



**PACIFIC DENIMS LIMITED**  
Statement of Financial Position (Un-Audited)  
As at December 31, 2020

Particulars	Notes	December 31, 2020 Amount in Taka	June 30, 2020 Amount in Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>1,532,032,777</b>	<b>1,567,848,481</b>
Property, Plant and Equipment	10.00	1,532,032,777	1,567,848,481
<b>Current Assets</b>		<b>1,909,003,896</b>	<b>1,847,212,877</b>
Inventories	11.00	628,078,887	609,013,908
Trade Receivables	12.00	816,006,670	779,494,482
Advance, Deposit & Pre-Payments		413,878,220	399,724,972
Fixed Deposit		30,000,000	37,100,000
Cash & Cash Equivalents		21,040,119	21,879,515
<b>Total Assets</b>		<b>3,441,036,673</b>	<b>3,415,061,358</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>2,479,002,137</b>	<b>2,419,779,919</b>
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		374,594,134	480,583,566
<b>Non-Current Liabilities</b>		<b>540,801,097</b>	<b>568,733,025</b>
Long Term Borrowings		472,526,297	504,316,797
Deferred Tax Liability	13.00	68,274,800	64,416,228
<b>Current Liabilities &amp; Provisions</b>		<b>421,233,439</b>	<b>426,548,414</b>
Trade Payables		10,723,650	12,984,600
Short-Term Borrowings		42,166,561	55,301,561
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Workers Profit Participation Fund		8,712,645	5,217,718
Provision for Income Tax		182,743,986	175,926,243
Liabilities for Expenses		78,377,618	78,609,313
<b>Total Equity and Liabilities</b>		<b>3,441,036,673</b>	<b>3,415,061,358</b>
<b>Net Asset Value (NAV) Per Share</b>	14.00	13.64	14.65

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer


  
Company Secretary

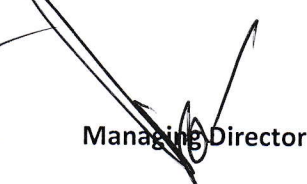


PACIFIC DENIMS LIMITED

Statement of Profit or Loss and other Comprehensive Income (Un-Audited)  
For the period from July 1, 2020 to December 31, 2020

Particulars	Notes	July to December 2020 Amount in Taka	July to December 2019 Amount in Taka	October to December 2020 Amount in Taka	October to December 2019 Amount in Taka
Turnover	16.00 17.00	956,993,393	1,145,846,523	431,933,507	567,586,737
Cost of Sales		(815,140,443)	(957,719,535)	(377,195,083)	(478,926,714)
Gross Profit		141,852,950	188,126,988	54,738,424	88,660,023
Operating Expenses:		(17,837,489)	(17,816,808)	(8,838,743)	(9,048,156)
Office & Administrative Expenses	18.00	14,565,504	14,570,507	7,289,260	7,520,753
Selling & Distribution Expenses	19.00	3,271,985	3,246,301	1,549,483	1,527,403
Operating Profit		124,015,461	170,310,180	45,899,681	79,611,867
Financial Expenses		(52,537,347)	(48,592,593)	(16,352,761)	(24,431,882)
Other Income		1,915,346	1,987,681	1,170,770	1,039,634
Net Profit/Loss Before WPPF		73,393,460	123,705,268	30,717,690	56,219,619
Provision for WPPF		(3,494,927)	-	(1,462,747)	-
Net Profit Before Tax		69,898,533	123,705,268	29,254,943	56,219,619
Income Tax Expenses		(10,676,315)	(18,754,559)	(4,505,319)	(8,536,906)
Current Income Tax Expenses	20.00	(6,817,743)	(19,413,615)	(2,575,023)	(8,698,964)
Deferred Tax Expenses/Income	21.00	(3,858,572)	659,056	(1,930,296)	162,058
Net Profit for the period		59,222,218	104,950,709	24,749,624	47,682,713
Earnings per Share (EPS)	22.00	0.33	0.58	0.14	0.26

  
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, 2020

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 10.00%	165,211,650	-	-	(165,211,650)	-
Net Profit for the period	-	-	-	59,222,218	59,222,218
Balance as at December 31, 2020	1,817,328,150	141,319,701	145,760,152	374,594,134	2,479,002,137

For the period ended December 31, 2019

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance as at July 01 , 2019	1,449,225,000	140,290,413	145,760,152	595,071,689	2,330,347,254
Stock Dividend 14.00%	202,891,500	-	-	(202,891,500)	-
Net Profit for the period	-	-	-	104,950,709	104,950,709
Balance as at December 31, 2019	1,652,116,500	140,290,413	145,760,152	497,130,898	2,435,297,964






  
 Chairman      Managing Director      Director      Chief Financial Officer      Company Secretary



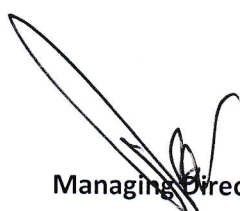


**PACIFIC DENIMS LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
**For the period from July 1, 2020 to December 31, 2020**

Particulars	July 1, 2020 to December 31, 2020	July 1, 2019 to December 31, 2019
<b>A. Cash Flow from Operating activities :</b>		
Cash Received from Customers	920,759,073	1,095,934,089
Cash Received from other Income	1,915,346	1,987,681
Cash Paid to Suppliers, Employees and Others	(831,394,668)	(995,616,448)
<b>Cash Generated from Operations</b>	<b>91,279,751</b>	<b>102,305,322</b>
Interest Paid	(52,537,347)	(49,592,593)
Income Tax Paid	(1,756,300)	(1,579,933)
<b>Net Cash flow from operating activities (Note-15)</b>	<b>36,986,104</b>	<b>51,132,796</b>
<b>B. Cash Flow from Investing activities :</b>		
Acquisition of Property, Plant and Equipment	-	(357,270,600)
Capital Work-in-Progress	-	312,244,624
Advance for Machinery, Building & Construction	-	(19,172,276)
Received/(Paid) Fixed Deposit	7,100,000	-
<b>Net Cash used in investing activities</b>	<b>7,100,000</b>	<b>(64,198,252)</b>
<b>C. Cash Flow from Financing activities :</b>		
Received/Repaid of Short-term loan	(13,135,000)	(13,875,000)
Received/Repaid of Long-term loan	(31,790,500)	(2,994,478)
<b>Net Cash used in Financing activities</b>	<b>(44,925,500)</b>	<b>(16,869,478)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents	(839,396)	(29,934,934)
Cash and Cash Equivalents at Beginning of the period	21,879,515	70,203,444
<b>D. Cash and cash equivalents at the end of the period (A+B+C)</b>	<b>21,040,119</b>	<b>40,268,509</b>
<b>Net Operating Cash Flows Per Share (Note-23)</b>	<b>0.20</b>	<b>0.28</b>



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

