

**PACIFIC DENIMS LIMITED**  
**Statement of Financial Position (Un-Audited)**  
As at September 30, 2021

Particulars	Notes	September 30, 2021 Amount in Taka	June 30, 2021 Amount in Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>1,479,237,398</b>	<b>1,495,906,731</b>
Property, Plant & Equipment	10.00	1,479,237,398	1,495,906,731
<b>Current Assets</b>		<b>2,008,689,367</b>	<b>1,971,171,291</b>
Inventories	11.00	668,682,116	651,223,386
Trade & Other Receivables	12.00	869,548,445	841,557,545
Advance, Deposit & Pre-Payments		430,565,762	437,255,128
Fixed Deposit		30,000,000	30,000,000
Cash & Cash Equivalents		9,893,044	11,135,231
<b>Total Assets</b>		<b>3,487,926,765</b>	<b>3,467,078,022</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>2,477,938,311</b>	<b>2,459,870,047</b>
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		373,530,308	355,462,044
<b>Non-Current Liabilities</b>		<b>528,907,442</b>	<b>536,459,284</b>
Long Term Borrowings		455,290,747	464,326,297
Deferred Tax Liability	13.00	73,616,695	72,132,987
<b>Current Liabilities &amp; Provisions</b>		<b>481,081,012</b>	<b>470,748,691</b>
Trade Payables		9,475,278	10,025,853
Short-Term Borrowings		40,715,561	41,241,061
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		10,235,012	8,950,930
Provision for Trade Receivable		21,178,893	16,831,151
Provision for Income Tax		187,734,364	185,952,438
Liabilities and provision for Expenses		113,232,925	109,238,279
<b>Total Equity and Liabilities</b>		<b>3,487,926,765</b>	<b>3,467,078,022</b>
<b>Net Asset Value (NAV) Per Share</b>	14.00	<b>13.64</b>	<b>13.54</b>

  
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 September 30, 2021

Particulars	Notes	September 30, 2021 Amount in Taka	September 30, 2020 Amount in Taka
Turnover	16.00	410,056,320	525,059,886
Cost of Sales	17.00	(343,006,792)	(437,945,360)
<b>Gross Profit</b>		<b>67,049,528</b>	<b>87,114,526</b>
<b>Operating Expenses:</b>		<b>(7,729,817)</b>	<b>(8,998,746)</b>
Office & Administrative Expenses	18.00	6,001,342	7,276,244
Selling & Distribution Expenses	19.00	1,728,475	1,722,502
<b>Operating Profit</b>		<b>59,319,711</b>	<b>78,115,780</b>
Financial Expenses		(33,009,483)	(36,184,586)
Other Income		655,494	744,576
<b>Net Profit/Loss Before WPPF</b>		<b>26,965,722</b>	<b>42,675,770</b>
<b>Less: Provision for WPPF</b>		<b>1,284,082</b>	<b>2,032,180</b>
<b>Less: Provision for Trade Receivable</b>		<b>4,347,742</b>	<b>-</b>
<b>Net Profit Before Tax</b>		<b>21,333,898</b>	<b>40,643,590</b>
<b>Income Tax Expenses</b>		<b>(3,265,634)</b>	<b>(6,170,996)</b>
Current Income Tax Expenses	20.00	(1,781,926)	(4,242,720)
(Deferred Tax Expenses)/Income	21.00	(1,483,708)	(1,928,276)
<b>Net Profit for the period</b>		<b>18,068,264</b>	<b>34,472,594</b>
<b>Earnings Per Share (EPS)</b>	<b>22.00</b>	<b>0.10</b>	<b>0.19</b>

**Chairman    Managing Director    Director    Chief Financial Officer    Company Secretary**

**PACIFIC DENIMS LIMITED**  
**Statement of Changes in Equity (Un-Audited)**  
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 period	-	-	-	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

For the period ended September 30, 2020

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01, 2020	1,652,116,500	141,319,701	145,760,152	480,583,566	2,419,779,919
Net Profit for the period	-	-	-	34,472,594	34,472,594
Balance at Sep 30, 2020	1,652,116,500	141,319,701	145,760,152	515,056,160	2,454,252,513



Chairman



Managing Director



Director



Chief Financial Officer








Company Secretary

**PACIFIC DENIMS LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
For the period ended September 30, 2021

Particulars	Notes	September 30, 2021 Amount in Taka	September 30, 2020 Amount in Taka
<b>A. Cash Flow from Operating activities :</b>			
Cash Received from Customers & Others		382,065,420	490,465,430
Cash Received from other Income		655,494	744,576
Cash Paid to Suppliers, Employees and Others		(346,312,012)	(438,806,150)
<b>Cash Generated from Operations</b>		<b>36,408,903</b>	<b>52,403,856</b>
Interest Paid		(26,974,042)	(36,184,586)
Income Tax Paid		(1,115,998)	(1,562,354)
<b>Net Cash flow from operating activities</b>	15.00	<b>8,318,863</b>	<b>14,656,916</b>
<b>B. Cash Flow from Investing activities :</b>			
Acquisition of Property, Plant and Equipment		-	-
<b>Net Cash used in investing activities</b>		-	-
<b>C. Cash Flow from Financing activities :</b>			
Received/Repaid of Short-term loan		(525,500)	(1,949,500)
Received/Repaid of Long-term loan		(9,035,550)	(8,290,500)
<b>Net Cash used in Financing activities</b>		<b>(9,561,050)</b>	<b>(10,240,000)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents		(1,242,187)	4,416,916
Cash and Cash Equivalents at Beginning of period		11,135,231	21,879,515
<b>D. Cash and cash equivalents at the end of the period</b>		<b>9,893,044</b>	<b>26,296,432</b>

Net Operating Cash Flow Per Share 23.00 0.05 0.08

Chairman      Managing Director      Director      Chief Financial Officer      Company Secretary