

# PARAMOUNT TEXTILE PLC

## THIRD QUARTER ENDED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED MARCH 31, 2025

(Unaudited)



**Paramount Textile PLC .**

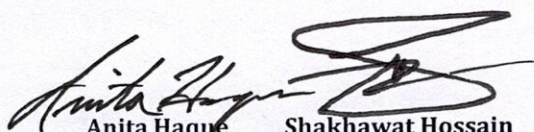
House # 22, (Level -2, 5, 6 & 7), Road #113/A,  
Gulshan -02, Bangladesh , Dhaka-1212

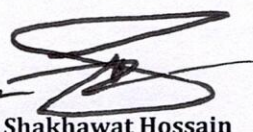


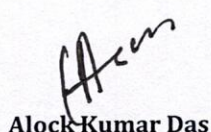
**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Financial Position (Unaudited)**  
**As at 31<sup>st</sup> March 2025**

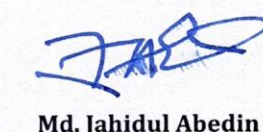
Particulars	Notes	Amount in Taka	
		As on	
		31-03-2025	30-06-2024
<b>ASSETS</b>			
<b>A.Non-current assets</b>		<b>22,167,331,162</b>	<b>20,819,052,608</b>
Property, plant and equipment	3.0A	11,282,389,116	10,714,937,194
Capital work in progress		2,335,410,177	2,127,773,679
Investment in property		472,444,308	476,014,416
Investment in associates	4.00	7,529,895,918	6,921,688,328
Right of use assets (After Amortization)		51,444,335	52,860,234
Intangible assets		495,747,308	525,778,757
<b>B.Current assets</b>		<b>10,548,922,989</b>	<b>10,587,830,228</b>
Inventories	5.00	6,000,572,653	6,287,224,563
Trade receivables		2,561,336,797	2,599,772,619
Advance, deposits & prepayments	6.0A	951,645,816	956,555,398
Loan from Intercompany		1,204,360	-
Other receivables		18,434,067	17,439,328
Investments-Short term		35,038,713	47,250,272
Cash & bank balances	7.0A	980,690,582	679,588,048
<b>TOTAL ASSETS (A+B)</b>		<b>32,716,254,151</b>	<b>31,406,882,838</b>
<b>EQUITY AND LIABILITIES</b>			
<b>C.Capital and Reserves</b>		<b>7,634,016,962</b>	<b>6,794,224,789</b>
Ordinary share capital		1,791,168,860	1,628,335,320
Share premium		540,000,000	540,000,000
Retained earnings		5,087,587,014	4,397,721,776
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		11,643,947	24,550,552
<b>D.Non-Controlling Interest</b>	8.00	<b>137,494,524</b>	<b>142,919,564</b>
<b>E. Deferred tax liability</b>	9.00	<b>12,467,148</b>	<b>16,388,602</b>
<b>F. Non-current liabilities</b>		<b>16,580,622,025</b>	<b>17,083,925,250</b>
Long term loan		16,580,622,025	17,083,925,250
<b>G. Current liabilities</b>		<b>8,351,653,490</b>	<b>7,369,424,634</b>
Trade and other payables	10.0A	267,043,022	268,409,738
Liability for expenses		381,763,435	267,850,956
Dividend payable/unclaimed Dividend		2,141,598	2,379,827
Short term loan	11.0A	6,632,949,030	6,046,840,474
Current maturity of long term loan		961,638,392	783,071,737
Income tax provision		106,118,013	871,903
<b>TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)</b>		<b>32,716,254,151</b>	<b>31,406,882,838</b>
<b>Net asset value (NAV) per share</b>	12.0A	<b>42.62</b>	<b>37.93</b>

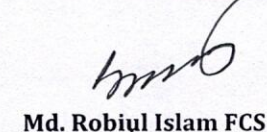
Restated

  
**Anita Haque**  
Chairman

  
**Shakhawat Hossain**  
Managing Director

  
**Alok Kumar Das**  
Director

  
**Md. Jahidul Abedin**  
Chief Financial officer

  
**Md. Robiul Islam FCS**  
Company Secretary

Dhaka, 08 May 2025

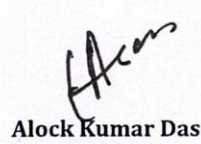


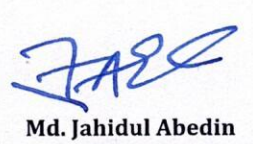
**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)**  
**For the 3rd Quarter ended 31<sup>st</sup> March, 2025**

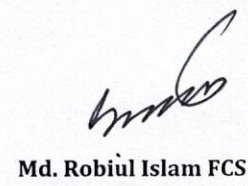
Particulars	Note	Amount in Taka			
		Three Quarter Ended		3rd Quarter	
		01-07-2024 To 31-03-2025 (9 months)	01-07-2023 To 31-03-2024 (9 months)	01-01-2025 To 31-03-2025 (3 months)	01-01-2024 To 31-03-2024 (3 months)
Revenue	15.OA	9,438,123,035	8,096,057,649	3,540,129,856	3,044,474,391
Cost of sales		(7,141,763,073)	(6,446,256,122)	(2,573,826,981)	(2,441,576,673)
<b>Gross Profit</b>		<b>2,296,359,962</b>	<b>1,649,801,527</b>	<b>966,302,875</b>	<b>602,897,718</b>
Administrative expenses		(238,105,284)	(232,298,570)	(53,170,107)	(57,238,786)
Distribution costs		(52,121,322)	(50,072,131)	(7,403,324)	(15,893,500)
		(290,226,606)	(282,370,701)	(60,573,431)	(73,132,286)
<b>Profit from operations</b>		<b>2,006,133,356</b>	<b>1,367,430,826</b>	<b>905,729,444</b>	<b>529,765,432</b>
Finance costs		(1,047,457,274)	(808,714,459)	(276,829,717)	(285,630,313)
Other income/Loss		15,344,636	4,970,505	64,959	2,635,011
Income from house rent	16.00	12,527,921	12,418,910	4,175,955	4,372,970
Exchange gain/ (loss)		(8,701,381)	(8,590,191)	(4,111,111)	3,348,129
		-	-	-	-
<b>Profit/(loss) before WPPF &amp; WF</b>		<b>977,847,257</b>	<b>567,515,591</b>	<b>629,029,529</b>	<b>254,491,229</b>
Provision for contribution to WPPF & WF		(15,312,039)	(13,227,227)	(7,243,658)	(4,129,537)
Share of profit/(Loss) of associates		102,855,884	371,049,033	(48,491,381)	121,068,521
<b>Profit before tax</b>		<b>1,065,391,103</b>	<b>925,337,397</b>	<b>573,294,491</b>	<b>371,430,213</b>
<b>Tax expenses</b>		<b>(101,339,353)</b>	<b>(50,323,289)</b>	<b>(77,872,425)</b>	<b>(26,041,187)</b>
Income tax	17.OA	(105,260,807)	(52,585,388)	(79,139,042)	(27,385,027)
Deferred tax benefit/ (expense)		3,921,455	2,262,099	1,266,618	1,343,840
<b>Net profit/ (loss) after tax</b>		<b>964,051,750</b>	<b>875,014,108</b>	<b>495,422,065</b>	<b>345,389,025</b>
<b>Profit Attributable to:</b>					
Non-Controlling Interest		29,936,207	44,275,447	1,402,541	13,692,991
Net profit/ (loss) for the period		934,115,544	830,738,660	494,019,526	331,696,036
		-	-	-	-
Unrealized gain / (loss) on investment in shares		(12,906,605)	3,388,825	(2,403,070)	2,807,731
		-	-	-	-
<b>Total comprehensive income</b>		<b>921,208,939</b>	<b>834,127,485</b>	<b>491,616,456</b>	<b>334,503,768</b>
<b>Basic earnings per share (EPS)</b>	18.OA	<b>5.22</b>	<b>4.64</b>	<b>2.76</b>	<b>1.87</b>
			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, 08 May 2025





**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Changes in Equity (Unaudited)**  
**For the 3rd Quarter ended 31st March 2025**


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 June 30 2024			(81,416,766)			(81,416,766)
shareholders for the year ended June 30,24	162,833,540		(162,833,540)			-
Current period	-	-	934,115,544	-	(12,906,605)	921,208,939
<b>Total equity as at 31-03-2025</b>	<b>1,791,168,860</b>	<b>540,000,000</b>	<b>5,087,587,015</b>	<b>203,617,141</b>	<b>11,643,947</b>	<b>7,634,016,962</b>


**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Changes in Equity (Unaudited)**  
**For the 3rd Quarter ended 31<sup>st</sup> March 2024**


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	5,877,753,266
Current period	-	-	830,738,660	-	3,388,825	834,127,485
Cash dividend paid to shareholders for the year ended June 30 2023			(162,833,532)			(162,833,532)
<b>Total equity as at 31-03-2024</b>	<b>1,628,335,320</b>	<b>540,000,000</b>	<b>4,150,759,493</b>	<b>203,617,141</b>	<b>26,335,265</b>	<b>6,549,047,219</b>

  
**Anita Haque**  
 Chairman

  
**Shakhawat Hossain**  
 Managing Director

  
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 Director

  
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 Chief Financial Officer

  
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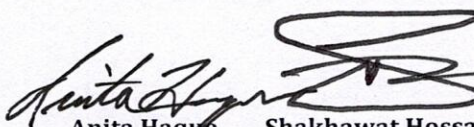
Dhaka, 08 May 2025

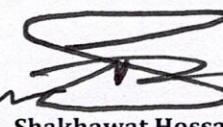


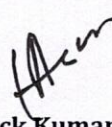
**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Cash Flows (Unaudited)**  
For the 3rd quarter ended 31<sup>st</sup> March 2025

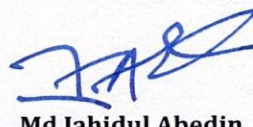
Particulars	Amount in Taka	
	01-07-2024 To 31-03-2025	01-07-2023 To 31-03-2024
<b>A) Cash flows from operating activities</b>		
<b>Cash received from operating activities</b>		
Cash received from customer	9,476,558,858	7,944,111,042
Cash received from house rent	11,533,182	15,298,300
Cash received from other income	9,005,293	4,970,505
	<b>9,497,097,333</b>	<b>7,964,379,847</b>
<b>Cash paid for operating activities:</b>		
Cash paid to suppliers	5,224,896,864	4,193,457,809
Wages & salaries	578,659,869	568,169,157
Factory overhead	1,153,124,312	1,081,982,448
Administrative overhead	189,281,472	222,355,141
Distribution costs	52,121,322	50,072,131
Financial costs	1,047,457,274	808,714,459
Advance & security deposit receipt	(8,084,141)	3,052,083
Advance , deposits & pre-payments	(54,878,310)	82,772,268
Exchange loss/ (gain)	8,701,381	8,590,191
Income tax paid/ advance income tax paid	100,627,807	106,845,109
	<b>8,291,907,850</b>	<b>7,126,010,796</b>
<b>Net cash flows from operating activities</b>	<b>1,205,189,483</b>	<b>838,369,051</b>
<b>B) Cash flows from investing activities</b>		
Investment in Share	(695,046)	(507,404)
Investment-Long Term	(1,700,000)	-
Investment in Associates	(505,351,706)	(3,672,150,000)
Payment against property, Plant, equipment and CWIP	(842,332,352)	(2,653,362,632)
<b>Net cash increase from investing activities</b>	<b>(1,350,079,104)</b>	<b>(6,326,020,036)</b>
<b>C) Cash flows from financing activities</b>		
Dividend payment	(81,416,766)	(162,537,151)
Proceeds from bank overdraft	164,374,775	1,969,744,512
Proceeds from loan against trust receipts (LATR)	695,298,052	187,106,453
Loan from sister concern	(7,527,334)	(325,059,829)
Proceed from term loan	(324,736,570)	3,114,404,480
<b>Net cash flows used in financing activities</b>	<b>445,992,158</b>	<b>4,783,658,465</b>
<b>Net increase in cash and cash equivalents</b>	<b>301,102,535</b>	<b>(703,992,522)</b>
Cash and cash equivalents, beginning of the period	679,588,048	1,014,762,074
<b>Cash and cash equivalents, end of the 3rd Quarter ended</b>	<b>980,690,582</b>	<b>310,769,553</b>
<b>Net operating cash flows per share (NOCFPS) ( Note- 20.0A)</b>	<b>6.73</b>	<b>4.68</b>

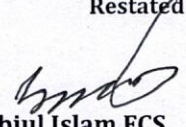
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Chief Financial officer

  
**Md. Robiul Islam FCS**  
Company Secretary


Dhaka, 08 May 2025




**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF FINANCIAL POSITION (UNAUDITED)**  
**As at 31<sup>st</sup> March, 2025**


		<b>Amount in Taka</b>	
<b>Particulars</b>	<b>Notes</b>	<b>31-03-2025</b>	<b>30-06-2024</b>
<b>ASSETS</b>			
<b>A.Non-current assets</b>		<b>18,404,674,763</b>	<b>16,468,866,190</b>
Property, plant and equipment	3.00	6,109,469,511	5,358,792,194
Capital work in progress		2,292,994,874	2,125,000,659
Investment in Property		472,444,308	476,014,416
Long term investment (At cost)		1,999,870,152	1,587,370,592
Investment in Associates	4.00	7,529,895,918	6,921,688,328
<b>B.Current assets</b>		<b>9,217,663,469</b>	<b>9,504,253,325</b>
Inventories	5.00	6,000,572,653	6,287,224,563
Trade receivables		2,031,667,803	1,929,629,858
Advance, deposits & prepayments	6.00	685,680,936	856,031,151
Other receivables		18,434,067	17,439,328
Investments-Short term		35,038,713	47,250,272
Cash & bank balances	7.00	446,269,296	366,678,153
<b>TOTAL ASSETS (A+B)</b>		<b>27,622,338,232</b>	<b>25,973,119,514</b>
<b>EQUITY AND LIABILITIES</b>			
<b>C.Capital and Reserves</b>		<b>7,095,210,551</b>	<b>6,376,547,970</b>
Ordinary share capital		1,791,168,860	1,628,335,320
Share premium		540,000,000	540,000,000
Retained earnings		4,548,780,603	3,980,044,957
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		11,643,947	24,550,552
<b>D. Deferred tax liability</b>	9.00	<b>12,467,148</b>	<b>16,388,602</b>
<b>E. Non-current liabilities</b>		<b>12,243,808,171</b>	<b>12,436,310,499</b>
Long term loan		12,243,808,171	12,436,310,499
<b>F. Current liabilities</b>		<b>8,270,852,362</b>	<b>7,143,872,441</b>
Trade and other payables	10.00	214,464,339	170,805,017
Liability for expenses		355,430,399	140,112,806
Dividend payable/unclaimed Dividend		2,141,598	2,379,827
Short term loan	11.00	6,632,949,030	6,046,840,474
Current maturity of long term loan		961,638,392	783,071,737
Income tax provision		104,228,605	662,581
<b>TOTAL EQUITY AND LIABILITIES (C+D+E+F)</b>		<b>27,622,338,232</b>	<b>25,973,119,514</b>
Net asset value (NAV) per share	12.00	<b>39.61</b>	<b>35.60</b>

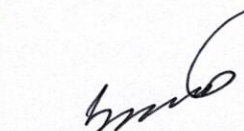
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Dhaka, 08 May 2025

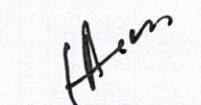



**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)**  
For the 3rd quarter ended 31<sup>st</sup> March, 2025

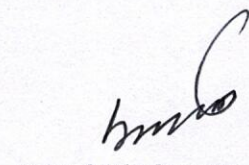
Particulars	Note	Three Quarter Ended		3rd Quarter	
		01-07-2024 To 31-03-2025 (9 months)	01-07-2023 To 31-03-2024 (9 months)	01-01-2025 To 31-03-2025 (3 months)	01-01-2024 To 31-03-2024 (3 months)
Revenue	15.00	8,514,619,310	7,289,454,822	3,216,689,567	2,773,220,081
Cost of sales		(6,883,701,890)	(6,107,309,139)	(2,482,031,133)	(2,324,237,620)
<b>Gross Profit</b>		<b>1,630,917,420</b>	<b>1,182,145,683</b>	<b>734,658,434</b>	<b>448,982,461</b>
Administrative expenses		(204,881,774)	(202,005,440)	(45,965,011)	(59,466,769)
Distribution costs		(52,121,322)	(50,072,131)	(7,403,324)	(15,893,500)
		(257,003,096)	(252,077,571)	(53,368,335)	(75,360,269)
<b>Profit from operations</b>		<b>1,373,914,324</b>	<b>930,068,112</b>	<b>681,290,099</b>	<b>373,622,192</b>
Finance costs		(713,374,512)	(603,494,418)	(174,296,556)	(199,786,472)
Other income/Loss		147,932,060	4,527,551	82,316,856	2,193,057
Income from house rent	16.00	12,527,921	12,418,910	4,175,955	4,372,970
Exchange gain/ (loss)		(8,701,381)	(8,590,191)	(4,111,111)	2,061,751
<b>Profit/(loss) before WPPF &amp; WF</b>		<b>812,298,412</b>	<b>334,929,964</b>	<b>589,375,243</b>	<b>182,463,498</b>
Provision for contribution to WPPF & WF		(2,523,774)	(2,151,721)	(943,291)	(699,645)
Share of profit/(Loss) of associates		102,855,884	371,049,033	(48,491,381)	121,068,521
<b>Profit before tax</b>		<b>912,630,522</b>	<b>703,827,276</b>	<b>539,940,571</b>	<b>302,832,374</b>
<b>Tax expenses</b>		<b>(99,644,569)</b>	<b>(50,190,403)</b>	<b>(76,177,641)</b>	<b>(25,908,300)</b>
Income tax	17.02	(103,566,024)	(52,452,502)	(77,444,259)	(27,252,140)
Deferred tax benefit/ (expense)		3,921,455	2,262,099	1,266,618	1,343,840
<b>Net profit/ (loss) after tax</b>		<b>812,985,952</b>	<b>653,636,873</b>	<b>463,762,929</b>	<b>276,924,074</b>
Unrealized gain / (loss) on investment in shares		(12,906,605)	3,388,825	(2,403,070)	2,807,731
<b>Total comprehensive income</b>		<b>800,079,347</b>	<b>657,025,697</b>	<b>461,359,859</b>	<b>279,731,805</b>
Basic earnings per share (EPS)	18.00	<b>4.54</b>	<b>3.65</b>	<b>2.59</b>	<b>1.55</b>
		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, 08 May 2025




**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF CHANGES IN EQUITY (UNAUDITED)**  
**For the 3rd Quarter ended 31st March 2025**


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 June 30, 2024	-	-	(81,416,766)	-	-	(81,416,766)
Cash dividend paid to shareholders for the year ended June 30, 2024	162,833,540	-	(162,833,540)	-	-	-
Current period	-	-	812,985,952	-	(12,906,605)	800,079,347
<b>Total equity as at 31-03-2025</b>	<b>1,791,168,860</b>	<b>540,000,000</b>	<b>4,548,780,603</b>	<b>203,617,141</b>	<b>11,643,947</b>	<b>7,095,210,551</b>


**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF CHANGES IN EQUITY (UNAUDITED)**  
**For the 3rd Quarter ended 31st March 2024**

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	22,946,439	5,612,600,914
Current period	-	-	653,636,872	-	3,388,825	657,025,696
Cash dividend paid to shareholders for the year ended June 30, 2023	-	-	(162,833,532)	-	-	(162,833,532)
<b>Total equity as at 31-03-2024</b>	<b>1,628,335,320</b>	<b>540,000,000</b>	<b>3,708,505,353</b>	<b>203,617,141</b>	<b>26,335,264</b>	<b>6,106,793,078</b>

  
**Anita Haque**  
 Chairwoman

  
**Alok Kumar Das**  
 Director

  
**Md. Jahidul Abedin**  
 Chief Financial Officer

  
**Md. Robiul Islam FCS**  
 Company Secretary

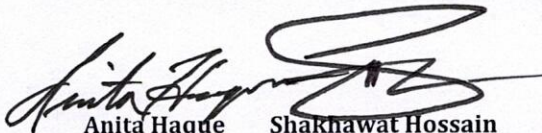
Dhaka, 08 May 2025

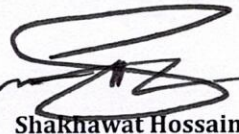


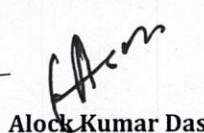
**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF CASH FLOWS (UNAUDITED)**  
**For the 3rd quarter ended 31st March 2025**

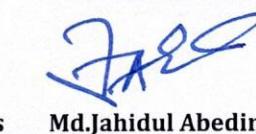
Particulars	Amount in Taka	
	01-07-2024 To 31-03-2025	01-07-2023 To 31-03-2024
<b>A) Cash flows from operating activities</b>		
<b>Cash received from operating activities</b>		
Cash received from customer	8,412,581,365	7,172,403,686
Cash received from house rent	11,533,182	15,298,300
Cash received from other income	8,956,310	4,527,551
	<b>8,433,070,857</b>	<b>7,192,229,537</b>
<b>Cash paid for operating activities:</b>		
Cash paid to suppliers	5,056,564,410	4,062,570,068
Wages & salaries	562,553,248	568,169,157
Factory overhead	1,153,124,312	1,081,982,448
Administrative overhead	177,032,754	178,631,021
Distribution costs	52,121,322	50,072,131
Financial costs	713,374,512	603,494,418
Advance & security deposit receipt	(8,084,141)	1,672,671
Advance , deposits & pre-payments	(262,884,640)	25,837,343
Exchange loss/ (gain)	8,701,381	8,590,191
Income tax paid/ advance income tax paid	100,618,567	106,845,109
	<b>7,553,121,725</b>	<b>6,687,864,556</b>
<b>Net cash flows from operating activities ( Note-19)</b>	<b>879,949,132</b>	<b>504,364,981</b>
<b>B) Cash flows from investing activities</b>		
Investment in Share	(695,046)	(507,404)
Investment-Long Term	(273,523,810)	525,234,841
Investment for subsidiary company acquisition	-	-
Investment in Associates	(505,351,706)	(3,672,150,000)
Payment against property,Plant,eupiment and CWIP	(785,107,813)	(2,390,468,163)
<b>Net cash increase from investing activities</b>	<b>(1,564,678,377)</b>	<b>(5,537,890,728)</b>
<b>C) Cash flows from financing activities</b>		
Dividend payment	(81,416,766)	(162,537,151)
Proceeds from bank overdraft	164,374,775	1,969,744,512
Proceeds/Payment from loan against trust receipts (LATR)	695,298,052	187,106,453
Proceed from term loan	(13,935,673)	2,983,076,187
<b>Net cash flows used in financing activities</b>	<b>764,320,388</b>	<b>4,977,390,001</b>
<b>Net increase in cash and cash equivalents</b>	<b>79,591,143</b>	<b>(56,135,746)</b>
<b>Cash and cash equivalents, beginning of the period</b>	<b>366,678,153</b>	<b>266,884,942</b>
<b>Cash and cash equivalents, end of the 3rd Quarter</b>	<b>446,269,296</b>	<b>210,749,196</b>
<b>Net operating cash flows per share (NOCFPS) ( Note- 20.00)</b>	<b>4.91</b>	<b>2.82</b>

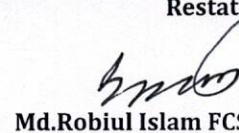
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**Anita Haque**  
Chairman

  
**Shakhawat Hossain**  
Managing Director

  
**Alok Kumar Das**  
Director

  
**Md. Jahidul Abedin**  
Chief Financial officer

  
**Md. Robiul Islam FCS**  
Company Secretary

Dhaka, 08 May 2025



**PARAMOUNT TEXTILE PLC & It's Subsidiary**  
**SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)**  
**For the 3rd Quarter ended 31<sup>st</sup> March, 2025**

**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 third quarter ended on March 31, 2025 (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 futures 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.

- 02** 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 on 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 even after the end of the interim period that has to be reflected in the consolidated financial statements for the interim period except.

**2.01 Subsidiary company :**

The Paramount textile PLC hold following equity portion of the subsidiary company:

<b>Name of subsidiary company</b>	<b>Portion equity hold</b>
Intraco solar power Ltd	80%
Paramount solar Ltd	99.99%

<b>Notes</b>	<b>Particulars</b>	<b>Amount in Taka</b>	
		<b>31-03-2025</b>	<b>30-06-2024</b>
<b>3.00 Property, plant and equipment</b>			
	Opening balance of property, plant and equipment	5,358,792,195	5,426,068,316
	Add : Addition during the period	1,253,239,294	509,111,335
		6,612,031,489	5,935,179,651
	Less : depreciation charged during the period	502,561,979	576,387,455
	<b>Closing balance of property, plant and equipment</b>	<b>6,109,469,511</b>	<b>5,358,792,195</b>
<b>3.0A Consolidated Property, plant and equipment</b>			
	Opening balance of property, plant and equipment	10,714,937,194	10,639,521,268
	Add : Addition during the period	1,271,141,489	932,229,601
		11,986,078,683	11,571,750,869
	Less : depreciation charged during the period	703,689,568	856,813,677
	<b>Closing balance of property, plant and equipment</b>	<b>11,282,389,116</b>	<b>10,714,937,194</b>



Notes	Particulars	31-03-2025	30-06-2024
<b>4.00 Investment in associates</b>			
	Paramount BTrac Energy Ltd (Note-4.01)	1,137,379,894	2,128,857,604
	Dynamic sun energy Pvt Ltd (Note -4.02)	6,392,516,024	4,792,830,724
		<b>7,529,895,918</b>	<b>6,921,688,328</b>
<b>4.01 Paramount BTrac Energy Ltd.</b>			
	Opening Investment	2,128,857,604	2,129,223,585
	Add/Less:Share of Profit/(Loss) of associates (Note -4.001)	(523,010)	402,134,019
	Add/Less:Adjustment against refund	(990,954,700)	(402,500,000)
		<b>1,137,379,894</b>	<b>2,128,857,604</b>
<b>4.001 Share of Profit of Associate</b>			
	Net profit attributable to the Shareholders of associate	(1,067,367)	820,681,671
	Percentage of holding	49.00%	49.00%
	<b>Share of net profit</b>	<b>(523,010)</b>	<b>402,134,019</b>
The company's investment in associates as 49.00% equity interest at Paramount BTrac Energy Ltd (PBEL). The Power Purchase Agreement between the Bangladesh Power Development Board (BPDB) and Paramount BTrac Energy Limited, a 200 MW HSD power plant in which Paramount Textile PLC holds 49% equity, has expired on 15 February 2024, and BPDB has declined to extend the contract. In financial statement 49.00% equity interest is accounted using equity method in accordance with IAS 28.			
<b>4.02 Dynamic sun energy Pvt Ltd</b>			
	Opening Investment in Share	4,792,830,724	1,097,924,762
	Addition : During the year	1,424,088,156	3,694,250,000
	Add : Dividend receivable on preference share	72,218,250	69,380,507
	Add: Share of Profit of associate (Note -4.002)	103,378,894	(68,724,545)
		<b>6,392,516,024</b>	<b>4,792,830,724</b>
<b>4.002 Share of Profit of Associate</b>			
	Net loss attributable to the Shareholders of associate	210,977,335	(140,254,173)
	Percentage of holding	49%	49%
	<b>Share of net loss</b>	<b>103,378,894</b>	<b>(68,724,545)</b>
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 private Ltd). At Financial statement, equity interest is accounted for @ 49% on equity method.			
<b>5.00 Inventories</b>			
	Chemicals	712,422,026	669,884,064
	Finished goods	2,063,464,059	2,327,250,862
	Yarn	1,289,127,766	1,606,080,433
	Work in process	1,611,816,374	1,448,538,474
	Packing & sub material	9,274,136	7,551,034
	Stock of Fabrics	314,468,292	227,919,696
		<b>6,000,572,653</b>	<b>6,287,224,563</b>
<b>6.00 Advance, deposits &amp; prepayments</b>			
	Advance against salary	11,322,416	12,661,588
	Advance against suppliers and others	449,804,044	715,755,112
	Advance income tax	100,618,567	-
	Advance office/house Rent	1,780,135	1,790,135
	Bank guarantee	5,511,636	5,423,161
	Security deposit-CDBL	500,000	500,000
	Imprest fund	3,024,678	2,045,196
	L/C margin deposit	5,163,562	5,112,231
	Pre-paid Expense	10,888,434	6,425,941
	Security deposit -Others	2,635,000	17,108,101
	Security deposits for Internet	7,000	7,000
	Security deposits for titas gas	90,603,601	84,214,641
	Advance Trade VAT (AT)	3,808,863	4,975,044
	Telephone line deposit	13,000	13,000
		<b>685,680,936</b>	<b>856,031,151</b>



Notes	Particulars	31-03-2025	30-06-2024		
6.0A	Consolidated Advance, deposits & prepayments				
	Advance against salary	11,338,416	12,677,588		
	Advance against suppliers and others	704,915,284	813,709,501		
	Advance income tax	103,280,566	2,342,885		
	Advance office/house Rent	1,919,802	1,929,802		
	Bank guarantee	5,511,636	5,423,161		
	Security deposit-CDBL	500,000	500,000		
	Imprest fund	3,024,678	2,045,196		
	L/C margin deposit	5,163,562	5,112,231		
	Pre-paid Expense	18,853,102	6,425,941		
	Security deposit -Others	2,635,000	17,108,101		
	Security deposits for Internet	7,000	7,000		
	Security deposits for titas gas	90,603,601	84,214,641		
	Advance Trade VAT (AT)	3,880,169	5,046,350		
	Telephone line deposit	13,000	13,000		
		951,645,816	956,555,398		
7.00	Cash and bank balances				
	Cash in hand	101,582,871	4,747,466		
	Cash at bank	168,479,748	196,110,248		
	Cash at bank (foreign currency)	32,251,792	66,790,717		
	Cash at bank (FDR)	143,954,885	99,029,722		
		446,269,296	366,678,153		
7.0A	Consolidated Cash and bank balances				
	Cash in hand	106,032,682	8,694,082		
	Cash at bank	698,451,223	491,596,370		
	Cash at bank (foreign currency)	32,251,792	67,655,312		
	Cash at bank (FDR)	143,954,885	111,642,285		
		980,690,582	679,588,048		
8.00	Non Controlling Interest				
	Opening Balance	142,919,564	82,818,399		
	Add : Share of post-acquisition profit and other reserves	29,936,207	60,101,165		
	Less :Share of pre-acquisition profit and other reserve	(35,361,246)			
		137,494,524	142,919,564		
9.00	Deferred tax (assets)/Liability				
	Particulars	Carring amount as at 31st March,2025	Tax base value as at 31st March,2025	Taxable/(Deductiab le) temporary differnce as on 31st March,2025	Taxable/(Deductiab le) temporary differnce as on 30.06.2024
	Property, plant and equipment	6,109,469,514	5,980,523,197	128,946,317	143,212,012
	Provident fund	(2,683,210)		(2,683,210)	(1,934,051)
	WPPF & WF	(44,678,547)		(44,678,547)	(42,154,773)
	Post employment benefit	(6,232,874)		(6,232,874)	(6,232,874)
				75,351,686	92,890,314
	Effective tax rate			15%	15%
	Deferred tax liability/(assets) excluding holding gain reserve (A)			11,302,753	13,933,547
	Holding gain reserve	11,643,947		11,643,947	24,550,552
	Effective tax rate			10%	10%
	Deferred tax liability/(assets) on holding gain reserve (B)			1,164,395	2,455,055
	Deferred tax liability/(assets) (A+B)			12,467,148	16,388,602
10.00	Trade and other payables				
	Trade payables			214,464,339	170,805,017
				214,464,339	170,805,017
10.A	Consolidated Trade and other payables				
	Trade payables			267,043,022	268,409,738
				267,043,022	268,409,738



Notes	Particulars	31-03-2025	30-06-2024
<b>11.00 Short term loan</b>			
	UPAS (PBL,BBL & HSBC,MTBL)	2,910,648,133	3,224,714,902
	LATR/PAD (PBL)	744,122,216	48,824,164
	EDF ( PBL,EBL,BBL & HSBC)	833,806,773	793,304,275
	Bank overdraft/STL (PBL, HSBC, EBL,BBL & UCBL)	2,144,371,908	1,979,997,133
		<b>6,632,949,030</b>	<b>6,046,840,474</b>

**11.0A Consolidated Short term loan**

	UPAS (PBL,BBL & HSBC,MTBL)	2,910,648,133	3,224,714,902
	LATR/PAD (PBL)	744,122,216	48,824,164
	EDF ( PBL,EBL,BBL & HSBC)	833,806,773	793,304,275
	Bank overdraft/STL (PBL, HSBC, EBL,BBL & UCBL)	2,144,371,908	1,979,997,133
		<b>6,632,949,030</b>	<b>6,046,840,474</b>

**12.00 Net Assets value ( NAV) per share**

	Net assets	7,095,210,551	6,376,547,970
	Number of shares	179,116,886	179,116,886
		<b>39.61</b>	<b>35.60</b>

**12.0A Consolidated Net Assets value ( NAV) per share**

	Net assets	7,634,016,962	6,794,224,789
	Number of shares	179,116,886	179,116,886
		<b>42.62</b>	<b>37.93</b>

**13.00 Related party disclosures**

During the period ended March 31, 2025 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 March 31, 2025	Balance/ outstanding as on June 30, 2024
Paramount Insurance Co. Ltd.	Insurance	-	4,774,467	4,774,467
Paramount Insurance Co. Ltd.	Investment	-	16,207,909	16,207,909
Paramount BTrac Energy Ltd.	House Rent	4,500,000	425,000	2,500,000
Dynamic Sun Energy Pvt Ltd .	Investment	1,603,185,300	6,396,016,024	4,792,830,724
Paramount Solar Ltd	Investment	227,547,478	231,565,478	
Intraco Solar Power Ltd	Investment	180,934,082	1,768,304,674	1,587,370,592

**14.00 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 31-03-2025	01-07-2023 to 31-03-2024
<b>15.00 Revenue</b>			
	Yarn & Solid dyed fabric	7,829,278,290	6,841,126,508
	Knit yarn dyeing	332,116,071	291,023,969
	Solid & Softflow dyening	136,091,344	
	Printing	217,133,605	157,304,345
		<b>8,514,619,310</b>	<b>7,289,454,822</b>
	As part of BMRE and enhancement of production capacity, revenue has increased.		
<b>15.0A Consolidated Revenue</b>			
	Yarn & Solid dyed fabric	7,829,278,290	6,841,126,508
	Knit yarn dyeing	332,116,071	291,023,969
	Solid & Softflow dyening	136,091,344	
	Printing	217,133,605	157,304,345
	Supply of Electricity	923,503,725	806,602,827
		<b>9,438,123,035</b>	<b>8,096,057,649</b>
<b>16.00 Income from House Rent</b>			
	Income from House Rent ( Commercial space)	17,897,030	17,741,300
	Less : Maintenance cost	(5,369,109)	(5,322,390)
		<b>12,527,921</b>	<b>12,418,910</b>
<b>17.00 Income Tax</b>			
	Profit Before Tax	912,630,522	703,827,276
	Add/(Less): Exchange Loss/gain	8,701,381	8,590,191
	Add/(Less): Other income	(147,932,060)	(4,527,551)
	Add/(Less): House rent income	(12,527,921)	(12,418,910)
	Add/(Less): Share of profit/(Loss) of associates	(102,855,884)	(371,049,033)
	Taxable income	<b>658,016,038</b>	<b>324,421,972</b>
	Tax Rate	15%	15%
	<b>Income tax on operational Income (A)</b>	<b>98,702,406</b>	<b>48,663,296</b>
<b>17.01 Income tax on other income</b>			
	Other income (8,142,971)*22.5%	1,832,168	804,972
	Dividend income (10,63,339)*20%	212,668	189,979
	<b>Income tax on other income (B)</b>	<b>2,044,836</b>	<b>994,951</b>
<b>17.02 Income tax on House rent income (12,527,921*22.5%)</b>		2,818,782	2,794,255
<b>Income tax on House rent income( C )</b>		<b>2,818,782</b>	<b>2,794,255</b>
<b>Total Income Tax (A+B+C)</b>		<b>103,566,024</b>	<b>52,452,502</b>
<b>17.0A Consolidated Income Tax</b>			
	Paramount textile PLC	103,566,024	52,452,502
	Intraco solar power Ltd	1,680,088	132,886
	Paramount Solar Ltd	14,695	-
		<b>105,260,807</b>	<b>52,585,388</b>
<b>18.00 Basic earnings per share (EPS)</b>			
	Net profit after tax	812,985,952	653,636,873
	Number of share ( Note-18.00B)	179,116,886	179,116,886
		<b>4.54</b>	<b>3.65</b>
			<b>Restated</b>
<b>18.0A Consolidated Basic earnings per share</b>			
	Net profit after tax	934,115,544	830,738,660
	Number of share ( Note-18.00B)	179,116,886	179,116,886
		<b>5.22</b>	<b>4.64</b>
			<b>Restated</b>

Earnings per share has been calculated in accordance with IAS-33 Due to increasing revenue, EPS increased compared to last year.



Notes	Particulars	01-07-2024 to 31-03-2025	01-07-2023 to 31-03-2024
<b>18.0B</b>	<b>Number of shares</b>		
	Number of shares	179,116,886	162,833,532
	Closing number of shares	<b>179,116,886</b>	<b>162,833,532</b>
<b>19.00</b>	<b>Reconciliation of net income with cash flows from operating activities</b>		
	<b>Net Profit</b> (As per Statement of Profit or Loss and Other Comprehensive Income)	<b>812,985,952</b>	<b>653,636,873</b>
	<b>Adjustments to Reconciled with non cash items, non-operating items and net changes of the operating</b>		
	<b>Non-Cash Items &amp; Others:</b>	<b>401,255,872</b>	<b>119,999,847</b>
	Depreciation	502,561,979	438,611,204
	Income Tax provision	(973,997)	50,190,403
	WPPF & WF Provision	2,523,774	2,151,721
	Profit/loss on sale of share	-	95,552
	Share of profit/(Loss) of associates	(102,855,884)	(371,049,033)
	<b>Changes in operating accruals :</b>	<b>(334,292,692)</b>	<b>(269,271,739)</b>
	Increase/ Decrease in Trade & Other receivables	(103,032,684)	(119,494,136)
	Increase/ Decrease in Inventory	286,651,910	(1,515,829,089)
	Increase/ Decrease in Advance, Deposit	262,884,640	1,477,766,795
	Increase/ Decrease trade payables and others	(649,904,949)	(42,638,386)
	Increase/ Decrease in Liability for Expenses of Operating	(138,975,750)	(67,404,252)
	Increase/ Decrease in Security deposit	8,084,141	(1,672,671)
	<b>Net Cash flows from operating activities</b>	<b>879,949,132</b>	<b>504,364,981</b>
<b>20.00</b>	<b>Net operating cash flows per share ( NOCFPS)</b>		
	Net cash flows from operating activities	879,949,132	504,364,981
	Number of shares	179,116,886	179,116,886
		<b>4.91</b>	<b>2.82</b>
			<b>Restated</b>
<b>20.0A</b>	<b>Consolidated Net operating cash flows per share ( NOCFPS)</b>		
	Net cash flows from operating activities	1,205,189,483	838,369,051
	Number of shares	179,116,886	179,116,886
		<b>6.73</b>	<b>4.68</b>
			<b>Restated</b>

It is reported that the company's NOCFPS has increased due to good cash management and incremental revenue.