



# BEACH HATCHERY LTD.

an addition to the export

REF :

DATE :

## BEACH HATCHERY LTD. BALANCE SHEET (Un-Audited) As of March 31, 2013

Sl. No.	Particulars	Amount (Tk.) 31.03.2013.	Amount (Tk.) 31.12.2012.
1.	<b>SOURCE OF FUND</b>		
a)	<b>Shareholders Fund</b>	<b>434,467,228</b>	<b>427,864,149</b>
	Share Capital	311,696,000	311,696,000
	Retained Earning	75,227,824	68,624,745
	Proposed Stock Dividend	31,169,600	31,169,600
	Tax Holiday Reserve	16,373,804	16,373,804
b)	<b>Loan Fund</b>	<b>8,876,948</b>	<b>8,618,396</b>
	<b>Secured Loan</b>	8,876,948	8,618,396
	<b>TOTAL (a+b)</b>	<b>443,344,176</b>	<b>436,482,545</b>
2.	<b>APPLICATION OF FUND</b>		
a)	<b>Fixed Assets:</b>	<b>220,003,872</b>	<b>221,177,486</b>
	Gross Block	458,074,530	457,588,357
	Less: Depreciation	238,070,658	236,410,871
b)	<b>Current Assets:</b>	<b>252,103,700</b>	<b>242,385,213</b>
	Stock & Stores	5,512,464	5,329,343
	Trade Debtors	222,510,822	211,505,887
	Advance, Deposit & Prepayment	18,519,537	19,061,865
	Investment	3,770,000	3,770,000
	Accrued Interest On Bond	876,525	801,125
	Cash & Cash Equivalent	914,352	1,916,993
c)	<b>Current Liabilities:</b>	<b>33,624,746</b>	<b>32,691,504</b>
	Short Term Liabilities	23,002,064	22,332,101
	Liability For Expenses	759,484	801,305
	Liabilities For Goods & Service	1,661,449	1,727,324
	Liabilities for Other Finance	325,210	327,560
	Income Tax Payable	7,876,539	7,503,214
d)	<b>Net Current Assets (b-c)</b>	<b>218,478,954</b>	<b>209,693,709</b>
e)	<b>Deferred Expenses</b>	<b>4,861,350</b>	<b>5,611,350</b>
	<b>TOTAL (a+d+e)</b>	<b>443,344,176</b>	<b>436,482,545</b>

Manager

Director

Managing Director

Place: Dhaka.



**BEACH HATCHERY LTD.**

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**BEACH HATCHERY LTD.**  
**Income Statement**  
**( Un-Audited)**  
**For The Period Ended March 31, 2013**

	<u>PARTICULARS</u>	<u>Amount (Tk.)</u> <u>31.03.2013.</u>	<u>Amount (Tk.)</u> <u>31.03.2012.</u>
1	<b>Turnover</b>	<b>37,395,988</b>	<b>50,285,647</b>
2	Less: Cost of Goods Sold	19,399,838	24,257,974
3	<b>Gross profit (1-2)</b>	<b>17,996,150</b>	<b>26,027,673</b>
4	i) Less: Administrative Overhead	1,497,128	1,398,619
		16,499,022	24,629,054
	ii) Less: Selling & Distribution Overhead	7,919,503	12,258,786
5	<b>Trading Profit (3-4)</b>	<b>8,579,519</b>	<b>12,370,268</b>
6	i) Less: Amortization of Deferred Expenses	750,000	-
	ii) Less: Financial Expenses	928,515	968,317
7	<b>Operating Profit (5-6)</b>	<b>6,901,004</b>	<b>11,401,951</b>
8	Add: Other Income	75,400	111,988
9	<b>Net Profit Before Tax(7+8)</b>	<b>6,976,404</b>	<b>11,513,939</b>
10	Less: Provision for tax on other Income	373,325	612,093
11	<b>Net profit After Tax</b>	<b>6,603,079</b>	<b>10,901,846</b>
12	Add: Retained Earning Brought Forward	68,624,745	65,276,679
13	<b>Surplus For The Period</b>	<b>75,227,824</b>	<b>76,178,525</b>
	<b>Retained Earnings Carried Forward</b>	<b>75,227,824</b>	<b>76,178,525</b>

Earning per share 0.21 0.35

EPS (Considering 10% Stock Dividend for 2012) 0.19 0.32

  
**Manager**

  
**Director**

  
**Managing Director**

Place: Dhaka.



# BEACH HATCHERY LTD.

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**BEACH HATCHERY LTD.  
CASH FLOW STATEMENT  
(Un-Audited)**

**For The Period Ended March 31, 2013**

	<b><u>PARTICULARS</u></b>	<b><u>Amount (Tk.) 31.03.2013.</u></b>	<b><u>Amount (Tk.) 31.03.2012.</u></b>
<b>A.</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES :</u></b>	<b>(514,118)</b>	<b>159,249</b>
	i) Collection from Customers	26,391,053	33,422,739
	ii) Cash paid to suppliers	(18,147,459)	(22,739,028)
	iii) Operating exp. Cash Paid	(9,300,040)	(13,512,361)
	iv) Advance, Deposit & Prepayments	542,328	2,987,899
<b>B.</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>	<b>(486,173)</b>	<b>(582,588)</b>
	Addition of Fixed Assets	(486,173)	(582,588)
	Investment In Bond	-	-
<b>C.</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>	<b>(2,350)</b>	<b>(3,004,670)</b>
	Loan	-	(3,000,000)
	Dividend Paid	(2,350)	(4,670)
	<b>NET INCREASE/(DECREASE) IN CASH (A+B+C)</b>	<b>(1,002,641)</b>	<b>(3,428,009)</b>
	Cash & Bank Balance at opening	1,916,993	3,782,310
	<b>Cash &amp; Bank Balance at closing</b>	<b>914,352</b>	<b>354,301</b>

  
Manager

  
Director

  
Managing Director

Place: Dhaka.





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**BEACH HATCHERY LTD.**  
**STATEMENT OF CHANGES IN EQUITY**  
**As on 31.03.2013.**  
**(Un-Audited)**

PARTICULARS	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1st January 2012.	283,360,000	16,373,804	-	65,276,679	365,010,483
Net Profit For the year				10,901,846	10,901,846
Transfer to Texholiday reserve				-	-
Stock Dividend			28,336,000	-	28,336,000
<b>Balance at 31st March, 2012.</b>	<b>283,360,000</b>	<b>16,373,804</b>	<b>28,336,000</b>	<b>76,178,525</b>	<b>404,248,329</b>
Balance at 1st January, 2013	311,696,000	16,373,804	-	68,624,745	396,694,549
Stock Dividend (proposed)			31,169,600		31,169,600
Net Profit For the Period				6,603,079	6,603,079
			-	-	-
<b>Balance at 31st March, 2013.</b>	<b>311,696,000</b>	<b>16,373,804</b>	<b>31,169,600</b>	<b>75,227,824</b>	<b>434,467,228</b>

  
Manager

  
Director

  
Managing Director

Place: Dhaka.