## BEACON® Pharmaceuticals Limited Registered Office: Kathali, Valuka, Mymensingh (Factory premises) STATEMENT OF FINANCIAL POSITION (Un-audited) STATEMENT OF CHANGES IN EQUITY (Un-audited) As at 31st March, 2019 For the 3<sup>rd</sup> Quarter ended 31<sup>st</sup> March, 2019 Year 2018-2019 Particulars 30-Jun-18 Particulars Total Equity ASSETS Non-Current Assets 1st July, 2018 Deferred Tax on 2,310,000,000 279,712,369 5,503,099 (915,323) 406,443,764 3,000,743,909 1,907,033,836 2,216,498,633 Property, Plant & Equipments Capital Work in Progress 303,369,360 290,111,576 Revaluation Surplus Net Profit (Loss) trans Total Non-Current Assets 2,211,656,839 2,508,372,310 130,448,205 130,448,205 from Income Statement Current Assets: Unrealized gain / (loss) 1,205,523,204 1,021,536,717 (508,458) on quoted Shares 535,658,323 436,836,128 Advance, Deposit & Pre-payment 629.798.981 458,120,316 Deferred Tax on Revaluation 197,814,305 339,209,477 4,737,659 Short Term Investment Reserve adjustment Transferred to Tax 71,894,198 46,733,455 12,933,556 Deferred Tax Assets Investment in FDR Holiday Reserve Cash & Cash Equivalants 228,493,664 the year / Payment of Cash Devidend Total Total Current Assets 2.400.038.430 5,093,894,453 2,400,400 4,908,410,740 2,310,000,000 265,499,394 5,503,099 (1,423,781) 412,504,944 2,992,083,656 SHAREHOLDERS' EQUITY & LIABILITIES Shareholders' Equity: 2,310,000,000 2,310,000,000 STATEMENT OF CHANGES IN EQUITY (Un-audited) Reserve and Surplus 271.002.493 285,215,467 For the 3<sup>rd</sup> Quarter ended 31<sup>st</sup> March, 2018 Available for Sales Reserve (1,423,781) (915,323) Retained Earning Total Shareholders' Equity 412 504 944 Year 2017-2018 2,992,083,656 3,000,743,908 Particulars Non-Current Liabilities: 520,817,351 575,000,582 Long Term Loan: 520,817,351 575,000,582 2,310,000,000 298,663,002 5,503,099 244,066 376,890,123 2,991,300,290 1st July, 2017 **Current Liabilities** 204,134,806 308,193,645 Current Portion of Long Term Loan Revaluation Surplus 903,370,275 4,323,613 Short Term Loan ,076,349,673 Share Application Money Refundable 4,323,613 158,650,782 80,052,691 80,052,691 Income Statement Accrued Expense 83,524,295 50.069.081 13,243,674 on quoted Shares (1,021,472) 22,779,093 6,352,182 Liabilities for EWF & WPPF 22,468,646 (18.950.634) Payable to employees Providend Fund 887,291 (4.737.659) Provision for Gratuity Fund 16,310,707 28,336,371 Reserve adjustment Tax Pavable (90,117,092) (89.671.334) Tax Holiday Reserve Total Current Liabilities 1,580,993,447 1,332,666,250 TOTAL SHAREHOLDERS' EQUITY & LIABILITIES 5,093,894,453 4,908,410,740 Tax Holiday Reserve vear / Payment of Par Value (Tk.) 10.00 10.00 Cash Devidend Net Asset Value (NAV) / Share 2,310,000,000 284,450,027 5,503,099 (777,406) 355,655,790 2,954,831,509 apile STATEMENT OF COMPREHENSIVE INCOME (Un-audited) STATEMENT OF CASH FLOW (Un-audited) For the 3<sup>rd</sup> Quarter ended 31<sup>st</sup> March, 2019 For the 3<sup>rd</sup> Quarter ended on 31<sup>st</sup> March, 2019 July'18 to Mar'19 July'17 to Mar'18 Jan'19 to Mar'19 Jan'18 to Mar'18 **Particulars** 09 Months 09 Months 3<sup>rd</sup> Quarter 3<sup>rd</sup> Quarter Cash Flows from Operating Activities: 3 482 347 864 2 678 716 096 1.162.371.206 879.361.784 rnover (Net of VAT) 3,383,525,669 2,576,289,141 Cash Paid to Suppliers & others operating exp 1,747,442,158 611,291,017 (3,078,632,211) (2,029,910,426) nterest Paid (122,472,874) (92,061,675) ess: Operating Expense Marketing, Selling & Detribution Exp. 1,259,687,627 1,009,132,905 Total Operating Expense 1,478,297,072 1,160,450,355 Operating Profit 269,145,086 208 373 570 183,150,818 454,754,341 432,998,551 **511,753,982** 299,654,129 343,433,844 Net Cash Generated from Operating Activities (119,967,097) (148,911,601) **269,145,086** 122,472,874 99.537.035 85.255.026 Acquisition of Property, Plant & Equipments 141,903,630 (121,383) (133,521,265) Short Term Investment Interest and Other Received Financial Expense 146,672,212 116,311,896 60,964,558 57,980,052 21,815,150 (282,432,866) Income from other sources Net Profit before contribution to WPPF 437,301 Net Cash Generated from Investing Activities Cash Flows from Financing Activities 116,749,197 61,038,948 58,283,166 147,402,446 Capital Received Excess Share Application Money Received 2,906,617 **58,132,332** 14,533,083 (3,863,850) ess: Contribution to WPPF 5.559,486 111,189,711 27,797,428 3,339,593 55.507.777 Net Profit before tax 140,383,282 Excess Share Application Money Refund 13,876,944 9,018,860 (75,878,413) (44,805,887) (158,242,070) 172,462,724 172,979,398 205,368,023 (61,141,085) (164,202,348) 43,824,883 8,119,127 84,668,781 233,643,078 238,493,644 24,762,305 Dividend Paid Long Term Loan Received/(Paid) .ess: Provision for income ta: Add: Deffered tax income Profit after tax Unrealized (loss)/gain on Quoted Share Total Comprehensive 130,448,205 80,052,691 47,463,099 32,611,973 Short Term Loan Received/(Paid) Net Cash Generated from Financing Activities (508,458) (1,021,472) (239,101) (653,946) Total Cash Flow Cash and Cash Equivalent - Opening 129,939,747 79,031,219 47,223,998 31,958,027 228,493,664 0.79 241,762,205 Cash and Cash Equivalent - Closing eriod Io of Shares Operating Cash flow per Share Nos. of Shares Issued 231,000,000 231,000,000 231,000,000 231,000,000 231,000,000 231,000,000 ırning Per Share 0.35 Company Secretary Director & CFO Nurun Nahar Karim Chairman Managing Director Nurum Nahari Karum Notes to the Financial Position 1.00 Selected explanatory notes: The financial statements have been prepared in line with accounting policies as adopted in the preparation of financial statements for the 3rd Quarter ended on 31st March, 2019. This interim financial report includes those seleted explanatory notes as were deemed appropriate for the better understanding of the said un-audited financial statements. 2.00 Presentation of financial statements and basis of accounting: The financial statements have been prepared in accordance with Generally Accounting Principles under Historical Cost Convention and other compliance with Bangladesh Financial Reporting Standard (BFS) & Bangladesh Accounting Standard (BASs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations. 3.00 Properly, Plant & Equipment: 3.01 Recognition and Measurement Properly, plant and equipment are capitalized at cost less accumulated depreciation in compliance with the requirements of BAS 16: Properly, Plant and Equipment: 16. Properly, Plant and Equipment: 17. All Constant Accountains of Basing the sests to its working condition for its intended use inclusive of inward freight, duties and non-refunded taxes. For the 3<sup>rd</sup> Quarter ended on 31<sup>st</sup> March, 2019 558,675,450 173,850,033 407,212,313 65,785,408 1,205,523,204 Cosh and Cash Equivalents: Cosh and Cash equivalents includes cash in hand and with banks on current and deposit accounts wi use by the company without any restriction. There is insignificant risk of change in value of the same. its working condition for its intended use inclusive of inward freight, duties and not price of the property o 5.01 Cash and Cash Equivalents: Company Secretary Director & CFO Teamon Director & Chairman Chairman