

PACIFIC DENIMS LIMITED
Statement of Financial Position (Un-Audited)
As at December 31, 2017

Particulars	Notes	December 31, 2017 Amount in Taka	June 30, 2017 Amount in Taka
NON-CURRENT ASSETS		1,288,015,867	1,085,672,939
Property, Plant & Equipment	9	875,278,959	807,036,599
Capital Work-in-Progress	10	412,736,908	278,636,340
CURRENT ASSETS		1,675,069,194	1,905,146,777
Inventories	11	512,990,071	488,217,070
Trade Receivables	12	657,077,813	609,738,876
Advances, Deposits & Pre-Payments		290,550,641	278,058,073
Fixed Deposit		54,748,158	212,889,348
Cash & Cash Equivalents		159,702,511	316,243,410
CURRENT LIABILITIES & PROVISIONS		398,276,386	364,458,976
Trade & Other Payables		15,643,508	11,201,200
Short-Term Borrowings		137,196,342	123,359,000
Long-Term Borrowings-Current portion		118,908,979	118,908,979
Provision for Income Tax		112,805,040	97,463,601
Accrued Expenses		13,722,518	13,526,196
NET CURRENT ASSETS		1,276,792,808	1,540,687,801
NET ASSETS		2,564,808,675	2,626,360,738
SHAREHOLDERS' EQUITY		2,039,401,135	1,943,246,006
Share capital		1,271,250,000	1,130,000,000
Revaluation Reserve		145,690,413	145,690,413
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		476,700,569	521,795,441
LONG TERM LIABILITY		525,407,540	683,114,732
Long Term Borrowings		475,257,832	632,338,235
Deferred Tax Liability		50,149,708	50,776,497
LIABILITIES & SAHREHOLDERS' EQUITY		2,564,808,675	2,626,360,738
Net Asset Value Per Share (NAVPS)		16.04	17.20



Chairman

Managing Director



Director



Company Secretary



Chief Financial Officer



PACIFIC DENIMS LIMITED
Statement of Profit or Loss and other Comprehensive Income (Un-Audited)
For the period from July 1, 2017 to December 31, 2017

Particulars	Notes	July to December 2017 Amount in Taka	July to December 2016 Amount in Taka	October to December 2017 Amount in Taka	October to December 2016 Amount in Taka
Turnover	13	1,077,752,903	915,236,004	552,019,779	462,797,860
Cost of Sales	14	(889,159,798)	(765,408,659)	(454,109,106)	(385,720,902)
Gross Profit		188,593,105	149,827,345	97,910,673	77,076,959
Operating Expenses:		(15,743,375)	(22,901,047)	(7,960,082)	(15,920,525)
Office & Administrative Expenses	15	12,714,089	20,179,693	6,421,220	14,529,906
Selling & Distribution Expenses	16	3,029,286	2,721,354	1,538,862	1,390,619
Operating Profit		172,849,729	126,926,298	89,950,591	61,156,434
Financial Expenses		(66,557,104)	(61,809,994)	(34,602,791)	(28,173,877)
Other Income		7,741,862	1,058,242	3,875,006	540,272
Net Profit Before Tax		114,034,488	66,174,547	59,222,806	33,522,829
Income Tax Expenses		(17,879,359)	(10,137,830)	(9,245,601)	(5,136,479)
Current Income Tax Expenses		(18,506,149)	(10,656,951)	(9,598,774)	(5,396,039)
(Deferred Tax Expenses)/Income		626,789	519,121	353,173	259,560
Net Profit for the year		96,155,129	56,036,716	49,977,205	28,386,350
Earnings Per Share (EPS) (EPS Re-stated for Half yearly and 2nd, 2016)	17	0.76	1.08	0.39	0.54



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer



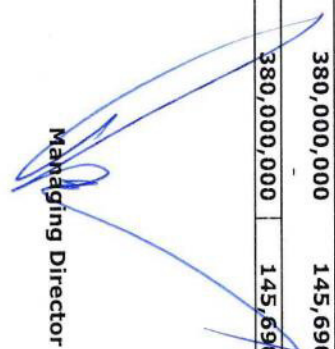
PACIFIC DENIMS LIMITED

Statement of Changes in Equity
For the period from July 1, 2017 to December 31, 2017 (Un-Audited)

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01, 2017	1,130,000,000	145,690,413	145,760,152	521,795,441	1,943,246,006
Stock Dividend 12.50%	141,250,000	-	-	(141,250,000)	-
Net Profit for the year	-	-	-	96,155,129	96,155,129
Balance at December 31, 2017	1,271,250,000	145,690,413	145,760,152	476,700,570	2,039,401,135
Balance at July 01, 2016	380,000,000	145,690,413	145,760,152	387,627,047	1,059,077,612
Net Profit for the year	-	-	-	56,036,716	56,036,716
Balance at December 31, 2016	380,000,000	145,690,413	145,760,152	443,663,763	1,115,114,328



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer



PACIFIC DENIMS LIMITED
Statement of Cash Flows (Un-Audited)
For the period from July 1, 2017 to December 31, 2017

Particulars	July 1, 2017 to December 31, 2017	July 1, 2016 to December 31, 2016
A. Cash Flow from Operating activities :		
Cash Received from Customers & Others	1,030,413,965	901,903,549
Cash Received from other Income	7,741,862	1,058,242
Cash Paid to Suppliers, Employees and Others	(911,620,282)	(807,697,084)
Cash Generated from Operations	126,535,546	95,264,707
Interest Paid	(66,557,104)	(61,809,994)
Income Tax Paid	(4,786,440)	(1,335,173)
Net Cash from operating activities	55,192,002	32,119,540
B. Cash Flow from Investing activities :		
Acquisition of Property, Plant and Equipment	(92,530,460)	-
Paid against Capital Work-in-Progress	(134,100,568)	(16,112,465)
Fixed Deposit	158,141,190	(3,738,149)
Net Cash used by investing activities	(68,489,838)	(19,850,614)
C. Cash Flow from Financing activities :		
Received/Repaid of Short-term loan	13,837,342	(895,112)
Received/Repaid of Long-term loan	(157,080,403)	2,447,554
Net Cash used in Financing activities	(143,243,061)	1,552,442
Net Increase/(Decrease) in Cash and Cash Equivalents	(156,540,898)	13,821,368
Cash and Cash Equivalents at Beginning of year	316,243,410	5,773,371
F. Cash and cash equivalents at the end of the period (A+B+C)	159,702,511	19,594,741
Net Operating Cash Flow Per Share (Notes-18)	0.43	0.85



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

