Un-audited

SHASHA DENIMS LIMITED

Consolidated Statement of Financial Position
as at and for the period ended 30th September,2018 (Q-1)

House No. 23, Road No. 129, Gulshan-1, Dhaka-1212
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AMAR STOCK

SHASHA DENIMS LIMITED
Consolidated Statement of Financial Position

as at Sep 30,2018

Particulars	Amount in Taka	
	30 Sep 2018	30 June 2018
ASSETS		
NON-CURRENT ASSETS	**4,922,663,345**	**4,963,415,632**
Property, Plant & Equipment	4,870,132,584	4,910,771,780
Intangible Assets	4,410,571	4,523,663
Investment in Associates	48,120,189	48,120,189
CURRENT ASSETS	**8,193,330,813**	**7,113,765,780**
Inventories	2,781,603,490	2,270,752,424
Materials In Transit	524,059,977	352,496,618
Accounts Receivable	3,507,207,627	3,149,252,735
Interest Receivable	705,333	1,037,000
Deposit for Share	373,677,926	373,677,926
Advance, Deposit & Prepayments	792,618,367	840,105,092
Cash and Cash Equivalent	213,458,094	126,443,985
TOTAL	**13,115,994,158**	**12,077,181,412**
EQUITY AND LIABILITIES		
CAPITAL & RESERVE	**6,159,385,544**	**5,940,471,302**
Share Capital	1,195,548,870	1,195,548,870
Share Premium Account	1,250,000,000	1,250,000,000
Share Money Deposit	284,187,933	284,187,933
Retained Earnings	2,555,742,081	2,336,827,839
Revaluation reserve	873,906,660	873,906,660
Non Controlling Interest	**13,671,397**	**13,243,530**
NON CURRENT LIABILITIES	**717,933,014**	**789,523,031**
Long Term Loan	171,831,125	239,777,506
Financial Liability	481,200,000	481,200,000
Deferred Tax Liability	64,901,889	68,545,525
CURRENT LIABILITIES	**6,225,004,203**	**5,333,943,549**
Accounts Payable	2,555,980,190	1,796,490,936
Liability for Expenses	205,038,685	199,022,515
Provision for Tax	185,577,126	163,475,093
Others Payable	13,000,000	13,000,000
IPO Fund Received	3,436,928	3,436,928
Short Term Loan	3,261,971,274	3,158,518,077
TOTAL	**13,115,994,158**	**12,077,181,412**
NAV	**51.52**	**49.69**

Managing Director **Director** **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 30th Sep,2018 (Q-1)

PARTICULERS	TAKA	
	July-Sep,2018	July-Sep,2017
Revenue	2,197,789,572	1,546,372,797
Less: Cost of Goods Sold	1,799,780,367	1,251,214,989
Gross Profit	**398,009,206**	**295,157,808**
Less: Administrative Expenses	47,177,267	47,554,832
Less: Selling & Distribution Expenses	13,738,556	7,290,333
Operating Profit	**337,093,382**	**240,312,643**
Add: Financial Income	1,040,833	4,003,889
Less: Financial Expenses	97,207,903	83,192,260
Add: Non-Operation Income/(loss)	(3,061,293)	(2,119,529)
Profit/(Loss) before WPPF	**237,865,019**	**159,004,743**
Less: Central Fund (SGL-.03%)	64,509	38,954
Profit/(Loss) before Tax	**237,800,510**	**158,965,789**
Less: Income Tax		
Current Tax	22,102,035	22,397,831
Deferred Tax	(3,643,636)	(217,742)
Net Profit/ (loss) for the period after Corporate Tax	**219,342,110**	**136,785,701**
Other Comprehensve Income	-	-
Total comprehensive Income	**219,342,110**	**136,785,701**
Profit attributable to:		
Owners of the Company	**218,914,243**	**136,558,440**
Non-Controlling interest	**427,867**	**227,261**
	219,342,110	**136,785,701**
Basic Earnings Per Share -EPS (re-stated)	**1.83**	**1.14**

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

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SHASHA DENIMS LIMITED

Consolidated Statement of Changes in Equity
for the period ended 30th Sep 2018 (Q1)

Particulars	Share capital	Share Premium	Retained earnings	Share Money Deposit	Revaluation reserve	Total
Balance as on 01.07.17	1,195,548,870	1,250,000,000	2,336,827,839	284,187,933	873,906,660	5,940,471,302
Net profit for the period	-	-	218,914,243		-	218,914,243
Balance as on 30.09.18	**1,195,548,870**	**1,250,000,000**	**2,555,742,081**	**284,187,933**	**873,906,660**	**6,159,385,544**

Consolidated Statement of Changes in Equity
for the period ended 30th Sep 2017 (Q1)

Particulars	Share capital	Share Premium	Retained earnings	Share Money Deposit	Revaluation reserve	Total
Balance as on 01.07.17	1,127,876,300	1,250,000,000	2,087,604,100	-	873,893,122	5,339,373,522
Net profit for the period		-	136,558,440	-	-	136,558,440
Balance as on 30.09.17	**1,127,876,300**	**1,250,000,000**	**2,224,162,540**	-	**873,893,122**	**5,475,931,962**

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

SHASHA DENIMS LIMITED

Consolidated Statement of Cash Flows

for the period ended Sep 30,2018 (Q-1)

PARTICULERS	TAKA	
	July-Sep,2018	July-Sep,2017
Cash flow from operating activities		
Collection from Turnover	1,838,145,887	1,307,502,193
Payment for cost & other expenses	(1,633,094,616)	(1,012,908,929)
Financial Expenses	(97,207,903)	(83,192,260)
Central Fund (RMG-30%)	(64,509)	(38,954)
Income Tax Paid	(12,526,580)	(8,889,005)
Net cash provided by operating activities	**95,252,279**	**202,473,046**
Cash flow from investing activities		
Acquisition of Fixed Assets	(43,682,019)	(17,913,013)
Capital work in progress	-	(369,195,517)
Advance for Land & Land Development	-	(3,000,000)
Net Cash provided by investing activities	**(43,682,019)**	**(390,108,530)**
Cash flow from financing activities		
Deposit for Shares	(55,732)	(3,203,410)
Long Term Loan	(67,946,381)	(55,819,561)
Share Money Deposit	55,732	3,082,910
Financial Liability	-	11,200,000
Short-Term Loan	103,453,196	(240,557,768)
Net Cash provided by financing activities	**35,506,815**	**(285,297,830)**
Increase/ (decrease) in cash and bank balances	**87,077,075**	**(472,933,315)**
Effect of Un-realized Gain/(Loss) due to Currency Translation	(62,965)	-
Cash and bank balances on opening	126,443,985	753,656,260
Cash and bank balances on closing	**213,458,094**	**280,722,946**
Net Operating cash flow per share (Re-stated)	**0.80**	**1.69**

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

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