

BEACON[®] Pharmaceuticals Limited

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

1ST QUARTER STATEMENT OF FINANCIAL POSITION (Un-audited) As at 30th September, 2021

Particulars	Amount in Tk.		
	30-Sep-21	30-Jun-21	
ASSETS			
Non-current assets:			
Property, plant and equipment	03.00	2,807,649,053	2,881,685,287
Capital work-in-progress	04.00	452,372,457	437,216,157
Investment in shares	05.00	1,228,043	874,770
Total non-current assets		3,261,249,552	3,319,776,214
Current assets:			
Inventories	06.00	1,470,166,076	1,278,652,519
Trade and other receivables	07.00	1,875,845,590	1,933,404,526
Advance deposits and prepayments	08.00	1,559,030,566	1,016,340,954
Deferred Tax Assets	09.00	205,341,793	239,978,713
Short Term Loan	10.00	918,289,897	403,706,995
Investment in FDR	11.00	5,872,256	5,872,256
Cash and cash equivalents	12.00	407,634,739	337,839,512
Total current assets		6,442,180,915	5,215,795,475
Total assets		9,703,430,468	8,535,571,691
EQUITY AND LIABILITIES			
Shareholders Equity:			
Share capital	13.00	2,310,000,000	2,310,000,000
Revaluation surplus	14.00	1,365,346,062	1,408,262,744
Tax holiday reserve	15.00	5,503,099	5,503,099
Available Sale Reserve	16.00	(1,449,381)	(1,802,654)
Retained earnings	17.00	2,028,083,523	1,633,199,764
Total Shareholders Equity:		5,707,483,303	5,355,162,954
Non-current liabilities:			
Long term loan	18.00	393,584,232	387,746,623
Total non-current liabilities		393,584,232	387,746,623
Current liabilities:			
Current Portion of Long Term Loan	19.00	157,401,505	225,895,398
Short term bank loan	20.00	2,823,893,160	1,883,561,131
Share Application Money Refundable	21.00	4,323,613	4,323,613
Trade Payables	22.00	80,373,491	215,849,663
Accrued Expenses	23.00	90,538,936	100,287,491
VAT Payable	24.00	18,095,793	11,250,237
Liabilities for EWF & WPPF	25.00	83,313,519	58,577,255
Provision for Employee's Provident Fund	26.00	(4,167,410)	23,003,728
Provision for Gratuity	27.00	80,137,475	80,309,165
Dividend Payable	28.00	172,392,185	191,702,535
Income Tax Payable	29.00	96,060,666	(2,098,102)
Total current liabilities		3,602,362,933	2,792,662,114
Total liabilities		3,995,947,164	3,180,408,737
Total equity and liabilities		9,703,430,468	8,535,571,691
Number of Share		231,000,000	231,000,000

Net Assets Value per Share (par value Tk. 10 each) 24.71 23.18


   
Company Secretary Director & CFO Managing Director Chairman

1ST QUARTER STATEMENT OF CHANGES IN EQUITY (Un-audited) For the period ended 30th September, 2021

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained Earnings	Amount in Tk.
						Total Equity
Balance as 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	-	-	-	-	351,967,077	351,967,077
Unrealized gain/(loss) on quoted Shares	-	-	-	353,273	-	353,273
Revaluation Surplus of Machinery	-	-	-	-	-	-
Dep. Adjustment on Revaluation Reserve	-	(55,376,364)	-	-	55,376,364	-
Deferred Tax on Revaluation Adj.	-	12,459,682	-	-	(12,459,682)	-
Cash Dividend	-	-	-	-	-	-
Total	2,310,000,000	1,365,346,062	5,503,099	(1,449,381)	2,028,083,523	5,707,483,302



1ST QUARTER STATEMENT OF CHANGES IN EQUITY (Un-audited) For the period ended 30th September, 2020

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained Earnings	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 period	-	-	-	-	57,146,101	57,146,101
Unrealized gain/(loss) on quoted Shares	-	-	-	54,955	-	54,955
Revaluation Surplus of Machinery	-	-	-	-	-	-
Revaluation Reserve Adjustment	-	(21,188,661)	-	-	21,188,661	-
Deferred Tax on Revaluation Adj.	-	5,297,165	-	-	(5,297,165)	-
Cash Dividend	-	-	-	-	-	-
Total	2,310,000,000	1,567,765,608	5,503,099	(1,995,724)	806,273,706	4,687,546,689

   
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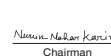
1ST QUARTER STATEMENT OF COMPREHENSIVE INCOME (Un-audited) For the period ended 30th September, 2021

Particulars	Amount in Tk.			
	July to Sep'21 03 Months	July to Sep'20 03 Months	July to Sep'21 1 st Quarter	July to Sep'20 1 st Quarter
Turnover (Net of VAT)	2,264,897,498	1,547,043,785	2,264,897,498	1,547,043,785
Less: Cost of Goods Sold	(1,027,913,264)	(792,241,122)	(1,027,913,264)	(792,241,122)
Gross profit	1,236,984,234	754,802,663	1,236,984,234	754,802,663
Operating expenses:				
Marketing, Selling and Distribution Expenses	(561,093,326)	(548,280,945)	(561,093,326)	(548,280,945)
Administrative Expense	(78,821,310)	(71,966,736)	(78,821,310)	(71,966,736)
Total Operating Expense:	(639,914,636)	(620,247,681)	(639,914,636)	(620,247,681)
Operating profit:	597,069,598	134,554,982	597,069,598	134,554,982
Financial Expense	(78,413,096)	(45,266,533)	(78,413,096)	(45,266,533)
Other income	5,129,558	-	5,129,558	-
Profit before WPPF	523,786,061	89,288,449	523,786,061	89,288,449
Contribution to WPPF	(24,942,193)	(4,251,831)	(24,942,193)	(4,251,831)
Net Profit before tax	498,843,867	85,036,618	498,843,867	85,036,618
Tax expenses				
Current tax	(112,239,870)	(21,259,155)	(112,239,870)	(21,259,155)
Deferred tax	(34,636,920)	(6,631,361)	(34,636,920)	(6,631,361)
(146,876,791)	(27,890,516)	(146,876,791)	(27,890,516)	
Net Profit after tax	351,967,077	57,146,103	351,967,077	57,146,103
unrealized Gain/(Loss) on quoted shares	353,273	54,955	353,273	54,955
Total Comprehensive Income for the year	352,320,349	57,201,058	352,320,349	57,201,058
Number of Share	231,000,000	231,000,000	231,000,000	231,000,000
Earnings per share/per value of Tk. 10]	1.52	0.25	1.52	0.25

   
Company Secretary Director & CFO Managing Director Chairman

1ST QUARTER STATEMENT OF CASH FLOW (Un-audited) For the period ended 30th September, 2021

Particulars	Amount in Tk.	
	30-Sep-21	30-Sep-20
Cash Flows from Operating Activities:		
Collection from Customers	2,322,456,434	1,471,311,174
Cash paid to Suppliers & others	(2,393,283,794)	(1,581,977,329)
Interest paid	(78,413,096)	(45,266,533)
Income tax paid	-	-
Net Cash Generated from Operating Activities	(149,240,456)	(155,932,688)
Cash Flows from Investing Activities:		
Acquisition of Property, Plant and Equipment	(129,876,367)	(13,974,534)
Short term Investment Received/(Paid)	(514,582,902)	-
Investment in FDR	-	-
Interest and Other Received	5,129,558	-
Net Cash Generated from/(used in) Investing Activities	(639,329,710)	(13,974,534)
Cash Flows from Financing Activities:		
Dividend paid	(19,310,350)	(15,583,615)
Long term Loan Received/(Paid)	(62,656,285)	(25,452,095)
Short term loan Received/(Paid)	940,332,029	(52,743,719)
Net Cash Generated from/(used in) Financing Activities	858,365,394	(93,779,429)
Net Increase/(decrease) in Cash and Cash Equivalents	69,795,228	(263,686,651)
Cash and Cash Equivalents-Opening Balance	337,839,512	598,780,839
Cash and Cash Equivalents-Closing Balance	407,634,740	335,094,188
Number of Share	231,000,000	231,000,000
Net Operating Cash Flows per Share	(0.65)	(0.68)

   
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