

PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
As on December 31, 2025

Particulars	Note	Amount in Taka	
		31st December, 2025	30th June, 2025
Assets			
Non-Current Assets:		142,934,792	93,770,520
Property, Plant and Equipment (Annexure-D)	2.00	142,934,792	93,770,520
Current Assets:		494,777,979	487,167,132
Inventories	3.00	62,473,980	63,555,667
Trade and Other Receivables	4.00	200,730,755	184,156,546
Advance, Deposit & Prepayments	5.00	178,605,562	220,772,437
L/C Margin & Others	6.00	12,723,464	7,484,973
Cash and Cash Equivalent	7.00	40,244,218	11,197,509
Total Assets		637,712,771	580,937,652
Equity & Liabilities			
Shareholders' Equity:		466,569,057	432,359,304
Issued Share Capital	8.00	31,200,000	31,200,000
Tax Holiday Reserve		2,867,808	2,867,808
Revaluation Reserve		33,764,038	33,764,038
CSR Fund	9.00	2,727,604	2,238,408
Retained Earnings		396,009,608	362,289,050
Non-Current Liabilities:		2,586,998	2,188,483
Deferred Tax Liability	16.02	2,586,998	2,188,483
Current Liabilities:		168,556,716	146,389,865
Trade Payables	10.00	3,829,451	3,881,057
Loans & Advances	11.00	16,797,950	17,694,741
Short term loan	12.00	-	9,603,277
Liabilities for Expenses	13.00	17,128,735	10,717,368
Provision for Expenses	14.00	30,172,960	28,338,667
Unclaimed/Undistributed Dividend	15.00	9,930,032	590,075
Income Tax Payable	16.00	81,690,197	68,573,850
Liabilities for WPPF	17.00	6,984,406	4,116,130
Liabilities for Providend Fund	18.00	2,022,985	2,874,700
Total Equity & Liabilities		637,712,771	580,937,652
NAV Per Share	19.00	149.54	138.58


SHAHINOOR BABY
Chairperson


FAIZUL HASSAN
Managing Director


SHAHINOOR BEGUM
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 2nd Quarter ended on December 31, 2025

Particulars	Note	Amount in Taka			
		July 01, 2025 to Dec. 31, 2025	July 01, 2024 to Dec. 31, 2024	Oct. 01, 2025 to Dec. 31, 2025	Oct. 01, 2024 to Dec. 31, 2024
Net Sales Revenue	21.00	261,414,471	225,018,035	142,278,639	121,279,387
Cost of Goods Sold	22.00	(176,900,286)	(155,683,208)	(98,108,937)	(85,199,555)
Gross Profit		84,514,185	69,334,827	44,169,702	36,079,831
Operating Expenses:					
Administrative and Selling Expenses	23.00	(23,078,229)	(21,302,811)	(12,695,909)	(11,320,267)
Profit from Operation		61,435,956	48,032,016	31,473,793	24,759,564
Other Income	24.00	127,189	639,611	-	51,687
Financial Cost	25.00	(1,329,363)	(630,043)	(639,739)	(524,097)
Profit before Contribution to WPPF		60,233,782	48,041,584	30,834,054	24,287,155
Contribution to WPPF	17.00	(2,868,275)	(2,287,694)	(1,468,288)	(1,156,531)
Profit before Tax		57,365,507	45,753,889	29,365,766	23,130,623
Income Tax Expenses	26.00	(13,405,754)	(10,441,162)	(6,656,695)	(5,485,836)
Profit after Tax for the period		43,959,753	35,312,728	22,709,071	17,644,787
Other Comprehensive Income					
Revaluation Surplus		-	35,919,189	-	-
Deferred Tax on Revaluation Surplus		-	(2,155,151)	-	-
Total Comprehensive Income		43,959,753	69,076,766	22,709,071	17,644,787
Earning per Share (EPS)	29.00	14.09	11.32	7.28	5.66
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 2nd Quarter ended on December 31, 2025

Particulars	Share Capital	Tax Holiday Reserve	Revaluation Reserve	CSR Fund	Retained Earnings	Total
Balance as on July 01, 2025	31,200,000	2,867,808	33,764,038	2,238,408	362,289,050	432,359,304
Net profit for the period	-	-	-	-	43,959,753	43,959,753
CSR Fund Current period expenses	-	-	-	(390,000)	-	(390,000)
CSR Fund Provision @ 2%	-	-	-	879,195	(879,195)	-
Cash Dividend (2024-2025)	-	-	-	-	(9,360,000)	(9,360,000)
Balance as on December 31, 2025	31,200,000	2,867,808	33,764,038	2,727,603	396,009,608	466,569,057

Statement of Changes in Equity (Un-audited)
for the 2nd Quarter ended on December 31, 2024

Particulars	Share Capital	Tax Holiday Reserve	Revaluation Reserve	CSR Fund	Retained Earnings	Total
Balance as on July 01, 2024	31,200,000	2,867,808	-	1,227,107	307,550,278	342,845,193
Net profit for the period	-	-	-	-	35,312,728	35,312,728
CSR Fund Current period expenses	-	-	-	(80,000)	-	(80,000)
Revaluation Surplus	-	-	35,919,189	-	-	35,919,189
Deferred Tax on Revaluation Surplus	-	-	(2,155,151)	-	-	-
CSR Fund Provision @ 2%	-	-	-	706,255	(706,255)	-
Cash Dividend (2023-2024)	-	-	-	-	(7,800,000)	(7,800,000)
Balance as on December 31, 2024	31,200,000	2,867,808	33,764,038	1,853,362	334,356,751	406,197,110


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PHARMA AIDS LIMITED
Statement of Cash Flows (Un-Audited)
for the 2nd Quarter ended on December 31, 2025

Particulars	Note	Amount in Taka	
		July 01, 2025 to Dec. 31, 2025	July 01, 2024 to Dec. 31, 2024
A. Cash Flows from Operating Activities :			
Collection from Sales and others		244,967,451	190,249,462
Payment to suppliers and others		(200,885,692)	(162,803,631)
Tax paid		(11,209,620)	(11,444,880)
Financial expense paid		(1,329,363)	(630,043)
Net Cash Flows from Operating Activities	31.00	31,542,776	15,370,908
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		(2,261,023)	(1,874,440)
Disposal of Fixed Assets		-	550,000
Advance Against Land		(215,000)	(13,431,838)
Advance against Building		-	(694,750)
Net Cash Flows from Investing Activities		(2,476,023)	(15,451,028)
C. Cash Flows from Financing Activities:			
Dividend Payment		(20,043)	(545)
Net Cash Flows from Financing Activities		(20,043)	(545)
Net Cash Inflows/(Outflows)		29,046,709	(80,665)
D. Opening Cash & Cash Equivalent		11,197,509	32,723,348
E. Closing Cash & Cash Equivalent	7.00	40,244,218	32,642,684
F. Net Operating Cash Flows Per Share (NOCFPS)	30.00	10.11	4.93


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Company Secretary

PHARMA AIDS LIMITED
Notes to the Financial Statements (Un-Audited)
For the 2nd Quarter ended on December 31, 2025

		Amount in Taka	
		31st December, 2025	30th June, 2025
2.00 Property, Plant & Equipment			
Cost/Revaluation:			
Opening Balance		249,547,406	209,950,225
Additions during the year		54,128,365	40,329,681
Disposal during the period		-	(732,500)
Closing Balance		303,675,771	249,547,406
Depreciation:			
Opening Balance		155,776,886	149,828,037
Charged during the year		4,964,094	6,497,607
Disposal during the period		-	(548,758)
Closing Balance		160,740,980	155,776,886
Written Down Value (WDV)		142,934,792	93,770,520

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

3.00 Inventories

Neutral Glass Tubes	45,064,119	46,055,247
Printing Materials	13,841,399	13,645,152
Packing Materials	1,401,369	2,275,689
Spare Parts	662,500	439,080
Finished Products	1,504,593	1,140,498
Total	62,473,980	63,555,667

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

4.00 Trade & Other Receivable

Trade Receivables (4.01)	177,486,804	160,912,594
Other Receivables (4.02)	23,243,951	23,243,951
Total	200,730,755	184,156,546

- 4.01** 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. Bad debt provision was made against Trade Receivables during the year (Note no. 14.00 & 23.00).

Mentionable, few companies have suffered financially due to COVID-19 pandemic, geo-political conflict in Europe, and changes in top management. As a result, recovery of receivables from those companies has been difficult and uncertain in future. Hence, 2% 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 against Other Receivables for bad debt during the year under review.



Amount in Taka	
31st December, 2025	30th June, 2025

5.00 Advance, Deposits & Prepayments

5.01 Advance:

Advance Against Others	-	409,654
HN Consultancy Service	100,000	100,000
Prepaid VAT	336,058	2,042,207
Sunbird Trading Company	2,425,000	2,425,000
Advance against Land*	49,690,000	49,475,000
Advance against Machinery	-	51,867,342
Advance Against Building	855,750	855,750
CNG Supplier	-	122,000
VAT Software	100,000	100,000
Total	53,506,808	107,396,953

* Invested against purchase of 49 decimal land owned by Late M.N.K. Aswad (Irrevocable Power Deed registered in favour of the Company) which was 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
Liquid oxygen supplier	10,000	10,000
Bangladesh Rural Electrification Board (BREB)	382,804	382,804
CDBL for DSE Server	100,000	100,000
Earnest Money	4,289,300	3,675,650
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	7,523,666	6,910,016

5.03 Prepayments:

AIT at Import Stage	43,481,715	38,163,080
AIT at Source	72,993,373	67,302,387
AIT paid in Cash	1,100,000	1,000,000
	117,575,088	106,465,468
Total Advance, Deposits & Prepayments	178,605,562	220,772,437



6.00 L/C Margin and Others

Raw Materials : Glass Tubes

Total

Amount in Taka	
31st December, 2025	30th June, 2025
12,723,464	7,484,973
12,723,464	7,484,973

7.00 Cash & Cash Equivalent**Cash in Hand (Note 7.01)****825,041****515,404****Cash at Bank (Note 7.02)**

Bangladesh Commerce Bank PLC., Principal Branch

Al-Arafah Islami Bank PLC., V.I.P. Road Branch

Pubali Bank PLC., Naya Paltan Branch

Dutch Bangla Bank PLC., Foreign Exchange Branch

Dutch Bangla Bank PLC., Bijoy Nagar Branch

IFIC Bank PLC., Chandra Branch

Total Cash at Bank**Cash & Cash Equivalent**

17,662	56,671
28,103,532	9,570,216
621,183	352,721
144,090	144,090
9,684,623	558,030
848,087	377
39,419,177	10,682,105
40,244,218	11,197,509

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.

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**

		Amount in Taka	
		31st December, 2025	30th June, 2025
9.00 CSR Fund			
Opening Balance		2,238,408	1,227,107
Current Period expenses		(390,000)	(265,000)
Provision for the current Period @ 2%		879,195	1,276,301
Closing Balance		<u>2,727,604</u>	<u>2,238,408</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 Payables		<u>3,829,451</u>	<u>3,881,057</u>
It represents the amount payable to the suppliers of different items			
11.00 Loans & Advances			
Opening Balance		17,694,741	1,200,099
Addition during the year		3,193,555	17,288,770
		20,888,296	18,488,869
Paid during the year		(4,090,346)	(794,129)
Closing Balance		<u>16,797,950</u>	<u>17,694,741</u>
12.00 Short term loan			
Trust Receipt *		-	<u>9,603,277</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 6 Crore (including 3 Crore inner TR limit).			
13.00 Liabilities for expenses			
Salary/Remuneration/Honorarium		1,365,239	-
Gas Bill		585,300	452,249
Audit Fees		3,375	235,750
Incentive		12,971,978	8,810,186
Leave Pay		11,397	11,397
Electricity Bill		1,068,736	15,250
Water & Sewerage bill		6,296	8,899
AGM/EGM expense		1,000	1,000
Carriage Inward		188,500	153,500
VAT Payable		694,645	799,037
Security services		51,269	39,100
Interest on Loans		150,000	160,000
Other Expenses (CDBL)		31,000	31,000
Total		<u>17,128,735</u>	<u>10,717,368</u>
14.00 Provision for expenses			
Gratuity		26,623,224	25,120,415
Bad debt		3,549,736	3,218,252
		<u>30,172,960</u>	<u>28,338,667</u>



26/

Amount in Taka	
31st December, 2025	30th June, 2025

15.00 Unclaimed/Undistributed Dividend

Opening Balance

Add: Cash Dividend (FY 2024-2025)

Less: Payment to Shareholders

Less: Transferred to CMSF*

Closing Balance (Note 15.01)

590,075	454,863
9,360,000	7,800,000
(20,043)	(7,664,788)
-	-
9,930,032	590,075

*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. We have issued a cheque in favor of CMSF for the financial year 2020-2021 Tk. 212,731 (Cheque No-0784300, DBBL).

15.01 Year-wise Summary of Unclaimed/Undistributed Dividend as on December 31, 2025:

Financial Year

2020-2021

2021-2022

2022-2023

2023-2024

2024-2025

Total

Amount in BDT	Amount in BDT
212,731	212,731
186,654	186,654
49,517	54,423
121,130	136,267
9,360,000	-
9,930,032	590,075

16.00 Income Tax Payable

Opening Balance

Provision for the Period (Note 26.00)

Adjustment during the year

Employees Income Tax (Note 16.01)

Closing Balance

68,573,850	73,601,770
12,907,239	18,522,586
-	(23,550,506)
209,108	-
81,690,197	68,573,850

16.01 Employees Income Tax

Opening Balance

Deduction from salary

Payment/Adjusted during the period

Closing Balance

-	-
1,316,848	2,601,991
(1,107,740)	(2,601,991)
209,108	-

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	107,015,603	78,473,062	28,542,542	22.50%	6,422,072
Gratuity	26,623,224	-	(26,623,224)	22.50%	(5,990,225)
Revaluation Surplus (Land)	35,919,189	-	35,919,189	6%	2,155,151
Balance as on December 31, 2025	169,558,016	78,473,062	37,838,507	-	2,586,998
Balance as on June 30, 2025	118,890,936	32,582,777	148,140	-	2,188,483



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		Amount in Taka	
		31st December, 2025	30th June, 2025
16.02.a Deferred tax (Expense)/Income (at cost)			
Opening balance of deferred tax liability		33,331	48,387
Closing balance of deferred tax liability		431,847	33,331
		<u>(398,515)</u>	<u>15,055</u>
16.02b Deferred tax (Expense)/Income (Revaluation)			
Opening balance of deferred tax liability		(2,155,151)	-
Closing balance of deferred tax liability		2,155,151	(2,155,151)
		<u>-</u>	<u>(2,155,151)</u>
17.00 Liabilities for WPPF			
Opening Balance		4,116,130	4,228,237
Provision for the year		2,868,275	4,116,130
Payment made during the year		-	(4,228,237)
Closing Balance		<u>6,984,406</u>	<u>4,116,130</u>
18.00 Liabilities for Provident Fund			
Opening balance		2,874,700	1,921,954
Employees' Contribution		1,004,983	1,601,963
Employer's Contribution		467,539	882,273
Interest		175,763	322,027
Payment		(2,500,000)	(1,853,517)
Closing Balance		<u>2,022,985</u>	<u>2,874,700</u>
19.00 Net Assets Value (NAV) per share for the period calculated as follows			
Total Assets		637,712,771	580,937,652
Less: Total Liabilities		(171,143,714)	(148,578,348)
Net assets		<u>466,569,057</u>	<u>432,359,304</u>
Weighted average number of ordinary shares		3,120,000	3,120,000
Net Assets Value (NAV) per share*		<u>149.54</u>	<u>138.58</u>
*NAV has increased due to increase in retained earnings.			
20.00 Related Party Transactions			
Excelsior Corporation Ltd.		1,024,567	1,024,567
Closing Balance		<u>1,024,567</u>	<u>1,024,567</u>



21.00 Net Sales Revenue:

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

Amount in Taka	
July 01, 2025 to Dec. 31, 2025	July 01, 2024 to Dec. 31, 2024
303,876,593	261,800,176
(39,636,077)	(34,147,849)
(2,826,044)	(2,634,292)
261,414,471	225,018,035

22.00 Cost of Goods Sold:

Raw Materials (Glass Tubes)
Printing Materials
Packing Materials
Spare Parts
Toll Charge
Salary & Wages
Bonus
Security Services
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
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

96,698,238	84,801,796
6,426,207	5,892,232
7,120,874	6,074,068
1,447,776	936,449
7,848,372	7,963,207
17,711,557	15,955,328
-	1,320
246,829	204,000
576,320	565,250
5,384,066	5,001,236
11,379,648	12,068,710
7,148,409	6,029,301
848,479	566,848
318,177	450,028
2,430,057	2,176,685
22,695	-
161,355	48,170
151,562	103,827
4,513,877	2,723,079
27,840	19,290
56,830	137,753
118,377	82,712
46,210	37,800
817,472	389,751
-	500
1,050,300	825,510
6,930	6,930
3,804,239	3,034,205
901,685	926,850
-	142,173
-	2,144
177,264,380	157,167,153
1,140,498	449,527
178,404,879	157,616,680
(1,504,593)	(1,933,472)
176,900,286	155,683,208

23.00 Administrative & Selling Expenses:

AGM Expense
Salary & Remuneration/Honorarium
Conveyance
Entertainment
Office Rent

96,585	66,560
14,086,562	13,633,509
105,825	94,667
134,583	118,864
768,164	773,065



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Amount in Taka		
	July 01, 2025 to Dec. 31, 2025	July 01, 2024 to Dec. 31, 2024
House Rent	520,000	500,000
Printing & Stationery	91,052	60,791
Telephone & Postage	58,093	45,700
Carriage Outwards	1,156,190	1,014,310
Books & Periodicals	12,718	15,176
Tours & Travels	-	24,250
Renewal & Registration	30,572	80,503
Depreciation	450,217	445,290
Fuel for Vehicles	310,550	297,780
Vehicles Maintenance	373,540	123,698
Advertisement Exp.	120,000	129,000
Car Insurance	71,268	78,006
Canteen Subsidy	339,917	148,135
Business Promotion	219,600	22,026
Board Meeting fee	112,500	60,000
Office Maintenance	162,775	237,039
Legal expense	50,000	-
Internet Expenses	41,286	35,286
Software expenses	12,000	12,000
Electricity Bill	219,678	212,394
Water & Sewerage Bill	21,067	42,070
Incentive	2,536,159	2,022,804
Duties & Taxes	37,220	26,638
Gratuity	601,124	617,900
Bad debt expense	331,484	356,419
Misc. Expenses	7,500	8,930
Total Administrative & Selling Expenses	23,078,229	21,302,811

24.00 Other Income:

Income from FDR Interest	101,636	221,667
Sale of Wastage (Note 24.01)	25,553	51,686
Gain on Disposal of Car	-	366,258
Total Other Income	127,189	639,611

24.01 Sale of Wastage

Less: VAT	31,743	65,652
	(6,190)	(13,966)
	25,553	51,686

25.00 Financial Cost:

Interest on Loans	1,258,952	571,513
Bank Charges	70,411	58,530
Total Financial Cost	1,329,363	630,043

26.00 Income Tax Expenses

Current Tax Expense	12,907,239	(10,294,625)
Previous year tax expense	100,000	-
Deferred Tax Expense/Income (Note: 16.02.a)	398,515	(146,537)
	13,405,754	(10,441,162)

i) Reconciliation of Effective Tax rate

Types of Income	Income	2025-2026 (Q2)		2024-2025 (Q2)	
		Tax Expense	Effective Tax Rate	Tax Expense	Effective Tax Rate
Net Profit before Tax	57,365,507	12,907,239	22.50%	10,294,625	22.50%



[Handwritten signature]

Amount in Taka	
July 01, 2025 to Dec. 31, 2025	July 01, 2024 to Dec. 31, 2024

ii) Reconciliation of Current Tax (Expense)/Income

Particulars	2025-2026 (Q2)	2024-2025 (Q2)
Net Profit before tax	57,365,507	45,753,889
Income tax rate @22.50% [A]	12,907,239	10,294,625
Income tax deducted at source U/S -163 (2) of ITA-2023 [B]	5,690,986	5,799,687
Minimum Tax U/S-163(5) of ITA-2023 @1% of Revenue[C]	2,614,145	1,350,108
Income tax Provision for the year: Higher of [A, B & C]	12,907,239	10,294,625

27.00 Remuneration and other facilities for 4 Directors

Remuneration/Honorarium
House rent

6,923,000	6,930,000
520,000	500,000
7,443,000	7,430,000

28.00 Salary and other facilities for 7 Top Executives

Salary

6,063,000	5,758,000
6,063,000	5,758,000

29.00 Basic Earnings Per Share (EPS):

Net Profit after Tax

Number of ordinary shares

Earnings Per Share (EPS)*

43,959,753	35,312,728
3,120,000	3,120,000
14.09	11.32

*EPS has increased compared to previous year's 2nd quarter mostly due to increase in sales, resulting from expansion of production capacity.

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

Number of Ordinary shares

Net Operating Cash Flows Per Share (NOCFPS)*

31,542,776	15,370,908
3,120,000	3,120,000
10.11	4.93

*NOCFPS increased due to increase in collection.



Amount in Taka	
July 01, 2025 to Dec. 31, 2025	July 01, 2024 to Dec. 31, 2024

31.00 Reconciliation from Net Profit to Net Operating Cash Flow: (December 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 01, 2025 to Dec. 31, 2025	July 01, 2024 to Dec. 31, 2024
Profit from Operation	61,435,956	48,032,016
Depreciation	4,964,094	3,168,369
Other Income	127,189	273,353
Financial Cost	(1,329,363)	(630,043)
Inventories (Increase)/Decrease	1,081,687	(26,090,263)
Trade and Other Receivables (Increase)/Decrease	(16,574,210)	(35,041,926)
Advance, Deposits & Prepayments (Increase)/Decrease	1,624,153	919,635
L/C Margin & Others (Increase)/Decrease	(5,238,491)	15,785,710
CSR Fund Payment	(390,000)	(80,000)
Trade Payable Increase/(Decrease)	(51,606)	(2,562,703)
Liabilities for expenses Increase/(Decrease)	6,411,367	7,503,258
Liabilities for Provident Fund Increase/(Decrease)	(851,715)	(135,394)
Provision for expense Increase/(Decrease)	1,834,293	(100,942)
Loans & Advances	(896,791)	15,712,923
Employee tax Liability Increase/(Decrease)	209,108	219,001
Short term loan Increase/(Decrease)	(9,603,277)	(157,206)
Tax paid	(11,209,620)	(11,444,880)
Total	31,542,776	15,370,908



PHARMA AIDS LIMITED
Schedule of Property, Plant & Equipment
As on December 31, 2025

Annexure-D

SI No.	Category of Assets	Cost			Rate	Depreciation			Written down value as on 31-12-25
		Balance as on 01-07-25	Addition during the Period	Disposal/ Adjustment		Balance as on 01-07-25	Charged during the Period	Disposal/ Adjustment	
01	Land	80,811	-	-	-	-	-	-	80,811
02	Building	16,156,062	512,050	-	5%	7,734,199	219,081	-	8,714,832
03	Plant & Machinery	169,175,481	52,786,788	-	10%	127,408,832	4,067,057	-	131,475,890
04	Air Compressor	640,000	-	-	10%	290,430	17,479	-	307,908
05	Electrical Installation	1,641,282	717,677	-	10%	754,306	62,183	-	1,542,471
06	Electrical Equipment	561,679	-	-	10%	458,196	5,174	-	98,309
07	Office Equipment	914,282	70,150	-	15%	620,757	25,331	-	338,344
08	Furniture & Fixture	998,196	41,700	-	15%	679,903	26,478	-	333,515
09	Gas Line Installation	701,845	-	-	10%	618,320	4,176	-	79,349
10	Oxygen Generator	5,180,583	-	-	20%	4,679,121	50,146	-	451,316
11	Air Cooler	868,141	-	-	20%	625,147	24,299	-	218,695
12	Mobile Scissor Lift	483,447	-	-	20%	340,872	14,257	-	128,317
13	Motor Vehicles	14,313,050	-	-	20%	10,354,608	395,844	-	3,562,598
14	Sundry Assets	1,913,358	54,128,365	-	15%	1,212,193	52,587	-	648,577
	Total 31-12-2025 (A1)	213,628,217	54,128,365	-		155,776,885	4,964,094	-	107,015,603
	Total 30-06-2025 (A2)	209,950,225	4,410,492	732,500		149,828,036	6,497,606.63	548,758	57,851,331

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

SI No.	Category of Assets	Revaluation			Rate	Depreciation			Written down value as on 31-12-25
		Balance as on 01-07-25	Revaluation Surplus	Disposal/ Adjustment		Balance as on 01-07-25	Charged during the Period	Disposal/ Adjustment	
01	Land	35,919,189	-	-	-	-	-	-	35,919,189
	Total 31-12-2025 (B1)	35,919,189	-	-		-	-	-	35,919,189
	Total 30-06-2025 (B2)	-	35,919,189	-		-	-	-	35,919,189
	Total 31-12-2025 (A1+B1)	249,547,406	54,128,365	-		155,776,885	4,964,094	-	142,934,792
	Total 30-06-2025 (A2+B2)	209,950,225	40,329,681	732,500		149,828,036	6,497,607	548,758	93,770,520

Depreciation Charge for the Period has been allocated as follows:

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

31-12-2025	4,513,877
	450,217
	<u>4,964,094</u>

30-06-2025	5,469,073
	1,028,534
	<u>6,497,607</u>

