

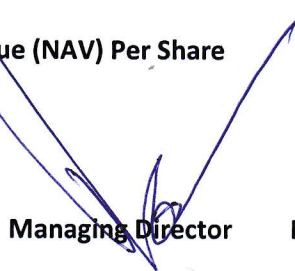
**PACIFIC DENIMS LIMITED**  
**Statement of Financial Position**  
As at September 30, 2022

Particulars	Notes	September 30, 2022 Amount in Taka	June 30, 2022 Amount in Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>1,413,824,427</b>	<b>1,429,229,398</b>
Property, Plant & Equipment	10.00	1,413,824,427	1,429,229,398
<b>Current Assets</b>		<b>2,096,385,059</b>	<b>2,065,440,652</b>
Inventories	11.00	693,430,366	686,690,200
Trade & Other Receivables	12.00	875,678,172	863,347,238
Advance, Deposit & Pre-Payments		478,708,686	467,394,324
Fixed Deposit		30,000,000	30,000,000
Cash & Cash Equivalents		18,567,835	18,008,890
<b>Total Assets</b>		<b>3,510,209,486</b>	<b>3,494,670,050</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>2,497,329,478</b>	<b>2,482,278,160</b>
Share capital		1,835,501,432	1,835,501,432
Revaluation Reserve		141,319,701	141,319,701
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		374,748,193	359,696,875
<b>Non-Current Liabilities</b>		<b>493,649,090</b>	<b>499,854,116</b>
Long Term Borrowings		414,458,786	421,786,297
Deferred Tax Liability	13.00	79,190,304	78,067,819
<b>Current Liabilities &amp; Provisions</b>		<b>519,230,918</b>	<b>512,537,774</b>
Trade Payables		9,350,850	9,457,521
Short-Term Borrowings		31,540,412	32,491,061
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		13,481,174	12,333,794
Provision for Trade Receivable		38,476,487	34,098,096
Provision for Income Tax		197,850,859	195,455,443
Liabilities and provision for Expenses		130,022,158	130,192,881
<b>Total Equity and Liabilities</b>		<b>3,510,209,486</b>	<b>3,494,670,050</b>

<b>Net Asset Value (NAV) Per Share</b>	14.00	13.61	13.52
--	-------	-------	-------



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary



**PACIFIC DENIMS LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the period from July 1, 2022 to September 30, 2022

Particulars	Notes	September 30, 2022 Amount in Taka	September 30, 2021 Amount in Taka
Turnover	15.00	398,408,255	410,056,320
Cost of Sales	16.00	(336,938,987)	(343,006,792)
<b>Gross Profit</b>		<b>61,469,268</b>	<b>67,049,528</b>
<b>Operating Expenses:</b>		<b>(7,620,318)</b>	<b>(7,729,817)</b>
Office & Administrative Expenses	17.00	5,900,809	6,001,342
Selling & Distribution Expenses	18.00	1,719,509	1,728,475
<b>Operating Profit</b>		<b>53,848,950</b>	<b>59,319,711</b>
<b>Financial Expenses</b>		<b>(30,581,742)</b>	<b>(33,009,483)</b>
<b>Other Income</b>		<b>827,782</b>	<b>655,494</b>
<b>Net Profit/Loss Before WPPF</b>		<b>24,094,990</b>	<b>26,965,722</b>
<b>Less: Provision for WPPF</b>		<b>1,147,380</b>	<b>1,284,082</b>
<b>Less: Provision for Trade Receivable</b>		<b>4,378,391</b>	<b>4,347,742</b>
<b>Net Profit Before Tax</b>		<b>18,569,218</b>	<b>21,333,898</b>
<b>Income Tax Expenses</b>		<b>(3,517,900)</b>	<b>(3,265,634)</b>
Current Income Tax Expenses	19.00	(2,395,416)	(1,781,926)
(Deferred Tax Expenses)/Income	20.00	(1,122,484)	(1,483,708)
<b>Net Profit for the year</b>		<b>15,051,318</b>	<b>18,068,264</b>
<b>Total Comprehensive Income</b>		<b>15,051,318</b>	<b>18,068,264</b>
<b>Earnings Per Share (EPS)</b>	<b>21.00</b>	<b>0.082</b>	<b>0.10</b>

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary



**PACIFIC DENIMS LIMITED**  
**Statement of Changes in Equity**  
For the period ended September 30, 2022

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01, 2022	1,835,501,432	141,319,701	145,760,152	359,696,875	2,482,278,160
Net Profit for the year	-	-	-	15,051,318	15,051,318
Balance at Sep 30, 2022	1,835,501,432	141,319,701	145,760,152	374,748,193	2,497,329,478

For the period ended September 30, 2021

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01, 2021	1,817,328,150	141,319,701	145,760,152	355,462,044	2,459,870,047
Net Profit for the year	-	-	-	18,068,264	18,068,264
Balance at Sep 30, 2021	1,817,328,150	141,319,701	145,760,152	373,530,308	2,477,938,311



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

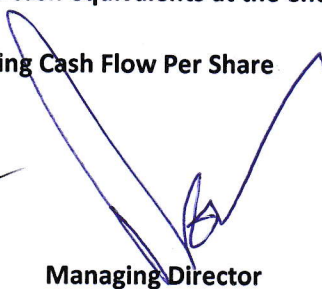


**PACIFIC DENIMS LIMITED**  
**Statement of Cash Flows**  
For the period ended September 30, 2022

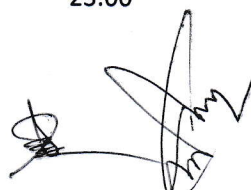
Particulars	Notes	September 30, 2022 Amount in Taka	September 30, 2021 Amount in Taka
<b>A. Cash Flow from Operating activities :</b>			
Cash Received from Customers & Others		386,077,321	382,065,420
Cash Received from other Income		827,782	655,494
Cash Paid to Suppliers, Employees and Others		(350,424,556)	(346,312,012)
<b>Cash Generated from Operations</b>		<b>36,480,547</b>	<b>36,408,903</b>
Interest Paid		(25,558,092)	(26,974,042)
Income Tax Paid		(2,085,350)	(1,115,998)
<b>Net Cash flow from operating activities</b>	22.00	<b>8,837,105</b>	<b>8,318,863</b>
<b>B. Cash Flow from Investing activities :</b>			
Received/(Paid) Fixed Deposit		-	-
<b>Net Cash used in investing activities</b>		-	-
<b>C. Cash Flow from Financing activities :</b>			
Received/Repaid of Short-term loan		(950,650)	(525,500)
Received/Repaid of Long-term loan		(7,327,511)	(9,035,550)
<b>Net Cash used in Financing activities</b>		<b>(8,278,160)</b>	<b>(9,561,050)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents		558,945	(1,242,187)
Cash and Cash Equivalents at Beginning of year		18,008,890	11,135,231
<b>D. Cash and cash equivalents at the end of the year</b>		<b>18,567,835</b>	<b>9,893,044</b>
<b>Net Operating Cash Flow Per Share</b>	23.00	0.05	0.05



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

