
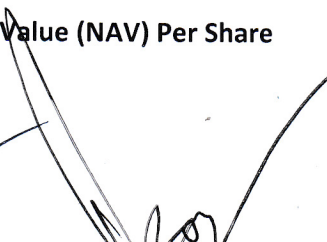
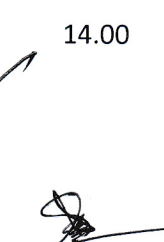
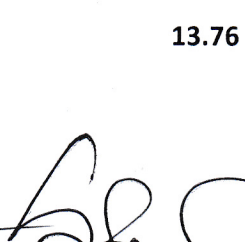
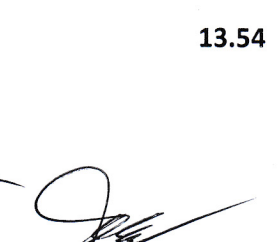


PACIFIC DENIMS LIMITED
Statement of Financial Position (Un-Audited)
As at December 31, 2021

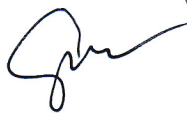
Particulars	Notes	December 31, 2021 Amount in Taka	June 30, 2021 Amount in Taka
ASSETS			
Non-Current Assets		1,462,568,065	1,495,906,731
Property, Plant and Equipment	10.00	1,462,568,065	1,495,906,731
Current Assets		2,038,218,325	1,971,171,290
Inventories	11.00	672,476,807	651,223,386
Trade Receivables	12.00	867,171,682	841,557,545
Advance, Deposit & Pre-Payments		455,665,173	437,255,128
Fixed Deposit		30,000,000	30,000,000
Cash & Cash Equivalents		12,904,663	11,135,231
Total Assets		3,500,786,390	3,467,078,022
EQUITY AND LIABILITIES			
Shareholders' Equity		2,500,834,418	2,459,870,047
Share capital		1,817,328,150	1,817,328,150
Revaluation Reserve		141,319,701	141,319,701
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		396,426,415	355,462,044
Non-Current Liabilities		516,855,650	536,459,284
Long Term Borrowings		441,755,247	464,326,297
Deferred Tax Liability	13.00	75,100,403	72,132,987
Current Liabilities & Provisions		483,096,322	470,748,691
Trade Payables		8,925,279	10,025,853
Short-Term Borrowings		39,790,061	41,241,061
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		11,583,188	8,950,930
Provision for Trade Receivable		21,167,009	16,831,151
Provision for Income Tax		190,329,952	185,952,438
Liabilities for Expenses		112,791,854	109,238,279
Total Equity and Liabilities		3,500,786,390	3,467,078,022
Net Asset Value (NAV) Per Share	14.00	13.76	13.54

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, 2021 to December 31, 2021

Particulars	Notes	July to December 2021 Amount in Taka	July to December 2020 Amount in Taka	October to December 2021 Amount in Taka	October to December 2020 Amount in Taka
Turnover	16.00	816,073,817	956,993,393	406,017,497	431,933,507
Cost of Sales	17.00	(697,341,558)	(815,140,443)	(354,334,765)	(377,195,083)
Gross Profit		118,732,259	141,852,950	51,682,732	54,738,424
Operating Expenses:		(15,659,930)	(17,837,489)	(7,930,113)	(8,838,743)
Office & Administrative Expenses	18.00	12,404,954	14,565,504	6,403,612	7,289,260
Selling & Distribution Expenses	19.00	3,254,976	3,271,985	1,526,501	1,549,483
Operating Profit		103,072,329	124,015,461	43,752,619	45,899,681
Financial Expenses		(49,108,716)	(52,537,347)	(16,099,233)	(16,352,761)
Other Income		1,313,805	1,915,346	658,311	1,170,770
Net Profit/Loss Before WPPF		55,277,418	73,393,460	28,311,697	30,717,690
Less: Provision for WPPF		2,632,258	3,494,927	1,348,176	1,462,747
Less: Provision for Trade Receivable		4,335,858	-	4,335,858	-
Net Profit Before Tax		48,309,302	69,898,533	22,627,662	29,254,943
Income Tax Expenses		(7,344,931)	(10,676,315)	(3,443,523)	(4,505,319)
Current Income Tax Expenses	20.00	(4,377,514)	(6,817,743)	(1,959,815)	(2,575,023)
Deferred Tax Expenses/Income	21.00	(2,967,416)	(3,858,572)	(1,483,708)	(1,930,296)
Net Profit for the period		40,964,371	59,222,218	19,184,139	24,749,624
Earnings per Share (EPS)	22.00	0.23	0.33	0.11	0.14


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

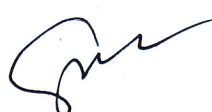
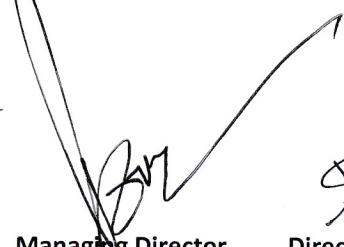



PACIFIC DENIMS LIMITED

Statement of Changes in Equity (Un-Audited)
For the period ended December 31, 2021

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance as 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 period	-	-	-	40,964,371	40,964,371
Balance as at December 31, 2021	1,817,328,150	141,319,701	145,760,152	396,426,415	2,500,834,418

For the period ended December 31, 2020

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance as at July 01, 2020	1,652,116,500	141,319,701	145,760,152	480,583,566	2,419,779,919
Stock Dividend 10.00%	165,211,650	-	-	(165,211,650)	-
Net Profit for the period	-	-	-	59,222,218	59,222,218
Balance as at December 31, 2020	1,817,328,150	141,319,701	145,760,152	374,594,134	2,479,002,137




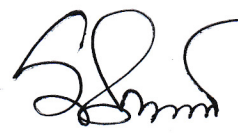







Chairman Managing Director Director Chief Financial Officer Company Secretary

PACIFIC DENIMS LIMITED

Statement of Cash Flows (Un-Audited)
For the period from July 1, 2021 to December 31, 2021

Particulars	July 1, 2021 to December 31, 2021	July 1, 2020 to December 31, 2020
A. Cash Flow from Operating activities :		
Cash Received from Customers	790,459,680	920,759,073
Cash Received from other Income	1,313,805	1,915,346
Cash Paid to Suppliers, Employees and Others	(720,841,378)	(831,394,668)
Cash Generated from Operations	70,932,107	91,279,751
Interest Paid	(42,908,628)	(52,537,347)
Income Tax Paid	(2,231,997)	(1,756,300)
Net Cash flow from operating activities (Note-15)	25,791,482	36,986,104
B. Cash Flow from Investing activities :		
Received/(Paid) Fixed Deposit	-	7,100,000
Net Cash used in investing activities	-	7,100,000
C. Cash Flow from Financing activities :		
Received/Repaid of Short-term loan	(1,451,000)	(13,135,000)
Received/Repaid of Long-term loan	(22,571,050)	(31,790,500)
Net Cash used in Financing activities	(24,022,050)	(44,925,500)
Net Increase/(Decrease) in Cash and Cash Equivalents	1,769,432	(839,396)
Cash and Cash Equivalents at Beginning of the period	11,135,231	21,879,515
D. Cash and cash equivalents at the end of the period (A+B+C)	12,904,663	21,040,119
Net Operating Cash Flows Per Share (Note-23)	0.14	0.20

				
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary