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

3 <sup>rd</sup> QUARTER STATEMENT OF FINAL As at 31 <sup>st</sup> Marc	NCIAL POSITION ch, 2021	I (Un-audited)	3 <sup>rd</sup> QUAR	TER STATE For the p	MENT OF eriod en	CHANG ded 31	SES IN EQ	UITY (Un , 2021	-audited)
Particulars	31-Mar-21	Amount in Tk. 30-Jun-20	Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve		Amount in Tk. Total Equity
ASSETS			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
Non-Current Assets: Property, Plant & Equipments	2,813,112,007	3,047,834,996	Revaluation Surplus of				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Capital Work in Progress	391,438,177	342,814,419	Machinery during the perio Opening Balance of	d -	-	-	-	-	-
Investment in shares	622,432	626,745	Revaluation reserve of Ma	achinery -	-	-	-	-	
Total Non-Current Assets	3,205,172,616	3,391,276,160	Deferred Tax on Revaluation Surplus						
Current Assets: Inventories	1.514.729.153	1.032.586.636	Prior year adjustment	-	-	-	-	-	-
Accounts Receivable	1,557,314,984	1,059,623,867	Net Profit (Loss) transferred from						
Advance, Deposit & Pre-payments	995,329,753	605,593,994	Income Statement	-	-	-	-	754,830,453	754,830,45
Assets for Current Tax	-	168,987,917	Unrealized gain/(loss) on quoted Shares		-	-	(4,313)	-	(4,313
Deferred Tax Assets	277,035,905	305,385,767 14,668,834	Dep. Of Revaluation Reserve adjustment		(173,782,468)			173,782,468	
Investment in FDR Cash & Cash Equivalents	14,866,842 418,891,567	598,780,839	Deferred Tax on	•		-	-		
Total Current Assets	4,778,168,204	3,785,627,854	Revaluation adjustmen Transferred to Tax Holiday		43,445,617	-	-	(43,445,617)	
TOTAL ASSETS	7,983,340,819	7,176,904,014	Shares Issued during	neserve -	-	-	-	-	
SHAREHOLDERS' EQUITY & LIABILITIES			the year / Payment of						
Shareholders' Equity:	2.310.000.000	2 210 000 000	Cash Devidend Total	2,310,000,000	1.453.320.253	5 502 000	(2.054.002)	(138,600,000)	(138,600,00
Paid up Capital Reserve and Surplus	1,458,823,352	2,310,000,000 1,589,160,203	Total	2,310,000,000	1,400,020,203	J,JUJ,UYY	(2,004,992)	1,4/7,003,4 3	J,240,3/1,//
Available for Sales Reserve	(2,054,992)	(2,050,679)	3rd ∩HAR7	TER STATE	MENT OF	CHANG	ES IN FO	HITY (Hn.	-audited)
Retained Earning Total Shareholders' Equity	1,479,803,413 <b>5,246,571,773</b>	733,236,109 <b>4,630,345,633</b>		For the p					additodj
Non-Current Liabilities: Long Term Loan:	529,956,267	493,020,795	Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained	Amount in Tk Total Equity
Current Liabilities:	74.044.000	450,000,500	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
Current Portion of Long Term Loan Short Term Loan	74,341,882 1,800,570,764	153,890,588 1,534,501,262	Revaluation Surplus of						
Share Application Money Refundable	4,323,613	4,323,613	Machinery during the perio Opening Balance of	id -	1,423,635,937	-	-	-	1,423,635,937
Accounts Payable	(232,593,622)	32,315,316	Revaluation reserve of I	Machinery -	(83,826,559)	-		-	(83,826,559
Accrued Expense	86,582,420	78,338,713	Deferred Tax on Revaluation Surplus						
Vat Payable	8,950,374	11,287,097	Prior year adjustment		-	-	-	-	
Liabilities for EWF & WPPF Payable to Employees Providend Fund	51,228,047 28,893,276	25,097,417 46,061,080	Net Profit (Loss)						
Payable to Cripioyees 1 rovidend 1 drid	80,864,920	55,202,000	transferred from Income Statement					128,039,235	110,493,500
Tax Payable	110,595,167	-	Unrealized gain/(loss)				(470.047)		1170.017
Dividend Payable	193,055,939	112,520,500	on quoted Shares Dep. Of Revaluation	•	-	-	(473,847)	-	(473,847
Total Current Liabilities TOTAL SHAREHOLDERS' EQUITY & LIABILITII	2,206,812,779	2,053,537,586 7,176,904,014	Reserve adjustment	-	(15,901,123)	-	-	15,901,123	-
TOTAL SHAKEHOLDERS EQUIT & LIABILITI	1,363,340,613	7,170,304,014	Deferred Tax on Revaluation adjustment	t -	3,975,281			(3,975,281)	
No of Shares	231,000,000	231,000,000	Transferred to Tax						
Par Value (Tk.)	10.00	10.00	Holiday Reserve Investment from Tax Ho	olidav Reserve	-	-		-	
Net Asset Value (NAV) / Share	22.71	20.04	Shares Issued during the year / Payment of						
Bb aid a	inssi Num	n Nehar karim	Cash Devidend Total	2,310,000,000	1,588,644,731	5,503,099	(2,050,680)	(115,500,000) 428,960,067	
	aging Director	Chairman							
R <sup>rd</sup> QUARTER STATEMENT OF COMPRE	HENSIVE INCOM	F (I In-audited)			alije rector & CFO	_	ng Director	Nurun Nol	
For the period ended 3			Company Secreta	-					rman
Tor the period ended t	or ivialon, 20	Amount in Tk.	3 <sup>rd</sup> QU	IARTER ST	ATEMENT	OF CAS	SH FLOW	(Un-audit	ed)
Particulars July'20 to Mar'21 July'19 to M	lar'20 Jan'21 to Mar'2		F	or the pe	eriod end	ded 31s	st March.	2021	,
09 Months 09 Month		3rd Quarter					,		
urnover (Net of VAT) 6,331,795,102 4,203,252,		1,374,991,311	Particulars				July'20 to Ma		mount in Tk. I9 to Mar'20
ess: Cost of Goods Sold 3,160,832,115 2,109,192, ross Profit 3,170,962,987 2,094,060,		644,183,429 <b>730,807,882</b>	Cash Flows fr		Activities:		E 024 102 I	005 00	74 420 022
ess: Operating Expense		, ,	Collection agai Cash Paid to S		ers operating e	эхр.	5,834,103,9 (5,943,121,3		74,129,032 23,318,219)
dministrative Expense 223,602,690 229,687,		78,795,358 504,470,274	Interest Paid		3		(133,672,7		22,987,916)
arketing, Selling & Distribution Exp. 1 720 020 316 1 5/1 579	545 628,546,300	583,265,632	Received from Net Cash Gen	erated from O		ivities	(242,690,1	65) (2	72,177,103)
otal Operating Expense 1,943,623,006 1,771,266,		147,542,250	Cash Flows fro Acquisition of F	om Investing	Activities		(105,376,0		40,124,443)
otal Operating Expense 1,943,623,006 1,771,266,000 1,227,339,981 322,793,		39 647 845		roperty, Plant	~ Equiprilents	,	(100,376,0	-     (4	
total Öperating Expense         1,943,623,006         1,771,266,           pperating Profit         1,227,339,981         322,793,           ess: Financial Expense         1,33,672,783         122,987,           et Profit after Financial Expense         1,093,667,198         199,805,	916 43,545,604 <b>923 679,218,487</b>	39,647,845 <b>107,894,405</b>	Short Term Inv						-
otal Öperating Expense 1,943,623,006 1,771,266, perating Profit 1,227,339,981 322,793, ets: Financial Expense 1,36,767,783 122,987, et Profit after Financial Expense 1,093,667,198 199,805, come from Interest/other sources 2,785,243 454,	916 43,545,604 <b>923 679,218,487</b> 112 -	107,894,405	Short Term Inv Investment In F	DR			2 70F	-	454 440
otal Öperating Expense         1,943,623,006         1,771,266,           perating Profit         1,227,339,981         322,783,           sss: Financial Expense         133,672,783         122,987,           set Profit after Financial Expense         1,093,667,198         199,805,           come from Interestlother sources         2,785,243         454,           4t Profit before contribution to WPPF         52,212,021         9,536,           ses: Contribution to WPPF         52,212,021         9,536,	916 43,545,604 923 679,218,487 112 - 035 679,218,487 192 32,343,737	107,894,405 - 107,894,405 5,137,829	Short Term Inv Investment In F Interest and Ot Net Cash Gen	DR her Received erated from In		vities	2,785,3 (102,590,8		454,112 <b>39,670,331)</b>
perating Expense     1,943,623,006     1,771,266,       perating Profit     1,227,339,981     322,793,       sss: Financial Expense     1,33,672,783     122,987.       st Profit after Financial Expense     1,093,667,198     122,987.       come from Interestother sources     2,765,243     454,       sss: Contribution to WPPF     1,096,452,441     200,260,       sss: Contribution to WPPF     2,212,021     9,538,       et Profit before tax     1,044,240,420     190,723,	916 43,545,604 923 679,218,487 112 - 035 679,218,487 192 32,343,737 843 646,874,750	107,894,405 - 107,894,405 5,137,829 102,756,576	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr	DR her Received erated from In om Financing		vities			
otal Öperating Expense 1,943,623,006 1,771,266,  perating Profit 1,227,339,981 322,793,  ess: Financial Expense 1,093,667,198 122,987,  et Profit after Financial Expense 1,093,667,198 199,805,  come from Interestlother sources 2,785,243 454,  ess: Contribution to WPPF 1,096,452,441 ess: Contribution to WPPF 52,212,021 9,536,  et Profit before tax 1,044,240,420 190,723,  ess: Provision for income tax 261,060,105 47,680,  dt Deffered tax income (Expense) (28,349,862) (15,003,667,105)	916 43,545,604 923 679,218,487 112	107,894,405 - 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295)	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receive Excess Share A	FDR her Received erated from In om Financing ed Application Mol	Activities ney Received				
otal Operating Expense 1,943,623,006 1,771,266, juperating Profit 1,227,339,981 322,793, et Profit after Financial Expense 1,093,667,198 come from Interestollers sources 2,765,243 et Profit before contribution to WPPF 1,096,452,441 200,260, ess: Provision for income tax 261,060,105 47,680, dt Deffered tax income([Expense) (28,349,862) (75,003,670,0	916 43,545,604 923 679,218,487 112 035 679,218,487 192 32,343,737 843 646,874,750 961 161,718,687 (21,690,724) 463,465,338	107,894,405 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295) 58,671,137	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receiv Excess Share a Excess Share a	FDR her Received erated from In om Financing ed Application Mol	Activities ney Received		(102,590,8	14) (3	39,670,331) - - -
otal Öperating Expense         1,943 623,006         1,771 266,           operating Profit         1,227,339,981         322,793,           sess: Financial Expense         1,33,672,783         122,987,           set Profit after Financial Expense         1,093,667,198         199,805,           come from Interestolther sources         2,765,243         454,           set Profit before contribution to WPPF         5,021,021         9,536,           let Profit before tax         1,044,240,420         190,723,           sess: Provision for income tax         261,060,105         47,680,           dd: Deffered tax income/(Expense)         (28,349,862)         (15,003,6           rhofit after tax         754,830,453         128,939,           rhealized (loss)/gain on Quoted Share         4,313         47,880,	916 43,545,604 923 679,218,487 112 035 679,218,487 192 32,343,737 843 646,874,750 961 161,718,687 (21,690,724) 463,465,338	107,894,405 - 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295)	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receive Excess Share e Excess Share v Dividend Paid Long Term Loa	FDR her Received erated from In om Financing ed Application Mon Application Mon an Received/(Pa	Activities ney Received ney Refund aid)		(58,064,5 (42,613,2	- (3 61) (3 34) (5	- - 71,666,730) 51,179,177)
otal Öperating Expense         1,943,623,006         1,771,266,000           Operating Profit         1,227,339,981         322,793,           ess: Financial Expense         1,395,671,98         122,987.           et Profit after Financial Expense         1,093,667,198         122,987.           come from Interestolfore sources         2,785,243         49,805,           et Profit before contribution to WPPF         1,096,425,441         200,260,           ess: Contribution to WPPF         2,212,021         19,723,           let Profit before tax         1,044,240,420         19,723,           div Deferded tax incomel[Expense]         263,49,862,         47,680,           div Deferded tax incomel[Expense]         754,830,453         128,939,           rinealized (loss)igain on Quoted Share         (4,313)         (473,8           data Comprehensive income         4,313         (473,8	916 43,545,604 923 679,218,487 112 035 679,218,487 192 32,343,737 843 646,874,750 961 161,718,687 348) (21,690,724) 235 463,465,338 347) (4,313)	107,894,405 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295) 58,671,137	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receive Excess Share e Excess Share o Dividend Paid Long Term Loa Short Term Loa	FDR her Received erated from In om Financing ed Application Mor Application Mor an Received/(Pr an Received/(Pr an Received/(Pr	Activities  ney Received ney Refund  aid)  aid)		(58,064,5 (42,613,2 266,069,4	- (3 61) (3 34) (5 502) 4	71,666,730) 51,179,177) 16,357,442
otal Öperating Expense         1,943,623,006         1,771,266,327,93,981           sess: Financial Expense         133,672,783         22,793,293,2793,227,93,27,23,23,27,23,27,23,27,23,27,23,27,23,27,23,27,23,27,23,27,23,27,23,23,27,23	916 43,545,604 679,218,487 1112 - 193,545,604 679,218,487 1192 32,343,737 843 646,874,750 961 161,718,687 448) (21,690,724) 463,465,338 463,461,025	107,894,405 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295) 58,671,137 (29,259)	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receivi Excess Share / Excess Share / Dividend Paid Long Term Los Short Term Los Net Cash Gen Total Cash Flor	FDR her Received erated from In om Financing ed Application Mon an Received/(P. erated from Fi w	Activities ney Received ney Refund aid) aid) inancing Acti		(58,064,5 (42,613,2 266,069,1 (179,889,2	14) (; 61) (; 34) (; 502 4 707 2 (;	39,670,331) - 71,666,730) 51,179,177) 16,357,442 193,511,535 18,335,899)
1,43,623,006   1,771,266,	916 43,545,604 679,218,487 1112 - 193,545,604 679,218,487 1192 32,343,737 843 646,874,750 961 161,718,687 448) (21,690,724) 463,465,338 463,461,025	107,894,405 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295) 58,671,137 (29,259) 58,641,878	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receive Excess Share / Dividend Paid Long Term Los Short Term Los Net Cash Gen Total Cash Floi Cash and Cash Cash and Cash Cash and Cash C	FDR her Received erated from In om Financing ed Application Moi Application Moi an Received/(P, erated from Fi w h Equivalent - C, h Equivalent - S, h flow per Sh	Activities  ney Received ney Refund  aid)  aid)  inancing Acti  Dening  Closing		(58,064,5 (42,613,2 266,069,1 (179,889,2 598,780,1 418,891,1	14) (3 	71,666,730) 51,179,177) 16,357,442 93,511,535 18,335,899) 82,654,541 164,318,642 (1.18)
1,43,623,006   1,771,266,	916 43,545,604 679,218,487 1112	107,894,405 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295) 58,671,137 (29,259) 58,641,878 231,000,000	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receivi Excess Share / Excess Share / Dividend Paid Long Term Los Short Term Los Net Cash Gen Total Cash Flo Cash and Cash Cash and Cash	FDR her Received erated from In om Financing ed Application Moi Application Moi an Received/(P, erated from Fi w h Equivalent - C, h Equivalent - S, h flow per Sh	Activities  ney Received ney Refund  aid)  aid)  inancing Acti  Dening  Closing	ivities	(58,064,5 (42,613,2 266,069,1 (179,889,2 598,780,4 418,891,1 (1,231,000,0	14) (3 	71,666,730) 51,179,177) 16,357,442 193,511,535 18,335,899) 182,654,541 164,318,642
1,43,623,006	916 43,545,604 679,218,487 1112	107,894,405 107,894,405 5,137,829 102,756,576 25,689,144 (18,396,295) 58,671,137 (29,259) 58,641,878 231,000,000	Short Term Inv Investment In F Interest and Ot Net Cash Gen Cash Flows fr Capital Receive Excess Share / Dividend Paid Long Term Los Short Term Los Net Cash Gen Total Cash Floi Cash and Cash Cash and Cash Cash and Cash C	FDR her Received lerated from In om Financing ed Application Mot Application Mot an Received/(P, an Received/(F) erated from Fit W h Equivalent - C h Equivalent - S h flow per Sh s Issued	Activities  ney Received ney Refund  aid)  aid)  inancing Acti  Dening  Closing	ivities _	(58,064,5 (42,613,2 266,069,1 (179,889,2 598,780,1 418,891,1	14) (3 	71,666,730) 51,179,177) 16,357,442 193,511,535 18,335,899) 182,654,541 164,318,642 (1.18) 31,000,000