

**BEACH HATCHERY LTD.**

an addition to the export

REF :

DATE :

BEACH HATCHERY LIMITED
STATEMENT OF FINANCIAL POSITION
(Un-Audited)
AS ON 30TH JUNE, 2015

PARTICULARS	AMOUNT (TK.) 30.06.2015	AMOUNT (TK.) 31.12.2014
ASSETS		
NON-CURRENT ASSETS	232,802,003	235,746,371
Property, Plant & Equipment	232,802,003	235,746,371
CURRENT ASSETS	293,913,957	304,348,184
Inventories	1,891,347	4,879,438
Accounts Receivable	283,306,047	289,218,142
Advances, Deposits & Pre-Payments	8,129,686	8,964,880
Cash & Cash Equivalents	586,877	1,285,724
TOTAL ASSETS	526,715,960	540,094,555
EQUITI AND LIABILITIES		
EQUITY	473,614,932	487,993,434
Share Capital	394,295,440	394,295,440
Retained Earning	43,230,916	77,324,190
Proposed Stock Dividend	19,714,772	-
Tax Holiday Reserve	16,373,804	16,373,804
NON CURRENT LIABILITIES	11,459,570	10,810,915
Secured Loan	11,459,570	10,810,915
CURRENT LIABILITIES	41,641,458	41,290,206
Short Term Liabilities	29,694,190	28,013,387
Liability for Expenses	1,471,179	1,502,599
Liabilities for Goods & Services	797,524	942,574
Liabilities for Other Finance	258,525	265,525
Provision for WPPF	-	1,146,113
Income Tax Payable	9,420,040	9,420,008
LIABILITIES & SHAREHOLDERS EQUITY	526,715,960	540,094,555

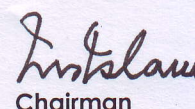
Net Asset Value Per Share : 12.01 12.38

Net Asset Value Per Share:(Restated) 11.44 11.79


 Company Secretary
 Place: Dhaka


 Chief Executive Officer


 Director


 Chairman

HEAD OFFICE: CONCORD TOWER, APT. # 903, 9TH FLOOR, 113 KAZI NAZRUL ISLAM AVENUE, BANGLA MOTOR
 DHAKA-1000, BANGLADESH, PHONE : 9342576, FAX : 880-2-8317774, E-mail : shegufta@xpressbd.net
PROJECT : MOHESHKHALIPARA, TEKNAF SEA BEACH, TEKNAF, COX'S BAZAR

**BEACH HATCHERY LTD.**

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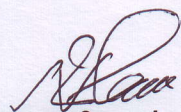
DATE :

BEACH HATCHERY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
(Un-Audited)
FR0 THE PERIOD ENDED JUNE 30, 2015

SL. NO.	PARTICULARS	Amount(Tk) 30.06.2015	Amount(Tk) 30.06.2014	Amount(Tk) April To June 2015	Amount(Tk) April To June 2014
A	Turnover	11,232,754	108,962,212	9,049,988	37,332,848
B	Less : Cost of Goods Sold.	15,949,361	40,492,810	8,204,495	9,386,935
C	Gross Profit (A-B)	(4,716,607)	68,469,402	845,493	27,945,913
D	Operating Expenses	7,332,519	29,160,131	4,238,067	11,197,145
	Office & Administrative Expenses	2,741,398	3,949,213	1,322,843	2,144,617
	Selling & Distribution Expenses	4,591,121	25,210,918	2,915,224	9,052,528
E	Operating Profit (C-D)	(12,049,126)	39,309,271	(3,392,574)	16,748,768
F	Amortization of Deferred Expenses	-	2,611,350	-	1,861,350
G	Financial Expenses	2,329,458	2,079,873	1,164,729	1,039,936
H	Other Income	127	-	127	-
I	Net profit before tax (E-F-G+H)	(14,378,457)	34,618,048	(4,557,176)	13,847,482
J	Less : Provision for tax	45	1,038,542	45	415,425
K	Net profit after tax (I-J)	(14,378,502)	33,579,506	(4,557,221)	13,432,057

Earning Per Share (0.36) 0.85 (0.12) 0.34

EPS(Considering proposed 5% stock dividend fo (0.35) 0.81 (0.11) 0.32


 Company Secretary


 Chief Executive Officer


 Director


 Chairman

Place: Dhaka



BEACH HATCHERY LTD.

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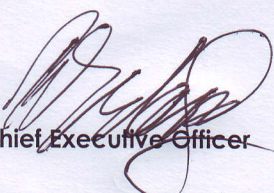
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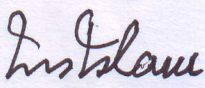
BEACH HATCHERY LIMITED
STATEMENT OF CHANGES IN EQUITY
(Un-Audited)
AS ON 30TH JUNE, 2015

Particulars	Share Capital	Tax Holiday Reserve	Proposed Stock Dividend	Retained Earning	Total
Balance at 1 January 2014	394,295,440	16,373,804		56,201,423	466,870,667
Net Profit for the year	-	-		33,579,506	33,579,506
Balance at 30th June 2014	394,295,440	16,373,804	-	89,780,929	500,450,173
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	-	-		(14,378,502)	(14,378,502)
Balance at 30th June 2015	394,295,440	16,373,804	19,714,772	43,230,916	473,614,932


Company Secretary


Chief Executive Officer


Director


Chairman

Place: Dhaka



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BEACH HATCHERY LIMITED


Statement of Cash Flow

(Un-Audited)

AS ON 30TH JUNE, 2015

SL.NO.	PARTICULARS	AMOUNT(TK) 30.06.2015	AMOUNT(TK) 30.06.2014
A	Cash flows from Operating Activities	(691,847)	5,275,183
	Collection from Customer	16,583,211	62,260,086
	Cash Paid to Suppliers	(11,526,257)	(37,316,299)
	Operating Exp. Cash paid	(6,583,995)	(23,663,057)
	Advance, deposit and Prepayments	835,194	3,994,453
B	Cash flows from Investing Activities	-	(5,498,523)
	Acquisition of Fixed Assets	-	(5,498,523)
C	Cash flows from Financing Activities	(7,000)	(11,600)
	Dividend Paid	(7,000)	(11,600)
	Net (Decrease) / Increase in Cash (A+B+C)	(698,847)	(234,940)
	Opening Cash & Bank Balance	1,285,724	949,896
	Closing Cash & Bank Balance	586,877	714,956


Company Secretary


Chief Executive Officer


Director


Chairman

Place: Dhaka