

# **PHARMA DEKO PLC**

## **FINANCIAL STATEMENT FOR 2021 Q3**

### **STATEMENT OF COMPREHENSIVE INCOME**

DESCRIPTION	3 months	3 months	9 months	9 months	12 months
	Jul-Sept	Jul-Sept	Jan-Sept	Jan-Sept	Jan-Dec
	2021	2020	2021	2020	2020
	N'000	N'000	N'000	N'000	N'000
Turnover	92,378	194,861	404,111	335,108	460,834
Cost of sales	(80,824)	(97,785)	(297,661)	227,720	(404,963)
Gross Margin	11,554	97,076	<b>106,450</b>	<b>107,388</b>	<b>55,874</b>
Other Operating Income	167	401	6,427	36	4,556
Other Operating gains (losses)	-	-	-	-	30
	<b>11,721</b>	<b>97,477</b>	<b>112,877</b>	<b>107,424</b>	<b>60,460</b>
Selling and distribution expenses	(378)	(7,462)	(22,287)	(42,459)	(67,359)
Administration expenses	(52,916)	(84,136)	(139,457)	(223,000)	(314,943)
Impairment of Asset	-	-	-	-	-
Operating Profit/(Loss)	<b>(41,573)</b>	<b>5,879</b>	<b>(48,867)</b>	<b>(158,035)</b>	<b>(321,842)</b>
Finance cost	(488)	(852)	(1,463)	(3,253)	(2,212)
Profit/(loss) after Finance cost	<b>(42,061)</b>	<b>5,027</b>	<b>(50,330)</b>	<b>(161,288)</b>	<b>(324,054)</b>
Taxation	-	-	-	-	(1,152)
Profit/(loss) from Continuing Operation	<b>(42,061)</b>	<b>5,027</b>	<b>(50,330)</b>	<b>(161,288)</b>	<b>(325,206)</b>
Profit/(loss) from discontinuing Operation	-	-	-	-	-
Profit (loss) for the period	<b>(42,061)</b>	<b>5,027</b>	<b>(50,330)</b>	<b>(161,288)</b>	<b>(325,206)</b>
<b>Per share data (50 kobo ordinary share):</b>					
Profit per share-Kobo	<b>(19)</b>	<b>2</b>	<b>(23)</b>	<b>(74)</b>	<b>(149)</b>

(Note: the number of shares as at Sept.'21, 217million shares)

## FINANCIAL STATEMENT FOR 2021 Q3

### STATEMENT OF FINANCIAL POSITION

	As At Sept '21 N'000	As At Dec '20 N'000	% Change	Beginning of Prior Year N'000
Property, plant and equipment	1,626,462	1,663,711	-2%	1,733,933
Deferred Tax Assets	-	-		-
Investment property	-	-		-
Intangible Assets	-	-		-
Investments accounted for using the equity method	-	-		-
Financial assets	-	-		-
Non-current asset held for sale and disposal groups	-	-		-
<b>Total Non Current Assets</b>	<b>1,626,462</b>	<b>1,663,711</b>	<b>-2%</b>	<b>1,733,933</b>
Inventories	176,934	174,102	2%	293,330
Debtors and Other Receivables	67,554	70,835	-5%	163,976
Cash and cash equivalents	20,994	108,408	-81%	6,163
<b>Total Current Assets</b>	<b>265,482</b>	<b>353,345</b>	<b>-25%</b>	<b>463,469</b>
Trade and Other Payables	592,758	674,519	-12%	500,822
Current Financial liabilities	23,000	13,336	72%	15,000
Current Tax Liabilities	124,602	124,602	0%	123,450
<b>Total Current Liabilities</b>	<b>740,360</b>	<b>812,457</b>	<b>-9%</b>	<b>639,042</b>
Non-Current Financial liabilities	-	-	0%	-
Provisions (Employee Benefits)	197,576	200,261	-1%	228,816
Deferred Tax Liabilities	18,071	18,071	0%	18,071
<b>Total Non-Current Liabilities</b>	<b>215,647</b>	<b>218,332</b>	<b>-1%</b>	<b>246,887</b>
Working Capital	(474,878)	(459,112)	3%	(175,573)
<b>Net Assets</b>	<b>935,937</b>	<b>986,267</b>	<b>-5%</b>	<b>1,311,473</b>
Non Controlling Interest				
Attributable to Owners of the Company				

## FINANCIAL STATEMENT FOR 2021 Q3

### STATEMENT OF CHANGE IN EQUITY

	Share Capital	Capital Reserve	Revaluation Surplus	Retained Earnings	Total Equity
Balance as at Beginning of the Prior Year	108,466	380,009	1,365,223	(542,225)	1,311,473
Changes in Equity Current year:					-
Refund on Right Issue		-			-
<b>Revaluation Surplus (net of tax)</b>			-		-
Dividend Paid	-	-	-		
<b>Total Comprehensive Income</b>	-	-	-	(325,206)	(325,206)
Balance as at End of the Prior Year	<b>108,466</b>	<b>380,009</b>	<b>1,365,223</b>	<b>(867,431)</b>	<b>986,267</b>
<b>Changes in Equity Current year:</b>					
Movement during the year		-		-	-
Revaluation Surplus (net of tax)					-
Interim Dividend Paid				-	-
<b>Total Comprehensive Income</b>	-	-	-	(50,330)	(50,330)
Balance as at End of the Current Year	<b>108,466</b>	<b>380,009</b>	<b>1,365,223</b>	<b>(917,761)</b>	<b>935,937</b>

## FINANCIAL STATEMENT FOR 2021 Q3

### STATEMENT OF CASH FLOW

	As At Sept'21	As At Dec.'20	% Change
	N'000	N'000	
<b><u>Cash Flow from Operating Activities</u></b>			
Operating Cash Flow before Working Capital Changes	<u>(82,340)</u>	<u>106,804</u>	-177%
Net Cash Generated from Operating Activities	<b>(83,340)</b>	<b>104,592</b>	-180%
Net Cash provided (used) by investing activities	<b>(13,383)</b>	<b>(713)</b>	1777%
Cash Flow from Financing Activities	9,664	(1,664)	-681%
<b>Net Increase/Decrease Cash and Cash Equivalent</b>	<b>(87,522)</b>	<b>102,215</b>	-186%
Cash Equivalent Beginning of the Year	108,408	6,163	1,659%
Effect of exchange rate movement on cash balances	108	30	264%
<b>Total Cash at the end of the period</b>	<b><u>20,994</u></b>	<b><u>108,408</u></b>	-81%