

**PACIFIC DENIMS LIMITED**  
**Statement of Financial Position (Un-Audited)**  
As at December 31, 2022

Particulars	Notes	December 31, 2022 Amount in Taka	June 30, 2022 Amount in Taka
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**ASSETS**

<b>Non-Current Assets</b>			
Property, Plant & Equipment	10.00	1,398,419,456	1,429,229,398
		1,398,419,456	1,429,229,398

<b>Current Assets</b>			
Inventories	11.00	693,097,693	686,690,200
Trade & Other Receivables	12.00	879,937,142	863,347,238
Advance, Deposit & Pre-Payments		500,540,994	467,394,324
Fixed Deposit		30,000,000	30,000,000
Cash & Cash Equivalents		19,997,284	18,008,890
<b>Total Assets</b>		<b>3,521,992,569</b>	<b>3,494,670,050</b>

**EQUITY AND LIABILITIES**

<b>Shareholders' Equity</b>			
Share capital		2,508,013,749	2,482,278,160
Revaluation Reserve		1,835,501,432	1,835,501,432
Tax Holiday Reserve		141,319,701	141,319,701
Retained Earnings		145,760,152	145,760,152
		385,432,465	359,696,875

<b>Non-Current Liabilities</b>			
Long Term Borrowings		490,193,938	499,854,116
Deferred Tax Liability	13.00	409,881,150	421,786,297
		80,312,788	78,067,819

<b>Current Liabilities &amp; Provisions</b>			
Trade Payables		523,784,882	512,537,774
Short-Term Borrowings		9,295,175	9,457,521
Long-Term Borrowings-Current portion		30,582,823	32,491,061
Provision for Workers Profit Participation Fund		98,508,979	98,508,979
Provision for Trade Receivable		14,182,622	12,333,794
Provision for Income Tax		38,497,781	34,098,096
Liabilities and provision for Expenses		200,051,768	195,455,443
		132,665,734	130,192,881
<b>Total Equity and Liabilities</b>		<b>3,521,992,569</b>	<b>3,494,670,050</b>

Net Asset Value (NAV) Per Share	14.00	13.66	13.52
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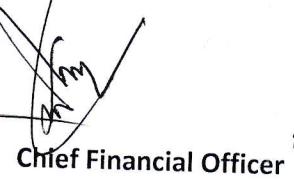
Chairman



Managing Director



Director



Chief Financial Officer



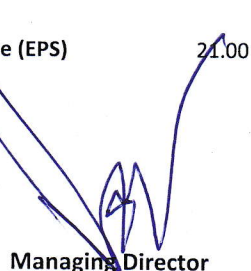
Company Secretary

**PACIFIC DENIMS LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)**  
For the period from July 1, 2022 to December 31, 2022

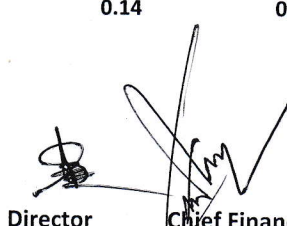
Particulars	Notes	July to December 2022 Amount in Taka	July to December 2021 Amount in Taka	October to December 2022 Amount in Taka	October to December 2021 Amount in Taka
Turnover	15.00	764,625,409	816,073,817	366,217,154	406,017,497
Cost of Sales	16.00	(666,264,300)	(697,341,557)	(329,325,313)	(354,334,765)
<b>Gross Profit</b>		<b>98,361,109</b>	<b>118,732,260</b>	<b>36,891,841</b>	<b>51,682,732</b>
<b>Operating Expenses:</b>		<b>(14,503,822)</b>	<b>(15,659,930)</b>	<b>(6,883,504)</b>	<b>(7,930,113)</b>
Office & Administrative Expenses	17.00	11,372,651	12,404,954	5,471,842	6,403,612
Selling & Distribution Expenses	18.00	3,131,171	3,254,976	1,411,662	1,526,501
<b>Operating Profit</b>		<b>83,857,287</b>	<b>103,072,330</b>	<b>30,008,337</b>	<b>43,752,619</b>
Financial Expenses		(46,460,619)	(49,108,716)	(15,878,877)	(16,099,233)
Other Income		1,428,729	1,313,805	600,947	658,311
<b>Net Profit/Loss Before WPPF</b>		<b>38,825,397</b>	<b>55,277,419</b>	<b>14,730,407</b>	<b>28,311,697</b>
Less: Provision for WPPF		1,848,828	2,632,258	924,414	1,348,176
Less: Provision for Trade Receivable		4,399,686	4,335,858	2,199,843	4,335,858
<b>Net Profit Before Tax</b>		<b>32,576,883</b>	<b>48,309,303</b>	<b>11,606,150</b>	<b>22,627,662</b>
Income Tax Expenses		(6,841,294)	(7,344,931)	(3,323,393)	(3,443,523)
Current Income Tax Expenses	19.00	(4,596,325)	(4,377,515)	(2,200,909)	(1,959,814)
(Deferred Tax Expenses)/Income	20.00	(2,244,969)	(2,967,416)	(1,122,484)	(1,483,708)
<b>Total Comprehensive Income</b>		<b>25,735,589</b>	<b>40,964,372</b>	<b>8,282,757</b>	<b>19,184,140</b>
<b>Earnings Per Share (EPS)</b>	<b>21.00</b>	<b>0.14</b>	<b>0.22</b>	<b>0.05</b>	<b>0.10</b>



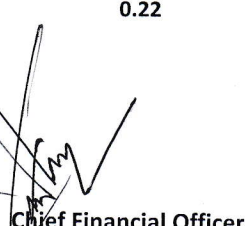
Chairman



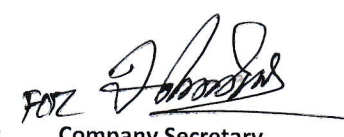
Managing Director



Director



Chief Financial Officer



Company Secretary

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

For the period ended December 31, 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 year	-	-	-	40,964,372	40,964,372
Balance at Dec 31, 2021	1,817,328,150	141,319,701	145,760,152	396,426,416	2,500,834,419



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

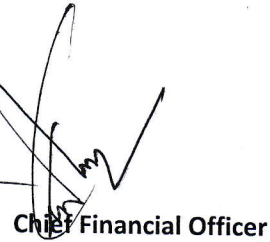
**PACIFIC DENIMS LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
For the period ended December 31, 2022

Particulars	Notes	July 1, 2022 to December 31, 2022	July 1, 2021 to December 31, 2021
<b>A. Cash Flow from Operating activities :</b>			
Cash Received from Customers & Others		748,035,504	790,459,680
Cash Received from other Income		1,428,729	1,313,805
Cash Paid to Suppliers, Employees and Others		(688,286,035)	(720,841,378)
<b>Cash Generated from Operations</b>		<b>61,178,197</b>	<b>70,932,107</b>
Interest Paid		(40,890,769)	(42,908,628)
Income Tax Paid		(4,485,650)	(2,231,997)
<b>Net Cash flow from operating activities</b>	22.00	<b>15,801,779</b>	<b>25,791,482</b>
<b>B. Cash Flow from Investing activities :</b>			
Received/(Paid) Fixed Deposit		-	-
<b>Net Cash used in investing activities</b>		-	-
<b>C. Cash Flow from Financing activities :</b>			
Received/Repaid of Short-term loan		(1,908,239)	(1,451,000)
Received/Repaid of Long-term loan		(11,905,147)	(22,571,050)
<b>Net Cash used in Financing activities</b>		<b>(13,813,385)</b>	<b>(24,022,050)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents		1,988,394	1,769,432
Cash and Cash Equivalents at Beginning of year		18,008,890	11,135,231
<b>D. Cash and cash equivalents at the end of the year</b>		<b>19,997,284</b>	<b>12,904,663</b>
<b>Net Operating Cash Flow Per Share</b>	23.00	0.09	0.14

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary