



BEACH HATCHERY LTD.

an addition to the export

REF :

DATE :

**BEACH HATCHERY LTD.
BALANCE SHEET
(Un-Audited)
As of September 30, 2011**

Sl. No.	Particulars	Amount (Tk.) 30.09.2011.	Amount (Tk.) 31.12.2010.
1.	SOURCE OF FUND		
a)	Shareholders Fund	392,572,493	337,122,115
	Share Capital	283,360,000	246,400,000
	Retained Earning	92,838,689	37,388,311
	Proposed Stock Dividend	-	36,960,000
	Tax Holiday Reserve	16,373,804	16,373,804
b)	Loan Fund	11,776,374	11,015,941
	Secured Loan	11,776,374	11,015,941
	TOTAL (a+b)	404,348,867	348,138,056
2.	APPLICATION OF FUND		
a)	Fixed Assets:	208,478,456	213,773,411
	Gross Block	434,950,855	434,031,718
	Less: Depreciation	226,472,399	220,258,307
b)	Current Assets:	214,134,344	149,102,454
	Stock & Stores	19,651,887	3,321,090
	Trade Debtors	127,781,999	81,573,209
	Advance, Deposit & Prepayment	56,926,089	51,498,554
	Investment	5,270,000	5,270,000
	Advance to Farmer	1,662,000	2,294,900
	Accrued Interest On Bond	687,436	351,475
	Cash & Cash Equivalent	2,154,933	4,793,226
c)	Current Liabilities:	26,875,283	23,349,159
	Short Term Liabilities	19,031,958	17,803,013
	Liability For Expenses	516,378	1,069,895
	Liabilities For Goods & Service	528,722	551,454
	Liabilities for Other Finance	458,726	519,528
	Income Tax Payable	6,339,499	3,405,269
d)	Net Current Assets (b-c)	187,259,061	125,753,295
e)	Deferred Expenses	8,611,350	8,611,350
	TOTAL (a+d+e)	404,348,867	348,138,056


Manager


Director


Managing Director

Place: Dhaka.



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BEACH HATCHERY LTD.
Income Statement
(Un-Audited)
For The Period Ended September 30, 2011

PARTICULARS	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	<u>30.09.2011.</u>	<u>30.09.2010.</u>	<u>July To September30, 2011</u>	<u>July To September30, 2010</u>
1 Turnover	135,543,608	141,982,131	21,660,383	22,786,939
2 Less: Cost of Goods Sold	48,528,303	52,603,562	9,717,569	10,104,122
3 Gross profit (1-2)	87,015,305	89,378,569	11,942,814	12,682,817
4 i) Less: Administrative Overhead	4,139,826	4,869,148	1,448,550	1,232,274
ii) Less: Selling & Distribution Overhead	82,875,479	84,509,421	10,494,264	11,450,543
5 Trading Profit (3-4)	23,188,929	25,515,980	4,680,855	5,887,275
6 Less: Financial Expenses	59,686,550	58,993,441	5,813,409	5,563,268
7 Operating Profit (5-6)	1,989,378	4,395,402	677,934	921,337
8 Add: Other Income	57,697,172	54,598,039	5,135,475	4,641,931
9 Net Profit Before Tax(7-8)	687,436	176,134	111,987	112,908
10 Less: Provision for tax	58,384,608	54,774,173	5,247,462	4,754,839
11 Net profit After Tax	2,934,230	66,050	277,373	42,340
12 Less: Taxholiday Reserve @ Tk. 10%	55,450,378	54,708,123	4,970,089	4,712,499
13 Surplus For The Period	-	5,470,812	-	471,250
14 Add: Retained Earning Brought Forward	55,450,378	49,237,311	4,970,089	4,241,249
15 Surplus Available for Distribution	37,388,311	11,842,527	87,868,600	56,838,589
Retained Earnings Carried Forward	92,838,689	61,079,838	92,838,689	61,079,838

Earning per share

1.96

2.22

0.18

0.19


Manager
Place: Dhaka.


Director


Managing Director



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**BEACH HATCHERY LTD.
CASH FLOW STATEMENT
(Un-Audited)
For The Period Ended September 30, 2011**

	<u>PARTICULARS</u>	<u>Amount (Tk.) 30.09.2011.</u>	<u>Amount (Tk.) 30.09.2010.</u>
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>	(1,658,354)	14,004,246
	i) Collection from Customers	82,557,638	115,843,183
	ii) Cash paid to suppliers	(54,555,818)	(63,128,504)
	iii) Operating exp. Cash Paid	(25,165,539)	(38,108,825)
	iv) Advance, Deposit & Prepayments	(4,494,635)	(601,608)
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>	(919,137)	(8,815,125)
	Addition of Fixed Assets	(919,137)	(5,045,125)
	Investment In Bond	-	(3,770,000)
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>	(60,802)	(34,192,939)
	Loan	-	(33,328,514)
	Dividend Paid	(60,802)	(864,425)
	NET INCREASE/(DECREASE) IN CASH (A+B+C)	(2,638,293)	(29,003,818)
	Cash & Bank Balance at opening	4,793,226	33,883,346
	Cash & Bank Balance at closing	2,154,933	4,879,528


Manager


Director


Managing Director

Place: Dhaka.



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**BEACH HATCHERY LTD.
STATEMENT OF CHANGES IN EQUITY
As on 30.09.2011.
(Un-Audited)**

PARTICULARS	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1st January 2010.	220,000,000	16,373,804	26,400,000	11,842,527	274,616,331
Issued Bonus Share	26,400,000		(26,400,000)		-
Net Profit For half year ended				49,237,311	49,237,311
Transfer to Texholiday reserve		5,470,812			5,470,812
Balance as on 30th Sept, 2010.	246,400,000	21,844,616	-	61,079,838	329,324,454
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 the Period				55,450,378	55,450,378
Transfer to Texholiday reserve		-			-
					-
Balance as on 30th Sept. 2011.	283,360,000	16,373,804	-	92,838,689	392,572,493


Manager


Director


Managing Director

Place: Dhaka.