

PACIFIC DENIMS LIMITED
Statement of Financial Position
As at September 30, 2016

Particulars	Notes	September 30, 2016 Amount in Taka	June 30, 2016 Amount in Taka
NON-CURRENT ASSETS		844,996,082	857,437,638
Property, Plant & Equipment	17	829,760,472	842,202,028
Capital Work-in-Progress	18	15,235,610	15,235,610
CURRENT ASSETS		1,276,246,221	1,272,070,494
Inventories	19	418,379,868	426,647,928
Trade & Other Receivables	20	534,326,736	533,581,738
Advances, Deposits & Pre-Payments	21	255,648,874	258,439,661
Fixed Deposit	22	47,627,796	47,627,796
Cash & Cash Equivalents	23	20,262,946	5,773,371
CURRENT LIABILITIES & PROVISIONS		313,372,386	319,511,575
Trade & Other Payables	24	16,133,157	15,978,278
Short-Term Borrowings	25	80,952,972	93,507,532
Long-Term Borrowings-Current portion	32	118,908,979	118,908,979
Provision for Income Tax	26	84,426,899	79,165,987
Accrued Expenses	27	12,950,379	11,950,799
NET CURRENT ASSETS		962,873,835	952,558,919
NET ASSETS		1,807,869,917	1,809,996,557
SHAREHOLDERS' EQUITY		1,086,727,976	1,059,077,612
Share capital	28	380,000,000	380,000,000
Revaluation Reserve	29	145,690,413	145,690,413
Tax Holiday Reserve	30	145,760,152	145,760,152
Retained Earnings	31	415,277,411	387,627,047
LONG TERM LIABILITY		721,141,941	750,918,945
Long Term Borrowings	32	670,048,981	699,566,425
Deferred Tax Liability	33	51,092,960	51,352,520
LIABILITIES & SAHREHOLDERS' EQUITY		1,807,869,917	1,809,996,557
Net Asset Value Per Share (NAVPS)	34	28.60	27.87

These financial statements should be read in conjunction with the annexed notes 1 to 46 and were approved by the Board of Directors and were signed on its behalf by:



Md. Abdul Halim
Chief Financial Officer
PACIFIC DENIMS LTD.

For PACIFIC DENIMS LTD.




Md. Shafiu'lam (Mohsin)
Managing Director

PACIFIC DENIMS LIMITED

**Statement of Profit or Loss and other Comprehensive Income
For the period from July 1, 2016 to September 30, 2016**

Particulars	Notes	September 30, 2016 Amount in Taka	September 30, 2015 Amount in Taka
Turnover	35	452,438,144	411,035,320
Cost of Sales	36	(379,687,758)	(341,195,589)
Gross Profit		72,750,386	69,839,731
Operating Expenses:		(6,980,522)	(6,687,253)
Office & Administrative Expenses	37	5,649,786	5,408,737
Selling & Distribution Expenses	38	1,330,735	1,278,516
Operating Profit		65,769,864	63,152,478
Financial Expenses	39	(33,636,119)	(31,930,559)
Other Income	40	517,971	546,970
Net Profit Before Tax		32,651,716	31,768,890
Income Tax Expenses		(5,001,351)	(4,874,727)
Current Income Tax Expenses	41	(5,260,912)	(5,026,982)
(Deferred Tax Expenses)/Income	42	259,560	152,254
Net Profit for the year		27,650,364	26,894,162
Basic Earnings Per Share (EPS)	43	0.73	0.71

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Md. Abdul Halim
 Chief Financial Officer
 PACIFIC DENIMS LTD

For PACIFIC DENIMS LTD.

Md. Shafiul Azam (Mojsin)
 Managing Director

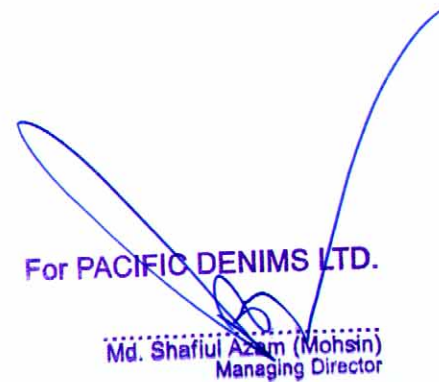
PACIFIC DENIMS LIMITED
Statement of Changes in Equity
For the period from July 1, 2016 to September 30, 2016

Particulars	Share Capital	Revaluation Reserve	Tax Holiday Reserve	Retained Earning	Total Equity
Balance at July 01 , 2016	380,000,000	145,690,413	145,760,152	387,627,047	1,059,077,612
Net Profit for the year	-	-	-	27,650,364	27,650,364
Balance at September 30, 2016	380,000,000	145,690,413	145,760,152	415,277,411	1,086,727,976
Balance at July 01 , 2015	380,000,000	145,690,413	145,760,152	280,947,616	952,398,181
Net Profit for the year	-	-	-	26,894,162	26,894,162
Balance at September 30, 2015	380,000,000	145,690,413	145,760,152	307,841,778	979,292,343

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Md. Abdul Halim
 Chief Financial Officer
 PACIFIC DENIMS LTD.



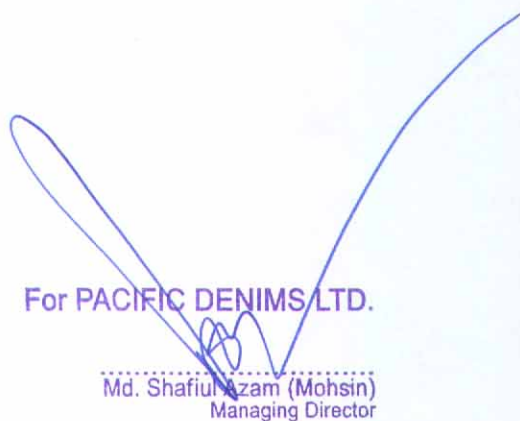
For PACIFIC DENIMS LTD.
 Md. Shafiu Azam (Mohsin)
 Managing Director

PACIFIC DENIMS LIMITED
Statement of Cash Flows
For the period from July 1, 2016 to September 30, 2016

Particulars	September 30, 2016	September 30, 2015
A. Cash Flow from Operating activities :		
Cash Received from Customers & Others	451,693,146	383,606,056
Cash Received from other Income	517,971	546,970
Cash Paid to Suppliers, Employees and Others	(361,292,753)	(320,817,842)
Cash Generated from Operations	90,918,363	63,335,184
Interest Paid	(33,636,119)	(31,930,559)
Income Tax Paid	(720,665)	(14,930,293)
Net Cash from operating activities	56,561,580	16,474,332
B. Cash Flow from Investing activities :		
Paid against Fixed Deposit	-	(2,298,697)
Net Cash used by investing activities	-	(2,298,697)
C. Cash Flow from Financing activities :		
Received/Repaid of Short-term loan	(12,554,560)	17,225,939
Received/Repaid of Long-term loan	(29,517,444)	(23,928,272)
Net Cash used in Financing activities	(42,072,005)	(6,702,333)
Net Increase/(Decrease) in Cash and Cash Equivalents	14,489,575	7,473,302
Cash and Cash Equivalents at Beginning of year	5,773,371	5,364,830
F. Cash and cash equivalents at the end of the period (A+B+C)	20,262,946	12,838,132
Net Operating Cash Flow Per Share (Notes-44)	1.49	0.43



Md. Abdul Halim
Chief Financial Officer
PACIFIC DENIMS LTD.



For PACIFIC DENIMS LTD.
Md. Shafiqul Azam (Mohsin)
Managing Director