

**BEACH HATCHERY LTD.**

an addition to the export

REF :

DATE :

**BEACH HATCHERY LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**( Un-Audited )**  
**AS ON 30TH JUNE, 2014**

SL.NO	PARTICULARS	AMOUNT (TK.) 30.06.2014	AMOUNT (TK.) 31.12.2013
<b>A</b>	<b>NON-CURRENT ASSETS</b>	<b>235,545,438</b>	<b>236,064,818</b>
	Property, Plant & Equipment	235,545,438	233,453,468
	Deferred Expenses	-	2,611,350
<b>B</b>	<b>CURRENT ASSETS</b>	<b>315,604,031</b>	<b>278,463,565</b>
	Inventories	4,588,653	4,472,809
	Accounts Receivable	298,396,322	257,142,307
	Advances, Deposits & Pre-Payments	11,904,100	15,898,553
	Cash & Cash Equivalents	714,956	949,896
<b>C</b>	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>40,467,537</b>	<b>38,005,113</b>
	Short Term Liabilities	26,512,670	25,011,953
	Liability for Expenses	1,776,825	1,702,080
	Liabilities for Goods & Services	2,087,758	2,227,738
	Liabilities for Other Finance	285,080	296,680
	Income Tax Payable	9,805,204	8,766,662
<b>D</b>	<b>NET CURRENT ASSETS (B-C)</b>	<b>275,136,494</b>	<b>240,458,452</b>
<b>E</b>	<b>NET ASSETS (A+D)</b>	<b>510,681,932</b>	<b>476,523,270</b>
<b>F</b>	<b>SHAREHOLDERS EQUITY</b>	<b>500,450,173</b>	<b>466,870,667</b>
	Share Capital	394,295,440	342,865,600
	Retained Earning	89,780,929	107,631,263
	Tax Holiday Reserve	16,373,804	16,373,804
<b>G</b>	<b>LONG TERM LIABILITIES</b>	<b>10,231,759</b>	<b>9,652,603</b>
	Secured Loan	10,231,759	9,652,603
<b>H</b>	<b>LIABILITIES &amp; SHAREHOLDERS EQUITY</b>	<b>510,681,932</b>	<b>476,523,270</b>

I Net Asset Value Per Share :

12.69

11.84

  
 Company Secretary  
 Place: Dhaka

  
 Director

  
 Chairman



**BEACH HATCHERY LTD.**

an addition to the export

REF :

DATE :

**BEACH HATCHERY LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**( Un-Audited )**  
**FRO THE PERIOD ENDED JUNE 30, 2014**

SL. NO.	PARTICULARS	Amount(Tk) 30.06.2014	Amount(Tk) 30.06.2013	Amount(Tk) April To June 2014	Amount(Tk) April To June 2013
A	Turnover	108,962,212	72,865,417	37,332,848	35,469,429
B	Less : Cost of Goods Sold.	40,492,810	29,289,496	9,386,935	9,889,658
C	Gross Profit (A-B)	68,469,402	43,575,921	27,945,913	25,579,771
D	Operating Expenses	29,160,131	21,422,416	11,197,145	12,005,785
	Office & Administrative Expenses	3,949,213	3,308,447	2,144,617	1,811,319
	Selling & Distribution Expenses	25,210,918	18,113,969	9,052,528	10,194,466
E	Operating Profit (C-D)	39,309,271	22,153,505	16,748,768	13,573,986
F	Amortization of Deferred Expenses	2,611,350	1,500,000	1,861,350	750,000
G	Financial Expenses	2,079,873	1,857,030	1,039,936	928,515
H	Other Income	-	160,225	-	84,825
I	Net profit before tax (E-F-G+H)	34,618,048	18,956,700	13,847,482	11,980,296
J	Less : Provision for tax	1,038,542	999,908	415,425	626,583
K	Net profit after tax (I-J)	33,579,506	17,956,792	13,432,057	11,353,713

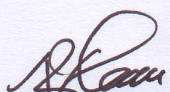
Earning Per Share

0.85

0.46

0.34

0.29

  
 Company Secretary  
 Place: Dhaka

  
 Director

  
 Chairman





# BEACH HATCHERY LTD.

an addition to the export

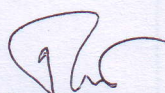
REF :

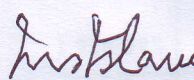
DATE :

**BEACH HATCHERY LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**( Un-Audited)**  
**FOR THE PERIOD ENDED JUNE 30, 2014**

Particulars	Share Capital	Tax Holiday Reserve	Retained Earning	Total
Balance at 1 January 2013	342,865,600	16,373,804	68,624,745	427,864,149
Net Profit for the year	-	-	17,956,792	17,956,792
<b>Balance at 30th June 2013</b>	<b>342,865,600</b>	<b>16,373,804</b>	<b>86,581,537</b>	<b>445,820,941</b>
Balance at 1 January 2014	394,295,440	16,373,804	56,201,423	466,870,667
Net Profit for the period			33,579,506	33,579,506
<b>Balance at 30th June 2014</b>	<b>394,295,440</b>	<b>16,373,804</b>	<b>89,780,929</b>	<b>500,450,173</b>

  
Company Secretary  
Place: Dhaka

  
Director

  
Chairman





# BEACH HATCHERY LTD.

an addition to the export

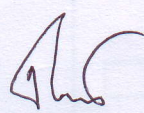
REF :

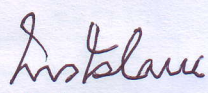
DATE :

## BEACH HATCHERY LIMITED STATEMENT OF CASH FLOW ( Un-Audited ) AS ON 30TH JUNE, 2014

SL.NO.	PARTICULARS	AMOUNT(TK) 30.06.2014	AMOUNT(TK) 30.06.2013
<b>A</b>	<b>Cash flows from Operating Activities</b>	<b>5,275,183</b>	<b>(514,118)</b>
	Collection from Customer	62,260,086	26,391,053
	Cash Paid to Suppliers	(37,316,299)	(18,147,459)
	Operating Exp. Cash paid	(23,663,057)	(9,300,040)
	Advance, deposit and Prepayments	3,994,453	542,328
<b>B</b>	<b>Cash flows from Investing Activities</b>	<b>(5,498,523)</b>	<b>(486,173)</b>
	Acquisition of Fixed Assets	(5,498,523)	(486,173)
<b>C</b>	<b>Cash flows from Financing Activities</b>	<b>(11,600)</b>	<b>(2,350)</b>
	Dividend Paid	(11,600)	(2,350)
	<b>Net (Decrease) / Increase in Cash (A+B+C)</b>	<b>(234,940)</b>	<b>(1,002,641)</b>
	<b>Opening Cash &amp; Bank Balance</b>	<b>949,896</b>	<b>1,916,993</b>
	<b>Closing Cash &amp; Bank Balance</b>	<b>714,956</b>	<b>914,352</b>

  
Company Secretary  
Place: Dhaka

  
Director

  
Chairman