

**PACIFIC DENIMS LIMITED**  
**Statement of Financial Position (Un-Audited)**  
As at March 31, 2023

Particulars	Notes	March 31, 2023 Amount in Taka	June 30, 2022 Amount in Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	10.00	1,383,014,484	1,429,229,398
<b>Current Assets</b>			
Inventories	11.00	708,292,068	686,690,200
Trade & Other Receivables	12.00	875,576,512	863,347,238
Advance, Deposit & Pre-Payments		492,567,163	467,394,324
Fixed Deposit		-	30,000,000
Cash & Cash Equivalents		51,920,712	18,008,890
<b>Total Assets</b>		<b>3,511,370,940</b>	<b>3,494,670,050</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</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		368,053,076	359,696,875
<b>Non-Current Liabilities</b>			
Long Term Borrowings		401,377,950	421,786,297
Deferred Tax Liability	13.00	81,435,273	78,067,819
<b>Current Liabilities &amp; Provisions</b>			
Trade Payables		9,044,029	9,457,521
Short-Term Borrowings		30,232,822	32,491,061
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		14,117,910	12,333,794
Provision for Trade Receivable		38,475,978	34,098,096
Provision for Income Tax		202,209,840	195,455,443
Liabilities and provision for Expenses		139,214,086	129,904,504
Cash Dividends Payable		6,119,712	288,377
<b>Total Equity and Liabilities</b>		<b>3,511,370,940</b>	<b>3,494,670,050</b>
<b>Net Asset Value (NAV) Per Share</b>	14.00	13.57	13.52



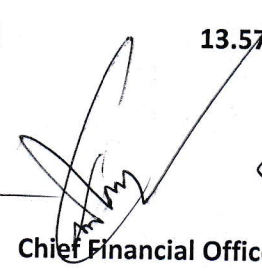
Chairman



Managing Director



Director




Chief Financial Officer

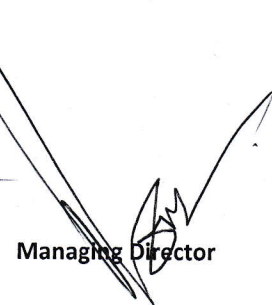



Company Secretary

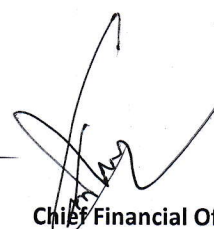
**PACIFIC DENIMS LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)**  
For the period from July 1, 2022 to March 31, 2023

Particulars	Notes	July 2022 to March 2023 Amount in Taka	July 2021 to March 2022 Amount in Taka	January to March 2023 Amount in Taka	January to March 2022 Amount in Taka
Turnover	15.00	1,123,461,949	1,218,816,521	358,836,540	402,742,704
Cost of Sales	16.00	(999,214,675)	(1,045,475,608)	(318,733,095)	(348,134,050)
<b>Gross Profit</b>		<b>124,247,274</b>	<b>173,340,913</b>	<b>40,103,445</b>	<b>54,608,654</b>
<b>Operating Expenses:</b>		<b>(22,402,806)</b>	<b>(24,331,084)</b>	<b>(7,898,984)</b>	<b>(8,671,154)</b>
Office & Administrative Expenses	17.00	17,770,212	19,329,781	6,397,561	6,924,827
Selling & Distribution Expenses	18.00	4,632,594	5,001,303	1,501,423	1,746,327
<b>Operating Profit</b>		<b>101,844,468</b>	<b>149,009,829</b>	<b>32,204,461</b>	<b>45,937,500</b>
Financial Expenses		(66,648,950)	(74,519,133)	(20,188,331)	(25,410,417)
Other Income		2,270,916	2,423,915	842,187	1,110,110
<b>Net Profit/Loss Before WPPF</b>		<b>37,466,434</b>	<b>76,914,611</b>	<b>12,858,317</b>	<b>21,637,193</b>
Less: Provision for WPPF		1,784,116	3,662,601	892,058	1,030,343
Less: Provision for Trade Receivable		4,377,883	4,289,059	2,188,941	4,289,059
<b>Net Profit Before Tax</b>		<b>31,304,436</b>	<b>68,962,952</b>	<b>9,777,318</b>	<b>16,317,791</b>
Income Tax Expenses		(10,121,850)	(10,526,236)	(3,280,557)	(2,530,927)
Current Income Tax Expenses	19.00	(6,754,397)	(6,075,112)	(2,158,072)	(1,047,219)
(Deferred Tax Expenses)/Income	20.00	(3,367,453)	(4,451,124)	(1,122,484)	(1,483,708)
<b>Total Comprehensive Income</b>		<b>21,182,585</b>	<b>58,436,715</b>	<b>6,496,761</b>	<b>13,786,865</b>
<b>Earnings Per Share (EPS)</b>	21.00	<b>0.12</b>	<b>0.32</b>	<b>0.04</b>	<b>0.08</b>

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer


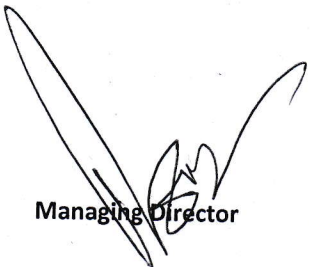

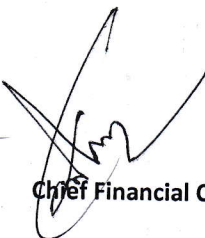

  
Company Secretary

**PACIFIC DENIMS LIMITED**  
**Statement of Changes in Equity (Un-Audited)**  
For the period ended March 31, 2023

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
Cash Dividend 1.00%	-	-	-	(12,826,385)	(12,826,385)
Net Profit for the Period	-	-	-	21,182,585	21,182,585
Balance at March 31, 2023	1,835,501,432	141,319,701	145,760,152	368,053,076	2,490,634,361

For the period ended March 31, 2022


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
Stock Dividend 1.00%	18,173,282	-	-	(18,173,282)	-
Cash Dividend 1.00%	-	-	-	(12,544,390)	(12,544,390)
Net Profit for the Period	-	-	-	58,436,715	58,436,715
Balance at March 31, 2022	1,835,501,432	141,319,701	145,760,152	383,181,088	2,505,762,373


 Chairman
 Managing Director
 Director
 Chief Financial Officer
 Company Secretary





**PACIFIC DENIMS LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
For the period ended March 31, 2023


Particulars	Notes	July 1, 2022 to March 31, 2023	July 1, 2021 to March 31, 2022
<b>A. Cash Flow from Operating activities :</b>			
Cash Received from Customers & Others		1,111,232,675	1,202,562,254
Cash Received from other Income		2,270,916	2,423,915
Cash Paid to Suppliers, Employees and Others		(1,014,295,633)	(1,085,224,239)
<b>Cash Generated from Operations</b>		<b>99,207,957</b>	<b>119,761,930</b>
Interest Paid		(60,798,300)	(68,153,903)
Income Tax Paid		(4,836,200)	(3,247,995)
<b>Net Cash flow from operating activities</b>	22.00	<b>33,573,457</b>	<b>48,360,032</b>
<b>B. Cash Flow from Investing activities :</b>			
Received/(Paid) Fixed Deposit		30,000,000	-
<b>Net Cash used in investing activities</b>		<b>30,000,000</b>	-
<b>C. Cash Flow from Financing activities :</b>			
Paid of Cash Dividend		(6,995,050)	(12,236,855)
Received/Repaid of Short-term loan		(2,258,239)	(1,784,191)
Received/Repaid of Long-term loan		(20,408,347)	(38,576,825)
<b>Net Cash used in Financing activities</b>		<b>(29,661,636)</b>	<b>(52,597,871)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents		33,911,822	(4,237,839)
Cash and Cash Equivalents at Beginning of period		18,008,890	11,135,231
<b>D. Cash and cash equivalents at the end of the period</b>		<b>51,920,712</b>	<b>6,897,393</b>
<b>Net Operating Cash Flow Per Share</b>	23.00	<b>0.18</b>	<b>0.26</b>

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary