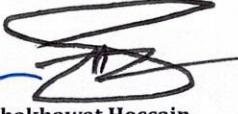
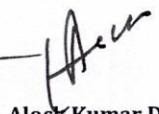
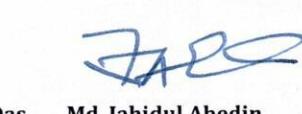
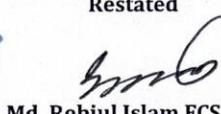


Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Financial Position (Unaudited)
As at 31st December 2024

| Particulars | Notes | Amount in Taka | |
|---|-------|-----------------------|-----------------------|
| | | As on 31-12-2024 | As on 30-06-2024 |
| ASSETS | | | |
| A. Non-current assets | | 22,669,422,936 | 20,819,052,608 |
| Property, plant and equipment | 3.00 | 11,459,830,748 | 10,714,937,194 |
| Capital work in progress | | 3,543,585,751 | 2,127,773,679 |
| Investment in property | | 473,634,344 | 476,014,416 |
| Investment in associates | 4.00 | 6,610,812,800 | 6,921,688,328 |
| Right of use assets (After Amortization) | | 51,916,301 | 52,860,234 |
| Intangible assets | 5.00 | 529,642,991 | 525,778,757 |
| B. Current assets | | 11,120,193,496 | 10,587,830,230 |
| Inventories | 6.00 | 6,513,105,601 | 6,287,224,563 |
| Trade receivables | | 2,594,658,559 | 2,599,772,619 |
| Advance, deposits & prepayments | 7.00 | 1,325,732,454 | 956,555,398 |
| Other receivables | | 13,842,978 | 17,439,328 |
| Investments-Short term | | 37,162,215 | 47,250,272 |
| Cash & bank balances | 8.00 | 635,691,690 | 679,588,048 |
| TOTAL ASSETS (A+B) | | 33,789,616,431 | 31,406,882,838 |
| EQUITY AND LIABILITIES | | | |
| C. Capital and Reserves | | 7,142,400,506 | 6,794,224,789 |
| Ordinary share capital | | 1,791,168,860 | 1,628,335,320 |
| Share premium | | 540,000,000 | 540,000,000 |
| Retained earnings | | 4,593,567,488 | 4,397,721,776 |
| Tax holiday reserve | | 203,617,141 | 203,617,141 |
| Holding gain reserve | | 14,047,017 | 24,550,552 |
| D. Non-Controlling Interest | 9.00 | 171,453,230 | 142,919,564 |
| E. Deferred tax liability | 10.00 | 13,733,765 | 16,388,602 |
| F. Non-current liabilities | | 17,154,368,690 | 17,083,925,250 |
| Long term loan | | 17,154,368,690 | 17,083,925,250 |
| G. Current liabilities | | 9,307,660,238 | 7,369,424,634 |
| Trade and other payables | 11.00 | 1,748,088,651 | 268,409,738 |
| Liability for expenses | | 459,840,488 | 267,850,956 |
| Dividend payable/unclaimed Dividend | | 891,722 | 2,379,827 |
| Intercompany Loan | | 2,974,105 | - |
| Short term loan | 12.00 | 6,072,668,516 | 6,046,840,474 |
| Current maturity of long term loan | | 996,203,090 | 783,071,737 |
| Income tax provision | | 26,993,667 | 871,903 |
| TOTAL EQUITY AND LIABILITIES (C+D+E+F+G) | | 33,789,616,431 | 31,406,882,838 |
| Net asset value (NAV) per share | 13.00 | 39.88 | 37.93 |

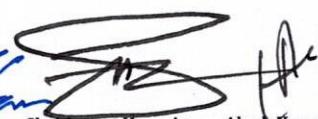
Restated

    
 Anita Haque Shakhawat Hossain Alock Kumar Das Md. Jahidul Abedin Md. Robiul Islam FCS
 Chairman Managing Director Director Chief Financial officer Company Secretary

Dhaka, 30 January 2025

Paramount Textile PLC & Its Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Half Year Ended 31st December 2024

| Particulars | Note | Amount in Taka | | | |
|--|-------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | | Half Year Ended | | 2nd Quarter Ended | |
| | | 01-07-2024 To 31-12-2024 | 01-07-2023 To 31-12-2023 | 01-10-2024 To 31-12-2024 | 01-10-2023 To 31-12-2023 |
| Revenue | 16.00 | 5,897,993,179 | 5,051,583,258 | 2,896,592,912 | 2,785,496,171 |
| Cost of sales | | (4,567,936,092) | (4,004,679,449) | (2,194,205,379) | (2,205,667,588) |
| Gross Profit | | 1,330,057,087 | 1,046,903,809 | 702,387,533 | 579,828,583 |
| Administrative expenses | | (184,935,177) | (175,059,784) | (106,086,218) | (93,975,301) |
| Distribution costs | | (44,717,998) | (34,178,631) | (27,261,453) | (17,235,612) |
| | | (229,653,175) | (209,238,415) | (133,347,671) | (111,210,913) |
| Profit from operations | | 1,100,403,912 | 837,665,394 | 569,039,862 | 468,617,670 |
| Finance costs | | (770,627,557) | (523,084,146) | (472,488,809) | (286,974,260) |
| Other income/Loss | | 15,279,677 | 2,335,494 | 14,348,279 | 1,563,764 |
| Income from house rent | 17.00 | 8,351,966 | 8,045,940 | 4,176,137 | 4,023,096 |
| Exchange gain/ (loss) | | (4,590,270) | (11,938,320) | 9,380,497 | (4,657,268) |
| Profit/(loss) before WPPF & WF | | 348,817,728 | 313,024,362 | 124,455,966 | 182,573,002 |
| Provision for contribution to WPPF & WF | | (8,068,381) | (9,097,690) | (2,474,324) | (4,240,237) |
| Share of profit/(Loss) of associates | | 151,347,265 | 249,980,512 | 162,076,693 | 132,298,722 |
| Profit before tax | | 492,096,612 | 553,907,184 | 284,058,336 | 310,631,487 |
| Tax expenses | | (23,466,928) | (24,282,103) | (6,088,075) | (16,873,116) |
| Income tax | 18.00 | (26,121,765) | (25,200,362) | (6,739,656) | (18,715,706) |
| Deferred tax benefit/ (expense) | | 2,654,837 | 918,259 | 651,581 | 1,842,590 |
| Net profit/ (loss) after tax | | 468,629,684 | 529,625,080 | 277,970,261 | 293,758,371 |
| Profit Attributable to: | | 468,629,684 | 529,625,080 | 277,970,261 | 293,758,371 |
| Non-Controlling Interest | | 28,533,666 | 30,582,456 | 20,237,170 | 13,366,715 |
| Equityholders of the Parent entity | | 440,096,018 | 499,042,624 | 257,733,091 | 280,391,656 |
| Unrealized gain / (loss) on investment in shares | | (10,503,535) | 581,093 | 19,192,766 | (17,873,832) |
| Total comprehensive income | | 458,126,149 | 499,623,717 | 297,163,027 | 262,517,824 |
| Basic earnings per share (EPS) | 19.00 | 2.46 | 2.79 | 1.44 | 1.57 |
| | | | Restated | | Restated |



Anita Haque, Chairman
Shakhwat Hossain, Managing Director
Alok Kumar Das, Director
Md. Jahidul Abedin, Chief Financial Officer
Md. Robiul Islam FCS, Company Secretary

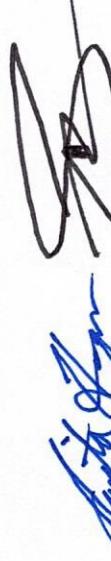
Dhaka, 30 January 2025

PARAMOUNT TEXTILE PLC
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)
For the Half year ended 31st December, 2024

| Particulars | Share capital | Share premium | Retained earnings | Tax holiday reserve | Holding gain reserve | Total |
|---|----------------------|--------------------|----------------------|---------------------|----------------------|----------------------|
| Balance as at 1 July 2024 | 1,628,335,320 | 540,000,000 | 4,397,721,776 | 203,617,141 | 24,550,552 | 6,794,224,789 |
| Cash dividend paid to shareholders for the year ended 31 December 2024 | | | (81,416,766) | | | (81,416,766) |
| Stock dividend paid to shareholders for the year ended 31 December 2024 | 162,833,540 | | (162,833,540) | | | |
| Current period | - | | 440,096,018 | - | (10,503,535) | 429,592,483 |
| Total equity as at 31-12-2024 | 1,791,168,860 | 540,000,000 | 4,593,567,488 | 203,617,141 | 14,047,017 | 7,142,400,506 |

For the Half Year Ended 31st December 2023

| Particulars | Share capital | Share premium | Retained earnings | Tax holiday reserve | Holding gain reserve | Total |
|--------------------------------------|----------------------|--------------------|----------------------|---------------------|----------------------|----------------------|
| Balance as at 1 July 2023 | 1,628,335,320 | 540,000,000 | 3,482,854,365 | 203,617,141 | 22,946,440 | 5,877,753,265 |
| Current period | - | - | 336,209,092 | - | (581,094) | 335,627,998 |
| Total equity as at 31-12-2023 | 1,628,335,320 | 540,000,000 | 3,819,063,457 | 203,617,141 | 22,365,346 | 6,213,381,264 |




Anita Haque **Md. Jahidul Abedin** **Md. Robiul Islam FCS**
Chairman **Director** **Company Secretary**

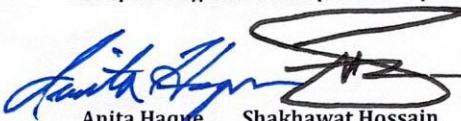
Shakhawat Hossain
Managing Director

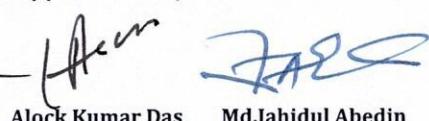
Alok Kumar Das **Chief Financial Officer**

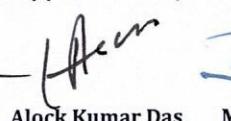
Dhaka, 30 January 2025

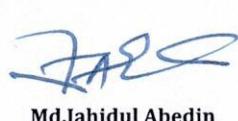
Paramount Textile PLC & Its Subsidiary
Consolidated Statement of Cash Flows (Unaudited)
For the Half Year Ended 31st December 2024

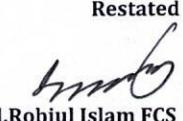
| Particulars | Amount in Taka | |
|---|--------------------------------|--------------------------------|
| | 01-07-2024 To 31-12-2024 | 01-07-2023 To 31-12-2023 |
| A) Cash flows from operating activities | | |
| Cash received from operating activities | | |
| Cash received from customer | 5,903,155,620 | 5,183,894,602 |
| Cash received from house rent | 11,948,316 | 5,476,482 |
| Cash received from other income | 2,391,134 | 2,335,494 |
| | 5,917,495,069 | 5,191,706,578 |
| Cash paid for operating activities: | | |
| Cash paid to suppliers | 2,158,838,404 | 2,484,009,911 |
| Wages & salaries | 387,143,534 | 495,718,968 |
| Factory overhead | 1,163,266,439 | 811,106,443 |
| Administrative overhead | 167,786,690 | 152,993,067 |
| Distribution costs | 44,717,998 | 34,178,631 |
| Financial costs | 770,627,557 | 524,370,524 |
| Advance & security deposit receipt | 23,132,390 | 5,399,950 |
| Advance, deposits & pre-payments | 275,405,113 | (7,796,450) |
| Exchange loss/ (gain) | (1,270) | 10,651,942 |
| Income tax paid/ advance income tax paid | 26,121,765 | 51,438,466 |
| | 5,017,038,621 | 4,562,071,453 |
| Net cash flows from operating activities (Note-20) | 900,456,448 | 629,635,125 |
| B) Cash flows from investing activities | | |
| Investment in Share | 10,088,057 | (7,251,569) |
| Investment-Long Term | 58,324,357 | - |
| Investment in Associates | 462,222,793 | (3,108,250,000) |
| Payment against property, Plant, equipment and CWIP | (1,826,953,243) | (1,465,997,524) |
| | (1,296,318,036) | (4,581,499,093) |
| Net cash increase from investing activities | | |
| C) Cash flows from financing activities | | |
| Dividend payment | (1,488,105) | (84,039) |
| Increase of capital | 9,000,000 | - |
| Proceeds from bank overdraft | 25,828,042 | 1,157,847,055 |
| Share Money Deposit | 50,018,000 | - |
| Proceeds from loan against trust receipts (LATR) | - | (327,208,155) |
| Payment to Intercompany | (3,348,869) | 270,416,421 |
| Proceed from term loan | | 2,313,573,416 |
| | 350,425,491 | 3,144,128,277 |
| Net cash flows used in financing activities | | |
| Net increase in cash and cash equivalents | (45,436,099) | (807,735,693) |
| Cash and cash equivalents, beginning of the period | 681,127,787 | 1,014,762,074 |
| Cash and cash equivalents, end of the 2nd quarter | 635,691,690 | 207,026,382 |
| Net operating cash flows per share (NOCFPS) (Note- 21.00) | 5.03 | 3.52 |
| | | Restated |


Anita Haque
Chairman


Shakhawat Hossain
Managing Director


Alock Kumar Das
Director


Md. Jahidul Abedin
Chief Financial officer


Md. Robiul Islam FCS
Company Secretary

Dhaka, 30 January 2025

Paramount Textile PLC & It's Subsidiary
Selected Notes to the Consolidated Financial Statements (Unaudited)
For the Half Year Ended 31st December 2024

01. Basis of preparation of the Consolidated Interim Financial statements:

These financial statements ("They") are the unaudited consolidated interim financial statements (hereafter "The Consolidated Interim Financial Statements") of Paramount Textile PLC and Intraco Solar power Limited, Companies incorporated in Bangladesh under Companies Act 1913 & 1994, for the Half year ended, 2024 (hereafter "the interim period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the annual financial statements as on June 30, 2024, as they provide and update of previously reported information.

The accounting policies and presentation used are consistent with those used in the annual financial statements, except where noted below. Where necessary, the comparatives have been reclassified or extended from the previously reported interim financial statements to take into account any presentational changes made in the annual financial statements or in these Interim financial statements.

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the interim financial statements. If in the future such estimates and assumption, which are based on management's best judgment at the date of the interim financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

We understand that our business is growing every year that means our assets are performing according to intention of procurement and in sum up the discounted future cash flow from the operation of the assets would be positive if we dispose those assets at the date of financial reporting. But presently we have no intention to dispose these assets, so it is not required to record the impairment gain as provisions of IAS-36.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

The company has no reportable operating segments as per requirement of IFRS-8, "Operating Segments".

There is no significant event after the end of the interim period that has to be reflected in the consolidated financial statements for the interim period except.

Figures have been rounded off to the nearest Taka.

2.00 Subsidiary Company (Intraco Solar Power Limited)

2.a) The Paramount Textile PLC acquired 12,000,000 @Tk. 10 ordinary shares (80% of ordinary shares) in Intraco Solar Power Limited (ISPL) on 1st July 2022 at a cost of Tk. 5,10,00,000. PSL's retained earnings at that date were Tk. (169,723,446) and its issued ordinary share capital was Tk. 150,00,000.

2.b) The Paramount Textile PLC acquired 980,000 @Tk. 10 ordinary shares (98% of ordinary shares) in Paramount Solar Limited (PSL) on 1st July 2024 at a cost of Tk. 98,00,000. PSL's retained earnings at that date were Tk. (30,17,727) and its issued ordinary share capital was Tk. 10,00,000.

| Notes | Particulars | Amount in Taka | |
|--|-----------------------|-----------------------|------------|
| | | 31-12-2024 | 30-06-2024 |
| 3.00 Consolidated Property, plant and equipment | | | |
| Opening balance of property, plant and equipment | 10,714,937,194 | 10,639,521,268 | |
| Add : Addition during the period | 1,211,461,110 | 932,229,601 | |
| Less : depreciation charged during the period | 11,926,398,304 | 11,571,750,869 | |
| Closing balance of property, plant and equipment | 466,567,556 | 856,813,677 | |
| | 11,459,830,748 | 10,714,937,194 | |
| 4.00 Investment in associates | | | |
| Paramount BTrac Energy Ltd (Note-4.01) | 1,137,902,904 | 2,128,857,604 | |
| Dynamic sun energy Pvt. Ltd (Note-4.02) | 5,471,209,896 | 4,792,830,724 | |
| Investment in Pabna Energy Ltd & Pabna solar power Ltd | 1,700,000 | - | |
| | 6,610,812,800 | 6,921,688,328 | |
| 4.01 Paramount BTrac Energy Ltd. | | | |
| Opening Investment | 2,128,857,604 | 2,129,223,585 | |
| Add: Share of Profit of associate | (147,735) | 402,134,019 | |
| Less : Adjustment against dividend received | (990,806,965) | (402,500,000) | |
| | 1,137,902,904 | 2,128,857,604 | |
| 4.01.1 Share of Profit of Associate | | | |
| Net profit attributable to the Shareholders of associate | (301,500) | 820,681,671 | |
| Percentage of holding | 49.00% | 49% | |
| Share of net profit | (147,735) | 402,134,019 | |

The company holds a 49.00% equity interest in its associate, Paramount BTrac Energy Ltd (PBEL), a 200 MW HSD power plant. In financial statement 49.00% equity interest is accounted using equity method in accordance with IAS 28. The Power Purchase Agreement (PPA) between PBEL and the Bangladesh Power Development Board (BPDB) expired on 15.02.2024 at 24.00 hours, in accordance with Section 4, Sub-Section 4.1 of the PPA. Following this expiration and a memo received from BPDB (Memo No: 27.11.0000.101.14.021.24-301, dated 01 February 2024), the company's management decided to cease operations of the power plant on 15 February 2024 at 24:00 hours.

| Notes | Particulars | 31-12-2024 | 30-06-2024 |
|-------|---|----------------------|----------------------|
| 4.02 | Dynamic sun energy Pvt. Ltd | | |
| | Opening Investment in Share | 4,792,830,724 | 1,097,924,762 |
| | Addition : During the year | 509,494,372 | 3,694,250,000 |
| | Add:Dividend receivable on preference shares | 17,389,800 | 69,380,507 |
| | Add: Share of Profit of associate | 151,495,000 | (68,724,545) |
| | | 5,471,209,896 | 4,792,830,724 |
| | Share of Profit of Associate | | |
| | Net loss attributable to the Shareholders of associate | 309,173,469 | (140,254,173) |
| | Percentage of holding | 49% | 49% |
| | Share of Net loss | 151,495,000 | (68,724,545) |
| | The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt Ltd (DSEPL).DSEPL is joint venture company between Paramount Textile Ltd & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital company privateLtd).At Financial statement, equity interest is accounted for @ 49% on equity method. | | |
| 5.00 | Intangible assets | | |
| | Intraco Solar Power Limited (ISPL) | 525,778,757 | 525,778,757 |
| | Paramount Solar Limited (PSL) | 3,864,234 | - |
| | | 529,642,991 | 525,778,757 |
| 6.00 | Inventories | | |
| | Chemicals | 6,904,928 | 669,884,064 |
| | Finished goods | 646,608,591 | 2,327,250,862 |
| | Yarn | 433,135,602 | 1,606,080,433 |
| | Work in process | 2,520,002,428 | 1,448,538,474 |
| | Packing & sub material | 1,501,962,258 | 7,551,034 |
| | Stock of Fabrics | 1,404,491,794 | 227,919,696 |
| | | 6,513,105,601 | 6,287,224,563 |
| 7.00 | Consolidated advance, deposits & prepayments | | |
| | Advance against salary | 12,180,642 | 12,677,588 |
| | Advance against suppliers and others | 966,813,608 | 804,235,485 |
| | Advance Income Tax | 187,106,828 | 2,342,885 |
| | Advance house/office rent | 1,929,802 | 1,929,802 |
| | Advance Against Land filling | 9,474,016 | 9,474,016 |
| | Advance Trade VAT (AT) | 8,313,878 | 5,046,350 |
| | Bank guarantee | 5,478,998 | 5,423,161 |
| | Security deposit - CDBL | 500,000 | 500,000 |
| | Imprest fund | 3,069,496 | 2,045,196 |
| | L/C margin deposit | 5,146,710 | 5,112,231 |
| | Prepaid expenses | 24,375,733 | 6,425,941 |
| | Security deposit -others | 17,108,101 | 17,108,101 |
| | Security deposits for internet | 7,000 | 7,000 |
| | Security deposits for Titas Gas | 84,214,641 | 84,214,641 |
| | Telephone line deposit | 13,000 | 13,000 |
| | | 1,325,732,453 | 956,555,398 |
| 8.00 | Consolidated Cash and bank balances | | |
| | Cash in hand | 94,856,648 | 8,694,082 |
| | Cash at bank | 421,653,919 | 491,662,263 |
| | Cash at bank (foreign currency) | 18,090,109 | 67,589,419 |
| | Cash at bank (FDR) | 101,091,015 | 111,642,285 |
| | | 635,691,690 | 679,588,048 |
| 9.00 | Non Controlling interest | | |
| | Opening Balance | 142,919,564 | 82,818,399 |
| | Shareof Post-Acquisition Profits and Other Reserves | 28,533,665 | 60,101,165 |
| | | 171,453,229 | 142,919,564 |

10.00 Deferred tax (assets)/Liability (PTL)

| Particulars | Carrying amount as at 31 th December, 2024 | Tax base value as at 31 th December, 2024 | Taxable/ (Deductible) temporary difference as on 31.12.2024 | Taxable/ (Deductible) temporary difference as on 30.06.2024 |
|---|---|--|---|---|
| Property, plant and equipment | 6,233,454,926 | 6,099,603,714 | 133,851,212 | 143,212,012 |
| Provident fund | (1,906,781) | - | (1,906,781) | (1,934,051) |
| WPPF & WF | (43,735,255) | - | (43,735,255) | (42,154,773) |
| Post employment benefit | (6,015,418) | - | (6,015,418) | (6,232,874) |
| | | 82,193,758 | | 92,890,314 |
| Effective tax rate | | 15% | | 15% |
| Deferred tax liability/(assets) excluding holding gain reserve (A) | | 12,329,064 | | 13,933,547 |
| Holding gain reserve | 14,047,017 | 14,047,017 | | 24,550,552 |
| Effective tax rate | | 10% | | 10% |
| Deferred tax liability/(assets) on holding gain reserve (B) | | 1,404,702 | | 2,455,055 |
| Deferred tax liability/(assets) (A+B) | | 13,733,765 | | 16,388,602 |
| Notes | Particulars | 31-12-2024 | 30-06-2024 | |

11.00 Consolidated Trade and other payables

| | | |
|----------------|----------------------|--------------------|
| Trade payables | 1,748,088,651 | 268,409,738 |
| | 1,748,088,651 | 268,409,738 |

12.00 Short term loan

| | | |
|---|----------------------|----------------------|
| UPAS (PBL,BBL,MTBL & HSBC) | 3,897,936,986 | 3,224,714,902 |
| LATR (PBL) | | 48,824,164 |
| EDF (PBL,EBL,BBL & HSBC) | 204,594,910 | 793,304,275 |
| Bank overdraft/STL (PBL, HSBC, EBL,BBL,CBL,,MTBL) | 1,970,136,621 | 1,979,997,133 |
| | 6,072,668,516 | 6,046,840,474 |

13.00 Net Assets value (NAV) per share

| | | |
|------------------|---------------|---------------|
| Net assets | 7,142,400,506 | 6,794,224,789 |
| Number of shares | 179,116,886 | 179,116,886 |
| | 39.88 | 37.93 |
| | Restated | |

14.00 Related party disclosures

During the period ended December 31, 2024 the company entered into a number of transactions with related party in the normal course of business. All these transaction takes place in an arm length basis. Name of the related party, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

| Name of related parties | Nature of transaction | Transaction during the period | Balance/ outstanding as on December, 2024 | Balance/ outstanding as on June 30, 2024 |
|------------------------------|-----------------------|-------------------------------|---|--|
| Paramount Insurance Co. Ltd. | Insurance | 18,256,286 | 23,030,753 | 4,774,467 |
| Paramount Insurance Co. Ltd. | Investment | - | 16,207,909 | 16,207,909 |
| Paramount BTrac Energy Ltd. | House Rent | - | 2,000,000 | 2,500,000 |
| Dynamic Sun Energy Pvt Ltd . | Associates | 776,884,172 | 5,569,714,896 | 4,792,830,724 |

15.00 Workers profit participation fund & welfare funds (WPPF & WF)

Provision has been made on WPPF & WF at 0.03% on revenue collection in accordance with the Bangladesh Labour Act, 2006 (Amendment 2013) & rule 214 of the Bangladesh Labour Rule, 2015

| Notes | Particulars | Amount in Taka | |
|--|--|--------------------------------|--------------------------------|
| | | 01-07-2024 To 31-12-2024 | 01-07-2023 To 31-12-2023 |
| 16.00 Consolidated sales Revenue | | | |
| | Yarn & Solid dyed fabric | 4,836,052,417 | 4,305,271,923 |
| | Knit yarn dyeing | 277,355,954 | 129,034,214 |
| | Printing | 184,521,372 | 81,928,604 |
| | Supply of Electricity | 600,063,436 | 535,348,517 |
| | | 5,897,993,179 | 5,051,583,258 |
| As part of BMRE and enhancement of production capacity, revenue has increased. | | | |
| 17.00 Income from House Rent | | | |
| | Income from House Rent (Commercial space) | 11,931,380 | 11,494,200 |
| | Less : Maintenance cost | (3,579,414) | (3,448,260) |
| | | 8,351,966 | 8,045,940 |
| 18.00 Income Tax | | | |
| | Income tax Expenses | 26,121,765 | 25,200,362 |
| | | 26,121,765 | 25,200,362 |
| 19.00 Consolidated Basic earnings per share (EPS) | | | |
| | Net profit after tax | 440,096,018 | 499,042,624 |
| | Number of share (Note-19.01) | 179,116,886 | 179,116,886 |
| | | 2.46 | 2.79 |
| Earnings per share has been calculated in accordance with IAS-33. The The decrease in EPS is due to the higher finance costs imposed compared to last year | | | |
| 19.01 Number of shares | | | |
| | Number of shares | 179,116,886 | 162,833,532 |
| | Closing number of shares | 179,116,886 | 162,833,532 |

| Notes | Particulars | Amount in Taka | |
|-------|-------------|--------------------------------|--------------------------------|
| | | 01-07-2024 To 31-12-2024 | 01-07-2023 To 31-12-2023 |

20.00 Reconciliation of net income with cash flows from operating activities

| | | |
|---|--------------------|----------------------|
| Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income) | <u>468,629,684</u> | <u>529,625,081</u> |
| Adjustments to Reconciled with non cash items, non-operating items and net changes of the operating accruals : | | |
| Non-Cash Items : | <u>349,410,436</u> | <u>209,643,863</u> |
| Depreciation | 466,567,556 | 426,244,582 |
| Income Tax provision | 26,121,765 | 24,282,103 |
| WPPF Payment & WF Provision | 8,068,381 | 9,097,690 |
| Profit/loss on sale of share | - | - |
| Share of profit/(Loss) of associates | (151,347,265) | (249,980,512) |
| Changes in operating accruals : | <u>82,416,330</u> | <u>(109,633,818)</u> |
| Increase/ Decrease in Trade receivables | 5,114,060 | 121,132,344 |
| Increase/ Decrease trade payables and others | 1,479,678,913 | (421,029,585) |
| Increase/ Decrease in Liability for Expenses | 197,383,125 | (48,878,879) |
| Increase/Decrease in Advance , Prepayment & Inventory | (1,599,850,085) | 244,542,252 |
| Increase/ Decrease in Security deposit | 90,316 | (5,399,950) |
| Net Cash flows from operating activities | <u>900,456,448</u> | <u>629,635,126</u> |

21.00 Net operating cash flows per share (NOCFPS)

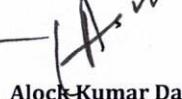
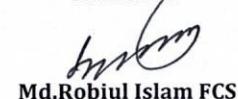
| | | |
|--|-------------|-------------|
| Net cash flows from operating activities | 900,456,448 | 629,635,125 |
| Number of shares | 179,116,886 | 179,116,886 |
| | <u>5.03</u> | <u>3.52</u> |

Restated

PARAMOUNT TEXTILE PLC
STATEMENT OF FINANCIAL POSITION (UNAUDITED)
As at 31th December 2024

| Particulars | Notes | Amount in Taka | |
|---|-------|-----------------------|-----------------------|
| | | 31-12-2024 | 30-06-2024 |
| ASSETS | | | |
| A. Non-current assets | | 18,500,981,598 | 16,468,866,190 |
| Property, plant and equipment | 3.00 | 6,233,454,923 | 5,358,792,195 |
| Capital work in progress | | 3,492,899,757 | 2,125,000,659 |
| Investment in Property | | 473,634,344 | 476,014,416 |
| Long term investment (At cost) | | 1,691,879,775 | 1,587,370,592 |
| Investment in Associates | 4.00 | 6,609,112,800 | 6,921,688,328 |
| B. Current assets | | 9,953,413,742 | 9,504,253,324 |
| Inventories | 5.00 | 6,513,105,601 | 6,287,224,563 |
| Trade receivables | | 1,959,284,587 | 1,929,629,858 |
| Advance, deposits & prepayments | 6.00 | 1,131,526,572 | 856,031,151 |
| Other receivables | | 13,842,978 | 17,439,328 |
| Investments-Short term | | 37,162,215 | 47,250,272 |
| Cash & bank balances | 7.00 | 298,491,790 | 366,678,153 |
| TOTAL ASSETS (A+B) | | 28,454,395,342 | 25,973,119,514 |
| EQUITY AND LIABILITIES | | | |
| C. Capital and Reserves | | 6,633,850,692 | 6,376,547,970 |
| Ordinary share capital | | 1,791,168,860 | 1,628,335,320 |
| Share premium | | 540,000,000 | 540,000,000 |
| Retained earnings | | 4,085,017,674 | 3,980,044,957 |
| Tax holiday reserve | | 203,617,141 | 203,617,141 |
| Holding gain reserve | | 14,047,017 | 24,550,552 |
| D. Deferred tax liability | 8.00 | 13,733,765 | 16,388,602 |
| E. Non-current liabilities | | 12,713,676,648 | 12,436,310,499 |
| Long term loan | | 12,713,676,648 | 12,436,310,499 |
| F. Current liabilities | | 9,093,134,237 | 7,143,872,442 |
| Trade and other payables | 9.00 | 1,671,113,758 | 170,805,017 |
| Liability for expenses | | 325,472,804 | 140,112,806 |
| Short term loan | 10.00 | 6,072,668,516 | 6,046,840,474 |
| Unclaimed Dividend | | 891,722 | 2,379,827 |
| Current maturity of long term loan | | 996,203,090 | 783,071,737 |
| Income tax provision | | 26,784,347 | 662,581 |
| TOTAL EQUITY AND LIABILITIES (C+D+E+F) | | 28,454,395,342 | 25,973,119,514 |
| Net asset value (NAV) per share | 11.00 | 37.04 | 35.60 |

Restated

 Anita Haque
 Shakhwat Hossain
 Alok Kumar Das
 Md. Jahidul Abedin
 Md. Robiul Islam FCS
Chairman Managing Director Director Chief Financial officer Company Secretary

Dhaka, 30 January 2025

PARAMOUNT TEXTILE PLC
STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
For the Half Year Ended 31st December 2024

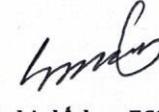
| Particulars | Note | Amount in Taka | | 2nd Quarter Ended | |
|--|-------|---|--------------------------------|--------------------------------|--------------------------------|
| | | Half Year Ended 01-07-2024 To 31-12-2024 | 01-07-2023 To 31-12-2023 | 01-10-2024 To 31-12-2024 | 01-10-2023 To 31-12-2023 |
| Revenue | 14.00 | 5,297,929,743 | 4,516,234,741 | 2,609,762,766 | 2,502,323,409 |
| Cost of sales | | (4,401,670,757) | (3,783,071,519) | (2,151,973,384) | (2,098,363,325) |
| Gross Profit | | 896,258,986 | 733,163,222 | 457,789,382 | 403,960,084 |
| Administrative expenses | | (158,916,763) | (142,538,671) | (85,668,848) | (67,344,729) |
| Distribution costs | | (44,717,998) | (34,178,631) | (27,261,453) | (17,235,612) |
| | | (203,634,761) | (176,717,302) | (112,930,301) | (84,580,341) |
| Profit from operations | | 692,624,225 | 556,445,920 | 344,859,081 | 319,379,743 |
| Finance costs | | (539,077,956) | (403,707,946) | (313,677,988) | (203,910,536) |
| Other income/Loss | | 65,615,204 | 2,334,494 | 64,683,806 | 1,562,764 |
| Income from house rent | 15.00 | 8,351,966 | 8,045,940 | 4,176,137 | 4,023,096 |
| Exchange gain/ (loss) | | (4,590,270) | (10,651,942) | (2,819,568) | (8,657,268) |
| Profit/(loss) before WPPF & WF | | 222,923,169 | 152,466,466 | 97,221,468 | 112,397,799 |
| Provision for contribution to WPPF & WF | | (1,580,483) | (1,452,076) | (906,579) | (898,608) |
| Share of profit/(Loss) of associates | | 151,347,265 | 249,980,512 | 162,076,694 | 132,298,722 |
| Profit before tax | | 372,689,951 | 400,994,902 | 258,391,583 | 243,797,912 |
| Tax expenses | | (23,466,928) | (24,282,103) | (6,088,074) | (16,873,116) |
| Income tax | 16.00 | (26,121,765) | (25,200,362) | (6,739,655) | (18,715,706) |
| Deferred tax benefit/ (expense) | | 2,654,837 | 918,259 | 651,581 | 1,842,590 |
| Net profit/ (loss) after tax | | 349,223,023 | 376,712,799 | 252,303,509 | 226,924,796 |
| Unrealized gain / (loss) on investment in shares | | (10,503,535) | 581,093 | 1,995,270 | (17,873,832) |
| Total comprehensive income | | 338,719,488 | 377,293,892 | 254,298,779 | 209,050,964 |
| Basic earnings per share (EPS) | 17.00 | 1.95 | 2.10 | 1.41 | 1.27 |
| | | Restated | | Restated | |


Anita Haque
Chairman


Shakhawat Hossain
Managing Director


Alok Kumar Das
Director


Md. Jahidul Abedin
Chief Financial officer


Md. Robiul Islam FCS
Company Secretary

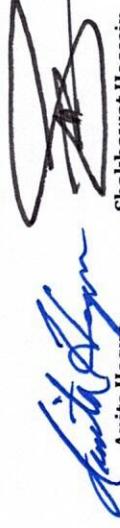
Dhaka, 30 January 2025

PARAMOUNT TEXTILE PLC
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)
For the Half year ended 31st December, 2024

| Particulars | Share capital | Share premium | Retained earnings | Tax holiday reserve | Holding gain reserve | Total |
|---|----------------------|--------------------|----------------------|---------------------|----------------------|----------------------|
| Balance as at 1 July 2024 | 1,628,335,320 | 540,000,000 | 3,980,044,957 | 203,617,141 | 24,550,552 | 6,376,547,970 |
| Cash dividend paid to shareholders for the year ended 30 june 2024 | | | (81,416,766) | | | (81,416,766) |
| Stock dividend paid to shareholders for the year ended 30 june 2024 | 162,833,540 | | (162,833,540) | | | |
| Current period | | | 349,223,023 | | (10,503,535) | 338,719,488 |
| Total equity as at 31-12-2024 | 1,791,168,860 | 540,000,000 | 4,085,017,674 | 203,617,141 | 14,047,017 | 6,633,850,692 |

PARAMOUNT TEXTILE PLC
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)
For the Half year ended 31st December, 2023

| Particulars | Share capital | Share premium | Retained earnings | Tax holiday reserve | Holding gain reserve | Total |
|--|----------------------|--------------------|----------------------|---------------------|----------------------|----------------------|
| Balance as at 1 July 2023 | 1,628,335,320 | 540,000,000 | 3,217,702,013 | 203,617,141 | 22,946,440 | 5,612,600,913 |
| Current period | | | 376,712,799 | | (581,093) | 376,131,705 |
| Cash Dividend Paid to Shareholders for the year ended 30 June 2022 | | | (162,833,532) | | | (162,833,532) |
| Total equity as at 31-12-2023 | 1,628,335,320 | 540,000,000 | 3,431,581,280 | 203,617,141 | 22,365,347 | 5,825,899,085 |


Anita Haque
Chairman


Shakhawat Hossain
Managing Director


Md.Jahidul Abedin
Chief Financial Officer

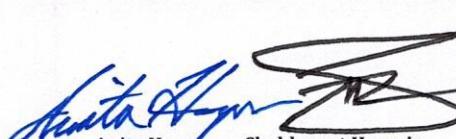

Md.Robiul Islam FCS
Company Secretary

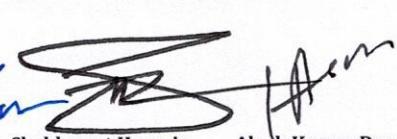
Dhaka, 30 January 2025

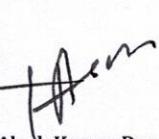
PARAMOUNT TEXTILE PLC
STATEMENT OF CASH FLOWS (UNAUDITED)
For the Half Year Ended 31st December 2024

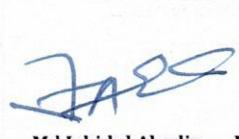
| Particulars | Amount in Taka | |
|---|--------------------------------|--------------------------------|
| | 01-07-2024 To 31-12-2024 | 01-07-2023 To 31-12-2023 |
| A) Cash flows from operating activities | | |
| Cash received from operating activities | | |
| Cash received from customer | 5,268,275,013 | 4,840,252,735 |
| Cash received from house rent | 11,948,316 | 5,476,482 |
| Cash received from other income | 68,270,041 | 2,334,494 |
| | 5,348,493,370 | 4,848,063,711 |
| Cash paid for operating activities: | | |
| Cash paid to suppliers | 2,091,910,725 | 2,398,545,115 |
| Wages & salaries | 374,997,431 | 495,718,968 |
| Factory overhead | 1,164,403,842 | 811,106,443 |
| Administrative overhead | 158,916,763 | 124,196,609 |
| Distribution costs | 44,717,998 | 34,178,631 |
| Financial costs | 539,077,956 | 403,707,946 |
| Advance & security deposit receipt | 90316.2 | 5,399,950 |
| Advance, deposits & pre-payments | 275,405,113 | 14,604,789 |
| Exchange loss/ (gain) | (1,270) | 10,651,942 |
| Income tax paid/ advance income tax paid | 26,121,765 | 51,438,466 |
| | 4,675,640,638 | 4,349,548,859 |
| Net cash flows from operating activities (Note-18) | 672,852,732 | 498,514,851 |
| B) Cash flows from investing activities | | |
| Investment in Share | 10,088,057 | (7,251,569) |
| Investment-Long Term | 58,324,357 | 481,203,689 |
| Investment in Associates | 463,922,793 | (3,108,250,000) |
| Payment against property,Plant,equipment and CWIP | (1,775,053,367) | (1,227,872,967) |
| | (1,242,718,160) | (3,862,170,847) |
| C) Cash flows from financing activities | | |
| Dividend payment | (1,488,105) | (84,039) |
| Proceeds from bank overdraft | 25,828,042 | 1,157,847,055 |
| Proceeds from loan against trust receipts (LATR) | - | - |
| Proceed from term loan | 477,339,130 | 2,124,304,001 |
| | 501,679,068 | 3,282,067,017 |
| Net increase in cash and cash equivalents | | |
| Cash and cash equivalents, beginning of the period | (68,186,363) | (81,588,981) |
| Cash and cash equivalents, end of the 2nd quarter | 366,678,153 | 266,884,942 |
| | 298,491,790 | 185,295,962 |
| Net operating cash flows per share (NOCFPS) (Note- 19.00) | 3.76 | 2.78 |

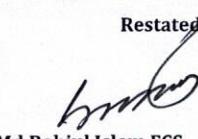
Restated


Anita Haque
Chairman


Shakhwat Hossain
Managing Director


Alok Kumar Das
Director


Md. Jahidul Abedin
Chief Financial officer


Md. Robiul Islam FCS
Company Secretary

Dhaka, 30 January 2025

PARAMOUNT TEXTILE PLC
SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)
For the Half Year Ended 31 December 2024

01. Basis of preparation of the Interim Financial statements:

These financial Statements (They) are the unaudited interim financial statements (hereafter "The Interim Financial Statements") of Paramount Textile PLC for the half year ended on December 31, 2024 (hereafter "the interim period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the annual financial statements as on June 30, 2024, as they provide and update of previously reported information.

The accounting policies and presentation used are consistent with those used in the annual financial statements, except where noted below. Where necessary, the comparatives have been reclassified or extended from the previously reported interim financial statements to take into account any presentational changes made in the annual financial statements or in these Interim financial Statements.

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the interim financial statements. If in the future such estimates and assumption, which are based on management's best judgment at the date of the interim financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

We understand that our business is growing every year that means our assets are performing according to intention of procurement and in sum up the discounted future cash flow from the operation of the assets would be positive if we dispose those assets at the date of financial reporting. But presently we have no intension to dispose these assets, so it is not required to record the impairment gain as provisions of IAS-36.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

The company has no reportable operating segments as per requirement of IFRS-8, "Operating Segments".

There is no significant event after the end of the interim period that has to be reflected in the consolidated financial statements for the interim period except.

Figures have been rounded off to the nearest Taka.

| Notes | Particulars | Amount in Taka | |
|--------------|--|----------------------|----------------------|
| | | 31-12-2024 | 30-06-2024 |
| 3.00 | Property, plant and equipment | | |
| | Opening balance of property, plant and equipment | 5,358,792,195 | 5,426,068,315 |
| | Add : Addition during the period | 1,207,154,269 | 509,111,335 |
| | | 6,565,946,464 | 5,935,179,650 |
| | Less : depreciation charged during the period | 332,491,542 | 576,387,455 |
| | Closing balance of property, plant and equipment | 6,233,454,923 | 5,358,792,195 |
| 4.00 | Investment in associates | | |
| | Paramount BTrac Energy Ltd (Note-4.01) | 1,137,902,904 | 2,128,857,604 |
| | Dynamic sun energy Pvt Ltd (Note-4.02) | 5,471,209,896 | 4,792,830,724 |
| | | 6,609,112,800 | 6,921,688,328 |
| 4.01 | Paramount BTrac Energy Ltd. | | |
| | Opening Investment | 2,128,857,604 | 2,129,223,585 |
| | Add/Less:Share of Profit/(Loss) of associates (Note -4.001) | (147,735) | 402,134,019 |
| | Add/Less:Adjustment against refund | (990,806,965) | (402,500,000) |
| | | 1,137,902,904 | 2,128,857,604 |
| 4.001 | Share of Profit of Associate | | |
| | Net profit attributable to the Shareholders of associate | (301,500) | 820,681,671 |
| | Percentage of holding | 49.00% | 49.00% |
| | Share of net profit | (147,735) | 402,134,019 |
| | The company holds a 49.00% equity interest in its associate, Paramount BTrac Energy Ltd (PBEL), a 200 MW HSD power plant. In financial statement 49.00% equity interest is accounted using equity method in accordance with IAS 28. The Power Purchase Agreement (PPA) between PBEL and the Bangladesh Power Development Board (BPDB) expired on 15.02.2024 at 24.00 hours, in accordance with Section 4, Sub-Section 4.1 of the PPA. Following this expiration and a memo received from BPDB (Memo No: 27.11.0000.101.14.021.24-301, dated 01 February 2024), the company's management decided to cease operations of the power plant on 15 February 2024 at 24:00 hours. | | |
| 4.02 | Dynamic sun energy Pvt Ltd | | |
| | Opening Investment in Share | 4,792,830,724 | 1,097,924,762 |
| | Addition : During the year | 509,494,372 | 3,694,250,000 |
| | Add:Dividend receivable on preference shares | 17,389,800 | 69,380,507 |
| | Add: Share of Profit of associate (Note -4.002) | 151,495,000 | (68,724,545) |
| | | 5,471,209,896 | 4,792,830,724 |
| 4.002 | Share of Profit of Associate | | |
| | Net Profit attributable to the Shareholders of associate | 309,173,469 | (140,254,173) |
| | Percentage of holding | 49% | 49% |
| | Share of Profit | 151,495,000 | (68,724,545) |
| | The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt Ltd (DSEPL).DSEPL is joint venture company between Paramount Textile Ltd & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital company privateLtd).At Financial statement, equity interest is accounted for @ 49% on equity method. | | |
| 5.00 | Inventories | | |
| | Chemicals | 6,904,928 | 669,884,064 |
| | Finished goods | 646,608,591 | 2,327,250,862 |
| | Yarn | 433,135,602 | 1,606,080,433 |
| | Work in process | 2,520,002,428 | 1,448,538,474 |
| | Packing & sub material | 1,501,962,258 | 7,551,034 |
| | Stock of Fabrics | 1,404,491,794 | 227,919,696 |
| | | 6,513,105,601 | 6,287,224,563 |

| Notes | Particulars | 31-12-2024 | 30-06-2024 | | |
|--------------|---|---|--|--|--|
| 6.00 | Advance, deposits & prepayments | | | | |
| | Advance against salary | 12,164,642 | 12,661,588 | | |
| | Advance against suppliers and others | 795,683,017 | 715,755,112 | | |
| | Advance Income Tax | 184,683,943 | - | | |
| | Advance house/office rent | 1,790,135 | 1,790,135 | | |
| | Bank guarantee | 5,478,998 | 5,423,161 | | |
| | Security deposit - CDBL | 500,000 | 500,000 | | |
| | Imprest fund | 3,069,496 | 2,045,196 | | |
| | L/C margin deposit | 5,146,710 | 5,112,231 | | |
| | Prepaid expenses | 13,424,316 | 6,425,941 | | |
| | Security deposit - others | 17,108,101 | 17,108,101 | | |
| | Security deposits for internet | 7,000 | 7,000 | | |
| | Security deposits for Titas Gas | 84,214,641 | 84,214,641 | | |
| | Advance Trade VAT (AT) | 8,242,572 | 4,975,044 | | |
| | Telephone line deposit | 13,000 | 13,000 | | |
| | | 1,131,526,572 | 856,031,151 | | |
| 7.00 | Cash and bank balances | | | | |
| | Cash in hand | 88,590,320 | 4,747,466 | | |
| | Cash at bank | 90,720,347 | 196,110,248 | | |
| | Cash at bank (foreign currency) | 18,090,109 | 66,790,717 | | |
| | Cash at bank (FDR) | 101,091,015 | 99,029,722 | | |
| | | 298,491,790 | 366,679,153 | | |
| 8.00 | Deferred tax (assets)/Liability | | | | |
| | Particulars | Carrying amount as at 31st December, 2024 | Tax base value as at 31st December, 2024 | Taxable/(Deductible) temporary differne as on 31st December, 2024 | Taxable/(Deductible) temporary differne as on 30.06.2024 |
| | Property, plant and equipment | 6,233,454,926 | 6,099,603,714 | 133,851,212 | 143,212,012 |
| | Provident fund | (1,906,781) | | (1,906,781) | (1,934,051) |
| | WPPF & WF | (43,735,255) | | (43,735,255) | (42,154,773) |
| | Post employment benefit | (6,015,418) | | (6,015,418) | (6,232,874) |
| | | | | 82,193,758 | 92,890,314 |
| | Effective tax rate | | | 15% | 15% |
| | Deferred tax liability/(assets) excluding holding gain reserve (A) | | 14,047,017 | 12,329,064 | 13,933,547 |
| | Holding gain reserve | | | 14,047,017 | 24,550,552 |
| | Effective tax rate | | | 10% | 10% |
| | Deferred tax liability/(assets) on holding gain reserve (B) | | | 1,404,702 | 2,455,055 |
| | Deferred tax liability/(assets) (A+B) | | | 13,733,765 | 16,388,602 |
| 9.00 | Trade and other payables | | | | |
| | Trade payables | | | 1,671,113,758 | 170,805,017 |
| | | | | 1,671,113,758 | 170,805,017 |
| 10.00 | Short term loan | | | | |
| | UPAS (PBL,BBL,MTBL & HSBC) | | | 3,897,936,986 | 3,224,714,902 |
| | LATR (PBL) | | | | 48,824,164 |
| | EDF (PBL,EBL,BBL & HSBC) | | | 204,594,910 | 793,304,275 |
| | Bank overdraft/STL (PBL, HSBC, EBL,BBL ,CBL,,MTBL) | | | 1,970,136,621 | 1,979,997,133 |
| | | | | 6,072,668,516 | 6,046,840,474 |
| 11.00 | Net Assets value (NAV) per share | | | | |
| | Net assets | | | 6,633,850,692 | 6,376,547,970 |
| | Number of shares | | | 179,116,886 | 179,116,886 |
| | | | | 37.04 | 35.60 |
| 12.00 | Related party disclosures | | | | Restated |
| | During the period ended Decemeber 31,2024 the company entered into a number of transactions with related party in the normal course of business. All these transaction takes place in an arm length basis. Name of the related party, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure. | | | | |
| | Name of related parties | Nature of transaction | Transaction during the period | Balance/ outstanding as on December 31, 2024 | Balance/ outstanding as on June 30, 2024 |
| | Paramount Insurance Co. Ltd. | Insurance | 18,256,286 | 23,030,753 | 4,774,467 |
| | Paramount Insurance Co. Ltd. | Investment | - | 16,207,909 | 16,207,909 |
| | Paramount BTrac Energy Ltd. | House Rent | - | 2,000,000 | 2,500,000 |
| | Dynamic Sun Energy Pvt Ltd . | Associates | 776,884,172 | 5,569,714,896 | 4,792,830,724 |
| | Paramount Solar Ltd. | Investment | 59,818,000 | 59,818,000 | - |
| | Intraco Solar Power Ltd | Investment | - | - | 1,587,370,592 |
| 13.00 | Workers profit participation fund & welfare funds (WPPF & WF) | | | | |
| | Provision has been made on WPPF & WF at 0.03% on revenue collection in accordance with the Bangladesh Labour Act,2006 (Amendment 2013) & rule 214 of the Bangladesh Labour rule,2015 | | | | |

| Notes | Particulars | Amount in Taka | |
|---|--|--------------------------------|--------------------------------|
| | | 01-07-2024 to 31-12-2024 | 01-07-2023 to 31-12-2023 |
| 14.00 Revenue | | | |
| Yarn & Solid dyed fabric | 4,836,052,417 | 4,305,271,923 | |
| Knit yarn dyeing | 277,355,954 | 129,034,214 | |
| Printing | 184,521,372 | 81,928,604 | |
| | 5,297,929,743 | 4,516,234,741 | |
| | As part of BMRE and enhancement of production capacity, revenue has increased. | | |
| 15.00 Income from House Rent | | | |
| Income from House Rent (Commercial space) | 11,931,380 | 11,494,200 | |
| Less : Maintenance cost | (3,579,414) | (3,448,260) | |
| | 8,351,966 | 8,045,940 | |
| 16.00 Income Tax | | | |
| Profit Before Tax | 372,689,951 | 400,994,902 | |
| Add/(Less): Exchange Loss/gain | 4,590,270 | 11,938,320 | |
| Add/(Less): Other income | (65,615,204) | (2,335,494) | |
| Add/(Less): House rent income | (8,351,966) | (8,045,940) | |
| Add/(Less): Share of profit/(Loss) of associates | (151,347,265) | (249,980,512) | |
| Taxable income | 151,965,787 | 152,571,276 | |
| Tax Rate | 15% | 15% | |
| Income tax on operational Income (A) | 22,794,868 | 22,885,691 | |
| 16.01 Income tax on other income | | | |
| Other income (469,019+2807138)*22.5% | 1,279,768 | 336,917 | |
| Dividend income (839,686)*20% | 167,937 | 167,417 | |
| Profit on sale of share (realized profit) | - | - | |
| Income tax on other income (B) | 1,447,705 | 504,334 | |
| 16.01 Income tax on House rent income (835,966*22.5%) | 1,879,192 | 1,810,337 | |
| Income tax on House rent income(C) | 1,879,192 | 1,810,337 | |
| Total Income Tax (A+B+C) | 26,121,765 | 25,200,362 | |
| 17.00 Basic earnings per share (EPS) | | | |
| Net profit after tax | 349,223,023 | 376,712,799 | |
| Number of share (Note-17.01) | 179,116,886 | 179,116,886 | |
| | 1.95 | 2.10 | |
| | Restated | | |
| | Earnings per share has been calculated in accordance with IAS-33 | | |
| 17.01 Number of shares | | | |
| Number of shares | 179,116,886 | 179,116,886 | |
| Closing number of shares | 179,116,886 | 179,116,886 | |
| 18.00 Reconciliation of net income with cash flows from operating activities | | | |
| Net Profit (As per Statement of Profit or Loss and Other Comprehensive | 349,223,023 | 376,712,799 | |
| Adjustments to Reconciled with non cash items,non-operating items and | | | |
| net changes of the operating accruals : | | | |
| Non-Cash Items : | | | |
| Depreciation | 208,571,760 | 64,208,366 | |
| Income Tax Provision | 334,871,614 | 288,454,699 | |
| WPPF Payment & WF Provision | 23,466,928 | 24,282,103 | |
| Profit/loss on sale of share | 1,580,483 | 1,452,076 | |
| Share of profit/(Loss) of associates | (151,347,265) | (249,980,512) | |
| Changes in operating accruals : | 115,057,957 | 57,593,688 | |
| Increase/ Decrease in Trade receivables | (26,058,380) | 312,838,994 | |
| Increase/ Decrease trade payables and others | 1,624,166,128 | (443,430,828) | |
| Increase/ Decrease in Liability for Expenses | (185,359,998) | 3,935,848 | |
| Increase/Decrease in Advance , Prepayment & Inventory | (1,297,780,109) | 189,649,624 | |
| Increase/ Decrease in Security deposit | 90,316 | (5,399,950) | |
| Net Cash flows from operating activities | 672,852,732 | 498,514,852 | |
| 19.00 Net operating cash flows per share (NOCFPS) | | | |
| Net cash flows from operating activities | 672,852,732 | 498,514,852 | |
| Number of shares | 179,116,886 | 179,116,886 | |
| | 3.76 | 2.78 | |
| | Restated | | |