



# BEACH HATCHERY LTD.

an addition to the export

REF :

DATE:

**BEACH HATCHERY LIMITED**  
**Statement of Financial Position**  
As at 30 September, 2024

Particulars	Note	Amount in Taka	
		30-Sep-24	30-Jun-24
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>218,151,975</b>	<b>218,808,779</b>
Property, Plant and Equipment	4.00	218,151,975	218,808,779
<b>Current Asstes</b>		<b>419,390,522</b>	<b>389,835,692</b>
Trade Receivabe	5.00	353,129,966	338,447,436
Inventory	6.00	13,908,343	11,676,054
Advance, Deposits and Pre-Payements	7.00	3,056,980	3,056,980
Cash and cash equivalents	8.00	49,295,233	36,655,222
<b>Total Assets</b>		<b>637,542,497</b>	<b>608,644,471</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Shareholders Equity</b>		<b>552,046,757</b>	<b>517,020,778</b>
Share Capital	9.00	414,010,210	414,010,210
Retained Earnings	10.00	121,662,743	86,636,764
Tax Holiday Reserves	11.00	16,373,804	16,373,804
<b>Non-Current Liabilities</b>		<b>24,272,471</b>	<b>24,272,471</b>
Secured Loan	12.00	24,272,471	24,272,471
<b>Current Liabilities</b>		<b>61,223,269</b>	<b>67,351,222</b>
Short Term Loan	13.00	-	-
Liabilities for Expenses	14.00	1,534,224	9,505,650
Liabilities for Goods and Services	15.00	-	-
Unclaimed Dividend	16.00	2,006,164	2,006,164
Provision for WPPF	17.00	10,039,210	8,195,738
Provision for Income Tax	18.00	47,643,671	47,643,670
<b>Total Equity and Liabilities</b>		<b>637,542,497</b>	<b>608,644,471</b>
<b>Net Asset Value Per Share (NAVPS)</b>	<b>31.00</b>	<b>13.33</b>	<b>12.49</b>

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

  
Company Secretary

  
Chief Financial Officer

  
Director

  
CEO

  
Chairman



# BEACH HATCHERY LTD.

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REF :

DATE:

**BEACH HATCHERY LIMITED**  
**Statement of Comprehensive Income**  
For the (3 month) period ended 30 September, 2024

Particulars	Note	Amount in Taka	
		30-Sep-24	30-Sep-23
Revenue	19.00	69,684,605	42,656,850
Less: Factory Overhead	20.00	32,164,860	15,272,576
<b>Gross Profit</b>		<b>37,519,745</b>	<b>27,384,274</b>
<b>Operating Expenses</b>		<b>650,293</b>	<b>1,151,501</b>
Office and Administrative Expenses	21.00	650,293	1,151,501
Selling and Distribution Expenses			
<b>Operating Profit/(Loss)</b>		<b>36,869,452</b>	<b>26,232,773</b>
<b>Non-Operating Income</b>			
Other Income	23.00	-	-
<b>Non-Operating Expenses</b>		-	<b>1,794,241</b>
Financial Expenses	22.00	-	1,794,241
<b>Profit/(Loss) before Income Tax and Contribution to WPPF</b>		<b>36,869,452</b>	<b>24,438,532</b>
Contribution to WPPF @ 5%		1,843,473	1,163,740
<b>Profit/(Loss) before Income Tax</b>		<b>35,025,980</b>	<b>23,274,792</b>
Income Tax Expenses	24.00	-	5,236,828
<b>Total Other Comprehensive Income for the year</b>		<b>35,025,980</b>	<b>18,037,964</b>
<b>Earning Per Share (EPS)</b>	30.00	<b>0.85</b>	<b>0.44</b>

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# BEACH HATCHERY LTD.

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REF :

DATE:

## BEACH HATCHERY LIMITED

### Statement of Changes in Equity

For the (3 month) period ended 30 September, 2024

Particulars	Share Capital	Tax Holiday Reserve	Retained earnings	Total
	Taka	Taka	Taka	Taka
Balance as on 1st July, 2024	414,010,210	16,373,804	86,636,764	517,020,778
Cash Dividend-2023	-	-	-	-
Adjustment for Liabilities Relief	-	-	-	-
Net profit/ (Loss) for the period	-	-	35,025,980	35,025,980
<b>Balance at 30th Sept, 2024</b>	<b>414,010,210</b>	<b>16,373,804</b>	<b>121,662,744</b>	<b>552,046,758</b>

Particulars	Share Capital	Tax Holiday Reserve	Retained earnings	Total
	Taka	Taka	Taka	Taka
Balance as on 1st July, 2023	414,010,210	16,373,804	7,771,674	438,155,688
Cash Dividend-2023	-	-	(5,384,567)	(5,384,567)
Adjustment for Liabilities Relief	-	-	-	-
Net profit/ (Loss) for the period	-	-	84,249,658	84,249,658
<b>Balance at 30th June, 2024</b>	<b>414,010,210</b>	<b>16,373,804</b>	<b>86,636,765</b>	<b>517,020,779</b>

  
Company Secretary

  
Chief Financial Officer

  
Director

  
CEO

  
Chairman

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



# BEACH HATCHERY LTD.

an addition to the export

REF :

DATE:

## BEACH HATCHERY LIMITED

### Statement of Cash Flows

For the (3 month) period ended 30 September, 2024

Particulars	Amount in Taka	
	30-Sep-24	30-Sep-23
<b>A. Cash flows from Operating Activities</b>	<b>12,640,010</b>	<b>2,484,748</b>
Collection from Customer	55,002,075	21,196,444
Cash Paid to Suppliers, Employess and Others	(33,740,346)	(15,782,735)
Operating Expenses	(8,621,719)	(1,134,720)
Financial Expenses	-	(1,794,241)
Income Tax Paid	-	-
<b>B. Cash flows from Investing Activities</b>	<b>-</b>	<b>-</b>
Purchase of Property, plan and Equipment	-	-
<b>C. Cash flows from Financing Activities</b>	<b>-</b>	<b>499,154</b>
Secured Loan (Paid)/Received	-	499,154
Dividend Paid	-	-
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>12,640,010</b>	<b>2,983,902</b>
<b>Cash and Cash Equivalents at Beginning of Period</b>	<b>36,655,222</b>	<b>24,572,838</b>
<b>Cash and Cash Equivalents at end of Period</b>	<b>49,295,232</b>	<b>27,556,740</b>
<b>Net Operating Cash Flows Per Share ( On the Equity Share of Taka 10 Each)</b>	<b>0.31</b>	<b>0.060</b>

  
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Notes	Particulars	Amount in Taka	
		30-Sep-24	30-Jun-24
<b>4.00</b>	<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
	Balance as on 01.07.2024 (Cost)	497,186,265	497,186,265
	Add: Addition during the Period	-	-
		<b>497,186,265</b>	<b>497,186,265</b>
	Less: Accumulated Dep. on 30.09.2024	278,377,487	275,108,998
		<b>218,808,778</b>	<b>222,077,267</b>
	Less: Depreciation charged during the Period	656,803	3,268,488
	<b>Balance (W.D.V) :</b>	<b>218,151,975</b>	<b>218,808,779</b>

The details of fixed assets and depreciation charged thereon are shown in **Annexure-A**

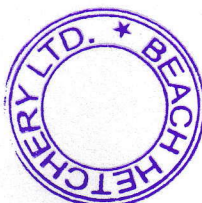
<b>5.00</b>	<b>TRADE RECEIVABLE</b>		
	Balance as on 01.07.2024	338,447,436	268,284,819
	Add : Addition during the Period	69,684,605	196,690,840
		<b>408,132,041</b>	<b>464,975,659</b>
	Less : Realised/Adjusted during the Period	52,725,535	124,251,683
	Bad Debts	2,276,540	2,276,540
		<b>353,129,966</b>	<b>338,447,436</b>

**Age analysis of the above balance of Debtors is as follows:**

Less than one year		72,439,157
More than one year	353,129,966	266,008,279
	<b>353,129,966</b>	<b>338,447,436</b>

<b>6.00</b>	<b>INVENTORY</b>		
	Fish Fry (Nore-20.01)	6,245,680	4,124,294
	Fish Feed (Note-20.02)	7,662,663	7,551,760
		<b>13,908,343</b>	<b>11,676,054</b>

<b>7.00</b>	<b>ADVANCE, DEPOSIT &amp; PREPAYMENT</b>		
	<b>a) Advance:</b>		
	Advance against Purchase (Note- 7.01)	2,756,980	2,756,980
	Less: Bad Debts	-	-
		<b>2,756,980</b>	<b>2,756,980</b>
	<b>b) Deposit:</b>		
	Sundry Deposits (Note- 7.02)	300,000	300,000
		<b>300,000</b>	<b>300,000</b>
	<b>Grand Total of Advance and Deposits (a + b)</b>	<b>3,056,980</b>	<b>3,056,980</b>
	<b>More than one period</b>		
	Advance against Purchase	2,756,980	2,756,980
	Advance against Expenses		
		<b>2,756,980</b>	<b>2,756,980</b>





## 7.01 ADVANCE AGAINST PURCHASE

### a) Head Office:

Agrocare Ltd. (H/O)	101,250	101,250
M/S. Enam Brother	87,595	87,595
M/S. Fair Trade Center	79,850	79,850
M/S. Fakrul Anower & Brothers	78,550	78,550
M/S Golden Deer Enterprise	70,254	70,254
	<b>417,499</b>	<b>417,499</b>

### b) Teknaf Office :

Air Cargo Association Cox's	225,060	225,060
Allwells Marketing	90,523	90,523
Alvin Trade International	127,580	127,580
Aman Enge.	148,690	148,690
Bay Gold Enterprise	289,050	289,050
Bangla Enterprise	87,855	87,855
Global International	80,248	80,248
Holly Enterprise	72,562	72,562
Inve Shop	61,457	61,457
Khulla Mia (Transportation)	170,425	170,425
M/s BSP Enterprise	162,578	162,578
M/S, Titu Engr. Works	78,025	78,025
M/S. Baban Desh	169,800	169,800
M/S. Momtag & Brothers	76,500	76,500
N.k. Enterprise	47,880	47,880
Mr. Azam&Hanif(Mother)	39,506	39,506
Mr. Sabed Ali (Mother)	87,950	87,950
Mr. Shagahan	102,560	102,560
Mr. Shrifuddin Roni	65,214	65,214
Ocean Aqua Tech	85,472	85,472
Saiful Hogue & Brothers	70,546	70,546
	<b>2,339,481</b>	<b>2,339,481</b>

**Grand Total of Adv. Against Purchase : (a+b)**

**2,756,980 2,756,980**

## 7.02 Deposits:

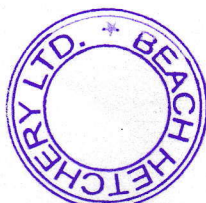
The above balance has been brought down from last Period account without any changes and the said balance represents amount deposited with CDBL.

## 8.00 CASH AND CASH EQUIVALENTS

Cash in Hand (Note- 8.01)	49,295,233	36,633,884
Cash at Bank (Note - 8.02)	-	21,338
	<b>49,295,233</b>	<b>36,655,222</b>

## 8.01 Cash in Hand

Cash in Head Office	345,060	932,107
Cash in Teknaf	48,950,173	35,701,777
	<b>49,295,233</b>	<b>36,633,884</b>



## 8.02 Cash at Bank

### a) Cash at Bank (Head office):

Bangladesh Krishi Bank-2465	488
IFIC Bank-1017 124081-001	12,140
Prime Bank Ltd. 12811050018053	1,383
Bangladesh Krishi Bank STD 2172	131
Bangladesh Krishi Bank-1116 (Satkhira)	3,559
Agrani Bank Ltd. 0200015807944	3,637
	<b>21,338</b>

## 9.00 SHARE CAPITAL

### Authorized Capital:

200,000,000 Ordinary Shares of Tk. 10/- each	<b>2,000,000,000</b>	<b>2,000,000,000</b>
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### Issued, Subscribed and Paid-up-Capital

34,286 560 Ordinary Shares of Tk. 10/- each. (Including Stock dividend up to 01-01-2014)	342,865,599	342,865,599
5,142,934 ordinary of tk 10 each fully paid up as stock dividend during 2014	51,429,839	51,429,839
19,71,477 ordinary of tk 10 each fully paid- up as stock dividend during 2015	19,714,769	19,714,769
	<b>414,010,207</b>	<b>414,010,207</b>

Ordinary Share holding position of the Company is as follows:

Name of the Shareholders	Number of Shares	Per Share	Taka	Taka
Md. Shariful Islam	9,045,704	10	90,457,040	90,457,040
Mrs. Fahmida Islam	1,956,075	10	19,560,750	19,560,750
M/s Meghna Shrimp Culture Ltd.	1,856,660	10	18,566,600	18,566,600
Syed Nur Ahmed	1,619,746	10	16,197,460	16,197,460
ICB	447,130	10	4,471,300	4,471,300
Financial Institution	4,653,228	10	46,532,280	46,532,280
General Public	21,822,478	10	218,224,780	218,224,780
<b>Total</b>	<b>41,401,021</b>	<b>10</b>	<b>414,010,210</b>	<b>414,010,210</b>

## 10.00 Retained Earnings

Opening Balance	86,636,764	7,771,673
Less: Cash Dividend 2023		(5,384,567)
Add: Adjustment for Liabilities relief		
Add: Transfer from Profit or Loss and Other Comprehensive Income during the period	35,025,980	84,249,658
	<b>121,662,743</b>	<b>86,636,764</b>

## 11.00 TAX HOLIDAY RESERVE

<b>16,373,804</b>	<b>16,373,804</b>
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The above balance was brought down from last Period account without any change.



## 12.00 SECURED LOAN

This represents the outstanding amount of principal and interest of project loan taken from Bangladesh Krishi Bank (BKB) Teknaf Branch, Teknaf. The loan is secured by all fixed assets of the company. The above balance arrived as under:

Balance b/f	24,272,471	21,168,685
Less : Refund/adjusted during the period		
	<u>24,272,471</u>	<u>21,168,685</u>
Add : During for the period		3,103,786
	<u>24,272,471</u>	<u>24,272,471</u>

## 13.00 SHORT TERM LOAN

	<u>-</u>	<u>-</u>
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## 14.00 LIABILITIES FOR EXPENSES

Audit Fees	-	230,000
AGM Expenses.	-	100,000
Professional fees	-	
Provision for Bad Debts	-	
Salary Head Office	200,500	204,422
Factory Wages	245,000	503,911
Salary Factory	54,000	65,253
Telex,Fax and Telephone		-
Utility & Electricity Exp	12,100	12,100
TDS Payable		895,296
Dividend Payable	1,022,624	5,384,567
Listing Fee & CDBL		2,110,101
	<u>1,534,224</u>	<u>9,505,650</u>

## 15.00 LIABILITIES FOR GOODS & SERVICES

M/s. B.S.P Enterprise	-	
M/s. Alvin Trade Int.	-	
M/s Khaja Electric Works	-	
Monir Traders	-	
M/s A. K. Enterprise	-	
M/S Shrimp Mother Trade	-	
M/S Global International	-	
Mr. Jahangir	-	
Technician Commission	-	
M/S Enanm Trading	-	
M/s Aqua Shop	-	
	<u>-</u>	
Less: Adjustment for Liabilities relief	-	
	<u>-</u>	





**16.00 Unclaimed Dividend**

The below balance represents unclaimed dividend as on Balance Sheet date. Period wise break up of the balance is under:

**Dividend for the Period:**

2003	7,220	7,220
2004	27,872	27,872
2005	152,392	152,392
2021	381,506	381,506
2022	1,389,688	1,389,688
Fraction of Stock Dividend	47,486	47,486
	<b>2,006,164</b>	<b>2,006,164</b>

**17.00 Provision for WPPF**

Opening Balance	8,195,738	2,474,199
Addition during the year	1,843,473	5,721,539
	<b>10,039,210</b>	<b>8,195,738</b>
Transfer During the year		-
	<b>10,039,210</b>	<b>8,195,738</b>

**18.00 PROVISION FOR INCOME TAX**

Opening Balance	47,643,670	23,184,091
Add: Provision for this Period (Note-24)	-	24,459,578
	<b>47,643,671</b>	<b>47,643,670</b>
Less: Tax adjustment		-
	<b>47,643,671</b>	<b>47,643,670</b>

Notes	Particulars	Amount in Taka	
		30-Sep-24	30-Sep-23

**19.00 Turnover/ Sales**

Fish Sales	69,684,605	42,656,850
	<b>69,684,605</b>	<b>42,656,850</b>

**20.00 Factory Overhead**

Cost of Fish Fry (Note-20.01)	17,224,214	5,446,030
Cost of Fish Feed (Note-20.02)	12,254,957	8,080,490
Depreciation (Factory)	643,016	800,341
Electricity Exp. (Factory)	132,350	8,650
Entertainment	74,057	13,460
Factory Salary	195,760	8,600
Factory Wages	1,520,458	528,500
General mess Expe.	10,598	243,810
Photostat Exp.	4,586	11,470
Office Exp.	25,489	6,790
Postage & Courier Exp.	16,580	9,300
Printing Stationery	19,500	7,960
Repair & Maintenance	10,255	3,780
Telex, Fax & Telephone	7,840	4,775
Trade License & Fees	-	80,000
Traveling & Conveyance	25,200	18,620
	<b>32,164,860</b>	<b>15,272,576</b>



<b>20.01</b>	<b>Cost of Fish Fry</b>		
	Opening Balance	4,124,294	1,564,650
	Purchased during the period	19,345,600	5,342,680
		<b>23,469,894</b>	<b>6,907,330</b>
	Closing Balance	6,245,680	1,461,300
	Cost of Fish fry available for Sales	<b>17,224,214</b>	<b>5,446,030</b>
<b>20.02</b>	<b>Cost of Fish Feed</b>		
	Opening Balance	5,051,760	4,562,430
	Purchased during the period	14,865,860	9,264,340
		<b>19,917,620</b>	<b>13,826,770</b>
	Closing Balance	7,662,663	5,746,280
	Cost of Fish Feed consumed	<b>12,254,957</b>	<b>8,080,490</b>
<b>21.00</b>	<b>OFFICE &amp; ADMINISTRATIVE EXPENSES</b>		
	AGM Expenses	-	
	Audit Fees	-	
	Professional Fees & Others	-	
	Regulatory Fees(DSE,CSE,CDBL,BSEC)	-	
	Computer Expenses	2,560	3,450
	Cleaning Exp.	3,500	3,160
	Deprecation (Head Office)	13,787	16,781
	Electricity Expense	6,200	4,670
	Entertainment	9,560	2,860
	Bad Debts	-	-
	Gas & Utility	19,000	8,600
	Internet Exp.	12,300	21,740
	Office Expenses	3,650	84,630
	Photostat Expenses	3,010	26,490
	Postage & Courier Expenses	9,588	7,460
	Printing & Stationery	95,860	20,890
	Rent, Rates & Taxes	15,300	102,500
	Office Srvce Charges	12,500	12,000
	Salary & Allowance	419,398	815,800
	Telex Fax & Telephone	10,500	9,730
	Traveling & Conveyance	13,580	10,740
		<b>650,293</b>	<b>1,151,501</b>
<b>22.00</b>	<b>FINANCIAL EXPENSES</b>		
	Bank charge & Commission		-
	Interest on Project Loan from B.K.B		290,391
	Interest on C.C Loan from B.K.B		1,503,850
		-	<b>1,794,241</b>
<b>23.00</b>	<b>OTHER INCOME</b>		
	Land Lease		
	Bank interest		
	Interest on STD-184		
<b>24.00</b>	<b>Income Tax</b>		
	Minimum Tax (Note-24.01)		255,941
	Regular Tax (Note-24.02)		5,236,828
	Higher One		<b>5,236,828</b>



<b>24.01 Minimum Tax</b>		
Total Receipt		42,656,850
Tax @ 0.60%		0.60%
		<b>255,941</b>

<b>24.02 Regular Tax Expenses</b>		
Profit /(Loss) before Income Tax		23,274,792
Tax payable @22.5%		22.50%
		<b>5,236,828</b>

**25.00 CAPITAL EXPENDITURE COMMITMENT**

There was no capital expenditure commitment as at 30 September, 2024

**26.00 LIABILITY AGAINST CLAIM**

There was no claim against the company acknowledged as debt as on 30.9.2024

**27.00 RELATED PARTY TRANSACTION**

The Company had no transaction with any related party that fall within the definition of related party contained in International Accounting Standard 24: Related Party Disclosures.

**28.00 CONTINGENT LIABILITY**

There was no sum for which the Company is contingently liable as on 30.09.2024

**29.00 PRODUCTION CAPACITY**

a) Available Production Capacity

b) Actual Production

Shortfall in production was due to inherent risk and nature of the business.

**30.00 EARNING PER SHARE (EPS) BASIC**

The computation of EPS is given below:

a) Net Profit/(Loss) after tax for the year	35,025,980	18,037,964
b) Weighted average number of ordinary shares outstanding during the Period	41,401,021	41,401,021
c) EPS Basic	<b>0.85</b>	<b>0.44</b>

**31.00 Net Asset Value (NAV) per Share**

The computation of (NAV) is given below:

a) Net Assets as on 30 September 2024	552,046,757	456,193,651
b) Weighted average number of ordinary shares outstanding during the period	41,401,021	41,401,021
c) NAV Per Share	<b>13.33</b>	<b>11.02</b>

**32.00 Events After the Reporting Period:**

According to IAS-10, Events after the reporting period are those events, favourable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorised for issues. However, the company has already in process for production of white fish and hence the situation may take better shape.

**33.00 Net Operating Cash Flow (NOCFPS) per Share**

The computation of (NOCFPS) is given below :

a) Cash flows from Operating Activities		2,484,748
b) Weighted average number of ordinary shares outstanding during the period		41,401,021
c) NOCFPS		<b>0.060</b>





**34.00 Reconciliation of Net Profit with Cash Flows from Operating Activities for the year ended 30 September 2024 as - Under Indirect Method is Given below:**

Net Profit/( Loss) after tax	35,025,980	18,037,964
<b>Adjustments for non-cash items:</b>		
Adjustment for Liabilities relief		
Income Tax Expenses		5,236,828
WPPF	1,843,473	1,163,740
Depreciation	656,803	817,122
<b>A. Net Profit/( Loss) before changes in working capital</b>	<b>37,526,255</b>	<b>25,255,654</b>
<b>Changes in working capital:</b>		
<b>(Increase)/Decrease of Current Assets</b>		
Accounts Receivables	(14,682,530)	(21,460,406)
Inventories	(2,232,289)	(1,080,500)
Advances, Deposits & Pre-Payments		
<b>B. Increase/(Decrease) of Current Assets</b>	<b>(16,914,819)</b>	<b>(22,540,906)</b>
<b>Increase/(Decrease) of Liabilities</b>		
Liability for Expenses	(7,971,426)	(230,000)
Provision for Income Tax		
Unclaimed Dividend		
Short Term Liabilities		
Liabilities for Goods & Services		
<b>C. Increase/(Decrease) of Liabilities</b>	<b>(7,971,426)</b>	<b>(230,000)</b>
<b>D. Net increase/(decrease) in working capital ( B+C )</b>	<b>(24,886,245)</b>	<b>(22,770,906)</b>
<b>Net cash flows from operating activities (A-D)</b>	<b>12,640,010</b>	<b>2,484,748</b>



**BEACH HATCHERRY LIMITED**  
**Schedule of Property, Plant and Equipment**  
For the period ended 30 September, 2024

Particulars	Cost			Rate of Dep. (%)	Depreciation			Written Down Value (W.D.V) As on 30.09.24
	Opening Balance As on 01.07.2024	Addition during the year	Closing Balance As on 30.09.2024		Opening Balance As on 01.07.2024	Charged for the year	Closing Balance As on 30.09.2024	
	2	3	(2+3)=4		6	7	(6+7)=8	
<b>1</b>				5			9	
<b>Factory:</b>								
Land & Land Development	205,229,927		205,229,927	0%	-	-	205,229,927	
Factory Building & Civil Const**	217,099,486		217,099,486	20%	546,200	206,721,678	10,377,808	
Hatchery Equipment & Machinery	43,522,393		43,522,393	20%	40,025	42,761,919	760,474	
Generator	6,832,022		6,832,022	15%	25,746	6,171,202	660,820	
Electric Installation	4,114,245		4,114,245	20%	4,218	4,034,108	80,137	
Fact. Office & Elec. Equipment	1,667,487		1,667,487	20%	1,977	1,629,928	37,559	
Lab. Equipment	1,462,422		1,462,422	20%	3,100	1,403,524	58,898	
Factory Furniture & Fixture	682,098		682,098	10%	1,976	605,046	77,052	
Water Installation	6,129,777		6,129,777	20%	9,347	5,952,193	177,584	
Motor Vehicle	101,000		101,000	20%	64	99,785	1,215	
Factory Office Furniture & Fixture	200,385		200,385	20%	669	187,669	12,716	
Pry Delivery Box	3,479,300		3,479,300	10%	2,160	3,395,042	84,258	
Aerator	187,625		187,625	20%	613	175,982	11,643	
Fencing Wire	1,065,903		1,065,903	10%	6,921	795,986	269,917	
<b>Total</b>	<b>491,774,070</b>	<b>-</b>	<b>491,774,070</b>		<b>643,016</b>	<b>273,934,060</b>	<b>217,840,010</b>	
<b>Office:</b>								
Office Furniture & Fixture	333,270		333,270	10%	1,214	285,937	47,333	
Vehicle	3,255,000		3,255,000	20%	8,053	3,102,001	152,999	
Office & Electric Equipment	616,540		616,540	20%	660	604,004	12,536	
Office Decoration	1,207,385		1,207,385	15%	3,861	1,108,288	99,097	
<b>Total</b>	<b>5,412,195</b>	<b>-</b>	<b>5,412,195</b>		<b>13,787</b>	<b>5,100,230</b>	<b>311,965</b>	
<b>Grand Total as on 30 Sept, 2024</b>	<b>497,186,265</b>	<b>-</b>	<b>497,186,265</b>		<b>656,803</b>	<b>279,034,290</b>	<b>218,151,975</b>	
<b>Grand Total as on 30 June, 2024</b>	<b>497,186,265</b>	<b>-</b>	<b>497,186,265</b>		<b>3,268,488</b>	<b>278,377,486</b>	<b>218,808,779</b>	

Depreciation has been apportioned as below:	30-Sep-24	30-Sep-23
Cost of goods sold	643,016	800,341
Administrative Overhead	13,787	16,781
<b>Total Depreciation</b>	<b>656,803</b>	<b>817,122</b>

\*\* Factory Building and Hatchery equipment have been destroyed by Bangladesh Army to Construct Marine drive road and some portion of the land also Hatchery

