REF :

DATE :

BEACH HATCHERY LIMITED

Statement of Financial Position

(Un-Audited)

As at September 30, 2022

PARTICULARS	NOTES	AMOUNT IN TAKA	
		September 30,2022	June 30, 2022
ASSETS			
Non-Current Assets:		**225,128,110**	**226,145,058**
Property, Plant & Equipment	1.00	225,128,110	226,145,058
Current Assets:		**290,678,300**	**275,379,313**
Trade Receivables	2.00	279,860,421	269,943,798
Inventory	3.00	6,654,703	2,363,300
Advances, Deposits & Pre-Payments	4.00	2,799,791	2,799,791
Cash & Cash Equivalents	5.00	1,363,385	272,424
TOTAL ASSETS		**515,806,410**	**501,524,371**
EQUITY & Liabilities			
Shareholders Equity:		**415,317,612**	**402,630,665**
Share Capital	6.00	414,010,210	414,010,210
Retained Earnings	7.00	(15,066,402)	(27,753,349)
Tax Holiday Reserve	8.00	16,373,804	16,373,804
LIABILITIES:			
Non-Current Liabilities:		**20,297,511**	**20,007,121**
Secured Loan	9.00	20,297,511	20,007,121
Current Liabilities:		**80,191,286**	**78,886,585**
Short Term Liabilities	10.00	58,527,441	57,023,590
Liability for Expenses	11.00	2,758,105	5,672,191
Liabilities for Goods & Services	12.00	244,987	1,213,357
Liabilities for Other Finance	13.00	2,927,254	2,927,254
Provision for Income Tax	14.00	15,733,500	12,050,193
TOTAL EQUITY AND LIABILITIES		**515,806,410**	**501,524,371**
Net Asset Value per Share (NAVPS)	25.00	**10.03**	**9.73**

The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith.

Company Secretary **Chief Financial Officer** **Director** **CEO** **Chairman**

Dated:

Place:Dhaka

REF :

DATE :

BEACH HATCHERY LIMITED

Statement of Profit or Loss and Other Comprehensive Income

(Un-Audited)

For the period ended September 30, 2022

PARTICULARS	NOTES	Amount In Taka	
		01-Jul-2022 to 30-Sep-2022	01-Jul-2021 to 30-Sep-2021
Operating Revenue/Income:			
Turnover/ Sales	15.00	30,298,500	2,824,565
Factory Overhead	16.00	(10,997,051)	(2,140,754)
Gross Profit		**19,301,449**	**683,811**
Operating Expenses:		**(1,136,955)**	**(1,134,116)**
Office & Administrative Expenses	17.00	(1,136,955)	(1,134,116)
Selling & Distribution Expenses		-	-
Operating Profit/(Loss):		**18,164,494**	**(450,305)**
Non-Operating Income:		-	-
Non-Operating Expenses:			
Financial Expenses	18.00	(1,794,241)	(1,458,685)
Profit/(Loss) before contribution to WPPF		**16,370,253**	**(1,908,990)**
			-
Profit /(Loss) before Income Tax		**16,370,253**	**(1,908,990)**
Income Tax	14.01	(3,683,307)	(16,947)
Total other Comprehensive Income for the year		**12,686,946**	**(1,925,937)**
Earning per share(EPS)	24.00	**0.31**	**(0.05)**

The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith.

Company Secretary **Chief Financial Officer** **Director** **CEO** **Chairman**

Dated:
Place:Dhaka

REF :

DATE :

BEACH HATCHERY LIMITED

Statement of Changes in Equity
(Un-Audited)
For the period ended 30 September 2022

Particulars	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1 July 2022	414,010,210	16,373,804	-	(27,753,349)	402,630,665
Stock Dividend	-		-	-	-
Net Profit/(Loss) during the period		-		12,686,946	12,686,946
Balance at 30th September, 2022	**414,010,210**	**16,373,804**	**-**	**(15,066,403)**	**415,317,611**

Statement of Changes in Equity
(Un-Audited)
For the period ended 30 September 2021

Particulars	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1 July 2021	414,010,210	16,373,804	-	(34,037,348)	396,346,666
Stock Dividend	-		-	-	-
Net Profit/(Loss) during the period		-		855,553	855,553
Balance at 30th September, 2021	**414,010,210**	**16,373,804**	**-**	**(33,181,795)**	**397,202,219**

Company Secretary | Chief Financial Officer | Director | CEO | Chairman

Dated:
Place:Dhaka

REF :

DATE :

BEACH HATCHERY LIMITED

Statement of Cash Flows

(Un-Audited)

for the period ended 30 September 2022

PARTICULARS	Amount in Taka	
	01-Jul-2022 to 30-September-2022	01-Jul-2021 to 30-September-2021
Cash flows from Operating Activities:	**(703,279)**	**(1,094,541)**
Collection from Customers	20,381,877	7,805,600
Cash Paid to Suppliers	(10,603,335)	(1,361,328)
Operating Exp. Cash Paid	(10,481,821)	(6,080,128)
Finance Expense	-	(1,458,685)
Income Tax Paid	-	-
Advance, Deposit and Prepayments	-	-
Cash flows from Non-Operating Activities:	**-**	**-**
Other Income	-	-
Tax Deducted at source	-	-
Cash flows from Investing Activities:	**-**	**-**
Acquisition of Fixed Assets	-	-
Cash Flows from Financing Activities:	**1,794,241**	**1,458,225**
Secured loan (paid)/received	290,391	249,577
Short term bank loan (paid)/received	1,503,850	1,208,648
Net Decrease in Cash and Cash Equivalents (A+B+C+D)	**1,090,962**	**363,684**
Cash and Cash Equivalents at Beginning of the Year	**272,424**	**71,222**
Cash & Cash Equivalents at the End of Year	**1,363,385**	**434,906**
Net Operating Cash Flow per Share (on the Equity Share of Taka 10 each)	**(0.0170)**	**(0.0264)**

Company Secretary **Chief Financial Officer** **Director** **CEO** **Chairman**

Dated:
Place:Dhaka