

PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
As on March 31, 2026

Particulars	Note	Amount in Taka	
		March 31, 2026	June 30, 2025
Assets			
Non-Current Assets:		140,268,625	93,770,520
Property, Plant and Equipment (Annexure-D)	2.00	140,268,625	93,770,520
Current Assets:		506,939,125	487,167,132
Inventories	3.00	71,149,739	63,555,667
Trade and Other Receivables	4.00	194,556,126	184,156,546
Advance, Deposit & Prepayments	5.00	187,849,557	220,772,437
L/C Margin & Others	6.00	14,227,796	7,484,973
Cash and Cash Equivalent	7.00	39,155,906	11,197,509
Total Assets		647,207,749	580,937,652
Equity & Liabilities			
Shareholders' Equity:		485,329,564	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	2,794,114	2,238,408
Retained Earnings		414,703,604	362,289,050
Non-Current Liabilities:		3,395,893	2,188,483
Deferred Tax Liability	16.02	3,395,893	2,188,483
Current Liabilities:		158,482,292	146,389,865
Trade Payables	10.00	2,944,897	3,881,057
Loans & Advances	11.00	17,263,164	17,694,741
Short term loan	12.00	-	9,603,277
Liabilities for Expenses	13.00	16,611,120	10,717,368
Provision for Expenses	14.00	27,741,490	28,338,667
Unclaimed/Undistributed Dividend	15.00	305,876	590,075
Income Tax Payable	16.00	87,512,788	68,573,850
Liabilities for WPPF	17.00	4,151,140	4,116,130
Liabilities for Provident Fund	18.00	1,951,816	2,874,700
Total Equity & Liabilities		647,207,749	580,937,652
NAV Per Share	19.00	155.55	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 3rd Quarter ended on March 31, 2026

Particulars	Note	Amount in Taka			
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	January 01, 2026 to March 31, 2026	January 01, 2025 to March 31, 2025
Net Sales Revenue	21.00	384,664,228	327,052,604	123,249,757	102,034,570
Cost of Goods Sold	22.00	(260,672,189)	(227,278,524)	(83,771,903)	(71,595,316)
Gross Profit		123,992,039	99,774,080	39,477,854	30,439,254
Operating Expenses:					
Administrative and Selling Expenses	23.00	(35,065,404)	(32,483,053)	(11,987,175)	(11,180,242)
Profit from Operation		88,926,635	67,291,027	27,490,679	19,259,012
Other Income	24.00	161,086	666,015	33,897	26,405
Financial Cost	25.00	(1,913,781)	(1,199,716)	(584,418)	(569,674)
Profit before Contribution to WPPF		87,173,940	66,757,327	26,940,158	18,715,743
Contribution to WPPF	17.00	(4,151,140)	(3,178,920)	(1,282,865)	(891,226)
Profit before Tax		83,022,800	63,578,407	25,657,294	17,824,517
Income Tax Expenses	26.00	(19,987,540)	(14,373,918)	(6,581,786)	(3,932,756)
Profit after Tax for the period		63,035,259	49,204,488	19,075,508	13,891,761
Other Comprehensive Income					
Revaluation Surplus		-	35,919,189	-	-
Deferred Tax on Revaluation Surplus		-	(2,155,151)	-	-
Total Comprehensive Income		63,035,259	82,968,526	19,075,508	13,891,761
Earning per Share (EPS)	29.00	20.20	15.77	6.11	4.45
Number of Shares used to compute EPS		3,120,000	3,120,000	3,120,000	3,120,000


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Company Secretary

PHARMA AIDS LIMITED

Statement of Changes in Equity (Un-audited)
for the 3rd Quarter ended on March 31, 2026

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	-	-	-	-	63,035,259	63,035,259
CSR Fund Current period expenses	-	-	-	(705,000)	-	(705,000)
CSR Fund Provision @ 2%	-	-	-	1,260,705	(1,260,705)	-
Cash Dividend (2024-2025)	-	-	-	-	(9,360,000)	(9,360,000)
Balance as on March 31, 2026	31,200,000	2,867,808	33,764,038	2,794,113	414,703,604	485,329,563

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 July 01, 2024	31,200,000	2,867,808	-	1,227,107	307,550,278	342,845,193
Net profit for the period	-	-	-	-	49,204,489	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 March 31, 2025	31,200,000	2,867,808	33,764,038	2,046,197	347,970,677	420,003,870


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Company Secretary



PHARMA AIDS LIMITED
Statement of Cash Flows (Un-Audited)
for the 3rd Quarter ended on March 31, 2026

Particulars	Note	Amount in Taka	
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
A. Cash Flows from Operating Activities :			
Collection from Sales and others		374,425,733	312,500,335
Payment to suppliers and others		(312,212,500)	(275,455,067)
Tax paid		(19,724,633)	(18,422,291)
Financial expense paid		(1,913,781)	(1,199,716)
Net Cash Flows from Operating Activities	31.00	40,574,820	17,423,261
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		(2,440,223)	(2,543,701)
Disposal of Fixed Assets		21,000	550,000
Advance Against Land		(553,000)	(13,506,838)
Advance against Building		-	(855,750)
Net Cash Flows from Investing Activities		(2,972,223)	(16,356,289)
C. Cash Flows from Financing Activities:			
Dividend Payment		(9,644,199)	(7,613,114)
Loans & Advances		-	16,820,634
Net Cash Flows from Financing Activities		(9,644,199)	9,207,520
Net Cash Inflows/(Outflows)		27,958,397	10,274,492
D. Opening Cash & Cash Equivalent		11,197,509	32,723,348
E. Closing Cash & Cash Equivalent	7.00	39,155,906	42,997,841
F. Net Operating Cash Flows Per Share (NOCFPS)	30.00	13.00	5.58


SHAHINOOR BABY
 Chairperson


FAIZUL HASSAN
 Managing Director


SHAHINOOR BEGUM
 Director


MUHIBUL HASSAN ADIL
 Chief Financial Officer


MD. HUMAYUN KABIR
 Company Secretary



PHARMA AIDS LIMITED
Notes to the Financial Statements (Un-Audited)
For the 3rd Quarter ended on March 31, 2026

	Amount in Taka	
	March 31, 2026	June 30, 2025
2.00 Property, Plant & Equipment		
Cost/Revaluation:		
Opening Balance	249,547,406	209,950,225
Additions during the year	54,307,565	40,329,681
Disposal during the period	(101,898)	(732,500)
Closing Balance	303,753,073	249,547,406
Depreciation:		
Opening Balance	155,776,886	149,828,037
Charged during the year	7,778,332	6,497,607
Disposal during the period	(70,769)	(548,758)
Closing Balance	163,484,449	155,776,886
Written Down Value (WDV)	140,268,625	93,770,520

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

3.00 Inventories

Neutral Glass Tubes	55,472,351	46,055,247
Printing Materials	9,909,989	13,645,152
Packing Materials	2,573,276	2,275,689
Spare Parts	700,375	439,080
Finished Products	2,493,749	1,140,498
Total	71,149,739	63,555,667

Inventories as on March 31, 2026, are valued at lower of average cost and net realizable value.

4.00 Trade & Other Receivable

Trade Receivables (4.01)	171,312,174	160,912,594
Other Receivables (4.02)	23,243,951	23,243,951
Total	194,556,126	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	
March 31, 2026	June 30, 2025

5.00 Advance, Deposits & Prepayments

5.01 Advance:

Advance Against Others	-	409,654
HN Consultancy Service	100,000	100,000
Prepaid VAT	273,440	2,042,207
Sunbird Trading Company	2,425,000	2,425,000
Advance against Land*	50,028,000	49,475,000
Advance against Machinery	-	51,867,342
Advance against Building	855,750	855,750
Advance for Picnic	50,000	-
Advance against Motor Vehicle	930,000	-
CNG Supplier	-	122,000
VAT Software	100,000	100,000
Total	54,762,190	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	3,762,900	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	6,997,266	6,910,016

5.03 Prepayments:

AIT at Import Stage	46,383,617	38,163,080
AIT at Source	78,606,483	67,302,387
AIT paid in Cash	1,100,000	1,000,000
	126,090,101	106,465,468
Total Advance, Deposits & Prepayments	187,849,557	220,772,437



	Amount in Taka	
	March 31, 2026	June 30, 2025
6.00 L/C Margin and Others		
Raw Materials : Glass Tubes	14,227,796	7,484,973
Total	14,227,796	7,484,973
7.00 Cash & Cash Equivalent		
Cash in Hand (Note 7.01)	970,339	515,404
Cash at Bank (Note 7.02)		
Bangladesh Commerce Bank PLC., Principal Branch	17,662	56,671
Al-Arafah Islami Bank PLC., V.I.P. Road Branch	35,511,966	9,570,216
Pubali Bank PLC., Naya Paltan Branch	1,384,929	352,721
Dutch Bangla Bank PLC., Foreign Exchange Branch	144,090	144,090
Dutch Bangla Bank PLC., Bijoy Nagar Branch	626,735	558,030
IFIC Bank PLC., Chandra Branch	500,186	377
Total Cash at Bank	38,185,568	10,682,105
Cash & Cash Equivalent	39,155,906	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	
		March 31, 2026	June 30, 2025
9.00	CSR Fund		
	Opening Balance	2,238,408	1,227,107
	Current Period expenses	(705,000)	(265,000)
	Provision for the current Period @ 2%	1,260,705	1,276,301
	Closing Balance	<u>2,794,114</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>2,944,897</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	4,345,266	17,288,770
		22,040,007	18,488,869
	Paid during the year	(4,776,843)	(794,129)
	Closing Balance	<u>17,263,164</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	976,105	-
	Gas Bill	597,857	452,249
	Audit Fees	-	235,750
	Incentive	13,323,014	8,810,186
	Leave Pay	11,397	11,397
	Electricity Bill	560,364	15,250
	Water & Sewerage bill	-	8,899
	AGM/EGM expense	1,000	1,000
	Carriage Inward	188,500	153,500
	VAT Payable	721,143	799,037
	Security services	50,740	39,100
	Interest on Loans	150,000	160,000
	Other Expenses (CDBL)	31,000	31,000
		<u>16,611,120</u>	<u>10,717,368</u>
14.00	Provision for expenses		
	Gratuity	24,315,247	25,120,415
	Bad debt	3,426,243	3,218,252
		<u>27,741,490</u>	<u>28,338,667</u>



	Amount in Taka	
	March 31, 2026	June 30, 2025
15.00 Unclaimed/Undistributed Dividend		
Opening Balance	590,075	454,863
Add: Cash Dividend (FY 2024-2025)	9,360,000	7,800,000
Less: Payment to Shareholders	(9,644,199)	(7,664,788)
Less: Transferred to CMSF*	-	-
Closing Balance (Note 15.01)	305,876	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.10,872,517.50 (from FY 1987-88 to FY 2021-22 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, 2026:

Financial Year	Amount in BDT	Amount in BDT
2020-2021	-	212,731
2021-2022	-	186,654
2022-2023	47,401	54,423
2023-2024	115,840	136,267
2024-2025	142,634	-
Total	305,876	590,075

16.00 Income Tax Payable

Opening Balance	68,573,850	73,601,770
Provision for the Period (Note 26.00)	18,680,130	18,522,586
Adjustment during the year		(23,550,506)
Employees Income Tax (Note 16.01)	258,808	-
Closing Balance	87,512,788	68,573,850

16.01 Employees Income Tax

Opening Balance	-	-
Deduction from salary	2,092,272	2,601,991
Payment/Adjusted during the period	(1,833,464)	(2,601,991)
Closing Balance	258,808	-

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	104,349,436	74,519,781	29,829,655	22.50%	6,711,672
Gratuity	24,315,247	-	(24,315,247)	22.50%	(5,470,931)
Revaluation Surplus (Land)	35,919,189	-	35,919,189	6%	2,155,151
Balance as on March 31, 2026	164,583,872	74,519,781	41,433,597	-	3,395,893
Balance as on June 30, 2025	118,890,936	32,582,777	148,140	-	2,188,483



	Amount in Taka	
	March 31, 2026	June 30, 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	1,240,742	33,331
	(1,207,410)	15,055
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)
	-	(2,155,151)
17.00 Liabilities for WPPF		
Opening Balance	4,116,130	4,228,237
Provision for the year	4,151,140	4,116,130
Payment made during the year	(4,116,130)	(4,228,237)
Closing Balance	4,151,140	4,116,130
18.00 Liabilities for Providend Fund		
Opening balance	2,874,700	1,921,954
Employees' Contribution	1,515,254	1,601,963
Employer's Contribution	697,589	882,273
Interest	267,494	322,027
Payment	(3,403,221)	(1,853,517)
Closing Balance	1,951,816	2,874,700
19.00 Net Assets Value (NAV) per share for the period calculated as follows		
Total Assets	647,207,749	580,937,652
Less: Total Liabilities	(161,878,185)	(148,578,348)
Net assets	485,329,564	432,359,304
Weighted average number of ordinary shares	3,120,000	3,120,000
Net Assets Value (NAV) per share*	155.55	138.58
*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	1,024,567	1,024,567



	Amount in Taka	
	July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
21.00 Net Sales Revenue:		
Gross Sales	447,560,251	380,658,988
Less: VAT	(58,377,424)	(49,651,172)
Less: Discount on Sales	(4,518,599)	(3,955,211)
Net Sales	384,664,228	327,052,604

22.00 Cost of Goods Sold:		
Raw Materials (Glass Tubes)	140,029,884	123,048,109
Printing Materials	10,950,097	8,145,524
Packing Materials	10,488,077	9,079,838
Spare Parts	2,508,783	2,048,945
Toll Charge	11,081,094	10,527,833
Salary & Wages	26,377,955	23,625,548
Bonus	744,990	627,362
Security Services	392,813	306,000
Fuel for Production	811,180	678,790
Electricity	7,908,790	7,421,098
Gas Consumption	17,717,076	17,328,808
Oxygen for Production	10,365,069	8,852,646
Factory Maintenance	1,002,098	681,436
Machine Maintenance	410,960	733,230
Staff benefit & Welfare	3,821,535	3,716,210
Renewal & Registration	22,695	-
Entertainment Expenses	181,666	68,393
Labour Charge	207,202	145,664
Depreciation	7,111,353	4,088,139
Telephone & Postage	42,460	33,210
Duties & Taxes	58,990	137,753
Conveyance Exp.	156,348	120,646
Printing & Stationery	56,994	52,739
Insurance (Life)	80,325	-
Insurance (Fire)	817,472	389,751
Donation	-	22,500
Carriage Inward	1,563,610	1,370,960
Internet Bill	10,395	10,395
Incentive	5,505,723	4,216,252
Gratuity	1,379,447	1,218,277
Leave pay	220,359	142,173
Misc. Expenses	-	2,834
Total Cost of Goods Manufactured	262,025,439	228,841,064
Add: Opening Stock of Finished Goods	1,140,498	449,527
	263,165,938	229,290,591
Less: Closing Stock of Finished Goods	(2,493,749)	(2,012,067)
Net Cost of Goods Sold	260,672,189	227,278,524

23.00 Administrative & Selling Expenses:		
AGM Expense	196,585	184,415
Salary & Remuneration/Honorarium	20,720,437	20,427,341
Bonus	1,156,876	1,196,442
Conveyance	147,294	132,338
Entertainment	159,938	154,966
Office Rent	1,157,582	1,162,483



	Amount in Taka	
	July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
House Rent	784,000	752,000
Printing & Stationery	125,718	134,684
Telephone & Postage	73,927	64,530
Carriage Outwards	1,777,245	1,382,660
Books & Periodicals	15,744	18,442
Tours & Travels	-	14,000
Renewal & Registration	58,528	109,453
Depreciation	666,978	681,039
Fuel for Vehicles	442,435	392,730
Vehicles Maintenance	624,184	212,893
Advertisement Exp.	161,500	165,000
Car Insurance	71,268	78,006
Rating fee	20,000	-
Canteen Subsidy	454,339	194,665
Business Promotion	435,050	314,866
Board Meeting fee	162,500	96,000
Office Maintenance	270,191	310,179
Loss on Disposal	10,129	-
Legal expense	50,000	-
Internet Expenses	66,429	52,929
Listing fee	50,000	50,000
CDBL expense	31,000	31,000
Software expenses	12,000	12,000
Electricity Bill	255,613	266,093
Water & Sewerage Bill	36,289	57,000
Membership fee	10,000	10,000
Incentive	3,670,482	2,810,835
Duties & Taxes	56,020	37,878
Gratuity	919,631	812,185
Bad debt expense	207,992	154,520
Misc. Expenses	7,500	9,480
Total Administrative & Selling Expenses	35,065,404	32,483,053
24.00 Other Income:		
Income from FDR Interest	101,636	221,667
Sale of Wastage (Note 24.01)	59,450	78,091
Gain on Disposal of Car	-	366,258
Total Other Income	161,086	666,015
24.01 Sale of Wastage	73,850	99,186
Less: VAT	(14,401)	(21,095)
	59,450	78,091
25.00 Financial Cost:		
Interest on Loans	1,823,581	1,132,501
Bank Charges	90,200	67,215
Total Financial Cost	1,913,781	1,199,716
26.00 Income Tax Expenses		
Current Tax Expense	18,680,130	14,305,141
Previous year tax expense	100,000	-
Deferred Tax Expense/Income (Note: 16.02.a)	1,207,410	68,777
	19,987,540	14,373,918

i) Reconciliation of Effective Tax rate

Types of Income	Income	2025-2026 (Q3)		2024-2025 (Q3)	
		Tax Expense	Effective Tax Rate	Tax Expense	Effective Tax Rate
Net Profit before Tax	83,022,800	18,680,130	22.50%	14,305,141	22.50%



Amount in Taka	
July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025

ii) Reconciliation of Current Tax (Expense)/Income

Particulars	2025-2026 (Q3)	2024-2025 (Q3)
Net Profit before tax	83,022,800	63,578,407
Income tax rate @22.50% [A]	18,680,130	14,305,141
Income tax deducted at source U/S -163 (2) of ITA-2023 [B]	11,304,096	11,465,161
Minimum Tax U/S-163(5) of ITA-2023 @1% of Revenue[C]	3,846,642	1,962,316
Income tax Provision for the year: Higher of [A, B & C]	18,680,130	14,305,141

27.00 Remuneration and other facilities for 4 Directors

Remuneration/Honorarium	9,968,000	10,395,000
Bonus	609,000	693,000
House rent	784,000	752,000
	11,361,000	11,840,000

28.00 Salary and other facilities for 7 Top Executives

Salary	9,148,500	8,561,500
Bonus	411,500	381,900
	9,560,000	8,943,400

29.00 Basic Earnings Per Share (EPS):

Net Profit after Tax	63,035,259	49,204,488
Number of ordinary shares	3,120,000	3,120,000
Earnings Per Share (EPS)*	20.20	15.77

*EPS has increased compared to previous year's 3rd 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	40,574,820	17,423,261
Number of Ordinary shares	3,120,000	3,120,000
Net Operating Cash Flows Per Share (NOCFPS)*	13.00	5.58

*NOCFPS increased due to increase in collection.



Amount in Taka	
July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025

31.00 Reconcilliation from Net Profit to Net Operating Cash Flow: (March 31, 2026)

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 March 31, 2026	July 01, 2024 to March 31, 2025
Profit from Operation	88,926,635	67,291,027
Depreciation	7,778,332	4,769,179
Loss on Disposal	10,129	-
Other Income	161,086	299,758
Financial Cost	(1,913,781)	(1,199,716)
Inventories (Increase)/Decrease	(7,594,072)	(10,886,210)
Trade and Other Receivables (Increase)/Decrease	(10,399,580)	(14,852,027)
Advance, Deposits & Prepayments (Increase)/Decrease	1,233,171	2,444,126
L/C Margin & Others (Increase)/Decrease	(6,742,823)	(3,159,778)
CSR Fund Payment	(705,000)	(165,000)
Trade Payable Increase/(Decrease)	(936,159)	(2,921,527)
Liabilities for expenses Increase/(Decrease)	5,893,752	9,169,671
Payment of WPPF	(4,116,130)	(4,199,347)
Liabilities for Providend Fund Increase/(Decrease)	(922,883)	613,255
Provision for expense Increase/(Decrease)	(597,177)	182,870
Short term loan (AIBL)	-	(11,759,730)
Loans & Advances	(431,577)	-
Employee tax Liability Increase/(Decrease)	258,808	219,001
Short term loan Increase/(Decrease)	(9,603,277)	-
Tax paid	(19,724,633)	(18,422,291)
Total	40,574,820	17,423,261



PHARMA AIDS LIMITED
Schedule of Property, Plant & Equipment
As on March 31, 2026

Annexure-D

SI No.	Category of Assets	Cost			Rate	Depreciation			Written down value as on 31-03-26
		Balance as on 01-07-25	Addition during the Period	Disposal/ Adjustment		Total as on 31-03-26	Charged during the Period	Disposal/ Adjustment	
01	Land	80,811	-	-	-	-	-	-	80,811
02	Building	16,156,062	512,050	-	5%	330,755	-	8,064,954	8,603,158
03	Plant & Machinery	169,175,481	52,786,788	-	10%	6,430,893	-	133,839,726	88,122,543
04	Air Compressor	640,000	-	-	10%	26,218	-	316,648	323,352
05	Electrical Installation	1,641,282	717,677	-	10%	102,299	-	856,605	1,502,354
06	Electrical Equipment	561,679	-	-	10%	7,761	-	465,957	95,722
07	Office Equipment	914,282	223,150	-	15%	39,925	-	660,682	476,750
08	Furniture & Fixture	998,196	67,900	-	15%	39,978	-	719,881	346,215
09	Gas Line Installation	701,845	-	-	10%	6,264	-	624,585	77,260
10	Oxygen Generator	5,180,583	-	-	20%	75,219	-	4,754,341	426,242
11	Air Cooler	868,141	-	-	20%	36,449	-	661,596	206,545
12	Mobile Scissor Lift	483,447	-	-	20%	21,386	-	362,258	121,189
13	Motor Vehicles	14,313,050	-	-	20%	593,766	-	10,948,374	3,364,676
14	Sundry Assets	1,913,358	-	101,898	15%	67,418	70,769	1,208,842	602,618
	Total 31-03-2026 (A1)	213,628,217	54,307,565	101,898		7,778,332	70,769	163,484,448	104,349,436
	Total 30-06-2025 (A2)	209,950,225	4,410,492	732,500		6,497,606.63	548,758	155,776,885	57,851,331

PHARMA AIDS LIMITED
Schedule of Property, Plant & Equipment (Revaluation Schedule)
As on March 31, 2026

SI No.	Category of Assets	Revaluation			Rate	Depreciation			Written down value as on 31-03-26
		Balance as on 01-07-25	Revaluation Surplus	Disposal/ Adjustment		Total as on 31-03-26	Charged during the Period	Disposal/ Adjustment	
01	Land	35,919,189	-	-	-	-	-	-	35,919,189
	Total 31-03-2026 (B1)	35,919,189	-	-		-	-	-	35,919,189
	Total 30-06-2025 (B2)	-	35,919,189	-		-	-	-	35,919,189
	Total 31-03-2026 (A1+B1)	249,547,406	54,307,565	101,898		7,778,332	70,769	163,484,448	140,268,625
	Total 30-06-2025 (A2+B2)	209,950,225	40,329,681	732,500		6,497,607	548,758	155,776,885	93,770,520

Depreciation Charge for the Period has been allocated as follows:

31-03-2026	30-06-2025
7,111,353	5,469,073
666,978	1,028,534
7,778,332	6,497,607

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

