

MENJONG SORIG PHARMACEUTICALS CORPORATION LTD.
THIMPHU, BHUTAN

STATEMENT OF COMPREHENSIVE INCOME

for the Quarter ended 30th Sep, 2023

PARTICULARS	Note No.	As At	As At
		30-09-2023	30-09-2022
		(Nu.)	(Nu.)
REVENUE			
Sales	15	68,100,816.75	52,194,613.83
Other Income	16	2,030,459.83	1,416,339.62
Total Revenue		70,131,276.58	53,610,953.45
EXPENDITURE			
Changes in Finished Goods & Work-in-Progress	17	(3,242,096.32)	3,509,106.85
Raw Materials & Packaging Materials Consumed	18	23,444,410.20	19,169,943.73
Impairment of Trade Receivables	6	203,663.93	-
Manufacturing Expenses	19	2,490,082.08	2,744,474.98
Employee Benefit Expenses	20	17,969,456.00	17,765,993.00
Finance Cost	21	61,014.78	207,660.78
Depreciation & Amortization	01 & 02	6,738,962.93	6,524,612.93
Other Expenses	22	4,015,113.92	6,764,372.64
(Gain)/Loss on Foreign currency fluctuation		(4,698.19)	1,028.34
Total Expenditure		51,675,909.33	56,687,193.25
Profit/(Loss) before Tax		18,455,367.25	(3,076,239.80)
Tax Expense			
Current Tax		5,536,610.17	-
Net Profit/(Loss) for the Year		12,918,757.07	(3,076,239.80)
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		12,918,757.07	(3,076,239.80)
Earnings per equity share			
Basic and diluted			
Notes on Financial Statements forms integral part of Accounts	20	7.08	(1.69)

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