



# BEACH HATCHERY LTD.

an addition to the export

REF :

DATE:

**BEACH HATCHERY LIMITED**  
**Statement of Financial Position**  
As at 31 December 2024

Particulars	Note	Amount in Taka	
		31-Dec-24	30-Jun-24
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>217,495,172</b>	<b>218,808,779</b>
Property, Plant and Equipment	4.00	217,495,172	218,808,779
<b>Current Asstes</b>		<b>533,724,720</b>	<b>389,835,692</b>
Trade Receivabe	5.00	473,599,138	338,447,436
Inventory	6.00	8,307,068	11,676,054
Advance, Deposits and Pre-Payements	7.00	3,056,980	3,056,980
Cash and cash equivalents	8.00	48,761,534	36,655,222
<b>Total Assets</b>		<b>751,219,892</b>	<b>608,644,471</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Shareholders Equity</b>		<b>627,563,953</b>	<b>517,020,779</b>
Share Capital	9.00	414,010,210	414,010,210
Retained Earnings	10.00	197,179,939	86,636,765
Tax Holiday Reserves	11.00	16,373,804	16,373,804
<b>Non-Current Liabilities</b>		<b>24,287,471</b>	<b>24,287,471</b>
Secured Loan	12.00	24,287,471	24,287,471
<b>Current Liabilities</b>		<b>99,368,470</b>	<b>67,336,221</b>
Short Term Loan	13.00	-	-
Liabilities for Expenses	14.00	1,534,224	9,490,650
Liabilities for Goods and Services	15.00	-	-
Unclaimed Dividend	16.00	2,006,164	2,006,164
Provision for WPPF	17.00	15,776,529	8,195,738
Provision for Income Tax	18.00	80,051,552	47,643,669
<b>Total Equity and Liabilities</b>		<b>751,219,892</b>	<b>608,644,471</b>
<b>Net Asset Value Per Share (NAVPS)</b>	<b>31.00</b>	<b>15.16</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.

an addition to the export

REF :

DATE:

**BEACH HATCHERY LIMITED**  
**Statement of Comprehensive Income**  
For the (3 month) period ended 31 December 2024

Particulars	Note	Amount in Taka		Amount in Taka	
		01 Oct 2024 to 31 Dec 2024	01 Jul 2024 to 30 Sep 2024	01 Jul 2024 to 31 Dec 2024	01 Jul 2023 to 31 Dec 2023
Revenue	19.00	144,859,373	80,388,640	225,248,013	123,925,840
Less: Factory Overhead	20.00	40,225,970	32,164,860	72,390,829	46,069,134
<b>Gross Profit</b>		<b>104,633,403</b>	<b>48,223,780</b>	<b>152,857,184</b>	<b>77,856,706</b>
<b>Operating Expenses</b>		<b>591,066</b>	<b>650,293</b>	<b>1,241,359</b>	<b>2,019,445</b>
Office and Administrative Expenses	21.00	591,066	650,293	1,241,359	2,019,445
Selling and Distribution Expenses		-	-	-	-
<b>Operating Profit/(Loss)</b>		<b>104,042,337</b>	<b>47,573,487</b>	<b>151,615,825</b>	<b>75,837,261</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>104,042,337</b>	<b>47,573,487</b>	<b>151,615,825</b>	<b>74,043,020</b>
Contribution to WPPF @ 5%		5,202,117	2,378,674	7,580,791	3,643,964
<b>Profit/(Loss) before Income Tax</b>		<b>98,840,220</b>	<b>45,194,813</b>	<b>144,035,033</b>	<b>70,399,056</b>
Provision for Income Tax	24.00	22,239,050	10,168,833	32,407,883	15,839,788
<b>Total Other Comprehensive Income for the year</b>		<b>76,601,171</b>	<b>35,025,980</b>	<b>111,627,151</b>	<b>54,559,268</b>
<b>Earning Per Share (EPS)</b>	30.00	<b>1.85</b>	<b>0.85</b>	<b>2.70</b>	<b>1.32</b>


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Chairman

  
Chairman



# BEACH HATCHERY LTD.

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REF :

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## BEACH HATCHERY LIMITED

### Statement of Changes in Equity

For the (3 month) period ended 31 December 2024

Particulars	Share Capital Taka	Tax Holiday Reserve Taka	Retained earnings Taka	Total Taka
Balance as on 1st July, 2024	414,010,210	16,373,804	86,636,765	517,020,779
Cash Dividend-2023	-	-	(1,083,977)	(1,083,977)
Adjustment for Liabilities Relief	-	-	-	-
Net profit/ (Loss) for the period	-	-	111,627,151	111,627,151
<b>Balance at 31 Dec 2024</b>	<b>414,010,210</b>	<b>16,373,804</b>	<b>197,179,939</b>	<b>627,563,953</b>

Particulars	Share Capital Taka	Tax Holiday Reserve Taka	Retained earnings Taka	Total 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>

  
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# BEACH HATCHERY LTD.

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## BEACH HATCHERY LIMITED

### Statement of Cash Flows

For the (3 month) period ended 31 December 2024

Particulars	Amount in Taka	
	01 Jul 2024 to 31 Dec 2024	01 Jul 2023 to 31 Dec 2023
<b>A. Cash flows from Operating Activities</b>	<b>1,31,75,289</b>	<b>2,71,99,057</b>
Collection from Customer	9,00,96,311	12,39,25,840
Cash Paid to Suppliers, Employess and Others	(7,57,07,237)	(9,29,13,097)
Operating Expenses	(12,13,785)	(20,19,445)
Financial Expenses	-	(17,94,241)
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>(10,68,977)</b>	<b>-</b>
Secured Loan (Paid)/Received	15,000	-
Dividend Paid	(10,83,977)	-
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>1,21,06,312</b>	<b>2,71,99,057</b>
<b>Cash and Cash Equivalents at Beginning of Period</b>	<b>3,66,55,222</b>	<b>2,45,72,838</b>
<b>Cash and Cash Equivalents at end of Period</b>	<b>4,87,61,534</b>	<b>5,17,71,895</b>
<b>Net Operating Cash Flows Per Share ( On the Equity Share of Taka 10 Each)</b>	<b>0.3182</b>	<b>1.2505</b>

  
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Chief Financial Officer

  
Director

  
Chairman

  
Chairman

Notes	Particulars	Amount in Taka	
		31-Dec-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	1,313,605	3,268,488
	<b>Balance (W.D.V) :</b>	<b>217,495,172</b>	<b>218,808,779</b>

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

**5.00 TRADE RECEIVABLE**

Balance as on 01.07.2024	338,447,436	268,284,819
Add : Addition during the Period	225,248,013	196,690,840
	<b>563,695,449</b>	<b>464,975,659</b>
Less : Realised/Adjusted during the Period	90,096,311	124,251,683
Bad Debts	-	2,276,540
	<b>473,599,138</b>	<b>338,447,436</b>

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

Less than one year	165,151,702	72,439,157
More than one year	308,447,436	266,008,279
	<b>473,599,138</b>	<b>338,447,436</b>

**6.00 INVENTORY**

Fish Fry (Nore-20.01)	4,149,859	4,124,294
Fish Feed (Note-20.02)	4,157,209	7,551,760
	<b>8,307,068</b>	<b>11,676,054</b>

**7.00 ADVANCE, DEPOSIT & PREPAYMENT**

**a) Advance:**

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) Deposit:**

Sundry Deposits (Note- 7.02)	300,000	300,000
	<b>300,000</b>	<b>300,000</b>

**Grand Total of Advance and Deposits (a + b)**

	<b>3,056,980</b>	<b>3,056,980</b>
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**More than one period**

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>
Less: Adujstment		-
<b>Grand Total of Adv. Against Purchase : (a+b)</b>	<b>2,756,980</b>	<b>2,756,980</b>

## 7.02 Deposits:

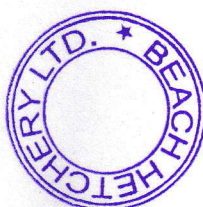
The above balance has been brought down from last Period account without any changes and the said balance represents amount deposited with CDBL.

## 8.00 CASH AND CASH EQUIVALENTS

Cash in Hand (Note- 8.01)	48,740,196	36,633,884
Cash at Bank (Note - 8.02)	21,338	21,338
	<b>48,761,534</b>	<b>36,655,222</b>

### 8.01 Cash in Hand

Cash in Head Office	345,060	932,107
Cash in Teknaf	48,395,136	35,701,777
	<b>48,740,196</b>	<b>36,633,884</b>



## 8.02 Cash at Bank

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

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

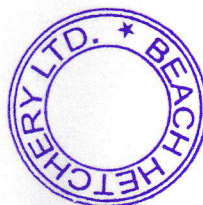
## 10.00 Retained Earnings

Opening Balance	86,636,765	7,771,674
Less: Cash Dividend 2023	(1,083,977)	(5,384,567)
Add: Adjustment for Liabilities relief		
Add: Transfer from Profit or Loss and Other Comprehensive Income during the period	111,627,151	84,249,658
	<b>197,179,939</b>	<b>86,636,765</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	24,287,471	21,168,685
Less : Refund/adjusted during the period	-	-
	<u>24,287,471</u>	<u>21,168,685</u>
Add : During for the period	-	3,118,786
	<u>24,287,471</u>	<u>24,287,471</u>

## 13.00 SHORT TERM LOAN

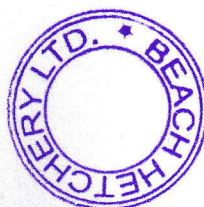
	-	<u>24,272,471</u>
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## 14.00 LIABILITIES FOR EXPENSES

Audit Fees	-	230,000
AGM Expenses.	-	100,000
Professional fees	-	-
Provision for Bad Debts	-	-
Salary Head Office	200,500	758,586
Factory Wages	245,000	-
Salary Factory	54,000	-
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>9,490,650</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>	<u>-</u>
Less: Adjustment for Liabilities relief	-	-
	<u>-</u>	<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:**

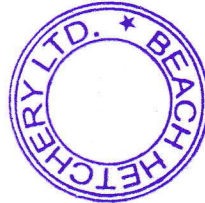
2003	7,220	7,220
2004	27,872	27,872
2005	152,392	152,392
2021	381,506	381,506
2022	1,389,688	1,389,688
Fraction of Stock Dividend	47,486	47,486
	<b>2,006,164</b>	<b>2,006,164</b>

**17.00 Provision for WPPF**

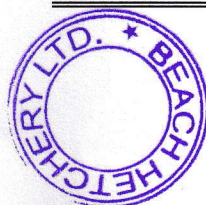
Opening Balance	8,195,738	2,474,199
Addition during the year	7,580,791	5,721,539
	<b>15,776,529</b>	<b>8,195,738</b>
Transfer During the year		-
	<b>15,776,529</b>	<b>8,195,738</b>

**18.00 PROVISION FOR INCOME TAX**

Opening Balance	47,643,669	23,184,090
Add: Provision for this Period (Note-24)	32,407,883	24,459,578
	<b>80,051,552</b>	<b>47,643,669</b>
Less: Tax adjustment		-
	<b>80,051,552</b>	<b>47,643,669</b>



Notes	Particulars	Amount in Taka		Amount in Taka	
		01 Oct 2024	01 Jul 2024	01 Jul 2024	01 Jul 2023
		to 31 Dec 2024	to 30 Sep 2024	to 31 Dec 2024	to 31 Dec 2023
<b>19.00 Turnover/ Sales</b>					
Fish Sales	144,859,373	80,388,640	225,248,013	123,925,840	
	<b>144,859,373</b>	<b>80,388,640</b>	<b>225,248,013</b>	<b>123,925,840</b>	
<b>20.00 Factory Overhead</b>					
Cost of Fish Fry (Note-20.01)	20,341,421	17,224,214	37,565,635	15,069,470	
Cost of Fish Feed (Note-20.02)	17,967,884	12,254,957	30,222,841	27,738,471	
Depreciation (Factory)	643,016	643,016	1,286,031	1,600,682	
Electricity Exp. (Factory)	125,394	132,350	257,744	177,936	
Entertainment	75,760	74,057	149,817	13,460	
Factory Salary	170,262	195,760	366,022	254,600	
Factory Wages	780,428	1,520,458	2,300,886	746,500	
General mess Expe.	10,841	10,598	21,439	243,810	
Photostat Exp.	4,691	4,586	9,277	11,470	
Office Exp.	26,075	25,489	51,564	30,690	
Postage & Courier Exp.	16,961	16,580	33,541	9,300	
Printing Stationery	19,948	19,500	39,448	31,810	
Repair & Maintenance	10,490	10,255	20,745	16,170	
Telex, Fax & Telephone	8,020	7,840	15,860	4,775	
Trade License & Fees	-	-	-	80,000	
Traveling & Conveyance	24,779	25,200	49,979	39,990	
	<b>40,225,970</b>	<b>32,164,860</b>	<b>72,390,829</b>	<b>46,069,134</b>	
<b>20.01 Cost of Fish Fry</b>					
Opening Balance	6,245,680	4,124,294	4,124,294	3,025,950	
Purchased during the period	18,245,600	19,345,600	37,591,200	15,399,520	
	<b>24,491,280</b>	<b>23,469,894</b>	<b>41,715,494</b>	<b>18,425,470</b>	
Closing Balance	4,149,859	6,245,680	4,149,859	3,356,000	
Cost of Fish fry available for Sales	<b>20,341,421</b>	<b>17,224,214</b>	<b>37,565,635</b>	<b>15,069,470</b>	
<b>20.02 Cost of Fish Feed</b>					
Opening Balance	7,662,663	5,051,760	5,051,760	10,308,710	
Purchased during the period	14,462,430	14,865,860	29,328,290	27,455,040	
	<b>22,125,093</b>	<b>19,917,620</b>	<b>34,380,050</b>	<b>37,763,750</b>	
Closing Balance	4,157,209	7,662,663	4,157,209	10,025,279	
Cost of Fish Feed consumed	<b>17,967,884</b>	<b>12,254,957</b>	<b>30,222,841</b>	<b>27,738,471</b>	
<b>21.00 OFFICE &amp; ADMINISTRATIVE EXPENSES</b>					
AGM Expenses	-	-	-	-	
Audit Fees	-	-	-	-	
Professional Fees & Others	-	-	-	-	
Regulatory Fees(DSE,CSE,CDBL,BSEC)	-	-	-	-	
Computer Expenses	2,688	2,560	5,248	3,450	
Cleaning Exp.	3,675	3,500	7,175	3,160	
Deprecation (Head Office)	13,787	13,787	27,574	33,562	
Electricity Expense	6,510	6,200	12,710	22,883	
Entertainment	10,038	9,560	19,598	2,860	
Bad Debts	-	-	-	-	
Gas & Utility	18,900	19,000	37,900	8,600	
Internet Exp.	12,915	12,300	25,215	40,940	
Office Expenses	3,832	3,650	7,482	96,630	
Photostat Expenses	3,160	3,010	6,170	162,390	
Postage & Courier Expenses	10,067	9,588	19,655	7,460	
Printing & Stationery	50,653	95,860	146,513	36,870	
Rent, Rates & Taxes	16,065	15,300	31,365	138,300	
Office Srvce Charges	13,125	12,500	25,625	117,000	
Salary & Allowance	400,367	419,398	819,765	1,286,800	
Telex Fax & Telephone	11,025	10,500	21,525	21,820	
Traveling & Conveyance	14,259	13,580	27,839	36,720	
	<b>591,066</b>	<b>650,293</b>	<b>1,241,359</b>	<b>2,019,445</b>	
<b>22.00 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>	



**23.00 OTHER INCOME**

Land Lease	-	-	-	-
Bank interest	-	-	-	-
Interest on STD-184	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**24.00 Income Tax**

Minimum Tax (Note-24.01)	869,156	482,332	1,351,488	743,555
Regular Tax (Note-24.02)	22,239,050	10,168,833	32,407,883	15,839,788
Higher One	<u>22,239,050</u>	<u>10,168,833</u>	<u>32,407,883</u>	<u>15,839,788</u>

**24.01 Minimum Tax**

Total Receipt	144,859,373	80,388,640	225,248,013	123,925,840
Tax @ 0.60%	0.60%	0.60%	0.60%	0.60%
	<u>869,156</u>	<u>482,332</u>	<u>1,351,488</u>	<u>743,555</u>

**24.02 Regular Tax Expenses**

Profit/(Loss) before Income Tax	98,840,220	45,194,813	144,035,033	70,399,056
Tax payable @22.5%	22.50%	22.50%	22.50%	22.50%
	<u>22,239,050</u>	<u>10,168,833</u>	<u>32,407,883</u>	<u>15,839,788</u>

**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

**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	76,601,171	35,025,980	111,627,151	54,559,268
b) Weighted average number of ordinary shares outstanding during the Period	41,401,021	41,401,021	41,401,021	41,401,021
c) EPS Basic	<u>1.85</u>	<u>0.85</u>	<u>2.70</u>	<u>1.32</u>

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

The computation of (NAV) is given below:

a) Net Assets as on 31 December 2024	627,563,953	552,046,757	627,563,953	492,714,956
b) Weighted average number of ordinary shares	41,401,021	41,401,021	41,401,021	41,401,021
c) NAV Per Share	<u>15.16</u>	<u>13.33</u>	<u>15.16</u>	<u>11.90</u>

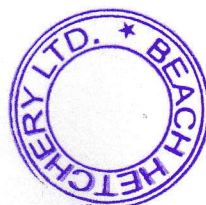
**32.00 Events After the Reporting Period:**

According to IAS-10, Events after the reporting period are those events, favourable and

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

The computation of (NOCFPS) is given below :

a) Cash flows from Operating Activities	-	-	38,620,636	34,355,539
b) Weighted average number of ordinary shares	41,401,021	41,401,021	41,401,021	41,401,021
c) NOCFPS	<u>-</u>	<u>-</u>	<u>0.933</u>	<u>0.830</u>



**34.00 Reconciliation of Net Profit with Cash Flows from Operating Activities for the year**

Net Profit/( Loss) after tax	76,601,171	35,025,980	111,627,151	54,559,268
<b>Adjustments for non-cash items:</b>				
Adjustment for Liabilities relief				-
Income Tax Expenses		-		-
WPPF	5,202,117	2,378,674	7,580,791	1,169,764
Depreciation	656,803	656,803	1,313,605	1,634,244
<b>A. Net Profit/( Loss) before changes in working capital</b>	<b>82,460,090</b>	<b>38,061,457</b>	<b>120,521,547</b>	<b>57,363,276</b>
<b>Changes in working capital:</b>				
<b>(Increase)/Decrease of Current Assets</b>				
Accounts Receivables	(109,765,137)	(25,386,565)	(135,151,702)	(33,222,796)
Inventories	5,601,275	(2,232,289)	3,368,986	(7,254,199)
Advances, Deposits & Pre-Payments	-	-	-	-
<b>B. Increase/(Decrease) of Current Assets</b>	<b>(104,163,862)</b>	<b>(27,618,854)</b>	<b>(131,782,716)</b>	<b>(40,476,995)</b>
<b>Increase/(Decrease) of Liabilities</b>				
Liability for Expenses	-	(7,971,426)	(7,971,425)	(5,527,012)
Provision for Income Tax	22,239,050	10,168,833	32,407,883	15,839,788
Unclaimed Dividend			-	-
Short Term Liabilities			-	-
Liabilities for Goods & Services			-	-
<b>C. Increase/(Decrease) of Liabilities</b>	<b>22,239,050</b>	<b>2,197,407</b>	<b>24,436,458</b>	<b>10,312,776</b>
<b>D. Net increase/(decrease) in working capital ( B+C )</b>	<b>(81,924,813)</b>	<b>(25,421,447)</b>	<b>(107,346,259)</b>	<b>(30,164,219)</b>
<b>Net cash flows from operating activities (A-D)</b>	<b>535,279</b>	<b>12,640,010</b>	<b>13,175,289</b>	<b>27,199,057</b>



**BEACH HATCHERRY LIMITED**  
**Schedule of Property, Plant and Equipment**

For the period ended 31 December 2024

Particulars	Cost				Rate of Dep. (%)	Depreciation			Written Down Value (W.D.V) As on 31.12.24
	Opening Balance As on 01.07.2024	Addition during the year	Closing Balance As on 31.12.2024			Opening Balance As on 01.07.2024	Charged for the year	Closing Balance As on 31.12.2024	
	2	3	(2+3)=4	5		6	7	(6+7)=8	
<b>Factory:</b>								9	
Land & Land Development	205,229,927		205,229,927	0%	-	-	-	205,229,927	
Factory Building & Civil Const**	217,099,486		217,099,486	20%	1,092,401	207,267,879	9,831,607		
Hatchery Equipment & Machinery	43,522,393		43,522,393	20%	80,050	42,801,944	720,449		
Generator	6,832,022		6,832,022	15%	51,492	6,196,948	635,074		
Electric Installation	4,114,245		4,114,245	20%	8,436	4,038,325	75,920		
Fact. Office & Elec. Equipment	1,667,487		1,667,487	20%	3,954	1,631,905	35,582		
Lab. Equipment	1,462,422		1,462,422	20%	6,200	1,406,623	55,799		
Factory Furniture & Fixture	682,098		682,098	10%	3,951	607,021	75,077		
Water Installation	6,129,777		6,129,777	20%	18,693	5,961,540	168,237		
Motor Vehicle	101,000		101,000	20%	128	99,849	1,151		
Factory Office Furniture & Fixture	200,385		200,385	20%	1,338	188,339	12,046		
Pry Delivery Box	3,479,300		3,479,300	10%	4,321	3,397,202	82,098		
Aerator	187,625		187,625	20%	1,226	176,595	11,030		
Fencing Wire	1,065,903		1,065,903	10%	13,842	802,907	262,996		
<b>Total</b>	<b>491,774,070</b>	<b>-</b>	<b>491,774,070</b>		<b>1,286,031</b>	<b>274,577,076</b>	<b>217,196,994</b>		
<b>Office:</b>									
Office Furniture & Fixture	333,270		333,270	10%	2,427	287,150	46,120		
Vehicle	3,255,000		3,255,000	20%	16,105	3,110,054	144,946		
Office & Electric Equipment	616,540		616,540	20%	1,320	604,664	11,876		
Office Decoration	1,207,385		1,207,385	15%	7,722	1,112,149	95,236		
<b>Total</b>	<b>5,412,195</b>		<b>5,412,195</b>		<b>27,574</b>	<b>5,114,017</b>	<b>298,178</b>		
<b>Grand Total as on 31 Dec 2024</b>	<b>497,186,265</b>	<b>-</b>	<b>497,186,265</b>		<b>1,313,605</b>	<b>279,691,093</b>	<b>217,495,172</b>		
<b>Grand Total as on 30 June,2024</b>	<b>497,186,265</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:	31-Dec-24	31-Dec-23
Cost of goods sold	1,286,031	1,600,679
Administrative Overhead	27,574	33,563
<b>Total Depreciation</b>	<b>1,313,605</b>	<b>1,634,242</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