

MENJONG SORIG PHARMACEUTICALS CORPORATION LTD.
THIMPHU, BHUTAN
STATEMENT OF COMPREHENSIVE INCOME
for the Year Ended 31st December, 2022

PARTICULARS	Note No.	As At	As At
		31-12-2022	31-12-2021
		(Nu.)	(Nu.)
REVENUE			
Net Sales	15	75,223,225.91	71,319,971.88
Other Income	16	2,460,988.89	5,803,687.85
Total Revenue		77,684,214.80	77,123,659.73
EXPENDITURE			
Changes in Finished Goods & Work-in-Progress	17	1,330,840.03	(2,412,382.23)
Raw Materials & Packaging Materials Consumed	18	21,414,293.36	23,852,866.71
Impairment Loss on Trade Receivables	6	203,663.93	-
Manufacturing Expenses	19	3,721,270.31	4,223,617.35
Employee Benefit Expenses	20	29,530,112.60	30,880,579.08
Finance Cost	21	207,660.78	5,385.65
Loss/(Gain) on foreign currency fluctuation (net)		(12,171.46)	(2,994.86)
Depreciation & Amortization Expenses	01&02	9,165,280.57	9,258,547.41
Other Expenses	22	7,968,627.79	4,340,609.10
Total Expenditure		73,529,577.90	70,146,228.21
Profit/(Loss) before Tax		4,154,636.90	6,977,431.52
Tax Expense			
Current Tax		-	-
Deferred Tax: Current Year		(4,664,833.98)	(2,221,264.73)
Net Profit/(Loss) for the Year		8,819,470.88	9,198,696.25
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			
Remeasurements of post-employment benefit obligations			
Actuarial gain/loss		(1,201,600.00)	(172,361.00)
Income tax relating to above item		360,480.00	51,708.30
Other comprehensive income, net of tax		(841,120.00)	(120,652.70)
Total comprehensive income		7,978,350.88	9,078,043.55
Earnings per equity share			
Basic and diluted		4.83	5.04
Notes on Financial Statements forms integral part of Accounts	23		

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