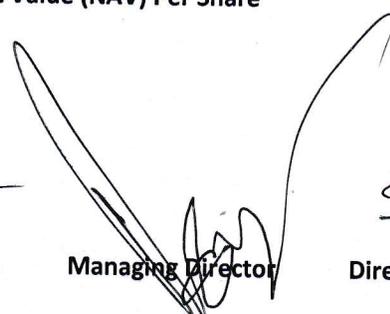


PACIFIC DENIMS LIMITED
Statement of Financial Position
As at September 30, 2023

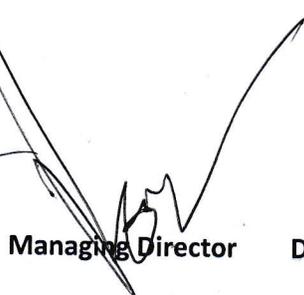
| Particulars | Notes | September 30, 2023 Amount in Taka | June 30, 2023 Amount in Taka |
|---|-------|--------------------------------------|---------------------------------|
| ASSETS | | | |
| Non-Current Assets | | | |
| Property, Plant & Equipment | 11.00 | 1,353,352,532 | 1,367,609,513 |
| Current Assets | | | |
| Inventories | 12.00 | 707,752,754 | 705,769,136 |
| Trade & Other Receivables | 13.00 | 950,345,051 | 921,046,614 |
| Advance, Deposit & Pre-Payments | | 507,163,703 | 492,937,163 |
| Cash & Cash Equivalents | | 116,705,463 | 124,146,723 |
| Total Assets | | 3,635,319,503 | 3,611,509,150 |
| EQUITY AND LIABILITIES | | | |
| Shareholders' Equity | | | |
| Share capital | | 1,835,501,432 | 1,835,501,432 |
| Revaluation Reserve | | 141,319,701 | 141,319,701 |
| Tax Holiday Reserve | | 145,760,152 | 145,760,152 |
| Retained Earnings | | 374,931,167 | 369,559,119 |
| Non-Current Liabilities | | | |
| Long Term Borrowings | | 421,786,297 | 421,786,297 |
| Deferred Tax Liability | 14.00 | 83,387,143 | 82,557,757 |
| Current Liabilities & Provisions | | | |
| Trade Payables | | 9,022,655 | 9,125,450 |
| Short-Term Borrowings | | 32,491,061 | 32,491,061 |
| Long-Term Borrowings-Current portion | | 98,508,979 | 98,508,979 |
| Provision for Workers Profit Participation Fund | | 15,677,101 | 15,039,076 |
| Provision for Trade Receivable | | 57,270,753 | 52,519,028 |
| Provision for Income Tax | | 205,768,926 | 203,961,594 |
| Liabilities and Provision for Expenses | | 208,643,432 | 196,973,581 |
| Unclaimed/Unpaid Dividends | | 5,250,705 | 6,405,923 |
| Total Equity and Liabilities | | 3,635,319,503 | 3,611,509,150 |
| Net Asset Value (NAV) Per Share | 15.00 | 13.61 | 13.58 |

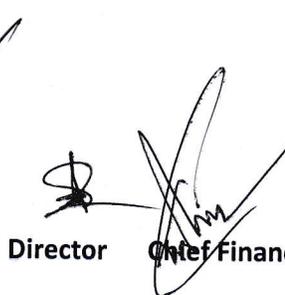
 Chairman
 Managing Director
 Director
 Chief Financial Officer
 Company Secretary

PACIFIC DENIMS LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the period ended September 30, 2023

| Particulars | Notes | September 30, 2023 Amount in Taka | September 30, 2022 Amount in Taka |
|---|-------|--------------------------------------|--------------------------------------|
| Turnover | 16.00 | 301,136,542 | 398,408,255 |
| Cost of Sales | 17.00 | (264,592,816) | (336,938,987) |
| Gross Profit | | 36,543,726 | 61,469,268 |
| Operating Expenses: | | (7,713,292) | (7,620,318) |
| Office & Administrative Expenses | 18.00 | 6,003,618 | 5,900,809 |
| Selling & Distribution Expenses | 19.00 | 1,709,674 | 1,719,509 |
| Operating Profit | | 28,830,435 | 53,848,950 |
| Financial Expenses | | (15,517,376) | (30,581,742) |
| Other Income | | 85,458 | 827,782 |
| Net Profit/Loss Before WPPF | | 13,398,516 | 24,094,990 |
| Less: Provision for WPPF | | 638,025 | 1,147,380 |
| Less: Provision for Trade Receivable | | 4,751,725 | 4,378,391 |
| Net Profit Before Tax | | 8,008,766 | 18,569,218 |
| Income Tax Expenses | | (2,636,718) | (3,517,900) |
| Current Income Tax Expenses | 20.00 | (1,807,332) | (2,395,416) |
| (Deferred Tax Expenses)/Income | 21.00 | (829,386) | (1,122,484) |
| Net Profit for the year | | 5,372,048 | 15,051,318 |
| Total Comprehensive Income | | 5,372,048 | 15,051,318 |
| Earnings Per Share (EPS) | 22.00 | 0.03 | 0.08 |


Chairman


Managing Director


Director


Chief Financial Officer

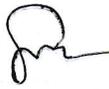

Company Secretary

PACIFIC DENIMS LIMITED
Statement of Changes in Equity
For the period ended September 30, 2023

| Particulars | Share Capital | Revaluation Reserve | Tax Holiday Reserve | Retained Earning | Total Equity |
|---------------------------|---------------|---------------------|---------------------|------------------|---------------|
| Balance at July 01, 2023 | 1,835,501,432 | 141,319,701 | 145,760,152 | 369,559,118 | 2,492,140,403 |
| Net Profit for the period | - | - | - | 5,372,048 | 5,372,048 |
| Balance at Sep 30, 2023 | 1,835,501,432 | 141,319,701 | 145,760,152 | 374,931,167 | 2,497,512,451 |

For the period ended September 30, 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 period | - | - | - | 15,051,318 | 15,051,318 |
| Balance at Sep 30, 2022 | 1,835,501,432 | 141,319,701 | 145,760,152 | 374,748,193 | 2,497,329,478 |

 Chairman
 Managing Director
 Director
 Chief Financial Officer
 Company Secretary

PACIFIC DENIMS LIMITED
Statement of Cash Flows
For the period ended September 30, 2023

| Particulars | Notes | September 30, 2023 Amount in Taka | September 30, 2022 Amount in Taka |
|--|-------|--------------------------------------|--------------------------------------|
| A. Cash Flow from Operating activities : | | | |
| Cash Received from Customers & Others | | 271,838,104 | 386,077,321 |
| Cash Received from other Income | | 85,458 | 827,782 |
| Cash Paid to Suppliers, Employees and Others | | (276,402,084) | (350,424,556) |
| Cash Generated from Operations | | (4,478,521) | 36,480,547 |
| Interest Paid | | (255,020) | (25,558,092) |
| Income Tax Paid | | (1,552,500) | (2,085,350) |
| Net Cash flow from operating activities | 23.00 | (6,286,042) | 8,837,105 |
| B. Cash Flow from Investing activities : | | | |
| Received/(Paid) Fixed Deposit | | - | - |
| Net Cash used in investing activities | | - | - |
| C. Cash Flow from Financing activities : | | | |
| Received/Repaid of Short-term loan | | - | (950,650) |
| Received/Repaid of Long-term loan | | - | (7,327,511) |
| Cash Dividend Paid | | (1,155,219) | - |
| Net Cash used in Financing activities | | (1,155,219) | (8,278,160) |
| Net Increase/(Decrease) in Cash and Cash Equivalents | | (7,441,260) | 558,945 |
| Cash and Cash Equivalents at Beginning of year | | 124,146,723 | 18,008,890 |
| D. Cash and cash equivalents at the end of the year | | 116,705,463 | 18,567,835 |
| Net Operating Cash Flow Per Share | 24.00 | (0.03) | 0.05 |



Chairman

Managing Director



Director



Chief Financial Officer



Company Secretary