	149,828,037	142,907,312
Charged during the year	4,769,179	6,920,725
Disposal during the period	(548,758)	-
Closing Balance	154,048,458	149,828,037
Written Down Value (WDV)	93,632,157	60,122,188

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

3.00 Inventories

Neutral Glass Tubes	52,174,347	53,457,133
Printing Materials	15,816,735	6,072,501
Packing Materials	2,361,385	1,705,237
Spare Parts	363,740	157,665
Finished Products	2,012,067	449,527
Total	72,728,274	61,842,064

Inventories as on March 31, 2025, are valued at lower of average cost and net realizable

4.00 Trade & Other Receivable

Trade Receivables (4.01)	145,034,427	129,582,399
Other Receivables (4.02)	23,243,951	23,843,951
Total	168,278,378	153,426,351

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 2024 to March 2025	July 2023 to June 2024

5.00 Advance, Deposits & Prepayments

5.01 Advance:

Advance against Building	855,750	-
HN Consultancy Service	100,000	100,000
Prepaid VAT	263,043	1,369,857
Sunbird Trading Company	2,425,000	2,400,000
VAT Software	100,000	100,000
Office Rent	50,000	500,000
Advance Against Land*	49,450,000	35,943,162
CNG Supplier	248,000	-
Advance in Others	409,654	1,409,654
Total	53,901,447	41,822,673

* Paid to Mr. Mohammed Nurul Kalam Aswad against purchase of 49 decimal land (Irrevocable Power Deed registered in favour of the Company) which is approved by the shareholders in the EGM, dated: 24/06/2024. Also includes costs related to registration, necessary permissions and legal vetting.

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
Liquid Oxygen Supplier	10,000	10,000
CDBL for DSE Server	100,000	100,000
Earnest Money	3,989,650	4,149,961
VAT Deposit (Excise Duty)	451,472	451,472
House Rent	200,000	200,000
Office Rent	119,350	119,350
Oxygen Cylinder	400,000	400,000
Oxygen Manifold	80,000	80,000
Total	7,224,016	7,384,327

AIT at Import Stage	36,336,988	29,379,858
AIT at Source	83,946,632	72,481,470
AIT paid in Cash	1,000,000	1,000,000
	121,283,620	102,861,329

Total Advance, Deposits & Prepayments	182,409,082	152,068,329
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6.00 L/C Margin and Others

Raw Materials : Glass Tubes	8,072,341	12,688,613
Fixed Assets : Plant & Machinery	15,097,140	7,321,090
Total	23,169,481	20,009,703



Amount in Taka	
July 2024 to March 2025	July 2023 to June 2024

7.00 Cash & Cash Equivalent

Cash in Hand (Note 7.01)	748,691	492,842
Cash at Bank (Note 7.02)		
Bangladesh Commerce Bank Ltd., Principal Branch	225,746	16,026,096
Al-Arafah Islami Bank Ltd., V.I.P. Road Branch	38,797,975	15,536,320
Pubali Bank Ltd., Naya Paltan Branch	1,784,611	88,186
Pubali Bank Ltd., Principal Branch	1,265	1,265
AB Bank Ltd., Chandra Branch	1,294	1,294
Dutch Bangla Bank Ltd., Foreign Exchange Branch	144,930	144,930
Dutch Bangla Bank Ltd., Bijoy Nagar Branch	610,049	426,968
IFIC Bank Ltd., Chandra Branch	683,279	5,447
Total Cash at Bank	42,249,148	32,230,505
Cash & Cash Equivalent	42,997,839	32,723,348

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, since July 2022, 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	31,200,000	31,200,000
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	Amount in Taka	
	July 2024 to March 2025	July 2023 to June 2024
9.00 CSR Fund		
Opening Balance	1,227,107	3,375
Current Period expenses	(165,000)	-
Provision for the current Period @ 2%	984,090	1,223,732
Closing Balance	2,046,197	1,227,107
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 Payables	2,630,177	5,551,704
It represents the amount payable to the suppliers of different items		
11.00 Loans & Advances		
Opening Balance	1,200,099	1,475,936
Addition during the year	17,228,148	246,924
	18,428,247	1,722,859
Paid during the year	(407,514)	(522,760)
Closing Balance	18,020,733	1,200,099
12.00 Short term loan		
Trust Receipt *	5,204,607	16,964,337
* The Company had 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). Currently, the total limit has been increased to BDT 6 Crore (including 3 Crore inner TR limit).		
13.00 Liabilities for expenses		
Salary (Factory)	944,117	34,000
Security services	39,100	
Gas Bill	296,802	696,867
Audit Fees	-	307,000
Incentive	10,776,035	5,807,792
Electricity Bill	935,363	14,761
Water & Sewerage bill	7,545	8,428
AGM/EGM expense	1,000	64,000
Carriage Inward	162,000	70,000
Generator rent	115,000	115,000
VAT Payable	2,866,795	216,238
Leave Pay	11,397	11,397
Interest expense	160,000	-
Insurance claim	200,000	-
Other Expenses (CDBL)	31,000	31,000
Total	16,546,154	7,376,483
14.00 Provision for expenses		
Gratuity	24,731,482	24,703,132
Bad debt	1,450,344	1,295,824
	26,181,826	25,998,956



Amount in Taka	
July 2024 to March 2025	July 2023 to June 2024

15.00 Unclaimed/Undistributed Dividend

Opening Balance	454,863	2,166,459
Add: Cash Dividend (2023-2024)	7,800,000	3,120,000
Less: Payment to Shareholders	(7,613,114)	(3,067,922)
Less: Transferred to CMSF*	-	(1,763,674)
Closing Balance (Note 15.01)	641,749	454,863

*As per BSEC Directive No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021, till reporting date, the Company has transferred a total sum of Tk.10,513,635.50 (from FY 1987-88 to FY 2019-20 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, 2025:

Financial Year	Amount in BDT	Amount in BDT
2020-2021	212,731	212,731
2021-2022	186,654	186,654
2022-2023	54,933	55,478
2023-2024	187,431	-
Total	641,749	454,863

16.00 Income Tax Payable

Opening Balance	73,601,770	50,051,263
Provision for the Period (Current tax)*	14,305,141	23,550,506
Adjustment during the year	-	-
Employees Income Tax (Note 16.01)	219,001	-
Closing Balance	88,125,912	73,601,770

*Provision for Current Year Tax @22.50% as per Finance Act-2024.

16.01 Employees Income Tax

Opening Balance	-	-
Deduction from salary	1,934,347	2,469,776
Payment/Adjusted during the period	(1,715,346)	(2,469,776)
Closing Balance	219,001	-

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 (at cost)	57,712,968	32,460,759	25,252,209	22.50%	5,681,747
Gratuity	24,731,482	-	(24,731,482)	22.50%	(5,564,583)
Revaluation Surplus (Land)	35,919,189	-	35,919,189	6%	2,155,151
Balance as on March 31, 2025	118,363,639	32,460,759	36,439,916	-	2,272,315



	Amount in Taka	
	July 2024 to March 2025	July 2023 to June 2024
16.02a Deferred tax (Expense)/Income (at cost)		
Opening balance of deferred tax liability	48,387	220,748
Closing balance of deferred tax liability	117,164	48,387
	(68,777)	172,361
16.02b Deferred tax (Expense)/Income (Revaluation)		
Opening balance of deferred tax liability	-	-
Closing balance of deferred tax liability	2,155,151	-
	(2,155,151)	-
17.00 Liabilities for WPPF		
Opening Balance	4,228,237	514,840
Provision for the year	3,178,920	4,228,237
Payment made during the year	(4,199,347)	(514,840)
Closing Balance	3,207,811	4,228,237
18.00 Liabilities for Provident Fund		
Opening balance	1,921,954	2,083,396
Employees' Contribution	1,118,073	1,092,237
Employer's Contribution	648,909	854,711
Employees' & Employer's Interest	223,276	158,201
Payment	(1,377,004)	(2,266,590)
Closing Balance	2,535,209	1,921,954
19.00 Net Assets Value (NAV) per share for the period calculated as follows		
Total Assets	583,215,212	480,191,983
Less: Total Liabilities	(165,366,493)	(137,346,790)
Net assets	417,848,719	342,845,193
Weighted average number of ordinary shares	3,120,000	3,120,000
Net Assets Value (NAV) per share*	133.93	109.89
*NAV has increased due to revaluation of land and increase in retained earnings.		
20.00 Related Party Transactions		
Excelsior Corporation Ltd.	1,024,567	1,024,567
Closing Balance	1,024,567	1,024,567



	Amount in Taka	
	July 2024 to March 2025	July 2023 to March 2024
21.00 Net Sales Revenue		
Gross Sales	380,658,988	385,894,660
Less: VAT	(49,651,172)	(50,334,086)
Less: Discount on Sales	(3,955,211)	(4,088,155)
	327,052,604	331,472,419
22.00 Cost of Goods Sold		
Raw Materials (Glass Tubes)	123,048,109	127,543,542
Printing Materials	8,145,524	8,402,607
Packing Materials	9,079,838	10,108,855
Spare Parts	2,048,945	993,617
Tolling Charge	10,527,833	6,717,916
Salary & Wages	23,625,548	21,444,294
Bonus	627,362	-
Security Services	306,000	-
Fuel for Production	678,790	761,080
Electricity	7,421,098	7,149,999
Gas Consumption	17,328,808	15,105,844
Oxygen for Production	8,852,646	9,588,348
Factory Maintenance	681,436	389,719
Machine Maintenance	733,230	237,513
Staff benefit & Welfare	3,716,210	3,328,824
Renewal & Registration	-	14,415
Entertainment Expenses	68,393	96,603
Labour Charge	145,664	85,346
Depreciation	4,088,139	4,536,334
Telephone & Postage	33,210	21,900
Duties & Taxes	137,753	48,960
Conveyance Exp.	120,646	58,924
Printing & Stationery	52,739	62,287
Insurance (Fire)	389,751	390,297
Donation	22,500	14,000
Legal Expenses	-	2,070
Carriage Inward	1,370,960	814,330
Internet Bill	10,395	10,395
Incentive	4,216,252	3,863,364
Gratuity	1,218,277	1,670,686
Leave pay	142,173	556,627
Misc. Expenses	2,834	3,796
Total Cost of Goods Manufactured	228,841,064	224,022,493
Add: Opening Stock of Finished Goods	449,527	279,608
	229,290,591	224,302,101
Less: Closing Stock of Finished Goods	(2,012,067)	(1,389,691)
Net Cost of Goods Sold	227,278,524	222,912,410
23.00 Administrative & Selling Expenses		
AGM expense	184,415	209,660
Salary & Remuneration/Honorarium	20,427,341	18,652,323
Bonus	1,196,442	-
Conveyance	132,338	122,174
Entertainment	154,966	170,540
Office Rent	1,162,483	1,137,755
House Rent	752,000	756,000
Printing & Stationery	134,684	68,830
Telephone & Postage	64,530	58,009
Carriage Outwards	1,382,660	1,182,813
Books & Periodicals	18,442	6,459
Tours & Travels	14,000	498,152
Renewal & Registration	109,453	113,063
Audit fees	-	88,000
Depreciation	681,039	651,329



	Amount in Taka	
	July 2024 to March 2025	July 2023 to March 2024
Fuel for Vehicles	392,730	433,410
Vehicles Maintenance	212,893	235,074
Corporate Expenses	-	100,000
Advertisement Exp.	165,000	155,165
Car Insurance	78,006	100,789
Rating fee	-	20,000
Canteen Subsidy	194,665	184,631
Business Promotion	314,866	257,770
Board Meeting Fee	96,000	107,000
Office Maintenance	310,179	184,412
Internet Expenses	52,929	52,929
Listing fee	50,000	50,000
CDBL expense	31,000	31,000
Software expense	12,000	20,000
Electricity Bill	266,093	137,380
Water & Sewerage Bill	57,000	29,487
Membership fee	10,000	10,000
Incentive	2,810,835	2,866,560
Duties & Taxes	37,878	29,895
Gratuity	812,185	1,113,791
Leave Pay	-	732,408
Bad debt expense	154,520	232,804
Misc. Expenses	9,480	11,310
	32,483,053	30,810,923
24.00 Other Income		
Sale of Wastage (Note-24.01)	78,091	37,723
Income from FDR Interest	221,667	25,620
Disposal of Car	366,258	-
	666,015	63,343
24.01 Sale of Wastage		
Less: VAT	99,186	46,393
	(21,095)	(8,670)
	78,091	37,723
25.00 Financial Cost		
Interest on Loans & Advances	1,132,501	199,077
Bank Charges	67,215	81,857
	1,199,716	280,934
26.00 Income Tax Expenses		
Current Tax Expense (Note: 26.ii)	14,305,141	16,613,892
Deferred Tax (Expense)/Income (Note: 16.02.a)	68,777	(79,670)
	14,373,918	16,534,222

i) Reconciliation of Effective Tax rate

Types of Income	Income	2024-2025 (Q3)		2023-2024 (Q3)	
		Tax Expense	Effective Tax Rate	Tax Expense	Effective Tax Rate
Net Profit Before Tax	63,578,407	14,305,141	22.50%	16,613,892	22.50%

ii) Reconciliation of Current Tax (Expense)/Income

Particulars	2024-2025 (Q3)	2023-2024 (Q3)
Net Profit before tax	63,578,407	73,839,519
Income tax rate @22.50% [A]	14,305,141	16,613,892
Income tax deducted at source U/S -163 (2) of Income Tax Act-2023 [B]	11,465,161	11,552,212
Minimum Tax U/S-163(5) of Income Tax Act-2023@0.60% of Revenue[C]	1,962,316	1,988,835
Income Tax Provision for the year: Higher of [A, B & C]	14,305,141	11,552,212



	Amount in Taka	
	July 2024 to March 2025	July 2023 to March 2024
27.00 Remuneration and other facilities for 4 Directors		
Remuneration/Honorarium	10,395,000	9,540,000
House rent	752,000	756,000
Bonus	693,000	-
	11,840,000	10,296,000
28.00 Salary and other facilities for 8 Executives		
Salary	8,561,500	8,113,500
Bonus	381,900	-
	8,943,400	8,113,500
29.00 Basic Earning Per Share (EPS):		
Net Profit after Tax	49,204,488	57,305,297
Number of ordinary shares	3,120,000	3,120,000
Earning Per Share (EPS)*	15.77	18.37

*EPS decreased because of a drop in sales during winter season and Ramadan, drop in production due to recent electricity and gas crises, increase in electricity and gas expenses, increase in machine maintenance and spare parts expenses aiming to reduce wastage, and an increase in financial expenses to support working capital during capital expenditures.

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	17,423,261	39,981,497
Number of Ordinary shares	3,120,000	3,120,000
Net Operating Cash Flows Per Share (NOCFPS)*	5.58	12.81

*Decrease in NOCFPS is due to increase in suppliers payment and financial expenses.

31.00 Reconciliation from Net Profit to Net Operating Cash Flow: (March 31, 2025)

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	July 2024 to March 2025	July 2023 to March 2024
Profit from Operation	67,291,027	77,749,086
Depreciation	4,769,179	5,187,664
Other Income	299,758	63,343
Financial Cost	(1,199,716)	(280,934)
Inventories (Increase)/Decrease	(10,886,210)	744,916
Trade and Other Receivables (Increase)/Decrease	(14,852,027)	(23,090,455)
Advance, Deposits & Prepayments (Increase)/Decrease	2,444,126	(1,383,749)
L/C Margin & Others (Increase)/Decrease	(3,159,778)	(3,410,005)
CSR Fund Payment	(165,000)	-
Trade Payable Increase/(Decrease)	(2,921,527)	2,804,871
Liabilities for expenses Increase/(Decrease)	9,169,671	6,648,663
Payment of WPPF	(4,199,347)	(514,840)
Liabilities for Provident Fund Increase/(Decrease)	613,255	(690,478)
Provision for expense Increase/(Decrease)	182,870	1,318,900
Short term loan (AIBL)	(11,759,730)	(7,363,491)
Employee tax Liability Increase/(Decrease)	219,001	261,323
Tax paid	(18,422,291)	(18,063,317)
Total	17,423,261	39,981,497



PHARMA AIDS LIMITED
Schedule of Property, Plant & Equipment (Cost Schedule)
As on March 31, 2025

Annexure-D

Sl No.	Category of Assets	Cost			Depreciation			Written down value as on 31-03-25		
		Balance as on 01-07-24	Addition during the Period	Disposal/ Adjustment	Total as on 31-03-25	Rate	Charged during the Period		Disposal/ Adjustment	Total as on 31-03-25
01	Land	80,811			80,811	-	-	-	-	80,811
02	Building	14,285,160	282,886		14,568,046	5%	258,879.64		7,640,582	6,927,464
03	Plant & Machinery	169,007,481			169,007,481	10%	3,466,575.97		126,253,044	42,754,437
04	Air Compressor	640,000			640,000	10%	29,130.84		280,720	359,280
05	Electrical Installation	1,641,282			1,641,282	10%	73,914.66		729,668	911,614
06	Electrical Equipment	561,679	127,800		689,479	10%	10,688.60		457,386	232,092
07	Office Equipment	796,942	117,340		914,282	15%	28,164.78		608,435	305,847
08	Furniture & Fixture	796,061	185,535		981,596	15%	22,096.46		665,937	315,659
09	Gas Line Installation	701,845			701,845	10%	6,960.40		616,000	85,845
10	Oxygen Generator	5,180,583			5,180,583	20%	94,024.08		4,647,780	532,803
11	Air Cooler	868,141			868,141	20%	45,561.36		609,960	258,181
12	Mobile Scissor Lift	483,447			483,447	20%	26,732.76		331,961	151,486
13	Motor Vehicles	13,215,410	1,830,140	732,500	14,313,050	20%	641,736.35	548,758	10,026,112	4,286,938
14	Sundry Assets	1,691,383			1,691,383	15%	64,712.76		1,180,871	510,512
	Total 31-03-2025 (A)	209,950,225	2,543,701	732,500	211,761,426		4,769,178.66	548,758	149,828,036	57,712,968
	Total 30-06-2024	209,767,512	182,713	-	209,950,225		6,920,724.69	-	149,828,036	60,122,188

Schedule of Property, Plant & Equipment (Revaluation Schedule)
As on March 31, 2025

Sl No.	Category of Assets	Revaluation			Depreciation			Written down value as on 31-03-25		
		Balance as on 01-07-24	Revaluation Surplus	Disposal/ Adjustment	Total as on 31-03-25	Rate	Charged during the Period		Disposal/ Adjustment	Total as on 31-03-25
01	Land	-	35,919,189	-	35,919,189	-	-	-	-	35,919,189
	Total 31-03-2025 (B)	-	35,919,189	-	35,919,189		-	-	-	35,919,189
	Total 31-03-2025 (A+B)	209,950,225	38,462,890	732,500	247,680,615	-	4,769,179	548,758	149,828,036	93,632,157

Depreciation Charge for the Period has been allocated as follows:

31-03-2025	30-06-2024
4,088,139.34	6,048,830
681,039.32	871,895
4,769,178.66	6,920,725



Manufacturing Overhead (Cost of Goods sold)
Administrative & Selling Expenses