Shasha Denims Limited
Consolidated Statement of Financial Position

as at Dec 31,2016

Particulars	Amount in Taka	
	31 Dec 2016	30 June 2016
ASSETS		
NON-CURRENT ASSETS	**4,945,818,163**	**4,545,834,747**
Property, Plant & Equipment	3,753,937,186	3,797,320,238
Intangible Assets	3,662,620	3,855,390
Capital work in progress	839,798,167	696,238,930
Investment in Associates	348,420,189	48,420,189
CURRENT ASSETS	**5,046,898,704**	**5,155,228,760**
Inventories	1,253,845,884	968,055,817
Materials In Transit	26,481,092	107,635,359
Accounts Receivable	2,524,605,870	2,486,151,728
Interest Receivable	1,676,532	4,719,100
Deposit for Share	72,464,001	72,334,462
Advance, Deposit & Prepayments	484,256,247	361,219,688
Cash and Cash Equivalent	683,569,078	1,155,112,605
TOTAL	**9,992,716,867**	**9,701,063,507**
EQUITY AND LIABILITIES		
CAPITAL & RESERVE	**5,187,192,554**	**5,059,356,106**
Share Capital	1,127,876,300	1,127,876,300
Share Premium Account	1,250,000,000	1,250,000,000
Retained Earnings	1,935,423,132	1,807,586,684
Revaluation reserve	873,893,122	873,893,122
Non Controlling Interest	**198,522,223**	**197,998,984**
NON CURRENT LIABILITIES	**1,011,391,789**	**1,060,331,950**
Long Term Loan	528,211,705	599,481,385
Financial Liability	414,000,000	391,600,000
Deferred Tax Liability	69,180,085	69,250,565
CURRENT LIABILITIES	**3,595,610,301**	**3,383,376,467**
Accounts Payable	24,315,119	23,497,753
Liability for Expenses	89,359,200	270,639,702
Provision for Tax	219,427,753	188,062,004
Current Portion of Long Term Loan	17,382,367	33,091,839
IPO Fund Received	3,450,928	3,457,928
Short Term Loan	3,241,674,934	2,864,627,241
TOTAL	**9,992,716,867**	**9,701,063,507**
NAV	**45.99**	**44.86**

Chairman **Managing Director** **Company Secretary** **Chief Financial Officer**

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SHASHA DENIMS LIMITED

Consolidated Statement Profit or Loss and other Comprehensive Income

for the period ended 31 Dec,2016 (Q-2)

PARTICULERS	TAKA			
	July-Dec,2016	July-Dec,2015	Oct-Dec,2016	Oct-Dec,2015
Revenue	2,927,228,859	2,596,793,903	1,622,567,231	1,445,349,745
Less: Cost of Goods Sold	2,337,604,631	2,076,988,234	1,284,068,404	1,123,529,724
Gross Profit	**589,624,228**	**519,805,669**	**338,498,827**	**321,820,021**
Less: Administrative Expenses	72,609,276	42,134,358	30,610,968	23,866,085
Less: Selling & Distribution Expenses	18,401,954	13,905,105	11,311,756	12,903,403
Operating Profit	**498,612,998**	**463,766,206**	**296,576,104**	**285,050,534**
Add: Financial Income	22,426,955	51,334,552	8,926,825	23,039,104
Less: Financial Expenses	177,372,123	187,861,565	104,300,716	115,376,867
Net Financial Expenses	**154,945,168**	**136,527,013**	**95,373,891**	**92,337,763**
Profit before Non-Operating income	**343,667,830**	**327,239,193**	**201,202,213**	**192,712,771**
Add: Non-Operation Income/(loss)	5,177,023	979,085	455,868	343,739
Profit/(Loss) before Income Tax	**348,844,853**	**328,218,278**	**201,658,081**	**193,056,510**
Less: Income Tax				
Current Tax	51,365,750	47,549,878	28,567,884	27,209,972
Deferred Tax	(70,480)	80,087	16,913	330,474
Net Profit/ (loss) for the year after Corporate Tax	**297,549,584**	**280,588,312**	**173,073,285**	**165,516,064**
Profit attributable to:				
Owners of the Company	**297,026,345**	**280,483,507**	**172,752,907**	**165,565,055**
Non-Controlling interest	**523,239**	**104,805**	**320,378**	**(48,991)**
Basic Earnings Per Share (EPS)	**2.63**	**2.54**	**1.53**	**1.50**
Adjusted Earnings Per Share (EPS)		**2.49**		**1.47**

Chairman **Managing Director** **Company Secretary** **Chief Financial Officer**

SHASHA DENIMS LIMITED

Consolidated Statement of Changes in Equity
for the period ended 31 Dec,2016 (Q-2)

Particulars	Share capital	Share Premium	Retained earnings	Revaluation reserve	Total
Balance as on 01.07.16	1,127,876,300	1,250,000,000	1,807,586,684	873,893,122	5,059,356,106
Net profit for the period	-	-	297,026,345	-	297,026,345
Adjustment on Subsidiary			(8,452)		(8,452)
Cash dividend			(169,181,445)		(169,181,445)
					-
Balance as on 31.12.16	**1,127,876,300**	**1,250,000,000**	**1,935,423,132**	**873,893,122**	**5,187,192,554**

Consolidated Statement of Changes in Equity
for the period ended 31 Dec,2015 (Q-2)

Particulars	Share capital	Share Premium	Retained earnings	Revaluation reserve	Total
Balance as on 01.07.15	1,127,876,300	1,250,000,000	1,433,748,060	873,893,122	4,685,517,482
Net profit for the period		-	280,483,507	-	280,483,507
Interim Cash Dividend			(112,787,630)		(112,787,630)
STL Adjustment			(2,308,738)		(2,308,738)
Tax Charge after assesment			(1,179,689)		(1,179,689)
Prior year adjustment-EPCL			(72,913,628)		(72,913,628)
Balance as on 31.12.15	**1,127,876,300**	**1,250,000,000**	**1,525,041,882**	**873,893,122**	**4,776,811,304**

Chairman | Managing Director | Company Secretary | Chief Financial Officer

SHASHA DENIMS LIMITED

Consolidated Statement of Cash Flows

for the period ended Dec 31,2016 (Q-2)

PARTICULERS	TAKA	
	July-Dec,16	July-Dec,15
Cash flow from operating activities		
Collection from Turnover	2,919,421,261	2,510,839,244
Payment for cost & other expenses	(2,573,538,552)	(1,975,391,254)
Financial Expenses	(177,369,183)	(211,612,389)
Income Tax Paid	(40,045,080)	(26,707,376)
Net cash provided by operating activities	**128,468,446**	**297,128,225**
Cash flow from investing activities		
Acquisition of Fixed Assets	(76,437,354)	(162,762,896)
Capital work in progress	(143,559,238)	(105,461,439)
Investment	(300,000,000)	-
Pre-Operational Expenses	-	388,695
Deposit for Shares	(21,333,746)	55,339,116
Net Cash provided by investing activities	**(541,330,339)**	**(212,496,524)**
Cash flow from financing activities		
Share Capital	-	-
Share Premium Account	-	-
Dividend Paid	(169,181,445)	(112,787,630)
Long Term Loan	(71,269,680)	(84,760,396)
Current Portion of Long Term Loan	(15,709,472)	17,449,890
IPO Fund Transferred	(7,000)	(532,460)
Share Money Deposit	21,195,758	(55,340,805)
Financial Liability	22,400,000	22,400,000
Short-Term Loan	153,890,205	38,240,956
Net Cash provided by financing activities	**(58,681,634)**	**(175,330,445)**
Increase/ (decrease) in cash and bank balances	**(471,543,527)**	**(90,698,744)**
Cash and bank balances on opening	**1,155,112,606**	1,735,924,551
Cash and bank balances on closing	**683,569,077**	**1,645,225,807**
Net Operating cash flow per share (adjusted Dec 2015)	**1.14**	**2.63**

Chairman **Managing Director** **Company Secretary** **Chief Financial Officer**

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