

Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Financial Position (Unaudited)
As at 30th September 2025

Particulars	Notes	<u>Amount in Taka</u>	
		As on 30-09-2025	As on 30-06-2025
ASSETS			
A. Non-current assets		23,900,410,685	23,666,511,214
Property, plant and equipment	3.00	12,106,669,417	11,271,056,475
Capital work in progress		2,471,271,519	3,443,502,605
Investment in property		470,076,136	471,254,272
Investment in associates	4.00	8,270,489,865	7,898,322,147
Long term investment (At cost)		1,700,000	1,700,000
Right of use assets (After Amortization)		50,500,402	50,972,369
Intangible assets	5.00	529,703,346	529,703,346
B. Current assets		10,591,257,640	10,788,506,624
Inventories	6.00	5,629,640,294	6,082,143,928
Trade receivables		2,664,520,658	2,432,195,254
Loan from Intercompany		-	405,647
Advance, deposits & prepayments	7.00	1,464,214,233	1,500,256,422
Other receivables		15,744,871	12,321,918
Investments-Short term		40,212,303	35,556,023
Cash & bank balances	8.00	776,925,281	725,627,431
TOTAL ASSETS (A+B)		34,491,668,326	34,455,017,837
EQUITY AND LIABILITIES			
C. Capital and Reserves		8,079,003,740	7,860,621,136
Ordinary share capital		1,791,168,860	1,791,168,860
Share premium		540,000,000	540,000,000
Retained earnings		5,527,761,425	5,314,066,760
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		16,456,314	11,768,374
D. Non-Controlling Interest	9.00	208,745,320	194,948,615
E. Deferred tax liability	10.00	19,538,902	20,048,825
F. Non-current liabilities		17,525,254,440	18,093,770,240
Long term loan		17,525,254,440	18,093,770,240
G. Current liabilities		8,659,125,924	8,285,629,020
Trade and other payables	11.00	1,540,224,648	450,680,338
Liability for expenses		398,915,463	391,327,269
Dividend payable/unclaimed Dividend		1,831,524	1,831,524
Loan from Intercompany		34,662,772	
Short term loan	12.00	5,777,516,316	6,553,654,743
Current maturity of long term loan		883,370,090	883,370,090
Income tax provision		22,605,111	4,765,055
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)		34,491,668,326	34,455,017,837
Net asset value (NAV) per share	13.00	45.10	43.89



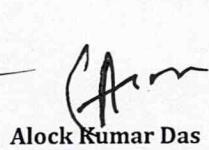
Anita Haque

Chairman



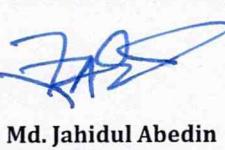
Shakhawat Hossain

Managing Director



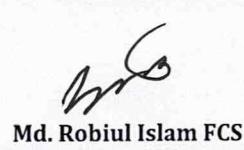
Alock Kumar Das

Director



Md. Jahidul Abedin

Chief Financial officer



Md. Robiul Islam FCS

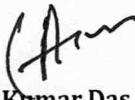
Company Secretary

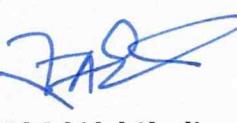
Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For 1st quarter ended 30th September, 2025

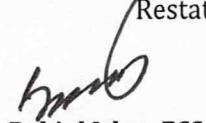
Particulars	Note	<u>Amount in Taka</u>	
		<u>For the Period from</u>	
		<u>01-07-2025</u> <u>To</u> <u>30-09-2025</u>	<u>01-07-2024</u> <u>To</u> <u>30-09-2024</u>
Revenue	16.00	2,933,778,193	3,001,400,267
Cost of sales		(2,286,456,539)	(2,373,730,713)
Gross Profit		647,321,654	627,669,554
Administrative expenses		(70,098,047)	(78,848,959)
Distribution costs		(21,189,441)	(17,456,545)
		(91,287,488)	(96,305,504)
Profit from operations		556,034,166	531,364,050
Finance costs		(429,394,740)	(298,138,748)
Other income/Loss		34,144,485	931,398
Income from house rent	17.00	4,320,326	4,175,829
Exchange gain/ (loss)		(1,714,817)	(13,970,767)
Profit/(loss) before WPPF & WF		163,389,420	224,361,762
Provision for contribution to WPPF & WF		(6,362,528)	(5,594,056)
Share of profit/(Loss) of associates		87,958,279	(10,729,429)
Profit before tax		244,985,171	208,038,277
Tax expenses		(17,377,134)	(17,378,854)
Income tax	18.00	(17,887,058)	(19,382,110)
Deferred tax benefit/ (expense)		509,924	2,003,256
Net profit/ (loss) after tax		227,608,037	190,659,423
Profit Attributable to:			
Non-Controlling Interest		13,913,372	17,197,496
Equityholders of the Parent entity		213,694,664	173,461,927
Unrealized gain / (loss) on investment in shares		4,687,940	(12,498,805)
Total comprehensive income		218,382,604	160,963,122
Basic earnings per share (EPS)	19.00	1.19	0.97


Anita Haque
Chairman


Shakhawat Hossain
Managing Director


Alock Kumar Das
Director


Md. Jahidul Abedin
Chief Financial officer


Md. Robiul Islam FCS
Company Secretary

Restated

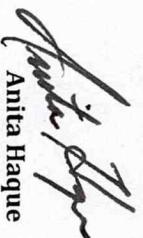
Dhaka, 13 November 2025

**Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Changes in Equity (Unaudited)
For the 1st quarter ended 30th September 2025**

Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Amount in Taka Total
Balance as at 1 July 2025	1,791,168,860	540,000,000	5,314,066,760	203,617,141	11,768,374	7,860,621,137
Current period	-	-	213,694,664	-	4,687,940	218,382,604
Total equity as at 30-09-2025	1,791,168,860	540,000,000	5,527,761,425	203,617,141	16,456,314	8,079,003,740

**Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Changes in Equity (Unaudited)
For the 1st quarter ended 30th September, 2024**

Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Amount in Taka Total
Balance as at 1 July 2024	1,628,335,320	540,000,000	4,397,721,776	203,617,141	24,550,552	6,794,224,790
Current period	-	-	173,461,927	-	(12,498,805)	160,963,122
Total equity as at 30-09-2024	1,628,335,320	540,000,000	4,571,183,703	203,617,141	12,051,747	6,955,187,912


Anita Haque

Shakhawat Hossain

Alok Kumar Das

Md. Jahidul Abedin

Md. Robiul Islam FCS

Dhaka, 13 November 2025

Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Cash Flows (Unaudited)
For the 1st quarter ended 30th September 2025

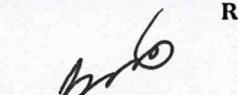
Particulars	Amount in Taka	
	01-07-2025 To 30-09-2025	01-07-2024 To 30-09-2024
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	2,701,452,791	2,613,437,784
Cash received from house rent	897,373	10,073,369
Cash received from other income	10,071,735	931,398
	2,712,421,899	2,624,442,551
Cash paid for operating activities:		
Cash paid to suppliers	573,961,650	1,287,773,783
Wages & salaries	252,404,882	269,022,693
Factory overhead	478,495,848	406,244,409
Administrative overhead	67,391,029	69,417,064
Distribution costs	21,189,441	17,456,545
Financial costs	429,394,739	297,367,651
Advance & security deposit receipt	76,133,674	(451,965)
Advance , deposits & pre-payments	(132,977,007)	(9,652,174)
Exchange loss/ (gain)	1,714,817	13,970,767
Income tax paid/ advance income tax paid	23,011,421	1,957,768
	1,790,720,493	2,353,106,541
Net cash flows from operating activities	921,701,405	271,336,010
B) Cash flows from investing activities		
Investment in Share	31,660	(634,854)
Investment-Long Term	(185,085,807)	(12,736,505)
Investment for subsidiary company acquisition	(19,583,450)	-
Investment in Associates	(260,136,689)	(173,500,000)
Payment against property, Plant, equipment and CWIP	415,834,583	(793,565,274)
	(48,939,703)	(980,436,633)
C) Cash flows from financing activities		
Dividend payment	(236,013)	(1,080)
Proceeds from bank overdraft	(930,857,463)	886,728,495
Share Money Deposit	82,383,450	-
Proceeds from loan PAD/LATR	438,407,750	(48,824,164)
Payment to Intercompany	35,068,419	-
Proceed from term loan	(446,229,993)	(142,162,224)
	(821,463,850)	695,741,027
Net increase in cash and cash equivalents		
Cash and cash equivalents, beginning of the period	51,297,850	(13,359,598)
Cash and cash equivalents, end of the 1st quarter	725,627,431	679,588,048
	776,925,281	666,228,452
Net operating cash flows per share (NOCFPS) (Note- 20.00)	5.15	1.51


Anita Haque
Chairman


Shakhawat Hossain
Managing Director


Alok Kumar Das
Director


Md. Jahidul Abedin
Chief Financial officer


Md. Robiul Islam FCS
Company Secretary

Restated

Paramount Textile PLC & It's Subsidiary
Selected Notes to the Consolidated Financial Statements (Unaudited)
For the 1st quarter ended 30th September 2025

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 1st Quarter ended on September 30, 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, 2025, 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 even 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. 51,00,00,000. ISPL's retained earnings at that date were Tk. (169,723,446) and its issued ordinary share capital was Tk. 150,000,000.

2.b) The Paramount Textile PLC acquired 999,999 @Tk. 10 ordinary shares (99.99% of ordinary shares) in Paramount Solar Limited (PSL) on 1st July 2024 at a cost of Tk. 10,00,00,000. PSL's retained earnings at that date were Tk. (3,017,727) and its issued ordinary share capital was Tk. 10,00,000.

Notes	Particulars	Amount in Taka	
		30-09-2025	30-06-2024
3.00	Consolidated Property, plant and equipment		
	Opening balance of property, plant and equipment	11,271,056,475	10,715,257,134
	Add : Addition during the period	1,056,787,382	1,452,802,371
		12,327,843,857	12,168,059,505
	Less : depreciation charged during the period	221,174,440	897,003,030
	Closing balance of property, plant and equipment	12,106,669,417	11,271,056,475
4.00	Investment in associates		
	Paramount BTrac Energy Ltd (Note-4.01)	1,054,345,590	1,063,529,501
	Dynamic sun energy Pvt. Ltd (Note-4.02)	7,216,144,275	6,834,792,646
		8,270,489,865	7,898,322,147
4.01	Paramount BTrac Energy Ltd.		
	Opening Investment	1,063,529,501	2,128,857,604
	Add: Share of Profit of associate	(208,912)	(6,328,103)
	Less : Adjustment against dividend received	(8,975,000)	(1,059,000,000)
		1,054,345,590	1,063,529,501
4.01.1	Share of Profit of Associate		
	Net profit attributable to the Shareholders of associate	(426,350)	(12,914,496)
	Percentage of holding	49.00%	49%
	Share of net profit	(208,912)	(6,328,103)

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	30-09-2025	30-06-2024
4.02	Dynamic sun energy Pvt. Ltd		
	Opening Investment in Share	6,834,792,646	4,792,830,724
	Addition : During the year	293,184,439	1,619,921,568
	Add:Dividend receivable on preference shares		96,291,000
	Add: Share of Profit of associate		325,749,354
		<u>88,167,190</u>	<u>6,834,792,646</u>
	Share of Profit of Associate		
	Net loss attributable to the Shareholders of associate	179,933,041	664,794,601
	Percentage of holding	49%	49%
	Share of Net loss	<u>88,167,190</u>	<u>325,749,354</u>
	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)	3,924,589	3,924,589
		<u>529,703,346</u>	<u>529,703,346</u>
6.00	Inventories		
	Chemicals	562,306,186	604,147,616
	Finished goods	2,765,479,750	2,436,379,839
	Yarn	842,478,001	1,315,426,150
	Work in process	1,219,987,724	1,365,656,614
	Packing & sub material	6,758,431	9,657,683
	Stock of Fabrics	232,630,202	350,876,026
		<u>5,629,640,294</u>	<u>6,082,143,928</u>
7.00	Consolidated advance, deposits & prepayments		
	Advance against salary	11,679,399	11,062,493
	Advance against suppliers and others	1,281,764,740	1,335,495,725
	Advance Income Tax	25,826,201	2,574,831
	Advance house/office rent	1,792,202	2,067,202
	Advance Against Land filling	9,474,016	9,474,016
	Advance Trade VAT (AT)	11,358,857	9,038,656
	Bank guarantee	5,861,662	5,827,312
	Security deposit - CDBL	500,000	500,000
	Imprest fund	2,051,354	2,301,449
	L/C margin deposit	5,919,763	5,919,764
	Prepaid expenses	2,912,032	5,904,648
	Prepaid Insurance		4,977,919
	Security deposit - others	10,719,141	10,757,541
	Security deposits for internet	7,000	7,000
	Security deposits for Titas Gas	94,334,866	94,334,866
	Telephone line deposit	13,000	13,000
		<u>1,464,214,233</u>	<u>1,500,256,422</u>
8.00	Consolidated Cash and bank balances		
	Cash in hand	40,541,988	11,213,984
	Cash at bank	148,932,147	60,538,279
	Cash at bank (foreign currency)	28,519,902	110,073,804
	Cash at bank (FDR)	558,931,244	543,801,364
		<u>776,925,281</u>	<u>725,627,431</u>
9.00	Non Controlling interest		
	Opening Balance	194,948,615	142,919,564
	Shareof Post-Acquisition Profits and Other Reserves	13,796,705	52,029,051
		<u>208,745,320</u>	<u>194,948,615</u>

10.00 Deferred tax (assets)/Liability (PTL)

Particulars	Carrying amount as at 30 th September, 2025	Tax base value as at 30th September, 2025	Taxable/ (Deductible) temporary difference as on 30.09.2025	Taxable/ (Deductible) temporary difference as on 30.06.2025
Property, plant and equipment	6,064,898,427	5,887,798,951	177,099,476	183,195,166
Provident fund	(4,918,801)	-	(4,918,801)	(5,258,879)
WPPF & WF	(46,236,995)	-	(46,236,995)	(45,488,930)
Post employment benefit	(6,634,104)	-	(6,634,104)	(6,634,104)
		119,309,576		125,813,253
Effective tax rate			15%	15%
Deferred tax liability/(assets) excluding holding gain reserve (A)		17,896,436		18,871,988
Holding gain reserve	16,424,655		16,424,655	11,768,374
Effective tax rate			10%	10%
Deferred tax liability/(assets) on holding gain reserve (B)		1,642,466		1,176,837
Deferred tax liability/(assets) (A+B)		19,538,902		20,048,825
Notes	Particulars	30-09-2025		30-06-2025

11.00 Consolidated Trade and other payables

Trade payables	1,540,224,648	450,680,338
	1,540,224,648	450,680,338

12.00 Short term loan

UPAS (PBL,BBL,MTBL)	2,017,991,686	2,367,388,054
PAD (PBL)	438,407,750	1,085,616,323
EDF (PBL,EBL,BBL,MTBL)	1,213,396,711	1,147,689,057
Bank overdraft/STL (PBL, EBL,BBL ,CBL,,MTBL)	2,107,720,169	1,952,961,309
	5,777,516,316	6,553,654,743

13.00 Net Assets value (NAV) per share

Net assets	8,079,003,740	7,860,621,136
Number of shares	179,116,886	179,116,886
	45.10	43.89

14.00 Related party disclosures

During the period ended September 30, 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 September 30, 2025	Balance/ outstanding as on June 30, 2025
Paramount Insurance Co. Ltd.	Insurance	-	834,429	834,429
Paramount Insurance Co. Ltd.	Investment	-	16,207,908	16,207,909
Paramount BTrac Energy Ltd.	House Rent	1,500,000	10,000,000	8,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	381,351,629	7,216,144,275	6,834,792,646

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

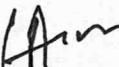
Notes	Particulars	Amount in Taka			
		01-07-2025 to 30-09-2025	01-07-2024 to 30-09-2024		
16.00 Consolidated sales Revenue					
	Yarn & Solid dyed fabric	2,486,752,290	2,485,757,048		
	Knit yarn dyeing	115,428,596	169,873,657		
	Printing	28,501,849	32,536,272		
	Supply of Electricity	303,095,458	313,233,290		
		<u>2,933,778,193</u>	<u>3,001,400,267</u>		
17.00 Income from House Rent					
	Income from House Rent (Commercial space)	6,172,074	5,965,650		
	Less : Maintenance cost	(1,851,748)	(1,789,821)		
		<u>4,320,326</u>	<u>4,175,829</u>		
18.00 Income Tax					
	Paramount Textile PLC	15,271,302	19,382,110		
	Intraco solar power Ltd	2,588,284	-		
	Paramount solar ltd	27,472	-		
		<u>17,887,058</u>	<u>19,382,110</u>		
19.00 Basic earnings per share (EPS)					
	Net profit after tax	213,694,664	173,461,927		
	Number of share (Note-19.01)	179,116,886	179,116,886		
		<u>1.19</u>	<u>0.97</u>		
		Restated			
Earnings per share has been calculated in accordance with IAS-33.					
19.01 Number of shares					
	Number of shares	179,116,886	162,833,532		
	Closing number of shares	<u>179,116,886</u>	<u>162,833,532</u>		
20.00 Net operating cash flows per share (NOCFPS)					
	Net cash flows from operating activities	921,701,405	271,336,010		
	Number of shares	179,116,886	179,116,886		
		<u>5.15</u>	<u>1.51</u>		
		Restated			

PARAMOUNT TEXTILE PLC
STATEMENT OF FINANCIAL POSITION (UNAUDITED)
As at 30th September, 2025

Particulars	Notes	Amount in Taka	
		30-09-2025	30-06-2025
ASSETS			
A. Non-current assets		19,354,873,805	19,006,285,056
Property, plant and equipment	3.00	6,064,898,426	6,142,109,746
Capital work in progress		2,465,210,808	2,495,452,820
Investment in Property		470,076,136	471,254,272
Long term investment (At cost)		2,084,198,570	1,999,146,070
Investment in Associates	4.00	8,270,489,865	7,898,322,147
B. Current assets		8,711,218,660	9,017,139,200
Inventories	5.00	5,629,640,294	6,082,143,928
Trade receivables		2,000,263,372	1,862,539,757
Advance, deposits & prepayments	6.00	693,641,373	803,606,959
Other receivables		15,744,871	12,321,918
Investments-Short term		40,212,303	35,556,023
Cash & bank balances	7.00	331,716,447	220,970,614
TOTAL ASSETS (A+B)		28,066,092,466	28,023,424,256
EQUITY AND LIABILITIES			
C. Capital and Reserves		7,365,563,342	7,213,186,304
Ordinary share capital		1,791,168,860	1,791,168,860
Share premium		540,000,000	540,000,000
Retained earnings		4,814,321,027	4,666,631,928
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		16,456,314	11,768,374
D. Deferred tax liability	8.00	19,538,902	20,048,825
E. Non-current liabilities		12,146,515,508	12,596,396,819
Long term loan		12,146,515,508	12,596,396,819
F. Current liabilities		8,534,474,715	8,193,792,308
Trade and other payables	9.00	1,535,793,618	422,548,059
Liability for expenses		316,201,318	327,897,343
Short term loan	10.00	5,777,516,316	6,553,654,743
Unclaimed Dividend		1,831,524	1,831,524
Current maturity of long term loan		883,370,090	883,370,090
Income tax provision		19,761,850	4,490,548
TOTAL EQUITY AND LIABILITIES (C+D+E+F)		28,066,092,466	28,023,424,256
Net asset value (NAV) per share	11.00	41.12	40.27


Anita Haque
Chairman


Shakhawat Hossain
Managing Director


Alock Kumar Das
Director


Md. Jahidul Abedin
Chief Financial officer


Md. Robiul Islam FCS
Company Secretary

Dhaka, 13 November 2025

PARAMOUNT TEXTILE PLC
STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
For 1st quarter ended 30th September, 2025

Particulars	Note	Amount in Taka	
		01-07-2025 To 30-09-2025	01-07-2024 To 30-09-2024
Revenue	14.00	2,630,682,735	2,688,166,977
Cost of sales		(2,201,323,668)	(2,249,697,373)
Gross Profit		429,359,067	438,469,604
Administrative expenses		(65,044,740)	(73,247,915)
Distribution costs		(21,189,441)	(17,456,545)
		(86,234,181)	(90,704,460)
Profit from operations		343,124,886	347,765,144
Finance costs		(317,375,454)	(225,399,968)
Other income/Loss		46,885,145	931,398
Income from house rent	15.00	4,320,326	4,175,829
Exchange gain/ (loss)		(1,714,817)	(1,770,702)
Profit/(loss) before WPPF & WF		75,240,086	125,701,701
Provision for contribution to WPPF & WF		(747,888)	(673,904)
Share of profit/(Loss) of associates		87,958,279	(10,729,429)
Profit before tax		162,450,477	114,298,368
Tax expenses		(14,761,378)	(17,378,853)
Income tax	16.00	(15,271,302)	(19,382,111)
Deferred tax benefit/ (expense)		509,924	2,003,256
Net profit/ (loss) after tax		147,689,099	96,919,515
Unrealized gain / (loss) on investment in shares		4,687,940	(12,498,805)
Total comprehensive income		152,377,039	84,420,710
Basic earnings per share (EPS)	17.00	0.82	0.54

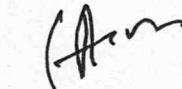
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Anita Haque
Chairman



Shakhawat Hossain
Managing Director



Alock Kumar Das
Director



Md. Jahidul Abedin
Chief Financial officer



Md. Robiul Islam FCS
Company Secretary

Dhaka, 13 November 2025

PARAMOUNT TEXTILE PLC

STATEMENT OF CHANGES IN EQUITY(UNAUDITED)

For the 1st quarter ended 30th September, 2025

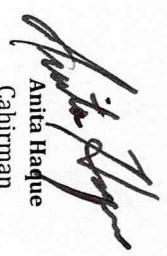
Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Amount in Taka Total
Balance as at 1 July 2025	1,791,168,860	540,000,000	4,666,631,928	203,617,141	11,768,374	7,213,186,304
Current period	-	-	147,689,099	-	4,687,940	152,377,040
Total equity as at 30-09-2025	1,791,168,860	540,000,000	4,814,321,027	203,617,141	16,456,314	7,365,563,342

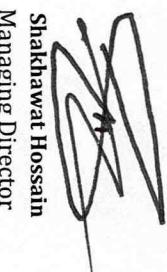
PARAMOUNT TEXTILE PLC

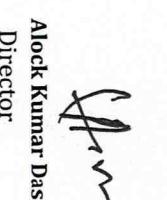
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)

For the 1st quarter ended 30th September, 2024

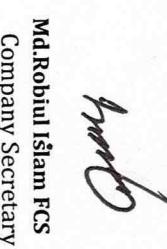
Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Amount in Taka Total
Balance as at 1 July 2024	1,628,335,320	540,000,000	3,980,044,957	203,617,141	24,550,552	6,376,547,969
Current period	-	-	96,919,515	-	(12,498,805)	84,420,711
Total equity as at 30-09-2024	1,628,335,320	540,000,000	4,076,964,472	203,617,141	12,051,747	6,460,968,681


Anita Haque


Shakhhawat Hossain
Managing Director

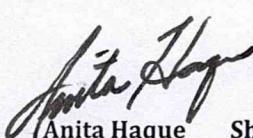
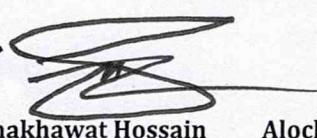
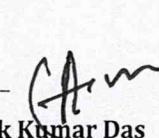

Alock Kumar Das
Director

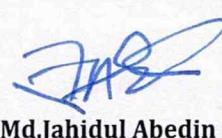
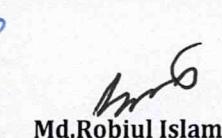

Md. Jahidul Abedin
Chief Financial Officer


Md. Robiul Islam FCS
Company Secretary

PARAMOUNT TEXTILE PLC
STATEMENT OF CASH FLOWS (UNAUDITED)
For the 1st quarter ended 30th September, 2025

Particulars	Amount in Taka	
	01-07-2025 To 30-09-2025	01-07-2024 To 30-09-2024
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	2,492,959,120	2,246,346,173
Cash received from house rent	897,373	10,073,369
Cash received from other income	559,895	931,398
	2,494,416,388	2,257,350,940
Cash paid for operating activities:		
Cash paid to suppliers	532,688,070	1,206,006,394
Wages & salaries	248,171,720	269,022,693
Factory overhead	491,166,787	406,244,409
Administrative overhead	65,966,064	64,349,900
Distribution costs	21,189,441	17,456,545
Financial costs	317,375,454	225,399,968
Advance & security deposit receipt	-	(451,965)
Advance, deposits & pre-payments	(132,977,007)	(9,652,174)
Exchange loss/ (gain)	1,714,817	1,770,702
Income tax paid/ advance income tax paid	23,011,421	1,957,768
	1,568,306,766	2,182,104,240
Net cash flows from operating activities (Note-18)	926,109,622	75,246,700
B) Cash flows from investing activities		
Investment in Share	31,660	(634,854)
Investment-Long Term	(62,800,000)	(12,736,505)
Investment in Associates	(260,136,689)	(173,500,000)
Payment against property,Plant,equipment and CWIP	450,108,278	(774,494,828)
	127,203,249	(961,366,187)
C) Cash flows from financing activities		
Dividend payment	(236,013)	(1,080)
Proceeds from bank overdraft	(930,857,463)	886,728,495
Proceeds from loan PAD/LATR	438,407,750	(48,824,164)
Proceed from term loan	(449,881,311)	(64,468,644)
	(942,567,037)	773,434,607
Net increase in cash and cash equivalents	110,745,832	(112,684,882)
Cash and cash equivalents, beginning of the period	220,970,614	366,678,153
Cash and cash equivalents, end of the 1st quarter	331,716,447	253,993,270
Net operating cash flows per share (NOCFPS) (Note- 19.00)	5.17	0.42

  
 Anita Haque **Shakhawat Hossain** **Alock Kumar Das**
 Chairman Managing Director Director

 
 Md. Jahidul Abedin **Md. Robiul Islam FCS**
 Chief Financial officer Company Secretary

Dhaka, 13 November 2025

PARAMOUNT TEXTILE PLC
SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)
For the 1st quarter ended 30th September, 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 1st Quarter ended on September 30, 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, 2025, 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 even 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	
		30-09-2025	30-06-2025
3.00	Property, plant and equipment		
	Opening balance of property, plant and equipment	6,142,109,746	5,358,792,195
	Add : Addition during the period	80,133,734	1,410,250,145
		6,222,243,480	6,769,042,340
	Less : depreciation charged during the period	157,345,054	626,932,594
	Closing balance of property, plant and equipment	6,064,898,426	6,142,109,746
4.00	Investment in associates		
	Paramount BTrac Energy Ltd (Note-4.01)	1,054,345,589	1,063,529,501
	Dynamic sun energy Pvt Ltd (Note-4.02)	7,216,144,275	6,834,792,646
		8,270,489,865	7,898,322,147
4.01	Paramount BTrac Energy Ltd.		
	Opening Investment	1,063,529,501	2,128,857,604
	Add/Less:Share of Profit/(Loss) of associates (Note -4.001)	(208,912)	(6,328,103)
	Add/Less:Adjustment against refund	(8,975,000)	(1,059,000,000)
		1,054,345,589	1,063,529,501
4.001	Share of Profit of Associate		
	Net profit attributable to the Shareholders of associate	(426,350)	(12,914,496)
	Percentage of holding	49.00%	49.00%
	Share of net profit	(208,912)	(6,328,103)
	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	6,834,792,646	4,792,830,724
	Addition : During the year	293,184,439	1,619,921,568
	Add:Dividend receivable on preference shares	-	96,291,000
	Add: Share of Profit of associate (Note -4.002)	88,167,190	325,749,354
		7,216,144,275	6,834,792,646
4.002	Share of Profit of Associate		
	Net loss attributable to the Shareholders of associate	179,933,041	664,794,601
	Percentage of holding	49%	49%
	Share of net loss	88,167,190	325,749,354
	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 comapany privateLtd).At Financial statement, equity interest is accounted for @ 49% on equity method.		
5.00	Inventories		
	Chemicals	562,306,186	604,147,616
	Finished goods	2,765,479,750	2,436,379,839
	Yarn	842,478,001	1,315,426,150
	Work in process	1,219,987,724	1,365,656,614
	Packing & sub material	6,758,431	9,657,683
	Stock of Fabrics	232,630,202	350,876,026
		5,629,640,294	6,082,143,928

Notes	Particulars	30-09-2025	30-06-2024		
6.00	Advance, deposits & prepayments				
	Advance against salary	11,583,399	11,046,493		
	Advance against suppliers and others	526,212,472	656,413,402		
	Advance Income Tax	23,011,421	-		
	Advance house/office rent	1,652,535	1,652,535		
	Bank guarantee-Margin	5,861,662	5,827,312		
	Security deposit - CDBL	500,000	500,000		
	Imprest fund	2,051,354	2,301,449		
	L/C margin deposit	5,919,763	5,919,764		
	Prepaid expenses	920,862	5,904,648		
	Security deposit -others	10,719,141	10,719,141		
	Security deposits for internet	7,000	7,000		
	Security deposits for Titas Gas	94,334,866	94,334,866		
	Advance Trade VAT (AT)	10,853,898	8,967,350		
	Telephone line deposit	13,000	13,000		
		693,641,373	803,606,959		
7.00	Cash and bank balances				
	Cash in hand	36,064,171	6,396,415		
	Cash at bank	125,334,925	10,987,717		
	Cash at bank (foreign currency)	28,519,902	62,186,970		
	Cash at bank (FDR)	141,797,449	141,399,512		
		331,716,447	220,970,614		
8.00	Deferred tax (assets)/Liability				
	Particulars	Carring amount as at 30 th September,2025	Tax base value as at 30th September,2025	Taxable/(Deductiable) temporary differnce as on 30th September,2025	Taxable/(Deductiable) temporary differnce as on 30.06.2025
	Property, plant and equipment	6,064,898,427	5,887,798,951	177,099,476	183,195,166
	Provident fund	(4,918,801)		(4,918,801)	(5,258,879)
	WPPF & WF	(46,236,995)		(46,236,995)	(45,488,930)
	Post employment benefit	(6,634,104)		(6,634,104)	(6,634,104)
				119,309,576	125,813,253
	Effective tax rate			15%	15%
	Deferred tax liability/(assets) excluding holding gain reserve (A)			17,896,436	18,871,988
	Holding gain reserve	16,424,655		16,424,655	11,768,374
	Effective tax rate			10%	10%
	Deferred tax liability/(assets) on holding gain reserve (B)			1,642,466	1,176,837
	Deferred tax liability/(assets) (A+B)			19,538,902	20,048,825
9.00	Trade and other payables				
	Trade payables			1,535,793,618	422,548,059
				1,535,793,618	422,548,059
10.00	Short term loan				
	UPAS (PBL,BBL,MTBL)			2,017,991,686	2,367,388,054
	PAD (PBL)			438,407,750	-
	EDF (PBL,EBL,BBL,MTBL)			1,213,396,711	1,147,689,057
	Bank overdraft/STL (PBL, EBL,BBL ,CBL,,MTBL)			2,107,720,169	3,038,577,632
				5,777,516,316	6,553,654,743
11.00	Net Assets value (NAV) per share				
	Net assets			7,365,563,342	7,213,186,304
	Number of shares			179,116,886	179,116,886
				41.12	40.27
12.00	Related party disclosures				
	During the period ended September 30, 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 September 30, 2025	Balance/ outstanding as on June 30, 2025
	Paramount Insurance Co. Ltd.	Insurance	-	834,429	834,429
	Paramount Insurance Co. Ltd.	Investment	-	16,207,908	16,207,909
	Paramount BTrac Energy Ltd.	House Rent	1,500,000	10,000,000	8,500,000
	Dynamic Sun Energy Pvt Ltd .	Associates	381,351,629	7,216,144,275	6,834,792,646
	Intraco Solar Power Ltd	Investment	22,252,500	1,698,633,092	1,676,380,592
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		
		01-07-2025 to 30-09-2025	01-07-2024 to 30-09-2024	30-09-2024
14.00	Revenue			
	Yarn & Solid dyed fabric	2,486,752,290	2,485,757,048	
	Knit, yarn dyeing	115,428,596	169,873,657	
	Printing	28,501,849	32,536,272	
		2,630,682,735	2,688,166,977	

Notes	Particulars	01-07-2025 to 30-09-2025	01-07-2024 to 30-09-2024
15.00	Income from House Rent		
	Income from House Rent (Commercial space)	6,172,074	5,965,650
	Less : Maintenance cost	(1,851,748)	(1,789,821)
		<u><u>4,320,326</u></u>	<u><u>4,175,829</u></u>
16.00	Income Tax		
	Profit Before Tax	162,450,477	114,298,368
	Add/(Less): Exchange Loss/gain	1,714,817	1,770,702
	Add/(Less): Other income	(46,885,145)	(931,398)
	Add/(Less): House rent income	(4,320,326)	(4,175,829)
	Add/(Less): Share of profit/(Loss) of associates	(87,958,279)	10,729,429
	Taxable income	<u><u>25,001,544</u></u>	<u><u>121,691,272</u></u>
	Tax Rate	15%	15%
	Income tax on operational Income (A)	<u><u>3,750,232</u></u>	<u><u>18,253,691</u></u>
16.01	Income tax on other income		
	Other income (4,68,78,708)*22.5%	10,547,709	23,200
	Dividend income (6,437)*20%	1,287	165,658
	Profit on sale of share (realized profit)		
	Income tax on other income (B)	<u><u>10,548,997</u></u>	<u><u>188,858</u></u>
16.01	Income tax on House rent income (4,320,326*22.5%)	<u><u>972,073</u></u>	<u><u>939,562</u></u>
	Income tax on House rent income(C)	<u><u>972,073</u></u>	<u><u>939,562</u></u>
	Total Income Tax (A+B+C)	<u><u>15,271,302</u></u>	<u><u>19,382,111</u></u>
17.00	Basic earnings per share (EPS)		
	Net profit after tax	147,689,099	96,919,515
	Number of share (Note-17.01)	179,116,886	179,116,886
		<u><u>0.82</u></u>	<u><u>0.54</u></u>
			Restated
	Earnings per share has been calculated in accordance with IAS-33		
17.01	Number of shares		
	Number of shares	179,116,886	162,833,532
	Closing number of shares	<u><u>179,116,886</u></u>	<u><u>162,833,532</u></u>
18.00	Reconciliation of net income with cash flows from operating activities		
	Net Profit (As per Statement of Profit or Loss and Other Comprehensive	<u><u>147,689,099</u></u>	<u><u>96,919,515</u></u>
	Adjustments to Reconciled with non cash items,non-operating items and net changes of the operating accruals :		
	Non-Cash Items :	<u><u>16,737,506</u></u>	<u><u>156,429,782</u></u>
	Depreciation	158,523,190	146,984,217
	Income Tax provision	(8,250,043)	(1,957,768)
	WPPF & WF Provision	747,888	673,904
	Income from dividend of pref share	(46,325,250)	-
	Share of profit/(Loss) of associates	(87,958,279)	10,729,429
	Changes in operating accruals :	<u><u>761,683,018</u></u>	<u><u>(178,102,598)</u></u>
	Increase/ Decrease in Trade receivables	(141,146,568)	(441,820,804)
	Increase/ Decrease in Inventory	452,503,634	(270,974,061)
	Increase/ Decrease trade payables and others	328,808,957	(99,356,232)
	Increase/ Decrease in Liability for Expenses	(11,460,012)	10,786,939
	Increase/Decrease in Advance , Prepayments	132,977,007	622,809,595
	Increase/ Decrease in Security deposit	-	451,965
	Net Cash flows from operating activities	<u><u>926,109,622</u></u>	<u><u>75,246,700</u></u>
19.00	Net operating cash flows per share (NOCFPS)		
	Net cash flows from operating activities	926,109,622	75,246,700
	Number of shares	179,116,886	179,116,886
		<u><u>5.17</u></u>	<u><u>0.42</u></u>
			Restated