

BEACON[®] Pharmaceuticals PLC

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

Statement of Financial Position (Un-audited) As at 31 Mar 2023

Particulars	Notes	Amount in Taka	
		31 Mar 2023	30 June 2022
ASSETS:		4,477,835,096	4,371,681,590
Non-Current Assets:			
Property, Plant & Equipments	4.00	2,962,666,315	3,072,097,332
Capital Work in Progress	5.00	1,451,539,326	1,298,558,085
Investment in Shares	6.00	63,629,455	1,026,173
Current Assets:		9,871,546,994	6,444,215,802
Inventories	7.00	1,742,323,860	1,971,935,593
Accounts Receivable	8.00	2,899,644,242	1,964,121,286
Advance, Deposit & Pre-payments	9.00	1,365,478,047	1,162,267,738
Advance Income Tax		355,812,125	138,365,246
Deferred Tax Assets	10.00	68,205,856	140,640,635
Short Term Loan	11.00	3,160,094,671	522,320,120
Investment in FDR	12.00	6,593,844	6,157,794
Cash & Cash Equivalents	13.00	272,924,348	538,497,391
TOTAL ASSETS:		14,349,382,090	10,815,897,392

EQUITY & LIABILITIES:

Shareholders' Equity:

Share Capital	14.00	6,163,483,364	5,943,850,486
Reserve and Surplus	15.00	2,310,000,000	2,310,000,000
Available for Sale Reserve		1,089,848,654	1,231,058,381
		(4,459,924)	(1,651,251)
Retained Earnings	16.00	2,768,094,635	2,404,443,356

Non-Current Liabilities:

Long Term Loan	17.00	780,574,423	197,914,365
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Current Liabilities:

Current Portion of Long Term Loan	18.00	7,405,324,303	4,674,132,541
Short Term Loan	19.00	198,013,228	216,014,430
Share Application Money Refundable	20.00	5,496,801,308	3,413,052,320
Accounts Payables	21.00	4,323,613	4,323,613
Accrued Expenses	22.00	575,461,953	234,275,663
VAT Payable	23.00	178,152,858	74,299,265
Liabilities for EWF & WPPF	24.00	86,435,108	56,668,148
Liability for Employees Medical Support Fund	25.00	69,474,095	66,048,369
Provision for Employee's Provident Fund	26.00	11,291,996	3,052,980
Provision for Gratuity	27.00	84,450,115	30,285,304
Income Tax Payable	28.00	99,571,153	105,329,468
Dividend Payable	29.00	435,203,472	306,111,342
		166,145,405	164,671,640
TOTAL EQUITY & LIABILITIES:		14,349,382,090	10,815,897,392

Net Assets Value per Share (par value Tk. 10 each)	44.00	26.68	25.73
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Sd/-	Sd/-	Sd/-	Sd/-
Company Secretary	Chief Financial Officer	Managing Director	Chairman

Statement of Profit Or Loss & Other Comprehensive Income (Unaudited) For the 3rd Quarter ended 31 Mar 2023

Particulars	Notes	31 Mar 2023	31 Mar 2022	31 Mar 2023 3 rd Quarter	31 Mar 2022 3 rd Quarter
Net Turnover	30.00	6,354,594,338	6,187,129,104	2,147,543,418	1,844,413,645
Less: Cost of Goods Sold	31.00	(3,268,929,883)	(2,855,534,782)	(1,294,214,054)	(818,918,678)
Gross Profit		3,085,664,455	3,331,594,322	853,329,364	1,025,494,967
Less: Operating Expenses:					
Marketing, Selling & Distribution Expenses	32.00	(1,627,071,844)	(1,669,965,435)	(653,272,378)	(538,704,734)
Administrative expenses	33.00	(470,568,165)	(204,944,697)	(216,467,926)	(74,045,434)
Total Operating Expenses:		(2,097,640,009)	(1,910,910,132)	(869,740,304)	(612,750,168)
Operating Profit:		988,024,446	1,420,684,189	(16,410,940)	412,744,798
Less: Financial Expenses	34.00	(168,171,254)	(201,163,258)	(10,622,213)	(59,746,904)
Net Profit after Financial Expenses:		819,853,193	1,219,520,932	(27,033,152)	352,997,895
Income from Other Sources	35.00	9,410,365	4,182,602	4,015,335	(14,521,165)
Net Profit before contribution to WPPF		829,263,558	1,223,703,534	(23,017,817)	338,476,729
Less: Contribution to WPPF	36.00	(39,488,741)	(58,271,597)	1,096,086	(16,117,939)
Net Profit before Tax:		789,774,817	1,165,431,937	(24,113,903)	322,358,790
Less: Provision for Current Income Tax		(124,162,043)	(262,222,186)	24,934,401	(72,530,728)
Add: Deferred Tax (Income)/Expense		(72,434,779)	(75,996,586)	(9,482,487)	(20,914,873)
Net profit after tax for the year		593,177,995	827,213,165	(8,661,989)	228,913,189
Other Comprehensive Income		-	-	-	-
Net profit after tax for the year		593,177,995	827,213,165	(8,661,989)	228,913,189
Item that may be reclassified to profit or loss:					
Unrealized Profit (loss) on quoted shares	37.00	(2,808,673)	336,450	(2,808,673)	201,870
Total comprehensive income for the year		590,369,322	827,549,615	(11,470,662)	229,115,059
No. of Shares	14.00	231,000,000	231,000,000	231,000,000	231,000,000
Earning Per Share (par value Tk. 10 each)	38.00	2.57	3.58	(0.04)	0.99

Sd/-	Sd/-	Sd/-	Sd/-
Company Secretary	Chief Financial Officer	Managing Director	Chairman

Statement of Changes In Equity (Un-audited) For the 3rd Quarter ended 31 Mar 2023

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)	2,404,443,356	5,943,850,486
Prior year Over adjustment of Foreign Exchange Loss.	-	-	-	-	-	-
Tax holiday reserve transferred to Retained Earnings	-	-	-	-	-	-
Net Profit transferred from Income Statement	-	-	-	-	593,177,995	593,177,995
Unrealized gain on quoted shares	-	-	-	(2,808,673)	-	(2,808,673)
Available for Sale Reserve transferred to Retained Earnings	-	-	-	-	-	-
Dep. Adjustment on Revaluation Reserve	-	(166,129,091)	-	-	166,129,091	-
Deferred Tax on Revaluation Adj.	-	24,919,364	-	-	(24,919,364)	-
Cash Dividend	-	-	-	-	(370,736,444)	(370,736,444)
Balance at the end of the year	2,310,000,000	1,089,848,653	-	(4,459,924)	2,768,094,634	6,163,483,364

Statement of Changes In Equity (Un-audited) For the 3rd Quarter ended 31 Mar 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	1,408,262,744	5,503,099	(1,802,654)	1,633,199,764	5,355,162,953
Prior year Over adjustment of Foreign Exchange Loss.	-	-	-	-	-	-
Tax holiday reserve transferred to Retained Earnings	-	-	-	-	-	-
Net Profit transferred from Income Statement	-	-	-	-	827,213,165	827,213,165
Unrealized gain on quoted shares	-	-	-	336,450	-	336,450
Available for Sale Reserve transferred to Retained Earnings	-	-	-	-	-	-
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)	2,242,662,976	5,836,212,568

Statement of Cash Flows (Un-audited) For the 3rd Quarter ended 31 Mar 2023

Particulars	Notes	31 Mar 2023	31 March 2022
A) Cash Flows from Operating Activities:			
Collection from Customers		5,419,071,381	6,678,377,652
Cash paid to Suppliers & others		(4,515,664,790)	(6,003,684,057)
Interest paid		(168,171,254)	(201,163,257)
Income tax paid		(198,077,983)	(205,226,835)
Net Cash Generated from Operations		537,157,355	268,303,502
B) Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(445,143,763)	(978,967,901)
Short term Investment Received/(Paid)		(2,638,334,552)	(174,686,555)
Investment in FDR		-	-
Interest and Other Received		1,602,752	4,182,602
Net Cash from/(used in) Investing Activities:		(3,081,875,562)	(1,149,471,854)
C) Cash Flows from Financing Activities:			
Dividend paid		(369,262,679)	(323,385,767)
Long term Loan Received/(Paid)		564,658,856	(128,072,333)
Short term loan Received/(Paid)		2,083,748,988	1,201,463,440
Net Cash from/(used in) Financing Activities		2,279,145,165	750,005,339
D) Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)		(265,573,042)	(131,163,013)
E) Opening Cash and Cash Equivalents		538,497,390	337,839,512
F) Closing Cash and Cash Equivalents (D+E) 13.00		272,924,348	206,676,500
Net Operating Cash Flows per Share (par value Tk. 10 each) 44.00		2.33	1.16

Sd/-	Sd/-	Sd/-	Sd/-
Company Secretary	Chief Financial Officer	Managing Director	Chairman