



BEACH HATCHERY LTD.

an addition to the export

REF :

DATE :

**BEACH HATCHERY LTD.
BALANCE SHEET
(Un-Audited)
As of June 30, 2012**

Sl. No.	Particulars	Amount (Tk.) 30.06.2012.	Amount (Tk.) 31.12.2011.
1.	SOURCE OF FUND		
a)	Shareholders Fund	419,238,716	393,346,483
	Share Capital	311,696,000	283,360,000
	Retained Earning	91,168,912	65,276,679
	Proposed Stock Dividend	-	28,336,000
	Tax Holiday Reserve	16,373,804	16,373,804
b)	Loan Fund	9,478,125	12,337,854
	Secured Loan	9,478,125	12,337,854
	TOTAL (a+b)	428,716,841	405,684,337
2.	APPLICATION OF FUND		
a)	Fixed Assets:	214,565,247	217,706,687
	Gross Block	447,189,870	446,545,058
	Less: Depreciation	232,624,623	228,838,371
b)	Current Assets:	235,783,845	207,087,647
	Stock & Stores	5,877,854	4,512,329
	Trade Debtors	184,551,465	148,501,911
	Advance, Deposit & Prepayment	38,959,350	42,737,209
	Investment	3,770,000	5,270,000
	Advance to Farmer	1,283,498	1,484,463
	Accrued Interest On Bond	650,225	799,425
	Cash & Cash Equivalent	691,453	3,782,310
c)	Current Liabilities:	30,243,601	27,721,347
	Short Term Liabilities	21,135,738	19,939,375
	Liability For Expenses	892,056	999,172
	Liabilities For Goods & Service	435,363	429,351
	Liabilities for Other Finance	331,654	339,574
	Income Tax Payable	7,448,790	6,013,875
d)	Net Current Assets (b-c)	205,540,244	179,366,300
e)	Deferred Expenses	8,611,350	8,611,350
	TOTAL (a+d+e)	428,716,841	405,684,337


Manager


Director


Managing Director

Place: Dhaka.



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BEACH HATCHERY LTD.
Income Statement
(Un-Audited)
For The Period Ended June 30, 2012

	PARTICULARS	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
		30.06.2012.	30.06.2011.	April To June 2012	April To June 2011
1	Turnover	90,249,179	113,883,225	39,963,532	39,487,334
2	Less: Cost of Goods Sold	35,967,671	38,810,734	11,709,697	10,959,699
3	Gross profit (1-2)	54,281,508	75,072,491	28,253,835	28,527,635
4	i) Less: Administrative Overhead	3,095,702	2,691,276	1,697,083	1,533,619
		51,185,806	72,381,215	26,556,752	26,994,016
	ii) Less: Selling & Distribution Overhead	22,132,971	18,508,074	9,874,185	8,309,076
5	Trading Profit (3-4)	29,052,835	53,873,141	16,682,567	18,684,940
6	Less: Financial Expenses	1,936,634	1,311,444	968,317	663,017
7	Operating Profit (5-6)	27,116,201	52,561,697	15,714,250	18,021,923
8	Add: Other Income	210,947	575,449	98,959	111,987
9	Net Profit Before Tax(7-8)	27,327,148	53,137,146	15,813,209	18,133,910
10	Less: Provision for tax on other Income	1,434,915	2,656,857	822,822	887,873
11	Net profit After Tax	25,892,233	50,480,289	14,990,387	17,246,037
14	Add: Retained Earning Brought Forward	65,276,679	37,388,311	76,178,525	70,622,563
15	Surplus Available for Distribution	91,168,912	87,868,600	91,168,912	87,868,600
	Retained Earnings Carried Forward	91,168,912	87,868,600	91,168,912	87,868,600

Earning per share

0.83

1.62

0.48

0.55


Manager

Place: Dhaka.


Director


Managing Director



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**BEACH HATCHERY LTD.
CASH FLOW STATEMENT
(Un-Audited)
For The Period Ended June 30, 2012**

	<u>PARTICULARS</u>	<u>Amount (Tk.) 30.06.2012.</u>	<u>Amount (Tk.) 30.06.2011.</u>
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>	(682,375)	(97,146)
	i) Collection from Customers	49,687,166	70,952,142
	ii) Cash paid to suppliers	(29,409,781)	(51,174,749)
	iii) Operating exp. Cash Paid	(24,938,584)	(21,007,667)
	iv) Advance, Deposit & Prepayments	3,978,824	1,133,128
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>	1,199,438	(917,837)
	Addition of Fixed Assets	(644,812)	(917,837)
	Security Bond Encashment	1,500,000	-
	Interest received on Security Bond	344,250	-
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>	(3,607,920)	(49,202)
	Loan	(3,600,000)	-
	Dividend Paid	(7,920)	(49,202)
	NET INCREASE/(DECREASE) IN CASH (A+B+C)	(3,090,857)	(1,064,185)
	Cash & Bank Balance at opening	3,782,310	4,793,226
	Cash & Bank Balance at closing	691,453	3,729,041


Manager


Director


Managing Director

Place: Dhaka.



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BEACH HATCHERY LTD.
STATEMENT OF CHANGES IN EQUITY
As on 30.06.2012.
(Un-Audited)

PARTICULARS	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1st January, 2011	246,400,000	16,373,804	36,960,000	37,388,311	337,122,115
Issued Bonus Share	36,960,000		(36,960,000)		-
Net Profit For half year ended				50,480,289	50,480,289
Transfer to Texholiday reserve					-
Balance as on 30th June, 2011.	283,360,000	16,373,804	-	87,868,600	387,602,404
Balance at 1st January, 2012	283,360,000	16,373,804	28,336,000	65,276,679	393,346,483
Issued Bonus Share	28,336,000		(28,336,000)		-
Net Profit For the Period				25,892,233	25,892,233
Transfer to Texholiday reserve					-
					-
Balance as on 30th June, 2012.	311,696,000	16,373,804	-	91,168,912	419,238,716


Manager


Director


Managing Director

Place: Dhaka.