

BEACON[®] Pharmaceuticals PLC

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

Statement of financial position (Un-audited) As at 30 September 2024

Particulars	Notes	Amount in BDT	
		30 Sep. 2024	30 June 2024
Assets:		6,155,884,644	6,214,724,580
Non-current assets:			
Property, plant and equipment	4	4,979,452,895	5,056,802,410
Capital work in progress	5	1,151,877,265	1,129,942,489
Intangible assets	6	24,554,484	27,979,681
Current assets		13,432,845,448	12,716,951,803
Inventories	8	2,688,953,863	2,887,636,492
Trade and other receivables	9	2,991,512,410	2,982,715,008
Short term investment and loans	10	3,044,479,809	2,627,490,587
Advance income tax	11	299,124,938	159,037,647
Advance, deposits and prepayments	12	4,070,488,792	3,738,157,643
Other financial assets	13	15,079,135	14,962,375
Cash and cash equivalents	14	323,206,501	306,952,051
Total assets		19,588,730,092	18,931,676,383
Equity & liabilities			
Shareholders' equity		6,451,024,341	6,090,395,149
Share capital	15	2,310,000,000	2,310,000,000
Capital reserve	16	846,557,543	890,880,677
Other reserve	17	(2,225,917)	(2,278,039)
Retained earnings		3,296,692,715	2,891,792,511
Non-current liabilities		3,787,389,444	3,579,241,053
Long term loans	18	2,917,500,641	2,728,926,258
Employee benefits	19	707,990,381	673,741,681
Deferred tax liabilities	7	161,898,422	176,573,114
Current liabilities		9,350,316,307	9,262,040,181
Trade and other payables	20	1,685,855,057	1,397,592,387
Long term loan-current portion	19.1	979,297,041	891,429,545
Short term loans	21	6,309,295,586	6,698,878,806
Income tax payable	22	347,855,656	246,126,476
Unclaimed dividend	23	28,012,967	28,012,967
Total equity & liabilities		19,588,730,092	18,931,676,383
Net asset value per share	34.2	27.93	26.37

 Company Secretary
 Chief Financial Officer
 Managing Director
 Chairman

Statement of profit or loss and other comprehensive income (Un-audited) For the period from 01 July to 30 September 2024

Particulars	Notes	Amount in BDT	
		2024- (July-September)	2023- (July-September)
Revenue	24	2,800,854,444	2,318,162,471
Cost of goods sold	25	(1,219,951,406)	(1,134,309,919)
Gross profit		1,580,903,038	1,183,852,552
Operating expenses		(812,774,189)	(583,866,357)
Administrative expenses	26	(138,338,345)	(120,631,361)
Marketing, selling & distribution expenses	27	(674,435,844)	(463,234,996)
Operating profit		768,128,849	599,986,195
Other income	28	46,840,305	50,137,398
Profit before financing and income tax		814,969,154	650,123,593
Finance expenses	29	(344,956,019)	(185,812,475)
Profit before contribution to workers' profit participation fund		470,013,135	464,311,117
Contribution to workers' profit participation fund	30	(22,381,578)	(22,110,053)
Net profit before tax		447,631,557	442,201,064
Current income tax	31	(101,729,180)	(88,440,213)
Deferred tax (expense)/income	31.1	14,674,692	15,727,531
Net profit after tax for the year		360,577,069	369,488,382
Other comprehensive income	32	52,122	(1,786)
Total comprehensive income for the year		360,629,191	369,486,596
No. of shares		231,000,000	231,000,000
Earnings per share	34.1	1.56	1.60

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Statement of changes in equity For the period from 01 July to 30 September 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	-	-	-	360,577,069	360,577,069
Profit for the year	-	-	-	360,577,069	360,577,069
Other comprehensive income	-	-	52,122	-	52,122
Total comprehensive income for the year	-	-	52,122	360,577,069	360,629,191
Transactions with owners of the company	-	-	-	-	-
Dividend during the year	-	-	-	-	-
Total contributions and distributions	-	-	-	-	-
Transfer of depreciation on revaluation surplus	-	(55,403,918)	-	55,403,918	-
Adjustment of deferred tax arising from revaluation	-	11,080,783	-	(11,080,783)	-
Total adjustment	-	(44,323,135)	-	44,323,135	-
Balance as at 30 September 2024	2,310,000,000	846,557,542	(2,225,917)	3,296,692,715	6,451,024,341

Statement of changes in equity For the period from 01 July to 30 September 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	(1,651,252)	2,565,467,022	5,941,988,984
Total comprehensive income for the year	-	-	-	369,488,382	369,488,382
Profit for the year	-	-	-	369,488,382	369,488,382
Other comprehensive income	-	-	(1,786)	-	(1,786)
Total comprehensive income for the year	-	-	(1,786)	369,488,382	369,486,596
Transactions with owners of the company	-	-	-	-	-
Dividend during the year	-	-	-	-	-
Total contributions and distributions	-	-	-	-	-
Transfer of depreciation on revaluation surplus	-	(52,757,399)	-	52,757,399	-
Adjustment of deferred tax arising from revaluation	-	11,075,272	-	(11,075,272)	-
Total adjustment	-	(41,682,127)	-	41,682,127	-
Balance as at 30 September 2023	2,310,000,000	1,026,491,087	(1,653,038)	2,976,637,531	6,311,475,580

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Statement of cash flows(Un-audited) For the period from 01 July to 30 September 2024

	Notes	Amount in BDT	
		2024-(July-September)	2023-(July-September)
A) Cash flows from operating activities			
Receipts from customers and others		2,870,383,822	2,175,617,041
Payments to suppliers, employees and others		(1,687,214,173)	(1,823,527,558)
Cash generated from operations		1,183,169,649	352,089,483
Interest paid		(360,062,488)	(189,939,920)
Income tax paid		(140,087,291)	(10,017,805)
Net cash generated from/(used in) operations		683,019,870	152,131,758
B) Cash flows from investing activities			
Acquisition of property, plant and equipment		(74,059,629)	(41,672,262)
Payments for capital work in progress		(31,147,700)	(338,620,396)
Received from/(payments to) the investments, loans advances		(416,937,100)	(29,538,021)
Receipts from sale of property, plant and equipment		88,200	-
Receipts/(payment) from investment in quoted share and other financial assets		(116,760)	(216,216)
Interest and other received		-	3,787,303
Net cash from/(used in) investing activities		(522,172,989)	(406,259,592)
C) Cash flows from financing activities			
Net receipts/(payments) of loans		(113,141,341)	36,333,270
Dividend paid		-	(4,010,126)
Net cash from/(used in) financing activities		(113,141,341)	32,323,144
D) Net increase/(decrease) in cash and cash equivalents (A+B+C)		47,705,540	(221,804,690)
E) Opening cash and cash equivalents		306,952,051	452,188,479
F) Effect of exchange rate fluctuations on cash and cash equivalents		(31,451,090)	-
G) Closing cash and cash equivalents (D+E+F)		323,206,501	230,383,789
Net operating cash flows per share	34.3	2.96	0.66

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4 Colum x 9 Inch