

BEACON[®] Pharmaceuticals Limited

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

Statement of Financial Position (Un-audited) As at 30th September, 2022

Particulars	Notes	Amount in Taka	
		30-Sept-2022	30-June-2022
ASSETS:			
Non-Current Assets:		4,323,314,725	4,371,681,590
Property, Plant & Equipments	4	2,976,857,983	3,072,097,332
Capital Work in Progress	5	1,345,413,748	1,298,558,085
Investment in Shares	6	1,042,995	1,026,173
Current Assets:		7,199,011,115	6,444,215,802
Inventories	7	1,968,057,485	1,971,935,593
Accounts Receivable	8	2,247,315,633	1,964,121,286
Advance, Deposit & Pre-payments	9	1,320,677,792	1,162,267,738
Advance Income Tax		158,840,339	138,365,246
Deferred Tax Assets	10	96,328,155	140,640,635
Short Term Loan	11	1,176,464,580	522,230,120
Investment in FDR	12	6,157,794	6,157,794
Cash & Cash Equivalents	13	225,169,337	538,497,391
TOTAL ASSETS:		11,522,325,840	10,815,897,392

EQUITY & LIABILITIES:

Shareholders' Equity:

Share Capital	14	2,310,000,000	2,310,000,000
Reserve and Surplus	15	1,178,450,835	1,231,058,381
Available for Sale Reserve		(1,634,429)	(1,651,251)
Retained Earnings	16	2,685,834,560	2,404,443,357

Non-Current Liabilities:

Long Term Loan	17	255,132,811	197,914,365
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Current Liabilities:

Current Portion of Long Term Loan	18	162,010,823	216,014,430
Short Term Loan	19	3,817,368,497	3,413,052,320
Share Application Money Refundable	20	4,323,613	4,323,613
Accounts Payables	21	161,635,929	234,275,663
Accrued Expenses	22	151,402,452	74,299,265
VAT Payable	23	44,867,514	56,668,148
Liabilities for EWF & WPPF	24	82,664,086	66,048,369
Liability for Employees Medical Support Fund	25	5,236,586	3,052,980
Provision for Employee's Provident Fund	26	46,399,073	30,285,304
Provision for Gratuity	27	103,309,414	105,329,468
Income Tax Payable	28	305,698,579	306,111,342
Dividend Payable	29	164,625,498	164,671,640
TOTAL EQUITY & LIABILITIES:		11,522,325,840	10,815,897,392

Net Assets Value per Share (par value Tk. 10 each)	41	26.72	25.73
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Company Secretary Director (F & A) and CFO Managing Director Chairman

Statement of Profit & Loss and Other Comprehensive Income (Un-audited) For the period ended 30th September, 2022

Particulars	Notes	July to Sep'22	July to Sep'21	July to Sep'22	July to Sep'21
		03 Month	03 Month	1st Quarter	1st Quarter
Net Turnover	30	2,015,884,549	2,264,897,498	2,015,884,549	2,264,897,498
Less: Cost of Goods Sold	31	886,553,310	1,027,913,264	886,553,310	1,027,913,264
Gross Profit		1,129,331,239	1,236,984,234	1,129,331,239	1,236,984,234
Less: Operating Expenses:					
Administrative Expenses	32	159,521,721	78,821,310	159,521,721	78,821,310
Marketing, Selling & Distribution Expenses	33	517,725,835	561,093,326	517,725,835	561,093,326
Total Operating Expenses:		677,247,556	639,914,636	677,247,556	639,914,636
Operating Profit:		452,083,682	597,069,598	452,083,682	597,069,598
Less: Financial Expenses	34	97,577,327	78,413,096	97,577,327	78,413,096
Net Profit after Financial Expenses:		354,506,356	518,656,503	354,506,356	518,656,503
Income from Other Sources	35	3,932,327	5,129,558	3,932,327	5,129,558
Net Profit before contribution to WPPF		358,438,682	523,786,061	358,438,682	523,786,061
Less: Contribution to WPPF	36	17,068,509	24,942,193	17,068,509	24,942,193
Net Profit before Tax:		341,370,174	498,843,867	341,370,174	498,843,867
Less: Provision for Current Income Tax		68,274,035	112,239,870	68,274,035	112,239,870
Add: Deferred Tax (Income)/Expense		44,312,481	34,636,920	44,312,481	34,636,920
Net profit after tax for the year		228,783,658	351,967,077	228,783,658	351,967,077
Other Comprehensive Income					
Net profit after tax for the year		228,783,658	351,967,077	228,783,658	351,967,077
Item that may be reclassified to profit or loss:					
Unrealized Profit/(loss) on quoted shares	37	16,822	353,273	16,822	353,273
Total comprehensive income for the year		228,800,480	352,320,349	228,800,480	352,320,349
No. of Shares	14	231,000,000	231,000,000	231,000,000	231,000,000
Earning Per Share (par value Tk. 10 each)	38	0.99	1.52	0.99	1.52

   
Company Secretary Director (F & A) and CFO Managing Director Chairman

Statement of Changes in Equity (Un-audited) For the period ended 30th September, 2022

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sale Reserve	Retained Earning	Total Equity
Balance at the beginning of the year	2,310,000,000	1,231,058,381	-	(1,651,251)	2,404,443,357	5,943,850,487
Prior year Over adjustment of Foreign Exchange Loss.	-	-	-	-	-	-
Tax holiday reserve transferred to Retained Earnings	-	-	-	-	-	-
Net Profit transferred from Income Statement	-	-	-	-	228,783,658	228,783,658
Unrealized gain on quoted shares	-	-	-	16,822	-	16,822
Available for Sale Reserve transferred to Retained Earnings	-	-	-	-	-	-
Dep. Adjustment on Revaluation Reserve	-	(55,376,364)	-	-	55,376,364	(0.08)
Deferred Tax on Revaluation Adj.	-	2,768,818	-	-	(2,768,818)	(0.17)
Cash Dividend	-	-	-	-	-	-
Balance at the end of the year	2,310,000,000	1,178,450,835	-	(1,634,429)	2,685,834,560	6,172,650,966

Statement of Changes in Equity (Un-audited) For the period ended 30th September, 2021

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sale Reserve	Retained Earning	Total Equity
Balance at the beginning of the year	2,310,000,000	1,408,262,744	5,503,099	(1,802,654)	1,633,199,764	5,355,162,953
Prior year adjustment against Foreign Exchange Loss	-	-	-	-	-	-
Net Profit transferred from Income Statement	-	-	-	-	351,967,077	351,967,077
Unrealized gain on quoted shares	-	-	-	353,273	-	353,273
Tax Holiday Reserve	-	-	-	-	-	-
Dep. Adjustment on Revaluation Reserve	-	(55,376,364)	-	-	55,376,364	-
Deferred Tax on Revaluation Adj.	-	12,459,682	-	-	(12,459,682)	-
Cash Dividend	-	-	-	-	-	-
Balance at the end of the year	2,310,000,000	1,365,346,062	5,503,099	(1,449,381)	2,028,083,523	5,707,483,302

Statement of Cash Flows (Un-audited) For the period ended 30th September 2022

Particulars	Notes	Amount in Taka	
		30-Sept-2022	30-Sept-2021
A) Cash Flows from Operating Activities:			
Collection from Customers		1,732,690,201	2,322,456,434
Cash paid to Suppliers & others		(1,604,426,231)	(2,393,283,794)
Interest paid		(97,577,327)	(78,413,096)
Income tax paid		(24,455,826)	-
Net Cash Generated from Operations	40	6,230,817	(149,240,456)
B) Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(76,741,610)	(129,876,367)
Short term Investment Received/(Paid)		(654,234,460)	(514,582,902)
Investment in FDR		-	-
Interest and Other Received		3,932,327	5,129,558
Net Cash from/(used in) Investing Activities:		(727,043,743)	(639,329,710)
C) Cash Flows from Financing Activities:			
Dividend paid		(46,142)	(19,310,350)
Long term Loan Received/(Paid)		3,214,838	(62,656,285)
Short term Loan Received/(Paid)		404,316,177	940,332,029
Net Cash from/(used in) Financing Activities		407,484,874	858,365,394
D) Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)		313,328,053	69,795,228
E) Opening Cash and Cash Equivalents		538,497,390	337,839,512
F) Closing Cash and Cash Equivalents (D+E)	13	225,169,337	407,634,740
No. of Share		231,000,000	231,000,000
Net Operating Cash Flows per Share (par value Tk. 10 each)	39	0.03	(0.65)

   
Company Secretary Director (F & A) and CFO Managing Director Chairman