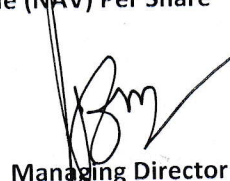


PACIFIC DENIMS LIMITED
Statement of Financial Position (Un-Audited)
As at December 31, 2023

Particulars	Notes	December 31, 2023 Amount in Taka	June 30, 2023 Amount in Taka
ASSETS			
Non-Current Assets		1,339,095,550	1,367,609,513
Property, Plant & Equipment	11.00	1,339,095,550	1,367,609,513
Current Assets		2,320,233,895	2,243,899,636
Inventories	12.00	718,046,315	705,769,136
Trade & Other Receivables	13.00	961,947,652	921,046,614
Advance, Deposit & Pre-Payments		516,281,058	492,937,163
Cash & Cash Equivalents		123,958,870	124,146,723
Total Assets		3,659,329,445	3,611,509,150
EQUITY AND LIABILITIES			
Shareholders' Equity		2,502,767,098	2,492,140,403
Share capital		1,835,501,432	1,835,501,432
Revaluation Reserve		141,319,701	141,319,701
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		380,185,813	369,559,118
Non-Current Liabilities		506,002,826	504,344,054
Long Term Borrowings		421,786,297	421,786,297
Deferred Tax Liability	14.00	84,216,529	82,557,757
Current Liabilities & Provisions		650,559,521	615,024,693
Trade Payables		9,032,564	9,125,450
Short-Term Borrowings		32,491,061	32,491,061
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		16,072,731	15,039,076
Provision for Trade Receivable		57,328,766	52,519,028
Provision for Income Tax		207,539,484	203,961,594
Liabilities and Provision for Expenses		224,344,999	196,973,581
Unclaimed/Unpaid Dividends		5,240,937	6,405,923
Total Equity and Liabilities		3,659,329,445	3,611,509,150
Net Asset Value (NAV) Per Share	15.00	13.64	13.58


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, 2023 to December 31, 2023

Particulars	Notes	July to December 2023 Amount in Taka	July to December 2022 Amount in Taka	October to December 2023 Amount in Taka	October to December 2022 Amount in Taka
Turnover	16.00	596,148,892	764,625,409	295,012,350	366,217,154
Cost of Sales	17.00	(530,291,559)	(666,264,300)	(265,698,743)	(329,325,313)
Gross Profit		65,857,333	98,361,109	29,313,607	36,891,841
Operating Expenses:		(14,465,284)	(14,503,822)	(6,751,992)	(6,883,504)
Office & Administrative Expenses	18.00	11,278,373	11,372,651	5,274,755	5,471,842
Selling & Distribution Expenses	19.00	3,186,911	3,131,171	1,477,237	1,411,662
Operating Profit		51,392,049	83,857,287	22,561,614	30,008,337
Financial Expenses		(29,851,392)	(46,460,619)	(14,334,015)	(15,878,877)
Other Income		166,093	1,428,729	80,635	600,947
Net Profit/Loss Before WPPF		21,706,750	38,825,397	8,308,234	14,730,407
Less: Provision for WPPF		1,033,655	1,848,828	516,827	924,414
Less: Provision for Trade Receivable		4,809,738	4,399,686	2,404,869	2,199,843
Net Profit Before Tax		15,863,357	32,576,883	5,386,538	11,606,150
Income Tax Expenses		(5,236,662)	(6,841,294)	(2,599,944)	(3,323,393)
Current Income Tax Expenses	20.00	(3,577,890)	(4,596,325)	(1,770,558)	(2,200,909)
(Deferred Tax Expenses)/Income	21.00	(1,658,772)	(2,244,969)	(829,386)	(1,122,484)
Net Profit for the period		10,626,695	25,735,589	2,786,593	8,282,757
Total Comprehensive Income		10,626,695	25,735,589	2,786,593	8,282,757
Earnings Per Share (EPS)	22.00	0.06	0.14	0.02	0.05


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

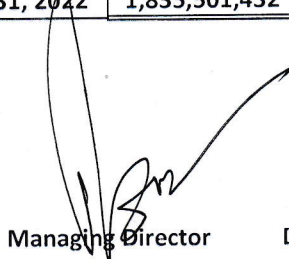
PACIFIC DENIMS LIMITED
Statement of Changes in Equity (Un-Audited)
For the period ended December 31, 2023

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01, 2023	1,835,501,432	141,319,701	145,760,152	369,559,118	2,492,140,403
Net Profit for the Period	-	-	-	10,626,695	10,626,695
Balance at Dec 31, 2023	1,835,501,432	141,319,701	145,760,152	380,185,813	2,502,767,098

For the period ended December 31, 2022

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01, 2022	1,835,501,432	141,319,701	145,760,152	359,696,875	2,482,278,160
Net Profit for the Period	-	-	-	25,735,589	25,735,589
Balance at Dec 31, 2022	1,835,501,432	141,319,701	145,760,152	385,432,465	2,508,013,749


Chairman


Managing Director


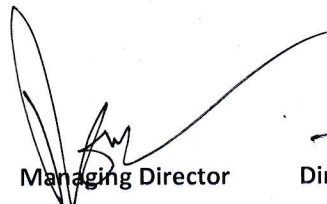




Director


Chief Financial Officer


Company Secretary

PACIFIC DENIMS LIMITED
Statement of Cash Flows (Un-Audited)
For the period ended December 31, 2023

Particulars	Notes	July 1, 2023 to December 31, 2023	July 1, 2022 to December 31, 2022
A. Cash Flow from Operating activities			
Cash Received from Customers & Others		555,247,854	748,035,504
Cash Received from other Income		166,093	1,428,729
Cash Paid to Suppliers, Employees and Others		(554,245,245)	(688,286,035)
Cash Generated from Operations		1,168,702	61,178,197
Interest Paid		(191,569)	(40,890,769)
Income Tax Paid		-	(4,485,650)
Net Cash flow from operating activities	23.00	977,133	15,801,779
B. Cash Flow from Investing activities			
Received/(Paid) Fixed Deposit		-	-
Net Cash used in investing activities		-	-
C. Cash Flow from Financing activities			
Received/Repaid of Short-term loan		-	(1,908,239)
Received/Repaid of Long-term loan		-	(11,905,147)
Cash Dividend Paid		(1,164,987)	-
Net Cash used in Financing activities		(1,164,987)	(13,813,385)
Net Increase/(Decrease) in Cash and Cash Equivalents		(187,854)	1,988,394
Cash and Cash Equivalents at Beginning of period		124,146,723	18,008,890
D. Cash and cash equivalents at the end of the period		123,958,870	19,997,284
Net Operating Cash Flow Per Share	24.00	0.01	0.09

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
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