PACIFIC DENIMS LIMITED

Statement of Financial Position (Un-Audited)
As at September 30, 2018

Particulars	Notes	September 30, 2018 Amount in Taka	June 30, 2018 Amount in Taka
ASSETS			
Non-Current Assets		**1,165,854,145**	**1,177,012,324**
Property, Plant & Equipment	9.00	839,639,907	850,798,086
Capital Work-in-Progress	10.00	326,214,238	326,214,238
Current Assets		**1,885,945,637**	**1,858,746,085**
Inventories	11.00	530,367,413	529,279,513
Trade & Other Receivables	12.00	682,497,711	659,354,383
Advance, Deposit & Pre-Payments		546,140,189	544,956,600
Fixed Deposit		64,379,423	63,691,923
Cash & Cash Equivalents		62,560,901	61,463,666
Total Assets		**3,051,799,783**	**3,035,758,409**
EQUITY AND LIABILITIES			
Shareholders' Equity		**2,172,673,355**	**2,116,300,468**
Share capital		1,271,250,000	1,271,250,000
Revaluation Reserve		140,290,413	140,290,413
Tax Holiday Reserve		145,760,152	145,760,152
Retained Earnings		615,372,790	558,999,903
Non-Current Liabilities		**560,446,465**	**567,872,648**
Long Term Borrowings		505,981,055	512,978,645
Deferred Tax Liability		54,465,410	54,894,003
Current Liabilities & Provisions		**318,679,963**	**351,585,294**
Trade & Other Payables		3,285,873	13,143,493
Short-Term Borrowings		44,085,100	73,769,662
Long-Term Borrowings-Current portion		98,508,979	98,508,979
Provision for Income Tax		142,773,814	132,307,670
Liabilities for Expenses		30,026,197	33,855,490
Total Equity and Liabilities		**3,051,799,783**	**3,035,758,409**
Net Asset Value (NAV) Per Share	**13.00**	**17.09**	**16.65**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

PACIFIC DENIMS LTD. DHAKA

PACIFIC DENIMS LIMITED

Statement of Profit or Loss and other Comprehensive Income (Un-Audited)

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

Particulars	Notes	September 30, 2018 Amount in Taka	September 30, 2017 Amount in Taka
Turnover	15	**572,534,442**	525,733,123
Cost of Sales	16	(474,045,736)	(435,050,692)
Gross Profit		**98,488,706**	**90,682,432**
Operating Expenses:		**(8,513,156)**	**(7,783,293)**
Office & Administrative Expenses	17	6,873,875	6,292,869
Selling & Distribution Expenses	18	1,639,281	1,490,424
Operating Profit		**89,975,550**	**82,899,138**
Financial Expenses		(24,324,971)	(31,954,313)
Other Income		759,860	3,866,857
Net Profit Before Tax		**66,410,439**	**54,811,682**
Income Tax Expenses		**(10,037,552)**	**(8,608,438)**
Current Income Tax Expenses	19	(10,466,145)	(8,907,375)
(Deferred Tax Expenses)/Income	20	428,593	298,937
Net Profit for the year		**56,372,887**	**46,203,244**
Basic Earnings Per Share (EPS)	21	**0.44**	**0.36**
Diluted Earnings Per Share (EPS)		**0.44**	**0.36**

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

AMARSTOCK

PACIFIC DENIMS LIMITED

Statement of Changes in Equity
For the period from July 1, 2018 to September 30, 2018 (Un-Audited)

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**	**558,999,903**	**2,116,300,468**
Net Profit for the period	-	-	-	56,372,887	56,372,887
Balance as at September 30, 2018	**1,271,250,000**	**140,290,413**	**145,760,152**	**615,372,790**	**2,172,673,355**
Balance at July 01 , 2017	**1,130,000,000**	**145,690,413**	**145,760,152**	**521,795,441**	**1,943,246,006**
Net Profit for the period	-	-	-	46,203,244	46,203,244
Balance as at September 30, 2017	**1,130,000,000**	**145,690,413**	**145,760,152**	**567,998,685**	**1,989,449,250**

Chairman

Managing Director

Director

Company Secretary

PACIFIC DENIMS LTD. DHAKA

Chief Financial Officer

AMARSTOCK

PACIFIC DENIMS LIMITED

Statement of Cash Flows (Un-Audited)

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

Particulars	September 30, 2018	September 30, 2017
A. Cash Flow from Operating activities :		
Cash Received from Customers & Others	549,391,113	520,289,465
Cash Received from other Income	759,860	3,866,857
Cash Paid to Suppliers, Employees and Others	(484,225,723)	(458,404,979)
Cash Generated from Operations	**65,925,250**	**65,751,342**
Interest Paid	(26,702,113)	(31,954,313)
Income Tax Paid	(756,250)	(1,203,102)
Net Cash from operating activities	**38,466,887**	**32,593,928**
B. Cash Flow from Investing activities :		
Acquisition of Property, Plant and Equipment	-	-
Paid against Capital Work-in-Progress	-	(38,942,076)
Fixed Deposit	(687,500)	-
Net Cash used by investing activities	**(687,500)**	**(38,942,076)**
C. Cash Flow from Financing activities :		
Received/Repaid of Short-term loan	(29,684,562)	(31,999,400)
Received/Repaid of Long-term loan	(6,997,590)	(5,030,830)
Net Cash used in Financing activities	**(36,682,152)**	**(37,030,230)**
Net Increase/(Decrease) in Cash and Cash Equivalents	1,097,235	(43,378,379)
Cash and Cash Equivalents at Beginning of year	61,463,666	316,243,410
F. Cash and cash equivalents at the end of the period (A+B+C)	**62,560,901**	**272,865,032**
Net Operating Cash Flow Per Share (NOCFPS) (Note-22)	**0.30**	**0.29**

Chairman Managing Director Director

Company Secretary Chief Financial Officer

PACIFIC DENIMS LTD.