



# BEACH HATCHERY LTD.

an addition to the export

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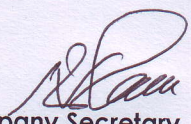
DATE :

## BEACH HATCHERY LIMITED STATEMENT OF FINANCIAL POSITION ( Un-Audited) AS ON 31ST MARCH, 2015

PARTICULARS	AMOUNT (TK.) 31.03.2015	AMOUNT (TK.) 31.12.2014
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>	<b>234,274,187</b>	<b>235,746,371</b>
Property, Plant & Equipment	234,274,187	235,746,371
<b>CURRENT ASSETS</b>	<b>295,270,941</b>	<b>304,348,184</b>
Inventories	1,393,456	4,879,438
Accounts Receivable	284,763,600	289,218,142
Advances, Deposits & Pre-Payments	8,453,270	8,964,880
Cash & Cash Equivalents	660,615	1,285,724
<b>TOTAL ASSETS</b>	<b>529,545,128</b>	<b>540,094,555</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>	<b>478,172,153</b>	<b>487,993,434</b>
Share Capital	394,295,440	394,295,440
Retained Earning	47,788,137	77,324,190
Proposed Stock Dividend	19,714,772	-
Tax Holiday Reserve	16,373,804	16,373,804
<b>NON CURRENT LIABILITIES</b>	<b>11,135,242</b>	<b>10,810,915</b>
Secured Loan	11,135,242	10,810,915
<b>CURRENT LIABILITIES</b>	<b>40,237,733</b>	<b>41,290,206</b>
Short Term Liabilities	28,853,789	28,013,387
Liability for Expenses	852,887	1,502,599
Liabilities for Goods & Services	849,274	942,574
Liabilities for Other Finance	261,775	265,525
Provision for WPPF	-	1,146,113
Income Tax Payable	9,420,008	9,420,008
<b>LIABILITIES &amp; SHAREHOLDERS EQUITY</b>	<b>529,545,128</b>	<b>540,094,555</b>

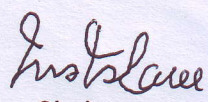
Net Asset Value Per Share : 12.13 12.38

Net Asset Value Per Share:(Restated) 11.55 11.79

  
Company Secretary  
Place: Dhaka

  
Chief Executive Officer

  
Director

  
Chairman





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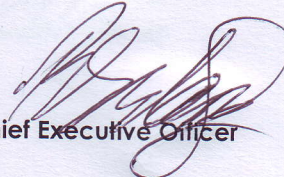
**BEACH HATCHERY LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**( Un-Audited)**  
**AS ON 31ST MARCH, 2015**

SL.NO.	PARTICULARS	AMOUNT(TK) 31.03.2015	AMOUNT(TK) 31.03.2014
A	Turnover	2,182,766	71,629,364
B	Less : Cost of Goods Sold.	7,744,866	31,105,875
C	Gross Profit (A-B)	(5,562,100)	40,523,489
D	Operating Expenses	3,094,452	17,962,986
	Office & Administrative Expenses	1,418,555	1,804,596
	Selling & Distribution Expenses	1,675,897	16,158,390
E	Operating Profit (C-D)	(8,656,552)	22,560,504
F	Amortization of Deferred Expenses	-	750,000
G	Financial Expenses	1,164,729	1,039,937
H	Other Income	-	-
I	Net profit before tax (E-F-G+H)	(9,821,281)	20,770,567
J	Less : Provision for tax	-	623,117
K	Net profit after tax (I-J)	(9,821,281)	20,147,450

Earning Per Share (0.25) 0.51

EPS (Considering proposed 5% stock dividend for 2014.) (0.24) 0.49

  
Company Secretary

  
Chief Executive Officer

  
Director

  
Chairman

Place: Dhaka





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**BEACH HATCHERY LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**( Un-Audited)**  
**AS ON 31ST MARCH, 2015**

Particulars	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earning	Total
Balance at 1 January 2014	342,865,600	16,373,804		56,201,423	415,440,827
Net Profit for the year	-	-		20,147,450	20,147,450
Stock Dividend		-	51,429,840	-	51,429,840
<b>Balance at 31st March 2014</b>	<b>342,865,600</b>	<b>16,373,804</b>	<b>51,429,840</b>	<b>76,348,873</b>	<b>487,018,117</b>
Balance at 1 January 2015	394,295,440	16,373,804		77,324,190	487,993,434
Stock Dividend			19,714,772	(19,714,772)	-
Net Profit for the period	-	-		(9,821,281)	(9,821,281)
<b>Balance at 31st March 2015</b>	<b>394,295,440</b>	<b>16,373,804</b>	<b>19,714,772</b>	<b>47,788,137</b>	<b>478,172,153</b>

  
Company Secretary

  
Chief Executive Officer

  
Director

  
Chairman

Place: Dhaka





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## BEACH HATCHERY LIMITED

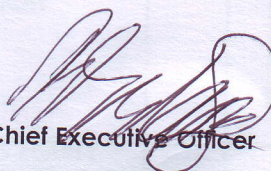
### Statement of Cash Flow

( Un-Audited)

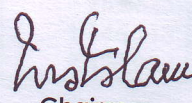
AS ON 31ST MARCH, 2015

SL.NO.	PARTICULARS	AMOUNT(TK) 31.03.2015	AMOUNT(TK) 31.03.2014
A	<b>Cash flows from Operating Activities</b>	<b>(621,359)</b>	<b>475,087</b>
	Collection from Customer	6,528,170	44,153,487
	Cash Paid to Suppliers	(4,769,268)	(26,788,415)
	Operating Exp. Cash paid	(2,891,871)	(17,847,965)
	Advance, deposit and Prepayments	511,610	957,980
B	<b>Cash flows from Investing Activities</b>	<b>-</b>	<b>(514,125)</b>
	Acquisition of Fixed Assets	-	(514,125)
C	<b>Cash flows from Financing Activities</b>	<b>(3,750)</b>	<b>(6,850)</b>
	Dividend Paid	(3,750)	(6,850)
	<b>Net (Decrease) / Increase in Cash (A+B+C)</b>	<b>(625,109)</b>	<b>(45,888)</b>
	<b>Opening Cash &amp; Bank Balance</b>	<b>1,285,724</b>	<b>914,352</b>
	<b>Closing Cash &amp; Bank Balance</b>	<b>660,615</b>	<b>868,464</b>

  
Company Secretary

  
Chief Executive Officer

  
Director

  
Chairman

Place: Dhaka