



BEACH HATCHERY LTD.

an addition to the export

REF :

BEACH HATCHERY LIMITED

(Unaudited)

Statement of Financial Position

As at March 31, 2024

DATE:

Particulars	Note	Amount in Taka	
		March 31, 2024	June 30, 2023
Assets			
Non-Current Assets	4.00	219,634,986	222,077,267
Property, Plant and Equipment		219,634,986	222,077,267
Current Asstes		398,071,059	299,284,737
Trade Receivabe	5.00	332,552,459	268,284,819
Inventory	6.00	8,217,400	6,127,080
Advance, Deposits and Pre-Payments	7.00	300,000	300,000
Cash and cash equivalents	8.00	57,001,200	24,572,838
Total Assets		617,706,045	521,362,004
EQUITY & LIABILITIES			
Shareholders Equity		517,518,191	438,155,687
Share Capital	9.00	414,010,210	414,010,210
Retained Earnings	10.00	87,134,177	7,771,673
Tax Holiday Reserves	11.00	16,373,804	16,373,804
Non-Current Liabilities		21,168,685	21,168,685
Secured Loan	12.00	21,168,685	21,168,685
Current Liabilities		79,019,170	62,037,633
Short Term Loan	13.00	24,272,471	24,272,471
Liabilities for Expenses	14.00	4,831,287	10,100,707
Liabilities for Goods and Services	15.00	-	-
Unclaimed Dividend	16.00	2,006,164	2,006,164
Provision for WPPF	17.00	1,684,430	2,474,200
Provision for Income Tax	18.00	46,224,818	23,184,090
Total Equity and Liabilities		617,706,045	521,362,004
Net Asset Value Per Share (NAVPS)	31.00	12.50	10.58

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

Company Secretary

Chief Financial Officer

Director

Chairman

Chairman

HEAD OFFICE: House No-B-139, (3rd Floor), Road No-22, Mohakhali DOHS, Dhaka-1206

Phone- + 88-02-9833506, Fax- + 88-02-9833507, Email: msfldhaka@gmail.com

PROJECT : MOHESHKHALI IPARA, TEKNAE SEA BEACH, TEKNAE COX'S BAZAR



BEACH HATCHERY LTD.

an addition to the export

REF :

DATE:


BEACH HATCHERY LIMITED
(Unaudited)
Statement of Comprehensive Income
For the (09 Months) period ended 31st March 2024


Particulars	Note	Amount in Taka			
		01-july-2023 to 31 Mar-2024	01 Jul-2022 to 31 Mar-2023	01 Jan-2024 to 31 Mar 2024	01 Jan-2023 to 31 Mar-2023
Revenue	19.00	189,690,840	88,880,330	65,765,000	29,536,200
Less: Factory Overhead	20.00	75,563,820	30,980,358	29,494,686	9,342,616
Gross Profit		114,127,020	57,899,972	36,270,314	20,193,584
Operating Expenses		2,806,913	3,461,216	787,468	1,164,012
Office and Administrative Expenses	21.00	2,806,913	3,461,216	787,468	1,164,012
Operating Profit/(Loss)		111,320,108	54,438,756	35,482,847	19,029,572
Non-Operating Income					-
Other Income	23.00	-	-	-	-
Non-Operating Expenses		1,794,241	5,382,723	1,794,241	1,794,241
Financial Expenses	22.00	1,794,241	5,382,723	1,794,241	1,794,241
Profit/(Loss) before Income Tax and Contribution to WPPF		109,525,867	49,056,033	33,688,606	17,235,331
Contribution to WPPF		7,122,635	-	1,684,430	-
Profit/(Loss) before Income Tax		102,403,231	49,056,033	32,004,176	17,235,331
Income Tax Expenses	24.00	23,040,727	11,037,607	7,200,939	3,877,950
Total Other Comprehensive Income for the year		79,362,504	38,018,426	24,803,236	13,357,381
Earning Per Share (EPS)	30.00	1.92	0.92	0.60	0.32

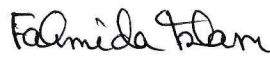
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BEACH HATCHERY LIMITED

(Unaudited)

Statement of Changes in Equity

For the (09 Months) period ended 31st March 2024

Particulars	Share Capital Taka	Tax Holiday Reserve Taka	Proposed Stock Dividend Taka	Retained earnings Taka	Total Taka
Balance as on 1st July 2023	414,010,210	16,373,804	-	7,771,673	438,155,687
Net profit/ (Loss) for the period	-	-	-	79,362,504	79,362,504
Balance at 31st December 2023	414,010,210	16,373,804	-	87,134,177	517,518,191

Statement of Changes in Equity

(Un-Audited)

For the 9 Months period ended 31 March 2023

Particulars	Share Capital Taka	Tax Holiday Reserve Taka	Proposed Stock Dividend Taka	Retained earnings Taka	Total Taka
Balance as on July 1st, 2022	414,010,210	16,373,804	-	(27,753,349)	402,630,665
Net profit/ (Loss) for the period	-	-	-	38,018,426	38,018,426
Balance at 31 March 2023	414,010,210	16,373,804	-	10,265,077	440,649,091


Company Secretary


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PROJECT : MOHESHKHALI IPARA, TEKNAE SEA BEACH, TEKNAE COX'S BAZAR



BEACH HATCHERY LTD.

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BEACH HATCHERY LIMITED

(Unaudited)

Statement of Cash Flows

For the (09 Months) period ended 31st March 2024

Particulars	Amount in Taka	
	01-july-2023 to 31 Mar-2024	01 Jul-2022 to 31 Mar-2023
A. Cash flows from Operating Activities	32,428,362	41,409,183
Collection from Customer	125,423,200	80,166,086
Cash Paid to Suppliers, Employess and Others	(83,124,264)	(33,374,180)
Operating Expenses	(8,076,333)	-
Financial Expenses	(1,794,241)	(5,382,723)
Income Tax Paid	-	-
B. Cash flows from Investing Activities	-	-
Purchase of Property, plan and Equipment	-	-
C. Cash flows from Financing Activities	-	499,154
Secured Loan (Paid)/Received	-	499,154
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	32,428,362	41,908,337
Cash and Cash Equivalents at Beginning of Period	24,572,838	272,424
Cash and Cash Equivalents at end of Period	57,001,200	42,180,761
	(0)	
Net Operating Cash Flows Per Share (On the Equity Share of Taka 10 Each)	1.376806619	1.0002

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PROJECT : MOHESHKHALI IPARA, TEKNAE SEA BEACH, TEKNAE COX'S BAZAR

Notes No.	Particulars	Amount in Taka	
		March 31,2024	June 30,2023

4.00 PROPERTY, PLANT & EQUIPMENT

Balance as on 01.07.2023 (Cost)	497,186,265	497,186,265
Add: Addition during the Period	-	-
	497,186,265	497,186,265
Less: Accumulated Dep. on 31.12.2023	275,108,998	271,041,207
	222,077,267	226,145,059
Less: Depreciation charged during the Period	2,442,280	4,067,791
Balance (W.D.V) :	219,634,986	222,077,268

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

5.00 TRADE RECEIVABLE

Balance as on 01.07.2023	268,284,819	269,943,798
Add : Addition during the Period	189,690,840	118,507,107
	457,975,659	388,450,905
Less : Realised/Adjusted during the Period	125,423,200	120,166,086
	332,552,459	268,284,819

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

Less than one year	-	-
More than one year	332,552,459	268,284,819
	332,552,459	268,284,819

6.00 INVENTORY

Fish Fry (Nore-20.01)	3,564,200	156,450
Fish Feed (Note-20.02)	4,653,200	4,562,430
	8,217,400	4,718,880

7.00 ADVANCE, DEPOSIT & PREPAYMENT

a) Advance:

Advance against Purchase (Note- 7.01)	2,499,791	2,499,791
Less: Bad Debts	2,499,791	2,499,791
	-	-

b) Deposit:

Sundry Deposits (Note- 7.02)	300,000	300,000
	300,000	300,000

Grand Total of Advance and Deposits (a + b)

300,000	300,000
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More than one period

Advance against Purchase	2,499,791.00
Advance against Expenses	-
	2,499,791



Notes No.	Particulars	Amount in Taka	
		March 31,2024	June 30,2023

7.01 ADVANCE AGAINST PURCHASE

a) Head Office:

Agrocare Ltd. (H/O)	98,235	98,235
M/S. Enam Brother	85,153	85,153
M/S. Fair Trade Center	77,400	77,400
M/S. Fakrul Anower & Brothers	75,530	75,530
M/S Golden Deer Enterprise	65,485	65,485
	401,803	401,803

b) Teknaf Office :

Air Cargo Association Cox's	211,000	211,000
Allwells Marketing	82,500	82,500
Alvin Trade International	125,740	125,740
Aman Enge.	144,934	144,934
Bay Gold Enterprise	225,364	225,364
Bangla Enterprise	84,400	84,400
Global International	76,593	76,593
Holly Enterprise	68,950	68,950
Inve Shop	58,572	58,572
Khulla Mia (Transportation)	165,500	165,500
M/s BSP Enterprise	155,273	155,273
M/S, Titu Engr. Works	76,450	76,450
M/S. Baban Desh	145,000	145,000
M/S. Momtag & Brothers	70,178	70,178
N.k. Enterprise	45,000	45,000
Mr. Azam&Hanif(Mother)	35,500	35,500
Mr. Sabed Ali (Mother)	48,000	48,000
Mr. Shagahan	85,400	85,400
Mr. Shrifuddin Roni	49,334	49,334
Ocean Aqua Tech	76,300	76,300
Saiful Hogue & Brothers	68,000	68,000
	2,097,988	2,097,988
Less: Adjustment	2,097,988	
Grand Total of Adv. Against Purchase : (a+b)	2,499,791	2,499,791

7.02 Deposits:

300,000.00 300,000.00

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)	56,197,806	24,342,803
Cash at Bank (Note - 8.02)	803,394	230,034
	57,001,200	24,572,837

8.01 Cash in Hand

Cash in Head Office	523,780.00	209,460
Cash in Teknaf	55,674,026	24,133,344
	56,197,806	24,342,804



Notes No.	Particulars	Amount in Taka	
		March 31,2024	June 30,2023

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	6,575	212,333
	24,276	230,034

a) Cash at Bank (Satkhira):

Bangladesh Krishi bank-1116	-	0
	-	0

9.00 SHARE CAPITAL

Authorized Capital:

200,000,000 Ordinary Shares of Tk. 10/- each	2,000,000,000	2,000,000,000
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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	342,865,600
5,142,934 ordinary of tk 10 each fully paid up as stock dividend during 2014	51,429,839	51,429,840
19,71,477 ordinary of tk 10 each fully paid- up as stock dividend during 2015	19,714,769	19,714,770
	414,010,207	414,010,210

Ordinary Share holding position of the Company is as follows:

Name of the Shareholders	Number of Shares	March 31,2024	June 30,2023
Md. Shariful Islam	9,045,704	90,457,040	90,457,040
Mrs. Fahmida Islam	1,956,075	19,560,750	19,560,750
M/s Meghna Shrimp Culture Ltd.	1,856,660	18,566,600	18,566,600
Syed Nur Ahmed	1,619,746	16,197,460	16,197,460
ICB	447,130	4,471,300	12,420,310
Financial Institution	4,653,228	46,532,280	38,585,160
General Public	21,822,478	218,224,780	218,222,890
Total	41,401,021	414,010,210	414,010,210

10.00 Retained Earnings

Opening Balance	7,771,673	(27,753,349)
Less: Cash Dividend 2022		(4,038,425)
Add: Adjustment for Liabilities relief		1,213,356
Add: Transfer from Profit or Loss and Other Comprehensive Income during the period	24,803,236	38,350,091
	32,574,909	7,771,673

11.00 TAX HOLIDAY RESERVE



Notes No.	Particulars	Amount in Taka	
		March 31,2024	June 30,2023

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	21,168,685	20,007,121
Less : Refund/adjusted during the period		-
	21,168,685	20,007,121
Add : Interest charged for the period	-	1,161,564
	21,168,685	21,168,685

13.00 SHORT TERM LOAN

	24,272,471	24,272,471
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14.00 LIABILITIES FOR EXPENSES

Audit Fees	-	310,000
AGM Expenses.	-	100,000
Professional fees	-	60,000
Provision for Bad Debts	4,045,600	4,045,600
Salary Head Office	204,422	1,082,090
Factory Wages	503,911	104,400
Salary Factory	65,253	1,234,136
Telex,Fax and Telephone	-	69,441
Utility & Electricity Exp	12,100.00	89,643
TDS Payable		895,296
Listing Fee & CDBL		2,110,101
	4,831,287	10,100,707

15.00 LIABILITIES FOR GOODS & SERVICES

M/s. B.S.P Enterprise	249,500
M/s. Alvin Trade Int.	219,500
M/s Khaja Electric Works	9,525
Monir Traders	159,270
M/s A. K. Enterprise	125,100
M/S Shrimp Mother Trade	84,400
M/S Global International	87,430
Mr. Jahangir	20,000
Technician Commissian	215,000
M/S Enanm Trading	15,000
M/s Aqua Shop	28,632
	1,213,357
Less: Adjustment for Liabilities relief	(1,213,357)
	-



Notes No.	Particulars	Amount in Taka	
		March 31,2024	June 30,2023

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
	2,006,164	2,006,164

17.00 Provision for WPPF

Opening Balance	2,474,199	
Addition during the year	7,122,635	2,474,199
	9,596,834	2,474,199
Transfer During the year		-
	9,596,834	2,474,199

18.00 PROVISION FOR INCOME TAX

Opening Balance	23,184,090	12,050,192
Add: Provision for this Period (Note-24)	23,040,727	11,133,897
	46,224,818	23,184,090
Less: Tax adjustment	-	-
	46,224,818	23,184,090



Notes	Particulars	01-july-2023 to 31 Mar-2024	01 Jul-2022 to 31 Mar-2023	01 Jan-2024 to 31 Mar 2024	01 Jan-2023 to 31 Mar-2023
19.00 Turnover/ Sales					
	Fish Sales	189,690,840	88,880,330	65,765,000	29,536,200
		189,690,840	88,880,330	65,765,000	29,536,200
20.00 Factory Overhead					
	Cost of Fish Fry (Note-20.01)	22,052,070	9,018,380	6,982,600	2,380,190
	Cost of Fish Feed (Note-20.02)	43,049,490	16,515,467	15,311,019	5,192,780
	Depreciation (Factory)	2,361,692	2,989,478	761,010	996,493
	Electricity Exp. (Factory)	397,050	20,589	219,114	8,536
	Entertainment	99,052	36,066	85,592	12,230
	Factory Salary	587,280	39,040	332,680	18,750
	Factory Wages	4,535,200	1,521,100	3,788,700	496,300
	General mess Exp.	1,707,260	609,820	1,463,450	178,960
	Photostat Exp.	90,234	33,647	78,764	8,395
	Office Exp.	88,392	13,506	57,702	7,456
	Postage & Courier Exp.	51,240	16,320	41,940	5,360
	Printing Stationery	84,308	10,344	52,498	4,720
	Repair & Maintenance	38,130	2,895	21,960	1,920
	Telex, Fax & Telephone	22,442	6,446	17,667	1,836
	Trade License & Fees	320,000	80,000	240,000	0
	Traveling & Conveyance	79,980	67,260	39,990	28,690
		75,563,820	30,980,358	29,494,686	9,342,616
20.01 Cost of Fish Fry					
	Opening Balance	1,564,650	1,239,650	1,894,700	1,360,490
	Purchased during the period	24,051,620	9,819,380	8,652,100	3,060,350
		25,616,270	11,059,030	10,546,800	4,420,840
	Closing Balance	3,564,200	2,040,650	3,564,200	2,040,650
	Cost of Fish fry available for Sales	22,052,070	9,018,380	6,982,600	2,380,190
20.02 Cost of Fish Feed					
	Opening Balance	4,562,430	1,123,650	4,278,999	5,580,460
	Purchased during the period	43,140,260	21,522,227	15,685,220	5,742,730
		47,702,690	22,645,877	19,964,219	11,323,190
	Closing Balance	4,653,200	6,130,410	4,653,200	6,130,410
	Cost of Fish Feed consumed	43,049,490	16,515,467	15,311,019	5,192,780
21.00 OFFICE & ADMINISTRATIVE EXPENSES					
	Computer Expenses	17,680	22,134	14,230	11,310
	Cleaning Exp.	11,810	12,170	8,650	4,780
	Deprecation (Head Office)	49,595	61,365	16,033	20,455
	Electricity Expense	29,083	12,110	6,200	3,960
	Entertainment	11,820	11,822	8,960	5,312
	Gas & Utility	14,220	24,000	5,620	8,000
	Internet Exp.	59,940	59,375	19,000	19,460
	Office Expenses	108,930	226,634	12,300	78,463
	Photostat Expenses	162,390	86,169	0	27,426
	Postage & Courier Expenses	9,970	28,726	2,510	9,226
	Printing & Stationery	45,390	58,601	8,520	18,641
	Rent, Rates & Taxes	243,300	316,076	105,000	106,788
	Office Srvice Charges	132,320	37,672	15,320	13,427
	Salary & Allowance	1,839,800	2,447,400	553,000	815,800
	Telex Fax & Telephone	29,320	27,622	7,500	9,475
	Traveling & Conveyance	41,345	29,340	4,625	11,489
		2,806,913	3,461,216	787,468	1,164,012



22.00 FINANCIAL EXPENSES

Bank charge & Commission

Interest on Project Loan from B.K.B

Interest on C.C Loan from B.K.B

	-	-	-
290,391	871,173	290,391	290,391
1,503,850	4,511,550	1,503,850	1,503,850
1,794,241	5,382,723	1,794,241	1,794,241

23.00 OTHER INCOME

Land Lease

Bank interest

Interest on STD-184

-	-	-	-
-	-	-	-
-	-	-	-

24.00 Income Tax

Minimum Tax (Note-24.01)

Regular Tax (Note-24.02)

Higher One

1,138,145			
23,040,727	533,282	23,574,009	177,217
23,040,727	11,037,607	7,200,939	3,877,950
23,040,727	11,037,607	7,200,939	3,877,950

24.01 Minimum Tax

Total Receipt

Tax @ 0.60%

189,690,840	88,880,330	65,765,000	29,536,200
0.60%	0.60%	0.60%	0.60%
1,138,145	533,282	394,590	177,217

24.02 Regular Tax Expenses

Profit /(Loss) before Income Tax

Tax payable @22.5%

102,403,231	49,056,033	32,004,176	17,235,331
22.50%	22.50%	22.50%	22.50%
23,040,727	11,037,607	7,200,939	3,877,950

25.00 CAPITAL EXPENDITURE COMMITMENT

There was no capital expenditure commitment as at 31 March, 2024

26.00 LIABILITY AGAINST CLAIM

There was no claim against the company acknowledged as debt as on 31.03. 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 31.03.2024

29.00 PRODUCTION CAPACITY

a) Available Production Capacity

b) Actual Production

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

60 crore fry 60 Crore fry
 Nil Nil

30.00 EARNING PER SHARE (EPS) BASIC

The computation of EPS is given below:

a) Net Profit/(Loss) after tax for the year

b) Weighted average number of ordinary shares outstanding during the Period

c) EPS Basic

79,362,504	38,018,426	24,803,236	13,357,381
-	-	-	-
41,401,021	41,401,021	41,401,021	41,401,021
1.92	0.92	0.60	0.32

31.00 Net Asset Value (NAV) per Share

The computation of (NAV) is given below:

a) Net Assets as on 31st March 2024

b) Weighted average

c) NAV Per Share

517,518,191	440,649,091
41,401,021	41,401,021
12.50	10.64



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	57,001,200	42,180,761
b) Weighted average	41,401,021	41,401,021
c) NOCFPS	<u>1.377</u>	<u>1.019</u>

34.00 Reconciliation of Net Profit with Cash Flows from Operating

Net Profit/(Loss) after tax	79,362,504	38,018,426
Adjustments for non-cash items:		
Adjustment for Liabilities relief	-	-
Income Tax Expenses	-	-
WPPF	(789,770)	-
Depreciation	2,442,281	3,050,844
Net Profit/(Loss) before changes in working ca	<u>81,015,016</u>	<u>41,069,270</u>

Changes in working capital:**Increase/(Decrease) of Current Assets**

Accounts Receivables	(64,267,640)	(8,714,244)
Inventories	(2,090,320)	(4,577,650)
Decrease in Advances, Deposits & Pre-Payments		
	<u>(66,357,960)</u>	<u>(13,291,894)</u>

Increase/(Decrease) of Liabilities

Provision for Income Tax	23,040,727	11,037,607
Liabilities for expenses	(5,269,421)	(413,499)
Short Term Liabilities	-	3,007,700
Liabilities for Goods & Services		
Liabilities for other finance		-
	<u>17,771,306</u>	<u>13,631,808</u>

Net increase/(decrease) in working capital (B+) (48,586,654) 339,914

Net cash flows from operating activities (A-D) 32,428,362 41,409,184
(0) -



BEACH HATCHERRY LIMITED
Schedule of Property, Plant and Equipment
For the (9 month) period ended March 31,2023

Annexure-A

Particulars	Cost			Rate of Dep. (%)	Depreciation			Written Down Value (W.D.V) As on 31.03.24
	Opening Balance As on 01.07.2023	Addition during the year	Closing Balance As on 31.03.2024		Opening Balance As on 01.07.2023	Charged for the year	Closing Balance As on 31.03.2024	
1	2	3	(2+3)=4	5	6	7	(6+7)=8	9
Factory:								
Land & Land Development	205,229,927		205,229,927	0%	-	-	-	205,229,927
Factory Building & Civil Const**	217,099,486		217,099,486	20%	203,444,476	2,048,252	205,492,727	11,606,759
Hatchery Equipment & Machinery	43,522,393		43,522,393	20%	42,521,769	150,094	42,671,863	850,530
Generator	6,832,022		6,832,022	15%	6,024,297	90,869	6,115,166	716,856
Electric Installation	4,114,245		4,114,245	20%	4,008,801	15,817	4,024,618	89,627
Fact. Office & Elec.Equipment	1,667,487		1,667,487	20%	1,618,067	7,413	1,625,480	42,007
Lab. Equipment	1,462,422		1,462,422	20%	1,384,924	11,625	1,396,549	65,873
Factory Furniture & Fixture	682,098		682,098	10%	594,289	6,586	600,875	81,223
Water Installation	6,129,777		6,129,777	20%	5,896,114	35,049	5,931,163	198,614
Motor Vehicle	101,000		101,000	20%	99,401	240	99,641	1,359
Factory Office Furniture & Fixture	200,385		200,385	20%	183,654	2,510	186,164	14,221
Pry Delivery Box	3,479,300		3,479,300	10%	3,383,279	7,202	3,390,481	88,819
Aerator	187,625		187,625	20%	172,305	2,298	174,603	13,022
Fencing Wire	1,065,903		1,065,903	10%	758,305	23,070	781,375	284,528
Total	491,774,070	-	491,774,070		270,089,681	2,401,023	272,490,702	219,283,368
Office:								
Office Furniture & Fixture	333,270		333,270	10%	279,329	4,046	283,375	49,895
Vehicle	3,255,000		3,255,000	20%	3,053,686	30,197	3,083,883	171,117
Office & Electric Equipment	616,540		616,540	20%	600,045	2,474	602,520	14,020
Office Decoration	1,207,385		1,207,385	15%	1,086,258	4,542	1,090,800	116,585
Total	5,412,195		5,412,195		5,019,318	41,259	5,060,576	351,619
Grand Total	497,186,265		497,186,265		275,108,998	2,442,281	277,551,279	219,634,986

Depreciation has been apportioned as below:

Cost of goods sold	2,401,023
Administrative Overhead	41,259
	<u><u>2,442,281</u></u>

** Factory Building and Hatchery equipment have been destroyed by Bangladesh Army to Construct Marine drive road and some portion of the land also Hatchery Plant acquired by them. Now it has become impossible to run a Hatchery.



BEACH HATCHERY LIMITED
Schedule of Property, Plant and Equipment
For the (3month) period ended 31st March 2024

Annexure-A

Particulars	Cost			Rate of Dep. (%)	Depreciation		Written Down Value (W.D.V) As on 31.03.24
	Opening Balance As on 01.01.2024	Addition during the year	Closing Balance As on 31.03.2024		Charged for the year	Closing Balance As on 31.03.2024	
1	2	3	(2+3)=4	5	7	(6+7)=8	9
Factory:							
Land & Land Development	205,229,927		205,229,927	0%	-	-	205,229,927
Factory Building & Civil Const**	217,099,486		217,099,486	20%	616,182	205,392,019	11,707,467
Hatchery Equipment & Machinery	43,522,393		43,522,393	20%	45,153	42,664,483	857,910
Generator	6,832,022		6,832,022	15%	28,061	6,111,801	720,221
Electric Installation	4,114,245		4,114,245	20%	4,758	4,023,840	90,405
Fact. Office & Elec. Equipment	1,667,487		1,667,487	20%	2,230	1,625,116	42,371
Lab. Equipment	1,462,422		1,462,422	20%	3,497	1,395,977	66,445
Factory Furniture & Fixture	682,098		682,098	10%	2,087	600,711	81,387
Water Installation	6,129,777		6,129,777	20%	10,544	5,929,440	200,337
Motor Vehicle	101,000		101,000	20%	72	99,629	1,371
Factory Office Furniture & Fixture	200,385		200,385	20%	755	186,041	14,344
Pry Delivery Box	3,479,300		3,479,300	10%	2,282	3,390,302	88,998
Aerator	187,625		187,625	20%	691	174,490	13,135
Fencing Wire	1,065,903		1,065,903	10%	7,310	780,803	285,100
Total	491,774,070	-	491,774,070		723,623	272,374,652	219,399,418
Office:							
Office Furniture & Fixture	333,270		333,270	10%	1,282	283,275	49,995
Vehicle	3,255,000		3,255,000	20%	9,084	3,082,399	172,601
Office & Electric Equipment	616,540		616,540	20%	744	602,398	14,142
Office Decoration	1,207,385		1,207,385	15%	4,208	1,099,380	108,005
Total	5,412,195		5,412,195		15,319	5,067,450	344,745
Grand Total	497,186,265		497,186,265		738,942	277,442,102	219,744,163

Depreciation has been apportioned as below:

Cost of goods sold	800,341
Administrative Overhead	16,781
	817,122

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