



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

Particulars	Notes	March 31, 2021 Amount in Taka	June 30, 2020 Amount in Taka
ASSETS			
Non-Current Assets		1,513,969,433	1,567,848,481
Property, Plant and Equipment	9.00	1,513,969,433	1,567,848,481
Current Assets		1,944,417,405	1,847,212,877
Inventories	10.00	664,815,622	609,013,908
Trade Receivables	11.00	819,713,711	779,494,482
Advance, Deposit & Pre-Payments		411,953,122	399,724,972
Fixed Deposit		30,000,000	37,100,000
Cash & Cash Equivalents		17,934,950	21,879,515
Total Assets		3,458,386,838	3,415,061,358
EQUITY AND LIABILITIES			
Shareholder's Equity		2,496,432,160	2,419,779,919
Share capital		1,817,328,150	1,652,116,500
Revaluation Reserve		141,319,701	141,319,701
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		392,024,157	480,583,566
Non-Current Liabilities		537,830,143	568,733,025
Long Term Borrowings		467,626,297	504,316,797
Deferred Tax Liability	12.00	70,203,846	64,416,228
Current Liabilities & Provisions		424,124,535	426,548,414
Trade Payables		10,211,483	12,984,600
Short-Term Borrowings		41,991,061	55,301,561
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		9,743,712	5,217,718
Provision for Income Tax		184,006,271	175,926,243
Liabilities for Expenses		79,663,029	78,609,313
Total Equity and Liabilities		3,458,386,838	3,415,061,358
Net Asset Value (NAV) Per Share	13.00	13.74	14.64


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, 2020 to March 31, 2021

Particulars	Notes	July 2020 to March 2021 Amount in Taka	July 2019 to March 2020 Amount in Taka	January to March 2021 Amount in Taka	January to March 2020 Amount in Taka
Turnover	15.00	1,376,517,043	1,678,297,608	419,523,650	532,451,085
Cost of Sales	16.00	(1,179,489,966)	(1,436,110,319)	(364,349,523)	(478,390,784)
Gross Profit		197,027,077	242,187,289	55,174,127	54,060,301
Operating Expenses:		(26,439,664)	(25,525,468)	(8,602,175)	(8,351,785)
Office & Administrative Expenses	17.00	21,384,284	20,522,321	6,818,780	6,594,939
Selling & Distribution Expenses	18.00	5,055,380	5,003,147	1,783,395	1,756,846
Operating Profit		170,587,413	216,661,822	46,571,952	45,708,517
Financial Expenses		(78,438,148)	(72,992,563)	(25,900,801)	(24,399,970)
Other Income		2,896,616	2,458,307	981,270	470,626
Net Profit/Loss Before WPPF		95,045,881	146,127,566	21,652,421	21,779,173
Less: Provision for WPPF		4,525,994	6,958,456	1,031,068	1,037,103
Net Profit Before Tax		90,519,887	139,169,110	20,621,354	20,742,069
Income Tax Expenses		(13,867,645)	(21,121,198)	(3,191,330)	(3,158,373)
Current Income Tax Expenses	19.00	(8,080,028)	(18,578,637)	(1,262,285)	43,244
Deferred Tax Expenses/Income	20.00	(5,787,617)	(2,542,561)	(1,929,045)	(3,201,617)
Net Profit for the period		76,652,241	118,047,913	17,430,023	17,583,696
Earnings per Share (EPS)	21.00	0.42	0.65	0.10	0.10



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary



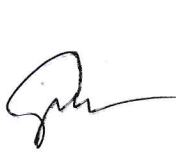
PACIFIC DENIMS LIMITED

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

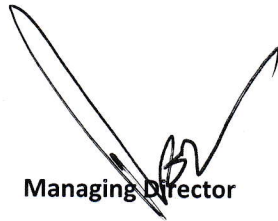
Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance as at July 01, 2020	1,652,116,500	141,319,701	145,760,152	480,583,566	2,419,779,919
Stock Dividend	165,211,650	-	-	(165,211,650)	-
Net Profit for the period	-	-	-	76,652,241	76,652,241
Balance as at March 31, 2021	1,817,328,150	141,319,701	145,760,152	392,024,157	2,496,432,160

For the period ended March 31, 2020

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance as at July 01, 2019	1,449,225,000	141,319,701	145,760,152	595,071,689	2,331,376,542
Stock Dividend	202,891,500	-	-	(202,891,500)	-
Net Profit for the period	-	-	-	118,047,913	118,047,913
Balance as at March 31, 2020	1,652,116,500	141,319,701	145,760,152	510,228,102	2,449,424,455



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary



PACIFIC DENIMS LIMITED
Statement of Cash Flows (Un-Audited)
For the period from July 1, 2020 to March 31, 2021

Particulars	July 1, 2020 to March 31, 2021	July 1, 2019 to March 31, 2020
A. Cash Flow from Operating activities :		
Cash Received from Customers	1,336,297,814	1,577,599,752
Cash Received from other Income	2,896,616	2,458,307
Cash Paid to Suppliers, Employees and Others	(1,219,088,917)	(1,448,917,766)
Cash Generated from Operations	120,105,513	131,140,292
Interest Paid	(78,438,148)	(73,992,563)
Income Tax Paid	(2,710,930)	(5,770,163)
Net Cash flow from operating activities (Note-14)	38,956,435	51,377,566
B. Cash Flow from Investing activities :		
Acquisition of Property, Plant and Equipment	-	(613,523,563)
Capital Work-in-Progress	-	357,944,554
Advance for Machinery, Building & Construction	-	191,380,757
Received/(Paid) Fixed Deposit	7,100,000	-
Net Cash used in investing activities	7,100,000	(64,198,252)
C. Cash Flow from Financing activities :		
Received/Repaid of Short-term loan	(13,310,500)	(13,875,000)
Received/Repaid of Long-term loan	(36,690,500)	(5,294,478)
Net Cash used in Financing activities	(50,001,000)	(19,169,478)
Net Increase/(Decrease) in Cash and Cash Equivalents	(3,944,565)	(31,990,165)
Cash and Cash Equivalents at Beginning of the period	21,879,515	70,203,444
D. Cash and cash equivalents at the end of the period (A+B+C)	17,934,950	38,213,279

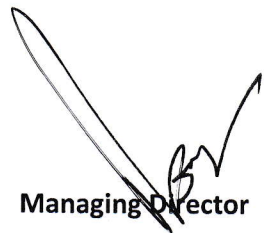
Net Operating Cash Flows Per Share (Note-22)

0.21

0.28



Chairman



Managing Director



Director



Chief Financial Officer

Company Secretary

