



BEACH HATCHERY LTD.

an addition to the export

REF :

DATE :

BEACH HATCHERY LIMITED

Statement of Financial Position

(Un-Audited)

As at December 31, 2020

PARTICULARS	AMOUNT IN TAKA	
	31-Dec-20	30-Jun-20
ASSETS		
Non-Current Assets:	214,423,023	215,360,903
Property, Plant & Equipment	214,423,023	215,360,903
Current Assets:	275,381,122	276,132,029
Trade Receivables	272,530,569	273,280,569
Advances, Deposits & Pre-Payments	2,799,791	2,799,791
Cash & Cash Equivalents	50,762	51,669
TOTAL ASSETS	489,804,145	491,492,932
EQUITY & Liabilities		
Shareholders Equity:	418,523,238	405,651,446
Share Capital	414,010,210	414,010,210
Retained Earnings	(11,860,776)	(24,732,568)
Tax Holiday Reserve	16,373,804	16,373,804
LIABILITIES:		
Non-Current Liabilities:	6,604,345	17,982,250
Secured Loan	6,604,345	17,982,250
Current Liabilities:	64,676,562	67,859,236
Short Term Liabilities	42,864,946	46,559,596
Liability for Expenses	10,943,104	10,431,130
Liabilities for Goods & Services	1,213,357	1,213,357
Liabilities for Other Finance	234,970	234,970
Provision for Income Tax	9,420,186	9,420,183
TOTAL EQUITY AND LIABILITIES	489,804,145	491,492,932
Net Asset Value per Share (NAVPS)	10.11	9.80

Company Secretary

Place: Dhaka

Chief Financial Officer

Director

CEO

Chairman

HEAD OFFICE: CONCORD TOWER, APT. # 903, 9TH FLOOR, 113 KAZI NAZRUL ISLAM AVENUE, BANGLA MOTOR
DHAKA-1000, BANGLADESH, PHONE : 9342576, FAX : 880-2-48317774, E-mail : msfldhaka@gmail.com
PROJECT : MOHESHKHALIPARA, TEKNAF SEA BEACH, TEKNAF, COX'S BAZAR



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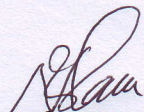
BEACH HATCHERY LIMITED

(Un-Audited)

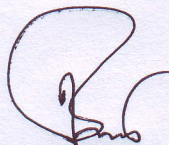
Statement of Profit or Loss and Other Comprehensive Income


For the Period Ended December 31, 2020

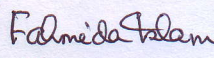
PARTICULARS	Amount In Taka	
	31-Dec-20	31-Dec-19
<u>Operating Revenue/Income:</u>		
Turnover/ Sales	-	-
Factory Overhead	(1,457,992)	(1,992,543)
Gross Profit	(1,457,992)	(1,992,543)
<u>Operating Expenses:</u>	(741,805)	(5,124,628)
Office & Administrative Expenses	(741,805)	(5,124,628)
Selling & Distribution Expenses	-	-
Operating Profit/(Loss):	(2,199,797)	(7,117,171)
<u>Non-Operating Income:</u>		
Other Income	14	36
<u>Non-Operating Expenses:</u>		
Financial Expenses	(2,131,233)	(2,686,081)
Profit/(Loss) before contribution to WPPF	(4,331,016)	(9,803,216)
Contribution to WPPF	-	-
Profit /(Loss) before Income Tax	(4,331,016)	(9,803,216)
Income Tax	(4)	(9)
Total other Comprehensive Income for the year	(4,331,019)	(9,803,225)
Earning per share(EPS)	(0.10)	(0.24)


 Company Secretary
 Place: Dhaka


 Chief Financial Officer


 Director


 CEO


 Chairman



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BEACH HATCHERY LIMITED

(Un-Audited)

Statement of Changes in Equity

As at December 31, 2020

Particulars	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1 July 2020	414,010,210	16,373,804	-	(24,732,568)	405,651,446
Stock Dividend	-	-	-	-	-
Net Profit/Loss during the period				(4,331,019)	(4,331,019)
Pre-Prior Adjustment regarding Interest on Loan reduced by BKB Board Approved				17,202,812	17,202,812
Balance at 31st December 2020	414,010,210	16,373,804	-	(11,860,776)	418,523,238

Statement of Changes in Equity

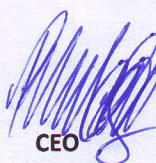
As at December 31, 2019

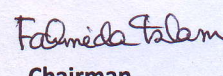
Particulars	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1 July 2019	414,010,210	16,373,804		(10,516,159)	419,867,855
Stock Dividend	-	-	-	-	-
Net Profit/Loss 31st December 2019				(9,803,225)	(9,803,225)
Balance at 31st December, 2019	414,010,210	16,373,804	-	(20,319,384)	410,064,630


Company Secretary
Place: Dhaka


Chief Financial Officer


Director


CEO


Chairman



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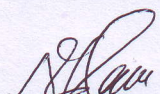
BEACH HATCHERY LIMITED

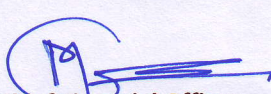
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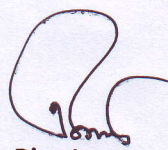
Statement of Cash Flows

For the year ended December 31, 2020

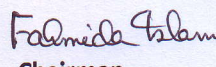
PARTICULARS	Amount in Taka	
	31-Dec-20	31-Dec-19
Cash flows from Operating Activities:	(920)	(4,692)
Collection from Customers	750,000	1,597,604
Cash Paid to Suppliers		(205,434)
Operating Exp. Cash Paid	(750,920)	(1,589,702)
Advance, Deposit and Prepayments	-	192,840
Cash flows from Non-Operating Activities:	14	32
Other Income	14	36
Tax Deducted at source	-	(4)
Cash flows from Investing Activities:	-	-
Acquisition of Fixed Assets	-	-
Cash Flows from Financing Activities:		
Net Decrease in Cash and Cash Equivalents (A+B+C+D)	(906)	(4,660)
Cash and Cash Equivalents at Beginning of the Year	51,669	51,061
Cash & Cash Equivalents at the End of Year	50,763	46,401
Net Operating Cash Flow per Share (on the Equity Share of Taka 10 each)	(0.000002)	(0.00001)


Company Secretary
 Place: Dhaka


Chief Financial Officer


Director


CEO


Chairman

BEACH HATCHERY LIMITED**NOTES TO FINANCIAL STATEMENTS****(Un-Audited)****For the Period Ended December 31, 2020**

		Amount in Taka	
		31-Dec-20	30-Jun-20
1.00 PROPERTY, PLANT & EQUIPMENT			
This is arrived as under :			
Balance as on 01.07.2020 (Cost)		482,260,635	482,260,635
Add : Addition during the year		-	-
		482,260,635	482,260,635
Less: Accumulated Dep.		266,899,732	264,582,103
		215,360,903	217,678,532
Less: Depreciation charged during the year		937,880	2,317,629
Balance (W.D.V) :		214,423,023	215,360,903
2.00 TRADE RECEIVABLE			
The movement of above balance is as under:			
Balance as on 01.07.2020		273,280,569	276,526,940
Add : Addition during the year		-	-
		273,280,569	276,526,940
Less : Realized/Adjusted during the year		(750,000)	(3,246,371)
		272,530,569	273,280,569
Less: Provision for bad & doubtful debts		-	-
Total :		272,530,569	273,280,569
Age analysis of the above balance of Debtors is as follows:			
Less than one year		-	-
More than one year		272,530,569	276,526,940
Total :		272,530,569	276,526,940
3.00 ADVANCE, DEPOSIT & PREPAYMENT			
This is made up as under :			
a) ADVANCE:			
Advance against Purchase (Note- 3.01)		2,499,791	2,499,791
Total Advance:		2,499,791	2,499,791
b) DEPOSIT:			
Sundry Deposits		300,000	300,000
Grand Total of Advance and Deposits(a+b):		2,799,791	2,799,791
ii) More than one year			
Advance against Purchase		2,499,791	2,499,791
Advance against Expenses		-	-
Sub Total (ii):		2,499,791	2,499,791
Grand Total (i+ii):		2,499,791	2,499,791



BEACH HATCHERY LIMITED

NOTES TO FINANCIAL STATEMENTS

(Un-Audited)

For the Period Ended December 31, 2020

		Amount in Taka	
		31-Dec-20	30-Jun-20
3.01	Advance Against Purchase		
This is made up as under:			
a)	Head Office :		
1.00	Agrocare Ltd. (H/O)	98,235	98,235
2.00	M/S. Enam Brother	85,153	85,153
4.00	M/S. Fakrul Anower & Brothers	77,400	77,400
5.00	M/S. Golden Deer Enterprise	75,530	75,530
6.00	Mr. S. M Arman	65,485	65,485
	Total (Head office) (a):	401,803	401,803
b)	Teknaf Office :		
1.00	Air Cargo Association Cox's	211,000	211,000
2.00	Allwells Marketing	82,500	82,500
3.00	Alvin Trade International	125,740	125,740
4.00	Aman Enge.	144,934	144,934
5.00	Bay Gold Enterprise	225,364	225,364
6.00	Bangla Enterprise	84,400	84,400
7.00	Global International	76,593	76,593
8.00	Holly Enterprise	68,950	68,950
9.00	Inve Shop	58,572	58,572
10.00	Khulla Mia (Transportation)	165,500	165,500
11.00	M/s B S P Enterprise	155,273	155,273
12.00	M/S, Titu Engr. Works	76,450	76,450
13.00	M/S. Baban Desh	145,000	145,000
15.00	M/S. Momtag & Brothers	70,178	70,178
16.00	N.k. Enterprise	45,000	45,000
17.00	Mr. Azam&Hanif(Mother)	35,500	35,500
18.00	Mr. Sabed Ali (Mother)	48,000	48,000
19.00	Mr. Shagahan	85,400	85,400
20.00	Mr. Shrifuddin Roni	49,334	49,334
21.00	Ocean Aqua Tech	76,300	76,300
22.00	Saiful Hoque & Brothers	68,000	68,000
23.00	Shapla Enterprise	-	-
	Total (Teknaf) (b):	2,097,988	2,097,988
	Grand Total of Adv. Against Purchase : (a+b)	2,499,791	2,499,791

4.00 CASH AND CASH EQUIVALENTS

This is made up as under:

Cash in Hand (Note- 4.01)

Cash at Bank (Note - 4.02)

Total:

33,061	33,061
17,701	18,608
50,762	51,669



BEACH HATCHERY LIMITED

NOTES TO FINANCIAL STATEMENTS

(Un-Audited)

For the Period Ended December 31, 2020

Amount in Taka	
31-Dec-20	30-Jun-20

4.01 Cash in Hand : Tk.

This is made up as under :

Cash in Cox's Bazar

Cash in Head Office

Cash in Teknaf

Total Cash in Hand:

-	-
4,807	4,807
28,254	28,254
33,061	33,061
17,701	18,608

4.02 Cash at Bank : Tk.

This is made up as under :

Particulars

a) Cash at Bank (Head office)

Bangladesh Krishi Bank-2465

IFIC Bank-1017124081-001

Prime Bank Ltd. 12811050018053

Bangladesh Krishi Bank STD 2172

Total Cash at Bank (Head office)----(a)

b) Cash at Bank (Satkhira)

Bangladesh Krishi Bank-1116

Total Cash at Bank (Satkhira)----- (b)

Total Cash at Bank(a+b):

488	833
12,140	12,140
1,383	1,383
131	693
14,142	15,049
3,559	3,559
3,559	3,559
17,701	18,608

5.00 SHARE CAPITAL :

Authorized Capital:

200,000,000 Ordinary Shares of Tk. 10/- each.

2,000,000,000 **2,000,000,000**

Issued, Subscribed and Paid-up-Capital

34,286,560 Ordinary Shares of Tk. 10/- each.

342,865,600 **342,865,600**

(Including Stock dividend up to 01-01-2014)

5,142,984 ordinary of tk 10 each fully paid-

51,429,840 **51,429,840**

19,71,477 ordinary of tk 10 each fully paid-

19,714,770 **19,714,770**

Total:

414,010,210 **414,010,210**

Ordinary Share holding position of the Company is as follows:

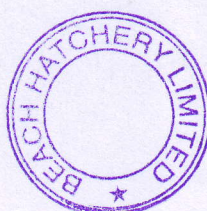
Sloe.	Name of the Shareholders	Nos. of Shares	Amount (Tk.)	Amount (Tk.)
1	Md. Shariful Islam	9,045,704	90,457,040	90,457,040
2	Mrs. Fahmida Islam	1,956,075	19,560,750	19,560,750
3	M/s Meghna Shrimp Culture Ltd.	1,856,660	18,566,600	18,566,600
4	Syed Nur Ahmed	1,619,746	16,197,460	16,197,460
5	ICB	2,518,835	25,188,350	25,188,350
6	Financial Institution	5,365,585	53,655,850	53,655,850
7	General Public	19,038,416	190,384,160	190,384,160
Total :		41,401,021	414,010,210	414,010,210

6.00 TAX HOLIDAY RESERVE

16,373,804

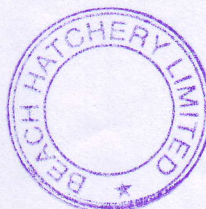
16,373,804

The above balance was brought down from last year account without any change.



BEACH HATCHERY LIMITED**NOTES TO FINANCIAL STATEMENTS****(Un-Audited)****For the Period Ended December 31, 2020**

		Amount in Taka	
		31-Dec-20	30-Jun-20
7.00 SECURED LOAN			
This represents the outstanding amount of principal and interest of project loan taken from Bangladesh Krishi			
Balance b/f		17,982,250	16,621,330
Less : Refund/adjusted during the year			135,000
Less: Pre-Prior Adjustment regarding Interest on Loan reduced by BKB Board approved		11,709,109	
		6,273,141	16,486,330
Add : Interest charged for the year		331,204	1,495,920
Balance as on 31-12-20		6,604,345	17,982,250
8.00 SHORT TERM LIABILITIES : Tk.		42,864,946	46,559,596
8.01 Working Capital Loan Account			
The above mentioned Bank's loan represents outstanding amount of working capital loan allowed by Bangladesh			
Balance b/f		46,559,596	43,069,354
Less : Paid/Adjusted during the year		-	386,000
Less: Pre-Prior Adjustment regarding Interest on Loan reduced by BKB Board approved		5,493,702	
		41,065,894	42,683,354
Add : Provision for Interest during the year		1,799,052	3,876,242
Balance as on 31-12-20		42,864,946	46,559,596
9.00 LIABILITIES FOR EXPENSES			
This is made up as under:			
Audit Fees		280,000	280,000
Prov. for Salary and Allowances :		-	-
Salary Head Office		4,227,000	3,909,500
Factory Wages		1,016,840	919,280
Salary Factory		3,573,608	3,517,332
Telex, Fax and Telephone		69,912	69,912
Utility & Electricity Exp		89,643	49,005
Listing Fee & CDBL		1,686,101	1,686,101
Total Liabilities for Expenses		10,943,104	10,431,130
10.00 LIABILITIES FOR GOODS & SERVICES			
This is made up as under:			
M/s. B.S.P Enterprise		249,500	249,500
M/s. Alvin Trade Int.		219,500	219,500
M/s Khaja Electric Works		9,525	9,525
Monir Traders		159,270	159,270
M/s A. K. Enterprise		125,100	125,100
M/S Shrimp Mother Trade		84,400	84,400
M/S Global International		87,430	87,430
Mr. Jahangir		20,000	20,000
Technician Commission		215,000	215,000
M/S Enam Trading		15,000	15,000
M/s Aqua Shop		28,632	28,632
Total Liab.-Goods & Serv./Acc.Payable		1,213,357	1,213,357



BEACH HATCHERY LIMITED

NOTES TO FINANCIAL STATEMENTS

(Un-Audited)

For the Period Ended December 31, 2020

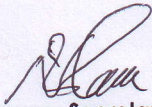
Amount in Taka	
31-Dec-20	30-Jun-20

11.00 LIABILITIES FOR OTHER FINANCE

The above balance represents unclaimed dividend as on Balance Sheet date. Year wise break up of the balance is

Dividend for the year

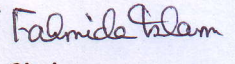
2003	7,220	7,220
2004	27,872	27,872
2005	152,392	152,392
Fraction of Stock Dividend	47,486	47,486
Total	<u>234,970</u>	<u>234,970</u>


Company Secretary
Place: Dhaka


Chief Financial Officer


Chief Executive Officer


Director


Chairman

