



BEACH HATCHERY LTD.

an addition to the export

REF :

BEACH HATCHERY LIMITED Statement of Financial Position (Un-Audited)

DATE :

As at September 30, 2022

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

HEAD OFFICE: House No-B-139, (3rd Floor), Road No-22, Mohakhali DOHS, Dhaka-1206.

Phone- +88-02-9833506, Fax-+88-02-9833507. Email: msfdhaka@gmail.com

PROJECT : MOHESHKHALIPARA, TEKNAF SEA BEACH, TEKNAF, COX'S BAZAR



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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:			
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)

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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


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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)


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