

PACIFIC DENIMS LIMITED

Statement of Financial Position (Un-Audited)

As at September 30, 2020

Particulars	Notes	June 30, 2020 Amount in Taka	June 30, 2020 Amount in Taka
ASSETS			
Non-Current Assets		1,549,787,702	1,567,848,481
Property, Plant & Equipment	10.00	1,549,787,702	1,567,848,481
Capital Work-in-Progress	11.00	-	-
Current Assets		1,897,228,946	1,847,212,877
Inventories	12.00	613,002,646	609,013,908
Trade & Other Receivables	13.00	814,088,938	779,494,482
Advance, Deposit & Pre-Payments		406,740,930	399,724,972
Fixed Deposit		37,100,000	37,100,000
Cash & Cash Equivalents		26,296,432	21,879,515
Total Assets		3,447,016,648	3,415,061,358
EQUITY AND LIABILITIES			
Shareholders' Equity		2,454,252,513	2,419,779,919
Share capital		1,652,116,500	1,652,116,500
Revaluation Reserve		141,319,701	141,319,701
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		515,056,160	480,583,566
Non-Current Liabilities		562,370,801	568,733,025
Long Term Borrowings		496,026,297	504,316,797
Deferred Tax Liability	14.00	66,344,504	64,416,228
Current Liabilities & Provisions		430,393,334	426,548,414
Trade Payables		11,454,981	12,984,600
Short-Term Borrowings		53,352,061	55,301,561
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		7,249,898	5,217,718
Provision for Income Tax		180,168,963	175,926,243
Liabilities for Expenses		79,658,452	78,609,313
Total Equity and Liabilities		3,447,016,648	3,415,061,358
Net Asset Value (NAV) Per Share	15.00	14.86	14.64



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, 2020 to September 30, 2020

Particulars	Notes	30-Sep-20 Amount in Taka	30-Sep-19 Amount in Taka
Turnover	17.00	525,059,886	578,259,786
Cost of Sales	18.00	(437,945,360)	(478,792,821)
Gross Profit		87,114,526	99,466,965
Operating Expenses:		(8,998,746)	(8,768,652)
Office & Administrative Expenses	19.00	7,276,244	7,049,754
Selling & Distribution Expenses	20.00	1,722,502	1,718,898
Operating Profit		78,115,780	90,698,313
Financial Expenses		(36,184,586)	(24,160,711)
Other Income		744,576	948,047
Net Profit/Loss Before WPPF		42,675,770	67,485,649
Less: Provision for WPPF		2,032,180	-
Net Profit Before Tax		40,643,590	67,485,649
Income Tax Expenses		(6,170,996)	(10,217,652)
Current Income Tax Expenses	21.00	(4,242,720)	(10,714,651)
(Deferred Tax Expenses)/Income	22.00	(1,928,276)	496,998
Net Profit for the period		34,472,594	57,267,997
Other Comprehensive Income		-	-
Total Comprehensive Income		34,472,594	57,267,997
Earnings Per Share (EPS)	23.00	0.21	0.35



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

PACIFIC DENIMS LIMITED
Statement of Changes in Equity (Un-Audited)
For the period from July 1, 2019 to 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 September 30, 2020	1,652,116,500	141,319,701	145,760,152	515,056,160	2,454,252,513

For the period from July 1, 2018 to September 30, 2019

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01, 2019	1,449,225,000	140,290,413	145,760,152	595,071,689	2,330,347,254
Net Profit for the period	-	-	-	57,267,997	57,267,997
Balance at September 30, 2019	1,449,225,000	140,290,413	145,760,152	652,339,685	2,387,615,250




Chairman



Company Secretary



Managing Director



Director

Chief Financial Officer

PACIFIC DENIMS LIMITED
Statement of Cash Flows (Un-Audited)
For the period from July 1, 2020 to September 30, 2020

Particulars	September 30, 2020	September 30, 2019
A. Cash Flow from Operating activities :		
Cash Received from Customers & Others	490,465,430	567,971,629
Cash Received from other Income	744,576	948,047
Cash Paid to Suppliers, Employees and Others	(438,806,150)	(528,749,686)
Cash Generated from Operations	52,403,856	40,169,990
Interest Paid	(36,184,586)	(24,160,711)
Income Tax Paid	(1,562,354)	(1,000,000)
Net Cash flow from operating activities (Note-16)	14,656,916	15,009,279
B. Cash Flow from Investing activities :		
Acquisition of Property, Plant and Equipment	-	-
Net Cash used in investing activities	-	-
C. Cash Flow from Financing activities :		
Received/Repaid of Short-term loan	(1,949,500)	(9,250,000)
Received/Repaid of Long-term loan	(8,290,500)	(2,194,478)
Net Cash used in Financing activities	(10,240,000)	(11,444,478)
Net Increase/(Decrease) in Cash and Cash Equivalents	4,416,916	3,564,801
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	26,296,432	73,768,244
Net Operating Cash Flow Per Share (Note # 24)	0.09	0.09



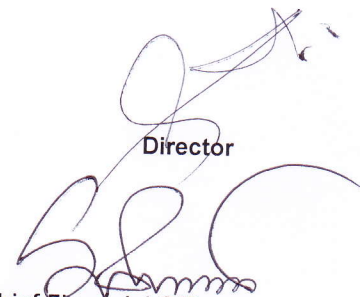
Chairman



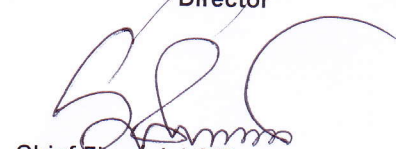
Managing Director



Company Secretary



Director



Chief Financial Officer