

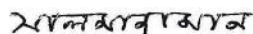
Gachihata Aquaculture Farms Ltd.

Statement of Financial Position

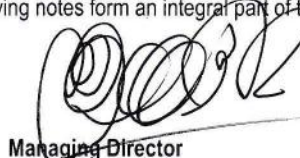
For the Pireod 01 July 2021 to 30th June 2022

Particular	Notes	amount in tk	
		as on 30th June 2022	as on 30th June 2021
Non-Current Assets:		5,641,313,876	5,653,351,537
Property, Plant and Equipment	2	5,633,351,874	5,637,351,785
Biological Assets Plantation	3	7,820,250	15,858,000
Right of Use Asset	4	141,752	141,752
Current Assets		23,045,765	9,347,243
Inventories	5	11,893,784	9,245,581
Advance and Prepaid	6	7,865,000	-
Cash & Cash Equivalents	7	3,286,981	101,662
Total Assets		5,664,359,642	5,662,698,780
Equity & Liability			
Shareholders' Equity		4,564,166,295	4,585,579,983
Share Capital	8	207,000,000	207,000,000
Revaluation Reserve	9	4,610,152,562	4,610,152,562
Retained Earning	10	(252,986,267)	(231,572,578)
Non-Current Liabilities		236,007,959	237,160,000
Term Loan from National Bank	11	236,007,959	237,160,000
Current Liabilities & Provision		864,185,388	839,958,796
Other Liabilities	12	32,543,575	8,947,078
Reserve for Dividend Declared for the year ended- 2002	13	13,786,000	13,786,000
Liabilities for Expenses	14	4,109,975	3,533,645
Provision for Tax	15	189,504	135,739
Deferred Tax Liability	16	813,556,334	813,556,334
Total Shareholders' Equity and Liabilities		5,664,359,642	5,662,698,780
Net Asset Value per Share (NAVPS) including reserve	27	2,205	2,215


Accompanying notes form an integral part of these financial statements



Director


Managing Director


Signed in terms of our report of even date annexed.


Company Secretary

Date: 30 November 2022.

Place: Dhaka.

DVC: 2212050392AS778681


A.K. Gulam Kibria, FCA (#392), Partner

G. KIBRIA & CO.

Chartered Accountants



Gachihata Aquaculture Farms Ltd.


Statement of Profit or Loss and Other Comprehensive Income

For the Pireod 01 July 2021 to 30th June 2022

Particular	Notes	amount in tk	
		as on 30th June 2022	as on 30th June 2021
Revenue(turnover) from sales	17	25,042,974	15,774,670
Less: Cost of goods sold	18	17,009,215	13,585,171
Gross Profit / (Loss)		8,033,759	2,189,499
Less: Operating Expenses		8,094,518	6,841,192
General & Administrative expenses	19	7,531,694	6,530,842
Selling & Distribution Expenses	20	562,824	310,350
Operating Profit before Tax and Interest		(60,758)	(4,651,693)
Financial Expenses	21	(23,596,497)	(8,792,949)
Add :Non operating income		2,394,250	1,405,959,999
Accumulated Interest Waiver from Agrani Bank		-	1,405,914,799
Gain/ (loss) on sales of assets	22	2,394,250	45,200
Less: Write off Pre -Opration developments expenses		-	-
Net Profit / (Loss) before Tax		(21,263,005)	1,392,515,357
Tax Provision/Paid		150,684	94,919
Total Net Profit/ (Loss) after Tax for the Year		(21,413,689)	1,392,420,438
Total Comprehensive Income for the Year		(21,413,689)	1,392,420,437

Basic Earning Per Share without other Comprehensive Income 25 (10.34) 672.67

Accompanying notes form an integral part of these financial statements


Director


Managing Director



Company Secretary

Signed in terms of our report of even date annexed.

Date: 30 November 2022.

Place: Dhaka.

DVC: 2212050392AS778681


A.K. Gulam Kibria, FCA (#392), Partner

G. KIBRIA & CO.

Chartered Accountants



Gachihata Aquaculture Farms Ltd.

Statement of Changes in Equity

For the Pireod 01 July 2021 to 30th June 2022

Particulars	Share Capital	Reserve for investment of Govt. Bond	Revaluation reserve	Retained Earning	Reserve for Dividend Declared	Total
Balance as on 01-07-2021	207,000,000	-	4,610,152,562	(231,572,578)	-	4,585,579,984
Profit/(Loss) for the Year ended 30th June 2021				(21,413,689)		(21,413,689)
Deferred Tax Liabilities on Revaluation Reserve			-			-
Balance as on 30.06.2022	207,000,000	-	4,610,152,562	(252,986,267)	-	4,564,166,295

For the Year 01 July 2020 to 30th June 2021

Particulars	Share Capital	Reserve for investment of Govt. Bond	Revaluation reserve	Retained Earning	Reserve for Dividend Declared	Total
Balance as at 01-07-2020	207,000,000	-	4,610,152,562	(231,572,578)	-	4,585,579,984
Profit/(Loss) for the Year ended June 2020			-	-	-	-
Revaluation Reserve			-	-	-	-
Deferred Tax Liabilities on Revaluation Reserve			-	-	-	-
Updated Balance as on 30.06.21	207,000,000	-	4,610,152,562	(231,572,578)	-	4,585,579,984

[Signature]

Director

[Signature]

Managing Director

[Signature]

Company Secretary

Date: 30 November 2022.

Place: Dhaka



Gachihata Aquaculture Farms Ltd.
Statement of Cash Flows
For the Pireod 01 July 2021 to 30th June 2022

Particular	Notes	amount in tk	
		as on 30th June 2022	as on 30th June 2021
Cash Flow from Operating Activities			
Collection from Sales, Lease & Others		25,042,974	15,774,670
Payments to Suppliers & Employees		(21,648,682)	(17,394,019)
Interest paid		-	-
Income Tax paid		(96,919)	(44,047)
Net Cash Generated From/(Used In) Operating Activities		3,297,373	(1,663,396)
Cash Flow From Investing Activities :			
Acquisition of Property, Plant & Equipment		-	-
Reexcavation and Repairs of Ponds		-	(30,179,535)
Addition Fixed Assets		(1,527,014)	-
Disposal of Biological Assets		10,432,000	4,707,950
Advance and Prepaid		(7,865,000)	-
Net. Cash Flow from investing Activities :		1,039,986	(25,471,585)
Cash Flow From financing Activities :			
Term Loan from National Bank		(1,152,041)	237,160,000
Bank Loan Payment		-	(210,000,000)
Cash Credit Loan from Agrani Bank net of payment blocked		-	-
Cash Credit Loan from Agrani Bank net of payment		-	-
Tax Paid		-	-
Advance Received from Lease		-	-
Interest Received		-	-
Net. Cash Flow from Financing Activities		(1,152,041)	27,160,000
Increase/Decrease in Cash and Cash Equivalent		3,185,318	25,019
Cash and Cash Equivalent at Opening		101,663	76,644
Cash and Cash Equivalent at Closing		3,286,981	101,663
Net Operating Cash Flow per Share (NOCFPS)	26	1.59	(0.80)

Accompanying notes form an integral part of these financial statements

মাসুম হোসেন
 Director


 Managing Director


 Company Secretary

Date: 30 November 2022.
 Place: Dhaka.

