

**PACIFIC DENIMS LIMITED**  
**Statement of Financial Position (Un-Audited)**  
**As at December 31, 2018**

Particulars	Notes	December 31, 2018 Amount in Taka	June 30, 2018 Amount in Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>1,234,627,462</b>	<b>1,177,012,324</b>
Property, Plant & Equipment	10.00	888,391,662	850,798,086
Capital Work-in-Progress	11.00	346,235,800	326,214,238
<b>Current Assets</b>		<b>1,882,377,193</b>	<b>1,858,746,085</b>
Inventories	12.00	538,639,574	529,279,513
Trade & Other Receivables	13.00	665,257,448	659,354,383
Advance, Deposit & Pre-Payments		567,914,407	544,956,600
Fixed Deposit		53,118,766	63,691,923
Cash & Cash Equivalents		57,446,998	61,463,666
<b>Total Assets</b>		<b>3,117,004,655</b>	<b>3,035,758,409</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>2,227,511,700</b>	<b>2,116,300,467</b>
Share capital		1,449,225,000	1,271,250,000
Revaluation Reserve		140,290,413	140,290,413
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		492,236,135	558,999,902
<b>Non-Current Liabilities</b>		<b>541,150,838</b>	<b>567,872,648</b>
Long Term Borrowings		487,029,509	512,978,645
Deferred Tax Liability		54,121,330	54,894,003
<b>Current Liabilities &amp; Provisions</b>		<b>348,342,117</b>	<b>351,585,294</b>
Trade Payables		12,305,670	13,143,493
Short-Term Borrowings		69,226,561	73,769,662
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Income Tax		152,956,452	132,307,670
Liabilities for Expenses		15,344,455	33,855,490
<b>Total Equity and Liabilities</b>		<b>3,117,004,655</b>	<b>3,035,758,409</b>

Net Asset Value (NAV) Per Share

14.00

15.37

16.65



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

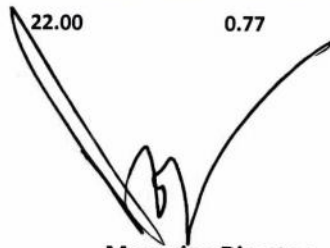


**PACIFIC DENIMS LIMITED**  
**Statement of Profit or Loss and other Comprehensive Income (Un-Audited)**  
**For the period from July 1, 2018 to December 31, 2018**

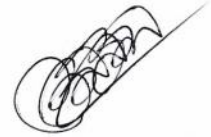
Particulars	Notes	July to December 2018 Amount in Taka	July to December 2017 Amount in Taka	October to December 2018 Amount in Taka	October to December 2017 Amount in Taka
Turnover	16.00	1,157,675,408	1,077,752,903	585,140,966	552,019,779
Cost of Sales	17.00	(967,285,788)	(889,159,798)	(493,240,052)	(454,109,106)
<b>Gross Profit</b>		<b>190,389,620</b>	<b>188,593,105</b>	<b>91,900,914</b>	<b>97,910,673</b>
<b>Operating Expenses:</b>		<b>(16,831,294)</b>	<b>(15,743,375)</b>	<b>(8,380,638)</b>	<b>(7,960,082)</b>
Office & Administrative Expenses	18.00	13,558,615	12,714,089	6,747,240	6,421,220
Selling & Distribution Expenses	19.00	3,272,679	3,029,286	1,633,398	1,538,862
<b>Operating Profit</b>		<b>173,558,326</b>	<b>172,849,729</b>	<b>83,520,276</b>	<b>89,950,591</b>
Financial Expenses		(44,601,069)	(66,557,104)	(20,276,098)	(34,602,791)
Other Income		2,130,084	7,741,862	1,370,224	3,875,006
<b>Net Profit Before Tax</b>		<b>131,087,342</b>	<b>114,034,488</b>	<b>64,614,403</b>	<b>59,222,806</b>
<b>Income Tax Expenses</b>		<b>(19,876,110)</b>	<b>(17,879,359)</b>	<b>(9,804,779)</b>	<b>(9,245,601)</b>
Current Income Tax Expenses	20.00	(20,648,783)	(18,506,149)	(10,148,860)	(9,598,774)
(Deferred Tax Expenses)/Income	21.00	772,673	626,789	344,080	353,173
<b>Net Profit for the year</b>		<b>111,211,232</b>	<b>96,155,129</b>	<b>54,809,623</b>	<b>49,977,205</b>
<b>Basic Earnings per Share (EPS)</b>	<b>22.00</b>	<b>0.77</b>	<b>0.76</b>	<b>0.38</b>	<b>0.39</b>



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer



## PACIFIC DENIMS LIMITED

### Statement of Changes in Equity (Un-Audited) For the period ended December 31, 2018

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01 , 2018	1,271,250,000	140,290,413	145,760,152	558,999,902	2,116,300,467
Stock Dividend 14.00%	177,975,000	-	-	(177,975,000)	-
Net Profit for the period	-	-	-	111,211,232	111,211,232
<b>Balance at December 31, 2018</b>	<b>1,449,225,000</b>	<b>140,290,413</b>	<b>145,760,152</b>	<b>492,236,134</b>	<b>2,227,511,700</b>

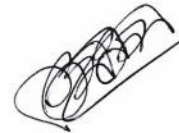
Balance at July 01 , 2017	1,130,000,000	145,690,413	145,760,152	521,795,441	1,943,246,006
Stock Dividend 12.50%	141,250,000	-	-	(141,250,000)	-
Net Profit for the period	-	-	-	96,155,129	96,155,129
<b>Balance at December 31, 2017</b>	<b>1,271,250,000</b>	<b>145,690,413</b>	<b>145,760,152</b>	<b>476,700,570</b>	<b>2,039,401,135</b>



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer



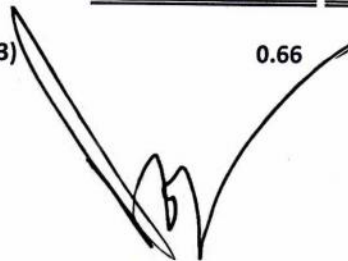
**PACIFIC DENIMS LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
**For the period from July 1, 2018 to December 31, 2018**

Particulars	July 1, 2018 to December 31, 2018	July 1, 2017 to December 31, 2017
<b>A. Cash Flow from Operating activities :</b>		
Cash Received from Customers & Others	1,151,772,343	1,030,413,965
Cash Received from other Income	2,130,084	7,741,862
Cash Paid to Suppliers, Employees and Others	(1,012,919,789)	(911,620,282)
<b>Cash Generated from Operations</b>	<b>140,982,639</b>	<b>126,535,546</b>
Interest Paid	(44,601,069)	(66,557,104)
Income Tax Paid	(359,857)	(4,786,440)
<b>Net Cash flows from operating activities</b>	<b>96,021,713</b>	<b>55,192,002</b>
<b>B. Cash Flow from Investing activities :</b>		
Acquisition of Property, Plant and Equipment	(60,097,739)	(92,530,460)
Paid against Capital Work-in-Progress	(20,021,562)	(134,100,568)
Fixed Deposit	10,573,157	158,141,190
<b>Net Cash used by investing activities</b>	<b>(69,546,144)</b>	<b>(68,489,838)</b>
<b>C. Cash Flow from Financing activities :</b>		
Received/Repaid of Short-term loan	(4,543,102)	13,837,342
Received/Repaid of Long-term loan	(25,949,136)	(157,080,403)
<b>Net Cash used in Financing activities</b>	<b>(30,492,237)</b>	<b>(143,243,061)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents	(4,016,668)	(156,540,898)
Cash and Cash Equivalents at Beginning of period	61,463,666	316,243,410
<b>F. Cash and cash equivalents at the end of the period (A+B+C)</b>	<b>57,446,998</b>	<b>159,702,511</b>

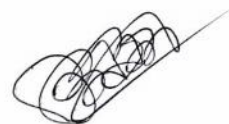
Net Operating Cash Flows per Share (Notes-23) 0.66 0.43



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

