BEACON® Pharmaceuticals Limited

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

HALF YEARLY STATEMENT OF FINANCIAL POSITION (Un-audited) As at 31st Decmber, 2020

Particulars	31-Dec-20	Amount in Tk. 30-Jun-20
	01 200 20	00 0dil 20
<u>ASSETS</u>		
Non-Current Assets:		
Property, Plant & Equipments	2,871,545,392	3,047,834,996
Capital Work in Progress	369,227,082	342,814,419
Investment in Shares	656,078	626,745
Total Non-Current Assets	3,241,428,552	3,391,276,160
Current Assets:		
Inventories	1,407,895,814	1,032,586,636
Accounts Receivable	1,038,990,509	1,059,623,867
Advance, Deposit & Pre-payments	760,548,337	605,593,994
Assets for Current Tax	65,534,717	168,987,917
Deferred Tax Assets	295,834,012	305,385,767
Investment in FDR	14,668,834	14,668,834
Cash & Cash Equivalants	431,878,180	598,780,839
Total Current Assets	4,015,350,403	3,785,627,854
TOTAL ASSETS	7,256,778,955	7,176,904,014
SHAREHOLDERS' EQUITY & LIABILITIES		
Shareholders' Equity:		
Paid up Capital	2,310,000,000	2,310,000,000
Reserve and Surplus	1,502,268,970	1,589,160,203
Available for Sales Reserve	(2,021,346)	(2,050,679)
Retaines Earning	972,523,153	733,236,109
Total Shareholders' Equity	4,782,770,776	4,630,345,633
Non-Current Liabilities:		
Long Term Loan	554,599,460	493,020,795
Current Liabilities:		
Current Portion of Long Term Loan	76,678,938	153,890,588
Short Term Loan	1,549,860,126	1,534,501,262
Share Application Money Refundable	4,323,613	4,323,613
Accounts Payables	(115,575,771)	32,315,316
Accrued Expenses	88,951,618	78,338,713
Vat Payable	12,373,785	11,287,097
Liabilities for WPPF	19,630,921	25,097,417
Payable to Employees Provident Fund	14,599,662	46,061,080
Payable to Gratuity Fund	33,028,942	55,202,000
Dividend Payable	235,536,885	112,520,500
Total Current Liabilities	1,919,408,719	2,053,537,586
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	7,256,778,955	7,176,904,014
	004 000 000	004 000 000
No of Shares	231,000,000	231,000,000
Par Value(Tk.)	10.00	10.00
Net Asset value (NAV) / Share	20.70	20.04

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Nurun Nahar Karim

Amount in Tk

STATEMENT OF COMPREHENSIVE INCOME (Un-audited) For the half year ended 31st Decmber, 2020

Particulars	July to Dec'20 Half Yearly	July to Dec'19 Half Yearly	Oct to Dec'20 2nd Quarter	Oct to Dec'19 2nd Quarter
	<u>·</u> _			
Turnover (Net of VAT)	3,730,620,143	2,828,290,055	2,183,576,358	1,487,823,365
Less: Cost of Goods Sold	1,911,569,761	1,390,104,562	1,110,566,936	750,606,888
Gross Profit:	1,819,050,382	1,438,185,493	1,073,009,422	737,216,477
Less: Operating Expens				
Administrative Expense	147,079,846	150,992,237	75,113,110	90,579,920
Marketing, Selling &				
Distribution Exp.	1,164,496,860	1,037,108,676	615,815,915	564,356,102
Total Operating Expense:		1,188,100,913	690,929,025	654,936,022
Operating Profit:	507,473,676	250,084,580	382,080,397	82,280,455
Less: Financial Expense	87,877,706	81,991,944	42,611,173	44,275,686
Net Profit after				
Financial Expense	419,595,970	168,092,636	339,469,224	38,004,769
Add: Income from other se	ources 1,170,622	454,112	1,170,622	115,574
Net Profit before				
contribution to WPPF	420,766,592	168,546,748	340,639,846	38,120,343
Less: Contribution to WPF	PF 20,036,504	8,026,036	16,220,945	1,815,254
Net Profit before tax:	400,730,087	160,520,712	324,418,901	36,305,089
Less: Provision for Incom-	e tax100,182,522	40,130,178	81,104,725	9,076,272
Add: Deffered tax				
income/(Expense)	(9,551,755)	(51,565,789)	(8,896,024)	(25,825,210)
Profit after tax:	290,995,810	68,824,745	234,418,152	27,228,817
Unrealized (loss)/gain				
on Quoted Share	29,333	(441,588)	29,333	(154,175)
Total Comprehensive				
Income for the	291,025,143	68,383,157	234,447,485	27,074,642
Period				
No of Shares	231,000,000	231,000,000	231,000,000	231,000,000
Earning Per Share	1.26	0.30	1.01	0.12

Company Socretary (Action)



Managing Director

Nurun Nahan Karim

STATEMENT OF CHANGES IN EQUITY (Un-audited) For the half year ended 31st Decmber, 2020

Particulars	Share Capital	Revaluation Reserve	Tax Ho l iday Reserve	Available for Sales Reserve	Retained	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 of Motor						
Vehicles						
Deferred Tax on						
Revaluation Surplus						
Net Profit (Loss)						
transferred from						
Income Statement	-	-	-	-	290,995,810	290,995,810
Unrealized gain/(loss)						
on quoted Shares	-	-	-	29,333		29,333
Revaluation Reserve						
adjustment	-	(115,854,978)	-	-	115,854,978	-
Deferred Tax on						
Revaluation adjustmen		28,963,745	-	-	(28,963,745)	-
Adjustment of Deferred	Tax Assets				-	-
Shares Issued during						
the year / Payment of						
Cash Devidend	-	-	-	-	(138,600,000)	(138,600,000)
Total	2,310,000,000	1,496,765,871	5,503,099	(2,021,346)	972,523,153	4,782,770,776

STATEMENT OF CHANGES IN EQUITY (Un-audited) For the half year ended 31st Decmber, 2019

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	A Retained Earning	mount in Tk. Total Equity
Balance as at						
1st July, 2019	2,310,000,000	279,712,369	5,503,099	(915,323)	406,443,764	3,000,743,909
Revaluation of Motor						
Vehicles						
Deferred Tax on						
Revaluation Surplus						
Net Profit (Loss)						
transferred from						
Income Statement	-	-	-	-	68,824,745	68,824,745
Unrealized gain/(loss)						
on quoted Shares	-	-	-	(441,588)		(441,588)
Revaluation Reserve						
adjustment	-	(12,633,756)	-	-	12,633,756	-
Deferred Tax on						
Revaluation adjustmen		3,158,439	•	-	(3,158,439)	-
Adjustment of Deferred	Tax Assets				•	-
Transferred to Tax						
Holiday Reserve	-	-	•	-	•	-
Shares Issued during						
the year / Payment of						
Cash Devidend	-	-	•	-	(115,500,000)	(115,500,000)
Total	2,310,000,000	270,237,052	5,503,099	(1,356,911)	369,243,826	2,953,627,066

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Nurun Nakar Karim

STATEMENT OF CASH FLOW (Un-audited) For the half year ended 31st Decmber, 2020

Particulars	31-Dec-20	Amount in Tk. 31-Dec-19
Cash Flows from Operating Activities:		
Collection against Sales	3,751,253,501	2,866,888,983
Cash Payment to Suppliers & others	(3,774,191,503)	(2,853,440,840)
Interest Paid	(87,877,706)	(81,991,944)
Net Cash Generated from Operating Activities	(110,815,708)	(68,543,801)
Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipments	(41,399,837)	(12,326,876)
Investment (Made)/Refund	-	441,588
Investment in FDR	-	(1,000,000)
Interest and Other Received	1,170,622	454,112
Net Cash Generated from Investing Activities	(40,229,215)	(12,431,176)
Cash Flows from Financing Activities		
Dividend Paid	(15,583,615)	(2,506,416)
Long Term Loan Received/(Paid)	(15,632,985)	(25,943,703)
Short Term Loan Received/ (Paid)	15,358,864	282,162,321
Net Cash Generated from Financing Activities	(15,857,736)	253,712,202
Total Cash Flow	(166,902,659)	172,737,225
Cash and Cash Equivalent - Opening Balance	598,780,839	282,654,541
Cash and Cash Equivalent - Closing Balance	431,878,180	455,391,766
Net Operating Cash Flow Per Share	(0.48)	(0.30)
No of Shares Issued	231,000,000	231,000,000

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Nurun Nahari Karcin