

BEACON[®] Pharmaceuticals Limited
Registered Office: Kathali, Bhaluka, Mymensingh (Factory premises)

2nd QUARTER STATEMENT OF FINANCIAL POSITION (Un-audited)
As at 31st December 2021

Particulars	Amount in Tk.	
	31-Dec-21	30-Jun-21
ASSETS		
Non-current assets:		
Property, plant and equipment	2,928,345,134	2,881,685,287
Capital work-in-progress	645,046,027	437,216,157
Investment in shares	1,009,350	874,770
Total non-current assets	3,574,400,511	3,319,776,214
Current assets:		
Inventories	1,436,613,651	1,278,652,519
Trade and other receivables	2,525,942,586	1,933,404,526
Advance deposits and prepayments	1,277,840,046	1,016,340,954
Deferred tax assets	184,897,000	239,978,713
Short term loan	737,754,987	403,708,995
Investment in FDR	5,872,256	5,872,256
Cash and cash equivalents	154,842,383	337,839,512
Total current assets	6,323,762,908	5,215,795,475
Total assets	9,898,163,419	8,535,571,691
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the company:		
Share capital	2,310,000,000	2,310,000,000
Revaluation surplus	1,322,429,381	1,408,262,744
Tax holiday reserve	5,503,099	5,503,099
Available sale reserve	(1,668,074)	(1,802,654)
Retained earnings	1,970,833,104	1,633,199,764
Total equity attributable to equity holders of the company	5,607,097,510	5,355,162,954
Non-current liabilities:		
Long term loan	359,647,233	387,746,623
Total non-current liabilities	359,647,233	387,746,623
Current liabilities:		
Current Portion of long term loan	144,009,620	225,895,398
Short term bank loan	2,756,730,262	1,883,561,131
Share application money refundable	4,323,613	4,323,613
Trade Payables	12,308,304	215,849,663
Accrued expenses	166,127,281	100,287,491
VAT Payable	15,596,253	11,250,237
Liabilities for EWF & WPPF	100,124,314	58,577,255
Provision for employee's provident fund	9,459,956	23,003,728
Provision for gratuity	79,239,093	80,309,165
Dividend payable	512,218,300	191,702,535
Income tax payable	131,281,681	(2,098,102)
Total current liabilities	3,931,418,676	2,792,662,114
Total liabilities	4,291,065,909	3,180,408,737
Total equity and liabilities	9,898,163,419	8,535,571,691

Net Assets Value per Share (par value Tk. 10 each) 24.27 23.18





 Company Secretary
 Director & CFO
 Managing Director
 Chairman

STATEMENT OF CHANGES IN EQUITY (Un-audited)
For the 2nd Quarter ended 31st December 2021

Particulars	Amount in Tk.				
	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained Earnings
Balance as at 1 st July, 2021	2,310,000,000	1,408,262,744	5,503,099	(1,802,654)	1,633,199,764
Net Profit after tax for the period	-	-	-	-	598,299,976
Unrealized gain/(loss) on quoted Shares	-	-	-	134,580	-
Revaluation Surplus of Machinery	-	-	-	-	-
Dep. Adjustment on Revaluation Reserve	-	(110,752,727)	-	-	110,752,727
Deferred Tax on Revaluation Adj.	-	24,919,364	-	-	(24,919,364)
Cash Dividend	-	-	-	-	(348,500,000)
Total	2,310,000,000	1,322,429,380	5,503,099	(1,668,074)	1,970,833,104

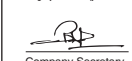

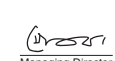

STATEMENT OF CHANGES IN EQUITY (Un-audited)
For the 2nd Quarter ended 31st December 2020

Particulars	Amount in Tk.				
	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Available for Sales Reserve	Retained Earnings
Balance as at 1 st July, 2020	2,310,000,000	1,583,657,104	5,503,099	(2,050,679)	733,236,109
Net Profit after tax for the period	-	-	-	-	290,995,810
Unrealized gain/(loss) on quoted Shares	-	-	-	29,333	-
Revaluation Surplus of Machinery	-	-	-	-	115,854,978
Dep. Adjustment on Revaluation Reserve	-	(115,854,978)	-	-	(28,963,745)
Deferred Tax on Revaluation Adj.	-	28,963,745	-	-	-
Cash Dividend	-	-	-	-	(138,600,000)
Total	2,310,000,000	1,496,765,871	5,503,099	(2,021,346)	972,523,152

 Company Secretary
 Director & CFO
 Managing Director
 Chairman



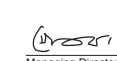

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited)
For the 2nd Quarter ended 31st December 2021

Particulars	Amount in Tk.			
	July to Dec 21 Half Yearly	July to Dec 20 Half Yearly	Oct to Dec 21 2 nd Quarter	Oct to Dec 20 2 nd Quarter
Turnover (Net of VAT)	4,342,715,459	3,730,620,143	2,077,817,961	2,183,576,358
Less: Cost of goods sold	(2,036,616,104)	(1,911,568,761)	(1,006,702,840)	(1,119,328,639)
Gross profit	2,306,099,355	1,819,051,382	1,069,115,121	1,064,247,719
Operating expenses:				
Marketing, Selling and Distribution expenses	(1,131,280,701)	(1,164,496,860)	(670,167,375)	(616,215,915)
Administrative expenses	(196,899,263)	(147,079,946)	(88,077,953)	(75,113,110)
Total operating expenses	(1,298,159,964)	(1,311,576,798)	(658,245,328)	(691,329,024)
Operating profit:	1,007,939,391	507,474,676	410,869,793	372,918,695
Financial expense	(141,416,354)	(87,877,706)	(63,003,258)	(42,611,173)
Other income	18,703,767	1,170,622	13,574,209	1,170,622
Profit before WPPF	885,226,805	420,768,592	361,440,744	331,478,144
Contribution to WPPF	(42,153,657)	(20,036,504)	(17,211,464)	(15,784,673)
Net profit before tax	843,073,147	400,732,088	344,229,280	315,693,471
Tax expenses				
Current tax	(189,691,458)	(100,182,522)	(77,451,588)	(78,903,368)
Deferred tax	(55,681,713)	(9,551,755)	(20,444,793)	(2,920,394)
Total tax expenses	(244,773,171)	(109,734,277)	(97,896,381)	(81,843,762)
Net profit after tax for the period	598,299,976	290,995,811	246,332,899	233,849,709
Unrealized gain/(loss) on quoted shares	134,580	29,333	29,333	(25,022)
Total comprehensive income for the period	598,434,556	291,025,144	246,114,207	233,824,687
Number of shares	231,000,000	231,000,000	231,000,000	231,000,000
Earnings per share (par value of Tk. 10)	2.59	1.26	1.07	1.01

 Company Secretary
 Director & CFO
 Managing Director
 Chairman

STATEMENT OF CASH FLOW (Un-audited)
For the 2nd Quarter ended 31st December 2021

Particulars	Amount in Tk.	
	31-Dec-21	31-Dec-20
Cash flows from operating activities:		
Collection from customers	3,750,177,299	3,751,253,501
Cash paid to suppliers & others	(3,693,537,086)	(3,774,191,503)
Interest paid	(141,416,354)	(87,877,706)
Income tax paid	(42,992,507)	-
Net cash generated from operations	(127,768,547)	(110,815,708)
Cash flows from investing activities:		
Acquisition of Property, Plant and Equipment	(458,380,318)	(41,399,837)
Short term investment received/(paid)	(334,047,992)	-
Investment in FDR	-	-
Interest and other received	-	-
Net cash from/(used in) investing activities	(792,428,309)	(41,399,837)
Cash flows from financing activities:		
Dividend paid	(25,984,235)	(15,583,615)
Long term loan received/(paid)	(109,985,168)	(15,632,985)
Short term loan received/(paid)	273,169,131	15,358,964
Net cash from/(used in) financing activities	797,199,727	(15,857,636)
Net Increase/(decrease) in cash and cash equivalents	(182,997,129)	(168,073,281)
Cash and cash equivalents-Opening balance	337,839,512	598,780,839
Cash and cash equivalents-Closing balance	154,842,383	430,707,558
Number of Shares	231,000,000	231,000,000
Net operating cash flows per share (par value Tk. 10 each)	(0.55)	(0.48)

 Company Secretary
 Director & CFO
 Managing Director
 Chairman