

BEACON[®] Pharmaceuticals PLC

Registered Office: Kathali, Bhaluka, Mymensingh (Factory premises)

Statement of financial position (Unaudited) As at 31 December 2024

Particulars	Notes	Amount in BDT	
		31 Dec. 2024	30 June 2024
Assets:			
Non-current assets		6,071,272,791	6,214,724,580
Property, plant and equipment	4	4,857,313,899	5,056,802,410
Capital work in progress	5	1,192,829,605	1,129,942,489
Intangible assets	6	21,129,287	27,979,681
Current assets		13,799,062,376	12,716,951,802
Inventories	8	2,605,653,012	2,887,636,492
Trade and other receivables	9	2,979,805,808	2,982,715,008
Short term investment and loans	10	3,358,841,055	2,627,490,587
Advance income tax	11	377,906,478	159,037,647
Advance, deposits and prepayments	12	4,273,657,928	3,738,157,642
Other financial assets	13	15,380,119	14,962,375
Cash and cash equivalents	14	187,817,976	306,952,051
Total assets		19,870,335,167	18,931,676,382
Equity & liabilities			
Shareholders' equity		6,521,722,893	6,090,395,148
Share capital	15	2,310,000,000	2,310,000,000
Capital reserve	16	802,234,410	890,880,677
Other reserve	17	(1,966,917)	(2,278,039)
Retained earnings		3,411,455,400	2,891,792,511
Non-current liabilities		3,651,217,590	3,579,241,053
Long term loans	18	3,005,967,493	2,728,926,258
Employee benefits	19	516,343,801	673,741,681
Deferred tax liabilities	7	128,906,296	176,573,114
Current liabilities		9,697,394,684	9,262,040,181
Trade and other payables	20	2,117,231,986	1,397,592,387
Long term loan-current portion	19.1	935,042,559	891,429,545
Short term loans	21	6,126,049,511	6,698,878,806
Income tax payable	22	491,057,661	246,126,476
Unclaimed dividend	23	28,012,967	28,012,967
Total equity & liabilities		19,870,335,167	18,931,676,382
Net asset value per share		28.23	26.37


Company Secretary


Chief Financial Officer


Managing Director


Chairman


Company Secretary


Chief Financial Officer


Managing Director


Chairman

Statement of profit or loss and other comprehensive income (Unaudited) For the period from 01 July to 31 December 2024

Particulars	Notes	Amount in BDT			
		01 July to 31 December (Half yearly)		01 October to 31 December (Q2)	
		2024	2023	2024	2023
Revenue	24	5,976,414,921	5,099,348,496	3,175,560,478	2,781,186,025
Cost of goods sold	25	(2,843,825,264)	(2,449,787,435)	(1,623,873,858)	(1,315,477,515)
Gross profit		3,132,589,657	2,649,561,061	1,551,686,620	1,465,708,510
Operating expenses		(1,545,402,089)	(1,432,250,508)	(732,627,899)	(781,567,946)
Administrative expenses	26	(331,931,828)	(376,436,747)	(199,048,676)	(184,861,736)
Marketing, selling & distribution expenses	27	(1,213,470,261)	(1,055,813,761)	(533,579,223)	(596,706,210)
Operating profit		1,587,187,568	1,217,310,553	819,058,721	684,140,563
Other income	28	134,934,848	74,992,824	88,094,543	24,855,427
Profit before financing and income tax		1,722,122,416	1,292,303,377	907,153,264	708,995,990
Finance expenses	29	(674,016,225)	(393,003,612)	(329,060,207)	(274,007,344)
Profit before contribution to workers' profit participation fund		1,048,106,191	899,299,765	578,093,058	434,988,646
Contribution to workers' profit participation fund	30	(49,909,819)	(42,823,798)	(27,528,241)	(20,713,745)
Net profit before tax		998,196,372	856,475,967	550,564,817	414,274,901
Current income tax	31	(244,931,185)	(119,307,681)	(143,202,005)	(30,867,469)
Deferred tax (expense)/income	31.1	47,666,818	14,720,429	32,992,126	(1,007,103)
Net profit after tax for the year		800,932,005	751,888,715	440,354,938	382,400,330
Other comprehensive income	32	311,122	(416,059)	259,000	(414,273)
Total comprehensive income for the year		801,243,127	751,472,656	440,613,938	381,986,056
No. of shares		231,000,000	231,000,000	231,000,000	231,000,000
Earnings per share		3.47	3.25	1.91	1.65


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Statement of changes in equity (Unaudited) For the period from 01 July to 31 December 2024

	Amount in BDT				
	Share capital	Capital reserve	Other reserve	Retained earning	Total
Balance as at 01 July 2024	2,310,000,000	890,880,677	(2,278,039)	2,891,792,511	6,090,395,149
Total comprehensive income for the year					
Profit for the year				800,932,005	800,932,005
Other comprehensive income			311,122	-	311,122
Total comprehensive income for the year			311,122	800,932,005	801,243,127
Transactions with owners of the company					
Dividend during the year				(369,915,385)	(369,915,385)
Total contributions and distributions				(369,915,385)	(369,915,385)
Transfer of depreciation on revaluation surplus		(110,807,836)		110,807,836	-
Adjustment of deferred tax arising from revaluation		22,161,567		(22,161,567)	-
Total adjustment		(88,646,269)		88,646,269	-
Balance as at 31 December 2024	2,310,000,000	802,234,408	(1,966,917)	3,411,455,400	6,521,722,893

Statement of changes in equity (Unaudited) For the period from 01 July to 31 December 2023

	Amount in BDT				
	Share capital	Capital reserve	Other reserve	Retained earning	Total
Balance as at 01 July 2023	2,310,000,000	1,068,173,214	(1,616,179)	2,565,467,022	5,942,024,057
Total comprehensive income for the year					
Profit for the year				751,888,713	751,888,713
Other comprehensive income			(416,059)	-	(416,059)
Total comprehensive income for the year			(416,059)	751,888,713	751,472,654
Transactions with owners of the company					
Dividend during the year				(369,600,000)	(369,600,000)
Total contributions and distributions				(369,600,000)	(369,600,000)
Transfer of depreciation on revaluation surplus		(49,545,839)		49,545,839	-
Adjustment of deferred tax arising from revaluation		9,909,168		(9,909,168)	-
Total adjustment		(39,636,671)		39,636,671	-
Balance as at 31 December 2023	2,310,000,000	1,028,536,543	(2,032,238)	2,987,392,406	6,323,896,711

Statement of cash flows (Unaudited) For the period from 01 July to 31 December 2024

	Notes	Amount in BDT	
		2024(July-December)	2023(July-December)
A) Cash flows from operating activities			
Receipts from customers and others		6,167,762,574	4,707,474,921
Payments to suppliers, employees and others		(3,783,783,125)	(4,782,988,427)
Cash generated from operations		2,383,979,449	(75,513,507)
Interest paid		(690,613,921)	(463,947,264)
Income tax paid		(218,868,831)	-
Net cash generated from/(used in) operations		1,474,496,697	(539,460,771)
B) Cash flows from investing activities			
Acquisition of property, plant and equipment		(108,304,287)	(67,296,886)
Payments for capital work in progress		(78,440,684)	(895,788,947)
Received from/(payments to) the investments, loans advances		(731,039,346)	(70,423,851)
Receipts from sale of property, plant and equipment		141,510	-
Receipts/(payment) from investment in quoted share and other financial assets		(417,744)	(821,270)
Interest and other received		-	7,260,588
Net cash from/(used in) investing activities		(918,060,551)	(1,027,070,365)
C) Cash flows from financing activities			
Net receipts/(payments) of loans		(252,175,046)	2,161,668,826
Dividend payable		(369,915,385)	(149,625)
Net cash from/(used in) financing activities		(622,090,431)	2,161,519,201
D) Net increase(decrease) in cash and cash equivalents (A+B+C)		(65,654,285)	594,988,064
E) Opening cash and cash equivalents		306,952,052	452,188,479
F) Effect of exchange rate fluctuations on cash and cash equivalents		(53,479,791)	-
G) Closing cash and cash equivalents (D+E+F)		187,817,976	1,047,176,543
Net operating cash flows per share		6.38	(2.34)


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