



# BEACH HATCHERY LTD.

an addition to the export

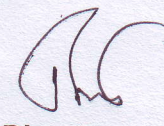
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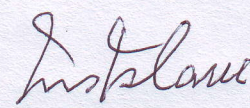
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**BEACH HATCHERY LTD.**  
**STATEMENT OF FINANCIAL POSITION**  
**(Un-Audited)**  
**As of September 30, 2013**

Sl. No.	Particulars	Amount (Tk.) 30.09.2013.	Amount (Tk.) 31.12.2012.
1.	<b>SOURCE OF FUND</b>		
a)	<b>Shareholders Fund</b>	<b>448,194,964</b>	<b>427,864,149</b>
	Share Capital	342,865,600	311,696,000
	Retained Earning	88,955,560	68,624,745
	Proposed Stock Dividend	-	31,169,600
	Tax Holiday Reserve	16,373,804	16,373,804
b)	<b>Loan Fund</b>	<b>9,394,052</b>	<b>8,618,396</b>
	<b>Secured Loan</b>	9,394,052	8,618,396
	<b>TOTAL (a+b)</b>	<b>457,589,016</b>	<b>436,482,545</b>
2.	<b>APPLICATION OF FUND</b>		
a)	<b>Fixed Assets:</b>	<b>216,853,110</b>	<b>221,177,486</b>
	Gross Block	458,081,030	457,588,357
	Less: Depreciation	241,227,920	236,410,871
b)	<b>Current Assets:</b>	<b>273,035,190</b>	<b>242,385,213</b>
	Stock & Stores	5,248,725	5,329,343
	Trade Debtors	248,978,930	211,505,887
	Advance, Deposit & Prepayment	17,932,079	19,061,865
	Investment	-	3,770,000
	Accrued Interest On Bond	-	801,125
	Cash & Cash Equivalent	875,456	1,916,993
c)	<b>Current Liabilities:</b>	<b>35,660,634</b>	<b>32,691,504</b>
	Short Term Liabilities	24,341,990	22,332,101
	Liability For Expenses	539,580	801,305
	Liabilities For Goods & Service	1,461,555	1,727,324
	Liabilities for Other Finance	320,180	327,560
	Income Tax Payable	8,997,329	7,503,214
d)	<b>Net Current Assets (b-c)</b>	<b>237,374,556</b>	<b>209,693,709</b>
e)	Deferred Expenses	<b>3,361,350</b>	<b>5,611,350</b>
	<b>TOTAL (a+d+e)</b>	<b>457,589,016</b>	<b>436,482,545</b>

  
Manager

  
Director

  
Managing Director

Place: Dhaka.



**BEACH HATCHERY LTD.**

an addition to the export

REF :

DATE :

**BEACH HATCHERY LTD.  
STATEMENT OF COMPREHENSIVE INCOME  
( Un-Audited)  
For The Period Ended September 30, 2013**

	<u>PARTICULARS</u>	Amount (Tk.) <u>30.09.2013.</u>	Amount (Tk.) <u>30.09.2012.</u>	Amount (Tk.) <u>July To</u> <u>September 30,</u> <u>2013</u>	Amount (Tk.) <u>July To</u> <u>September 30,</u> <u>2012</u>
1	Turnover	91,428,365	111,567,482	18,562,948	21,318,303
2	Less: Cost of Goods Sold	38,350,787	39,951,798	9,061,291	3,984,127
3	<b>Gross profit (1-2)</b>	<b>53,077,578</b>	<b>71,615,684</b>	<b>9,501,657</b>	<b>17,334,176</b>
4	i) Less: Administrative Overhead	4,342,581	4,137,407	1,034,134	1,041,705
	ii) Less: Selling & Distribution Overhead	48,734,997	67,478,277	8,467,523	16,292,471
5	<b>Trading Profit (3-4)</b>	<b>22,395,572</b>	<b>23,282,854</b>	<b>4,281,603</b>	<b>1,149,883</b>
	ii) Less: Amortization of Deferred Exp.	26,339,425	44,195,423	4,185,920	15,142,588
	ii) Less: Financial Expenses	2,250,000	-	750,000	-
6	<b>Operating Profit (5-6)</b>	<b>2,785,545</b>	<b>3,084,654</b>	<b>928,515</b>	<b>1,148,020</b>
7	<b>Net Profit Before Tax(7-8)</b>	<b>21,303,880</b>	<b>41,110,769</b>	<b>2,507,405</b>	<b>13,994,568</b>
8	Add: Other Income	160,225	286,347	-	75,400
9	<b>Net Profit After Tax</b>	<b>21,464,105</b>	<b>41,397,116</b>	<b>2,507,405</b>	<b>14,069,968</b>
10	Less: Provision for tax	1,133,290	2,177,236	133,382	742,321
11	<b>Surplus Available for Distribution</b>	<b>20,330,815</b>	<b>39,219,880</b>	<b>2,374,023</b>	<b>13,327,647</b>
12	Add: Retained Earning Brought Forward	68,624,745	65,276,679	86,581,537	91,168,912
	<b>Retained Earnings Carried Forward</b>	<b>88,955,560</b>	<b>104,496,559</b>	<b>88,955,560</b>	<b>104,496,559</b>

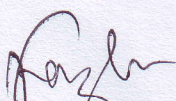
Earning per share

0.59

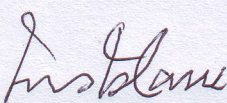
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0.07

0.39

  
**Manager**  
Place: Dhaka.

  
**Director**

  
**Managing Director**





# BEACH HATCHERY LTD.

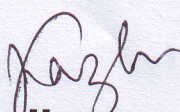
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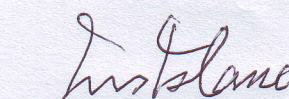
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**BEACH HATCHERY LTD.  
CASH FLOW STATEMENT  
(Un-Audited)  
For The Period Ended September 30, 2013**

	<u>PARTICULARS</u>	<u>Amount (Tk.) 30.09.2013.</u>	<u>Amount (Tk.) 30.09.2012.</u>
<b>A.</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES :</u></b>	<b>(5,272,834)</b>	<b>1,028,835</b>
	i) Collection from Customers	49,383,904	56,376,945
	ii) Cash paid to suppliers	(33,463,238)	(31,977,644)
	iii) Operating exp. Cash Paid	(22,323,286)	(25,999,355)
	iv) Advance, Deposit & Prepayments	1,129,786	2,628,889
<b>B.</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>	<b>4,238,677</b>	<b>1,190,198</b>
	Addition of Fixed Assets	(492,673)	(654,052)
	Security Bond Encashment	3,770,000	1,500,000
	Interest encashment on Security Bond	961,350	344,250
<b>C.</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>	<b>(7,380)</b>	<b>(5,207,920)</b>
	Loan	-	(5,200,000)
	Dividend Paid	(7,380)	(7,920)
	<b>NET INCREASE/(DECREASE) IN CASH (A+B+C)</b>	<b>(1,041,537)</b>	<b>(2,988,887)</b>
	Cash & Bank Balance at opening	1,916,993	3,782,310
	<b>Cash &amp; Bank Balance at closing</b>	<b>875,456</b>	<b>793,423</b>

  
Manager

  
Director

  
Managing Director

Place: Dhaka.





# BEACH HATCHERY LTD.

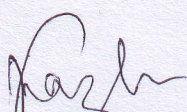
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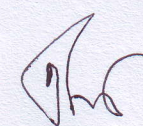
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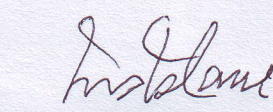
**BEACH HATCHERY LTD.  
STATEMENT OF CHANGES IN EQUITY  
As on 30.09.2013.  
(Un-Audited)**

PARTICULARS	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earnings	Total
Balance at 1st January 2012.	283,360,000	16,373,804	28,336,000	65,276,679	393,346,483
Issued Bonus Share	28,336,000		(28,336,000)		-
Net Profit For half year ended				39,219,880	39,219,880
		-			-
<b>Balance as on 30th Sept, 2012.</b>	<b>311,696,000</b>	<b>16,373,804</b>	<b>-</b>	<b>104,496,559</b>	<b>432,566,363</b>
Balance at 1st January, 2013	311,696,000	16,373,804	31,169,600	68,624,745	427,864,149
Issued Bonus Share	31,169,600		(31,169,600)		-
Net Profit For the Period				20,330,815	20,330,815
			-	-	-
<b>Balance as on 30th Sept. 2013.</b>	<b>342,865,600</b>	<b>16,373,804</b>	<b>-</b>	<b>88,955,560</b>	<b>448,194,964</b>

  
Manager

Place: Dhaka.

  
Director

  
Managing Director