

BEACON[®] Pharmaceuticals Limited

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

3RD QUARTER STATEMENT OF FINANCIAL POSITION(UN-AUDITED)

AS AT 31 MARCH 2022.

Particulars	31 March 2022	Amount in Tk. 30 June 2021
ASSETS		
Non-Current Assets:		
Property, plant and equipment	3,018,317,053	2,881,685,287
Capital work-in-progress	973,716,391	437,216,157
Investment in shares	1,211,220	874,770
Total non-current assets	3,993,244,664	3,319,776,214
Current assets:		
Inventories	1,584,358,165	1,278,652,519
Trade and other receivables	2,321,031,896	1,933,404,526
Advance deposits and prepayments	1,067,917,841	1,016,340,954
Deferred tax assets	163,982,127	239,978,713
Short term loan	578,393,550	403,706,995
Investment in FDR	5,872,256	5,872,256
Cash and cash equivalents	206,676,500	337,839,512
Total current assets	5,928,232,335	5,215,795,475
Total assets	9,921,476,999	8,535,571,691
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the company:		
Share capital	2,310,000,000	2,310,000,000
Revaluation surplus	1,279,512,699	1,408,262,744
Tax holiday reserve	5,503,099	5,503,099
Available sale reserve	(1,466,204)	(1,802,654)
Retained earnings	2,242,662,975	1,633,199,764
Total equity attributable to equity holders of the company	5,836,212,569	5,355,162,954
Non-current liabilities:		
Long term loan	341,560,068	387,746,623
Total non-current liabilities	341,560,068	387,746,623
Current liabilities:		
Current Portion of long term loan	144,009,620	225,895,398
Short term bank loan	3,085,024,571	1,883,561,131
Share application money refundable	4,323,613	4,323,613
Trade Payables	3,846,718	215,849,663
Accrued expenses	145,827,194	100,287,491
VAT Payable	18,181,265	11,250,237
Liabilities for EWF & WPPF	18,871,519	58,577,255
Provision for employee's provident fund	23,640,294	23,003,728
Provision for gratuity	77,216,694	80,309,165
Dividend payable	214,816,768	191,702,535
Income tax payable	7,946,106	(2,098,102)
Total current liabilities	3,743,704,362	2,792,662,114
Total liabilities	4,085,264,430	3,180,408,737
Total equity and liabilities	9,921,476,999	8,535,571,691
Net Assets Value per Share (par value Tk. 10 each)	25.26	23.18


Company Secretary


Director & CFO


Managing Director


Chairman

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME(UNAUDITED)

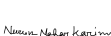
FOR THE 3RD QUARTER ENDED 31 MARCH 2022.

Particulars	July 21 to March 22 09 Months	July 20 to March 21 09 Months	January 22 to March 22 3rd Quarter	January 21 to March 21 3rd Quarter
Turnover (Net of VAT)	6,187,129,104	6,331,795,102	1,844,413,645	2,601,174,959
Less: Cost of goods sold	(2,855,534,782)	(3,160,832,115)	(818,918,678)	(1,249,262,354)
Gross profit	3,331,594,322	3,170,962,987	1,025,494,967	1,351,912,605
Operating expenses:				
Marketing, Selling and Distribution expenses	(1,669,965,435)	(1,720,020,316)	(538,704,734)	(555,523,456)
Administrative expenses	(240,944,697)	(223,602,690)	(74,045,434)	(76,522,844)
Total operating expenses	(1,910,910,132)	(1,943,623,006)	(612,750,168)	(632,046,300)
Operating profit:	1,420,684,189	1,227,339,981	412,744,798	719,866,305
Financial expense	(201,163,258)	(133,672,783)	(59,746,904)	(45,795,077)
Other income	4,182,602	2,785,243	(14,521,165)	1,614,621
Profit before WPPF	1,223,703,534	1,096,452,441	338,476,729	675,685,849
Contribution to WPPF	(58,271,597)	(52,212,021)	(16,117,939)	(32,175,517)
Net profit before tax	1,165,431,937	1,044,240,420	322,358,790	643,510,332
Tax expenses				
Current tax	(262,222,186)	(261,060,105)	(72,530,728)	(160,877,583)
Deferred tax	(75,996,586)	(28,349,862)	(20,914,873)	(18,798,107)
	(338,218,772)	(289,409,967)	(93,445,600)	(179,675,690)
Net profit after tax for the period	827,213,165	754,830,453	228,913,189	463,834,642
Unrealized gain/(loss) on quoted shares	336,450	(4,313)	201,870	(33,646)
Total comprehensive income for the period	827,549,615	754,826,140	229,115,059	463,800,996
Number of shares	231,000,000	231,000,000	231,000,000	231,000,000
Earnings per share (per value of Tk. 10)	3.58	3.27	0.99	2.01


Company Secretary


Director & CFO


Managing Director


Chairman

STATEMENT OF CHANGES IN EQUITY

FOR THE 3RD QUARTER ENDED 31 MARCH 2022.

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained Earning	Amount in Tk. Total Equity
Balance at 1st July, 2021	2,310,000,000	1,408,262,744	5,503,099	(1,802,654)	1,633,199,764	5,355,162,953
Net Profit after tax for the period	-	-	-	-	827,213,165	827,213,165
Unrealized gain on quoted shares	-	-	-	336,450	-	336,450
Revaluation Surplus of Machinery	-	-	-	-	-	-
Dep. Adjustment on Revaluation Reserve	-	(166,129,091)	-	-	166,129,091	-
Deferred Tax on Revaluation Adj.-	-	37,379,045	-	-	(37,379,045)	-
Cash Dividend	-	-	-	-	(346,500,000)	(346,500,000)
Balance at the end of the year	2,310,000,000	1,279,512,698	5,503,099	(1,466,204)	2,242,662,975	5,836,121,568

FOR THE 3RD QUARTER ENDED 31 MARCH 2021.

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained Earning	Amount in Tk. Total Equity
Balance as at 1st July, 2020	2,310,000,000	1,583,657,104	5,503,099	(2,050,679)	733,236,109	4,630,345,633
Net Profit after tax for the Year	-	-	-	-	754,830,453	754,830,453
Unrealized gain/(Loss) on quoted shares	-	-	-	(4,313)	-	(4,313)
Revaluation Surplus of Machinery	-	-	-	-	-	-
Dep. Adjustment on Revaluation Reserve	-	(173,782,468)	-	-	173,782,468	-
Deferred Tax on Revaluation Adj.	-	43,445,617	-	-	(43,445,617)	-
Cash Dividend	-	-	-	-	(138,600,000)	(138,600,000)
Balance at the end of the year	2,310,000,000	1,453,320,253	5,503,099	(2,054,992)	1,479,803,413	5,246,571,773


Company Secretary


Director & CFO


Managing Director


Chairman

STATEMENT OF CASH FLOWS

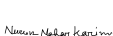
FOR THE 3RD QUARTER ENDED 31 MARCH 2022.

Particulars	31 March 2022	Amount in Tk. 31 March 2021
Cash Flows from Operating Activities:		
Collection from customers	6,678,377,652	5,834,103,985
Cash paid to suppliers & others	(6,003,684,057)	(5,943,121,367)
Interest paid	(201,163,257)	(133,672,783)
Income tax paid	(205,226,835)	-
Net cash generated from operations	268,303,502	(242,690,165)
Cash flows from investing activities:		
Acquisition of Property, Plant and Equipment	(978,967,901)	(105,376,057)
Short term investment received/(paid)	(174,686,555)	-
Investment in FDR	-	-
Interest and other received	4,182,602	2,785,243
Net cash from/(used in) investing activities	(1,149,471,854)	(102,590,814)
Cash Flows from Financing Activities:		
Dividend paid	(323,385,767)	(58,064,561)
Long term loan received/(paid)	(128,072,333)	(42,613,234)
Short term loan received/(paid)	1,201,463,440	266,069,502
Net cash from/(used in) financing activities	750,005,339	165,391,707
Net Increase/(decrease) in cash and cash equivalents	(131,163,013)	(179,889,272)
Cash and cash equivalents-Opening balance	337,839,512	598,780,839
Cash and cash equivalents-Closing balance	206,676,500	418,891,567
Number of Shares	231,000,000	231,000,000
Net operating cash flows per share (par value Tk. 10 each)	1.16	(1.05)


Company Secretary


Director & CFO


Managing Director


Chairman

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