





**BEACON<sup>®</sup> Pharmaceuticals Limited**  
**Registered Office: Kathali, Bhaluka, Mymensingh (Factory premises)**

**3<sup>rd</sup> QUARTER STATEMENT OF FINANCIAL POSITION (Un-audited)**  
**As at 31<sup>st</sup> March, 2021**

Particulars	31-Mar-21	Amount in Tk. 30-Jun-20
<b>ASSETS</b>		
<b>Non-Current Assets:</b>		
Property, Plant & Equipments	2,813,112,007	3,047,834,996
Capital Work in Progress	391,438,177	342,814,419
Investment in shares	622,432	626,745
<b>Total Non-Current Assets</b>	<b>3,205,172,616</b>	<b>3,391,276,160</b>
<b>Current Assets:</b>		
Inventories	1,514,729,153	1,032,586,636
Accounts Receivable	1,557,314,984	1,059,623,867
Advance, Deposit & Pre-payments	995,329,753	605,593,994
Assets for Current Tax	-	168,987,917
Deferred Tax Assets	277,035,905	305,385,767
Investment in FDR	14,866,842	14,668,834
Cash & Cash Equivalents	418,891,567	598,780,839
<b>Total Current Assets</b>	<b>4,778,168,204</b>	<b>3,785,627,854</b>
<b>TOTAL ASSETS</b>	<b>7,983,340,819</b>	<b>7,176,904,014</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>		
<b>Shareholders' Equity:</b>		
Paid up Capital	2,310,000,000	2,310,000,000
Reserve and Surplus	1,458,823,352	1,589,160,203
Available for Sales Reserve	(2,054,992)	(2,050,679)
Retained Earning	1,479,803,413	733,236,109
<b>Total Shareholders' Equity</b>	<b>5,246,571,773</b>	<b>4,630,345,633</b>
<b>Non-Current Liabilities:</b>		
Long Term Loan:	<b>529,956,267</b>	<b>493,020,795</b>





<b>Current Liabilities:</b>		
Current Portion of Long Term Loan	74,341,882	153,890,588
Short Term Loan	1,800,570,764	1,534,501,262
Share Application Money Refundable	4,323,613	4,323,613
Accounts Payable	(232,593,622)	32,315,316
Accrued Expense	86,582,420	78,338,713
Vat Payable	8,950,374	11,287,097
Liabilities for EWF & WPPF	51,228,047	25,097,417
Payable to Employees Provident Fund	28,893,276	46,061,080
Payable to Gratuity Fund	80,864,920	55,202,000
Tax Payable	110,595,167	-
Dividend Payable	193,055,939	112,520,500
<b>Total Current Liabilities</b>	<b>2,206,812,779</b>	<b>2,053,537,586</b>
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>	<b>7,983,340,819</b>	<b>7,176,904,014</b>

<b>No of Shares</b>	<b>231,000,000</b>	<b>231,000,000</b>
<b>Par Value (Tk.)</b>	<b>10.00</b>	<b>10.00</b>
<b>Net Asset Value (NAV) / Share</b>	<b>22.71</b>	<b>20.04</b>

     
Company Secretary (Acting)    Director & CFO    Managing Director    Chairman

**3<sup>rd</sup> QUARTER STATEMENT OF COMPREHENSIVE INCOME (Un-audited)**  
**For the period ended 31<sup>st</sup> March, 2021**

Particulars	July'20 to Mar'21 09 Months	July'19 to Mar'20 09 Months	Jan'21 to Mar'21 3rd Quarter	Jan'20 to Mar'20 3rd Quarter
Turnover (Net of VAT)	6,331,795,102	4,203,252,477	2,601,174,959	1,374,991,311
Less: Cost of Goods Sold	3,160,832,115	2,109,192,093	1,249,864,568	644,183,429
<b>Gross Profit</b>	<b>3,170,962,987</b>	<b>2,094,060,384</b>	<b>1,351,310,391</b>	<b>730,807,882</b>
Less: Operating Expense				
Administrative Expense	223,602,690	229,687,595	76,522,844	78,795,358
Marketing, Selling & Distribution Exp.	1,720,020,316	1,541,578,950	552,023,456	504,470,274
Total Operating Expense	1,943,623,006	1,771,266,545	628,546,300	583,265,632
<b>Operating Profit</b>	<b>1,227,339,981</b>	<b>322,793,839</b>	<b>722,764,091</b>	<b>147,542,250</b>
Less: Financial Expense	133,672,783	122,987,916	43,545,604	39,647,845
<b>Net Profit after Financial Expense</b>	<b>1,093,667,198</b>	<b>199,805,923</b>	<b>679,218,487</b>	<b>107,894,405</b>
Income from Interest/other sources	2,785,243	454,112	-	-
<b>Net Profit before contribution to WPPF</b>	<b>1,096,452,441</b>	<b>200,260,035</b>	<b>679,218,487</b>	<b>107,894,405</b>
Less: Contribution to WPPF	52,212,021	9,536,192	32,343,737	5,137,829
<b>Net Profit before tax</b>	<b>1,044,240,420</b>	<b>190,723,843</b>	<b>646,874,750</b>	<b>102,756,576</b>
Less: Provision for income tax	261,060,105	47,680,961	161,718,687	25,689,144
Add: Deferred tax income/(Expense)	(28,349,862)	(15,003,648)	(21,690,724)	(18,396,295)
<b>Profit after tax</b>	<b>754,830,453</b>	<b>128,039,235</b>	<b>463,465,338</b>	<b>58,671,137</b>
Unrealized (loss)/gain on Quoted Share	(4,313)	(473,847)	(4,313)	(29,259)
<b>Total Comprehensive Income for the Period</b>	<b>754,826,140</b>	<b>127,565,388</b>	<b>463,461,025</b>	<b>58,641,878</b>
<b>No of Shares</b>	<b>231,000,000</b>	<b>231,000,000</b>	<b>231,000,000</b>	<b>231,000,000</b>
<b>Earning Per Share</b>	<b>3.27</b>	<b>0.55</b>	<b>2.01</b>	<b>0.25</b>





     
Company Secretary (Acting)    Director & CFO    Managing Director    Chairman

**3<sup>rd</sup> QUARTER STATEMENT OF CHANGES IN EQUITY (Un-audited)**  
**For the period ended 31<sup>st</sup> 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
Revaluation Surplus of Machinery during the period	-	-	-	-	-	-
Opening Balance of Revaluation reserve of Machinery	-	-	-	-	-	-
Deferred Tax on Revaluation Surplus	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-
Net Profit (Loss) transferred from Income Statement	-	-	-	-	754,830,453	754,830,453
Unrealized gain/(loss) on quoted Shares	-	-	-	(4,313)	-	(4,313)
Dep. Of Revaluation Reserve adjustment	-	(173,782,468)	-	-	173,782,468	-
Deferred Tax on Revaluation adjustment	-	43,445,617	-	-	(43,445,617)	-
Transferred to Tax Holiday Reserve	-	-	-	-	-	-
Shares Issued during the year / Payment of Cash Dividend	-	-	-	-	(138,600,000)	(138,600,000)
<b>Total</b>	<b>2,310,000,000</b>	<b>1,453,320,253</b>	<b>5,503,099</b>	<b>(2,054,992)</b>	<b>1,479,803,413</b>	<b>5,246,571,773</b>





**3<sup>rd</sup> QUARTER STATEMENT OF CHANGES IN EQUITY (Un-audited)**  
**For the period ended 31<sup>st</sup> March, 2020**

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained Earning	Amount in Tk. Total Equity
Balance as at 1st July, 2019	2,310,000,000	260,761,735	5,503,099	(1,576,833)	404,494,990	2,979,182,991
Revaluation Surplus of Machinery during the period	-	1,423,635,937	-	-	-	1,423,635,937
Opening Balance of Revaluation reserve of Machinery	-	(83,826,559)	-	-	-	(83,826,559)
Deferred Tax on Revaluation Surplus	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-
Net Profit (Loss) transferred from Income Statement	-	-	-	-	128,039,235	110,493,506
Unrealized gain/(loss) on quoted Shares	-	-	-	(473,847)	-	(473,847)
Dep. Of Revaluation Reserve adjustment	-	(15,901,123)	-	-	15,901,123	-
Deferred Tax on Revaluation adjustment	-	3,975,281	-	-	(3,975,281)	-
Transferred to Tax Holiday Reserve	-	-	-	-	-	-
Investment from Tax Holiday Reserve	-	-	-	-	-	-
Shares Issued during the year / Payment of Cash Dividend	-	-	-	-	(115,500,000)	(115,500,000)
<b>Total</b>	<b>2,310,000,000</b>	<b>1,588,644,731</b>	<b>5,503,099</b>	<b>(2,050,680)</b>	<b>428,960,067</b>	<b>4,331,057,217</b>

     
Company Secretary (Acting)    Director & CFO    Managing Director    Chairman

**3<sup>rd</sup> QUARTER STATEMENT OF CASH FLOW (Un-audited)**  
**For the period ended 31<sup>st</sup> March, 2021**

Particulars	July'20 to Mar'21	July'19 to Mar'20
<b>Cash Flows from Operating Activities:</b>		
Collection against Sales	5,834,103,985	3,974,129,032
Cash Paid to Suppliers & others operating exp.	(5,943,121,367)	(4,123,318,219)
Interest Paid	(133,672,783)	(122,987,916)
Received from other sources	-	-
<b>Net Cash Generated from Operating Activities</b>	<b>(242,690,165)</b>	<b>(272,177,103)</b>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant & Equipments	(105,376,057)	(40,124,443)
Short Term Investment	-	-
Investment In FDR	-	-
Interest and Other Received	2,785,243	454,112
<b>Net Cash Generated from Investing Activities</b>	<b>(102,590,814)</b>	<b>(39,670,331)</b>
<b>Cash Flows from Financing Activities</b>		
Capital Received	-	-
Excess Share Application Money Received	-	-
Excess Share Application Money Refund	-	-
Dividend Paid	(58,064,561)	(71,666,730)
Long Term Loan Received/(Paid)	(42,613,234)	(51,179,177)
Short Term Loan Received/(Paid)	266,069,502	416,357,442
<b>Net Cash Generated from Financing Activities</b>	<b>165,391,707</b>	<b>293,511,535</b>
<b>Total Cash Flow</b>	<b>(179,889,272)</b>	<b>(18,335,899)</b>
Cash and Cash Equivalent - Opening	598,780,839	282,654,541
<b>Cash and Cash Equivalent - Closing</b>	<b>418,891,567</b>	<b>264,318,642</b>
<b>Operating Cash flow per Share</b>	<b>(1.05)</b>	<b>(1.18)</b>
<b>Nos. of Shares Issued</b>	<b>231,000,000</b>	<b>231,000,000</b>

     
Company Secretary (Acting)    Director & CFO    Managing Director    Chairman

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