

**MENJONG SORIG PHARMACEUTICALS CORPORATION LTD.
THIMPHU, BHUTAN**

STATEMENT OF COMPREHENSIVE INCOME

for the Quarter ended 30th June, 2023

PARTICULARS	Note No.	As At	As At
		30-06-2023	30-06-2022
		(Nu.)	(Nu.)
REVENUE			
Sales	15	43,840,119.03	30,314,373.30
Other Income	16	1,262,536.65	481,024.99
Total Revenue		45,102,655.68	30,795,398.29
EXPENDITURE			
Changes in Finished Goods & Work-in-Progress	17	2,589,348.89	3,509,106.85
Raw Materials & Packaging Materials Consumed	18	14,302,513.07	7,839,777.98
Impairment of Trade Receivables	6	203,663.93	-
Manufacturing Expenses	19	1,264,634.46	1,785,115.28
Employee Benefit Expenses	20	11,917,026.00	11,884,848.00
Finance Cost	21	5,014.78	9,407.11
Depreciation & Amortization	01 & 02	4,096,249.59	2,226,808.32
Other Expenses	22	2,881,549.28	5,192,072.27
(Gain)/Loss on Foreign currency fluctuation		-	(3,322.56)
Total Expenditure		37,260,000.00	32,443,813.25
Profit/(Loss) before Tax		7,842,655.68	(1,648,414.96)
Tax Expense			
Current Tax		2,352,796.70	-
Net Profit/(Loss) for the Year		5,489,858.97	(1,648,414.96)
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			
Remeasurements of post-employment benefit obligations		-	-
Income tax relating to above item		-	-
Other comprehensive income, net of tax		-	-
Total comprehensive income		5,489,858.97	(1,648,414.96)
Earnings per equity share			
Basic and diluted			
Notes on Financial Statements forms integral part of Accounts	20	3.01	(0.90)

This is the Statement of Comprehensive Income referred to in our report of even date.

Dilli Yok & Associates
Chartered Accountant
Firm License
No: 1041252

Chairman

Chief Executive Officer

CA Dilli Ram Bista
Membership No.542831

Director

Place : THIMPHU

Date : , 2023