Paramount Textile PLC.

Dhaka, Bangladesh

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Financial Statements & Auditor's Report
For the year ended June 30, 2025

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G. KIBRIA & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Report
To the Shareholders of Paramount Textile PLC

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated and separate financial statements of Paramount Textile PLC (The Company) which comprise the Statement of Financial Position as at June 30, 2025, and Statement of Profit or Loss & Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the consolidated and separate financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated and separate financial statements give a true and fair view, in all material respects, of the financial position of the company as at June 30, 2025, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB), The Companies Act 1994, The Securities and Exchange Rules 2020 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

KEY AUDIT MATTER	How our audit addresses the Key Audit Matter
Revenue	
At the year ended June 30, 2025, the company's reported total revenue of BDT 12,264,739,671 (BDT 11,174,242,698 in the year ended June 30, 2024) and BDT. 11,046,766,256 (BDT 10,072,440,163 in the year ended June 30, 2024) in the company's consolidated and separate financial statements respectively. Revenue from sale of goods is measured at fair value of consideration received or receivable net off return and allowance trade discount volume rebates exclusive of VAT. Some of sales contracts contain various performance obligation and management exercises judgment to determine timing of revenue recognition i.e. over time or a point in time. There is the risk the revenue may be overstated due to early recognition of export executed to achieve the desire result.	We have tested the design and operating effectiveness of key controls focusing on the following: ► Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that revenue is recognized in the appropriate accounting period. ► Policy of revenue recognition ► Segregation of duties in invoice creation and modification (if any) and timing of revenue recognition. ► Assessing the appropriateness of the Company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standards. ► Obtaining supporting documents for sale transaction along with checking the recording period of revenue recognition. ► Critically assessing manual journals posted to revenue to identify unusual or irregular items, and finally

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The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations. The revenue recognition has been considered as key audit matter, since it is one of the key performance indicators of the company and also the key financial element which would eventually increase the inherent risk of the company.	assessed the appropriateness and presentation of disclosures against relevant accounting standards.
Details of Revenue Recognition are included in Note 27.00 and 27.00 (separate) the Financial Statements	

Inventories	
At the year ended June 30, 2025, the company's reported total inventories of BDT 6,082,143,928 (BDT 6,287,224,563 in the year ended June 30, 2024) and BDT 6,082,143,928 (BDT 6,287,224,563 in the year ended June 30, 2024) in the company's consolidated and separate financial statements respectively. Regular monitoring is required as the inventories are material by its value, quantity and its nature. On reporting date, inventories are carried at the lower of cost and net realizable value. As such, the company applies judgment in determining the appropriate values of Inventory in accordance with International Accounting Standards. Considering the risk as stated above and the sensitivity of the products as well, the valuation of Inventory is a key audit matter to the financial Statements.	We verified the appropriateness of management's assumptions applied in calculating the value of the inventory as per International Accounting Standard (IAS) by: ► Evaluating the design and implementation of key inventory controls operating across the company in respect of inventory management. ► Checked and verified the stock count report done by the management as on date and physically verified the stock at the year end. ► We have reconciled the inventory with purchase, production and sales to ensure the physically shown stock as on date was accurate. ► Reviewing the historical accuracy of inventory provisioning and the level of inventory write-offs during the year ► Obtaining a detailed review with the subsequent sales to compare with the net realizable value.
Details of Inventories are included in Note 11.00 and 10.00 (separate) to the Financial Statements	

Property, Plant & Equipment (PPE)	
The WDV value of the consolidated and separate PPE is BDT 11,271,056,475 and 6,142,109,747 as at 30 June, 2025. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements. The expenditures are classified as an asset, if it is probable that the future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The useful lives of PPE items are based on management's estimates regarding the period over which an asset is expected to be available for use. The estimates of useful life of the assets is a matter of judgment based on the experience of the entity with similar assets and also take into consideration the physical condition of the assets.	Our audit procedures included: ► We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent. ► We obtained a listing of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured during the year. ► We verified the invoices and L/C documents on sample basis to segregate the capital and operating expenditure and found that the transactions are appropriately classified. ► We evaluated whether the useful lives determined and applied by the management were in line with the nature of assets, physical condition of the assets and its uses. ► We checked whether the depreciation of PPE items was commenced from the date of ready to use and found the depreciation had been started accordingly
Details of PPE are included in in Note 5.00 and Annexure A to the Financial Statements	

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Long Term Loan and Short-Term Loan	
As at 30 June 2025, the reported amount of total long-term loan and short-term loan is BDT 25,530,795,074 (Current & Non-current portion) & BDT 20,033,421,653 in the company's consolidated and separate financial statements respectively. The company borrowed fund from various Bank & Non-banking financial institutions for the purpose of acquisition of non- current assets and working capital as well. The company may face difficulties due to unfavorable movement in interest rate, monetary policy and adverse variance between import & export that may result in short-term cash flow crisis.	We have tested the design and operating effectiveness of key controls focusing on the following: ► Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that the proper use of loan. ► We verified sanction letter, loan schedule and bank statements to confirm the loan outstanding and found that the balance had been reported in the financial statements accurately. We also submit the balance confirmation to the respective banks and financial institutions We also checked the financial expenses and classification of loan and repayment schedule as well. ► We had checked the recording date of transactions and found the recording date is in line with the loan disbursement date. We also confirmed that the company had paid its installments within due time.
Details of Long-Term Loan and Short-Term Loan are included in Note 21.00, 24.00 & 25.00 and 20.00, 23.00 & 25.00 (separate) to the Financial Statements	

Investment in Associates and long-term Investment	
The Company has invested in equity shares and preference shares of its subsidiaries and associates namely Intraco Solar power Limited, Paramount Solar Limited, Dynamic Sun Energy Private Limited and Paramount BTrac Energy Ltd. As at June 30, 2025 the carrying values of these investments were Tk. 9,897,468,217. At the time of conducting our audit of the separate financial statements of the Company we have considered the recoverable value of the company's investments in all the above subsidiaries stated at cost and associates valued using equity method. Management has conducted impairment assessment and calculated recoverable value of its individual subsidiaries in accordance with IAS 36.	We have reviewed management's analysis of impairment assessment and recoverable value calculation of subsidiaries and associates in accordance with IAS 36. In particular, our discussions with the Management were focused on the continued appropriateness of the value in use model, the key assumption used in the model, the reasonably possible alternative assumptions, particularly where they had the most impact on the value in use calculation.
Details of Investment in Associates and long-term Investment are included in Note 8.00 and 9.00 (Separate) to the Financial Statements	

Other Matters

The Document Verification Code (DVC) had been taken for separate financial statements of Paramount Textile PLC by us the "group auditor" and the DVC of subsidiary Intrco Solar Power Limited and Paramount Solar Limited has been taken by the component auditors based on the separate Financial Statements of ISPL and PSL.

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Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for information other than financial statements and auditor's report. The other information comprises of the Director's Report, Corporate Governance Compliance Report, Business Responsibility & Sustainability Report and Management Discussion and Analysis. We expect to receive this other information after the date of our auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the consolidated and separate Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management functions of the company.

In preparing the consolidated and separate financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the consolidated and separate Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the consolidated and separate financial statements we are responsible for the direction, supervision and performance of the company audit. We solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated and separate financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 1987 and relevant notifications issues by Bangladesh Securities and Exchange Commission, we also report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Company so far as it appeared from our examinations of those books;
- The statement of financial position, Statement of profit or loss and other comprehensive income and statement of changes in Equity and Statement of Cash Flows of the Company dealt with by the report are in agreement with the books of account and returns; and
- The expenditures incurred were for the purpose of the Company's business.

For and on behalf of
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

A.K. Gulam Kibria, FCA, (#392)
Engagement Partner

Date: 28th October 2025
Dhaka, Bangladesh
DVC: 2510280392AS992951

Ref: GKC/25-26/A/140

G.KIBRIA & CO. ★ Dhaka ★ Chartered Accountant

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Paramount Textile PLC
And It's Subsidiary
Consolidated Statement of Financial Position
As At June 30, 2025

Amount in BDT

Particulars	Notes	For the year 30.06.2025	For the year 30.06.2024
ASSETS			
A. Non-current assets		**23,666,511,215**	**20,819,052,608**
Property, plant and equipment	**5.00**	11,271,056,475	10,714,937,194
Capital work in progress	**6.00**	3,443,502,605	2,127,773,679
Investment property	**7.00**	471,254,272	476,014,416
Investment in Associates	**8.00**	7,898,322,147	6,921,688,328
Long term investment (At cost)		1,700,000	-
Right of use assets (After Amortization)	**9.00**	50,972,369	52,860,234
Intangible assets	**10.00**	529,703,346	525,778,757
B. Current assets		**10,788,506,623**	**10,587,830,230**
Inventories	**11.00**	6,082,143,928	6,287,224,563
Trade receivables	**12.00**	2,432,195,254	2,599,772,619
Loan from Intercompany		405,647	-
Advance, deposits & prepayments	**13.00**	1,500,256,422	956,555,398
Other receivables	**14.00**	12,321,918	17,439,328
Investments	**15.00**	35,556,023	47,250,272
Cash & cash equivalents	**16.00**	725,627,431	679,588,048
TOTAL ASSETS (A+B)		**34,455,017,837**	**31,406,882,838**
EQUITY AND LIABILITIES			
C. Capital and reserves		**7,860,621,136**	**6,794,224,789**
Ordinary share capital	**17.00**	1,791,168,860	1,628,335,320
Share premium	**18.00**	540,000,000	540,000,000
Retained earnings		5,314,066,760	4,397,721,776
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve	**19.00**	11,768,374	24,550,552
D.Non-Controlling Interest	**19.01**	**194,948,615**	**142,919,564**
E. Deferred tax liability	**20.00**	**20,048,825**	**16,388,602**
F. Non-current liabilities		**18,093,770,240**	**17,083,925,250**
Long term loan	**21.00**	18,093,770,240	17,083,925,250
G. Current liabilities		**8,285,629,020**	**7,369,424,634**
Trade and other payables	**22.00**	450,680,338	268,409,738
Liability for expenses	**23.00**	391,327,269	267,850,956
Short term loan	**24.00**	6,553,654,743	6,046,840,474
Unclaimed Dividend		1,831,524	2,379,827
Current portion of long term loan	**25.00**	883,370,090	783,071,737
Income tax provision	**26.00**	4,765,055	871,902
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)		**34,455,017,837**	**31,406,882,838**
Net asset value (NAV) per share	**40.00**	**43.89**	**37.93**
			Restated

The financial statements were authorised for issuance by the Board of Directors on October 28, 2025

Chairman **Managing Director** **Company Secretary**

Report of the Auditors to the Shareholders:

This is the statement of Consolidated Financial Position referred to in our report of even date.
The annexed notes 1 to 55 form an integral part of these financial statements

For and on behalf of
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

Place: Dhaka
Dated: October 28, 2025
DVC: 2510280392AS992951

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G.KIBRIA & CO. ★ Dhaka ★ Chartered Accountant

A.K. Gulam Kibria, FCA, (#392)
Engagement Partner

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G. KIBRIA & CO.
Chartered Accountants

Paramount Textile PLC
And It's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2025

Amount in BDT

Particulars	Notes	For the year 2024-2025	For the year 2023-2024
Revenue	27.00	12,264,739,671	11,174,242,698
Cost of sales	28.00	(9,631,526,712)	(8,901,067,257)
Gross profit		**2,633,212,958**	**2,273,175,441**
Operating Expenses		**(325,287,660)**	**(331,650,808)**
Distribution costs	29.00	(54,343,248)	(54,240,582)
Administrative expenses	30.00	(270,944,412)	(277,410,226)
Profit from operations		**2,307,925,299**	**1,941,524,633**
Finance costs	31.00	(1,276,950,015)	(965,682,030)
Income from House Rent	32.00	9,972,704	16,397,850
Other income/(loss)	33.00	197,762,326	78,967,362
Exchange gain/(loss)	34.00	(28,830,840)	(38,453,960)
		(1,098,045,825)	**(908,770,777)**
Profit before WPPF & WF		**1,209,879,474**	**1,032,753,856**
Contribution to WPPF & WF		(23,952,624)	(17,968,447)
Share of profit of associates		319,421,251	333,409,474
Profit before tax		**1,505,348,101**	**1,348,194,883**
Tax expenses		**(136,858,551)**	**(126,242,774)**
Income tax	35.00	(133,198,328)	(125,938,979)
Deferred tax expense/income	36.00	(3,660,223)	(303,795)
Net profit after tax		**1,368,489,550**	**1,221,952,109**
Dividend on Preference Shareholders		**(154,460,000)**	**(84,150,000)**
Net profit Attributable to equity Shareholder		**1,214,029,550**	**1,137,802,109**
Profit Attributable to:			
Non-Controlling Interest		53,434,260	60,101,165
Net profit/ (loss) for the period		1,160,595,290	1,077,700,944
Other comprehensive income			
Unrealized gain/(loss) on investment in shares	37.00	(12,782,177)	1,604,113
Total comprehensive income		**1,147,813,113**	**1,079,305,057**
Basic earnings per share	38.00	**6.48**	**6.02**
			Restated

The financial statements were authorised for issuance by the Board of Directors on October 28, 2025

Chairman **Managing Director** **Company Secretary**

Report of the Auditors to the Shareholders:

This is the statement of Consolidated Financial Position referred to in our report of even date.

The annexed notes 1 to 55 form an integral part of these financial statements

For and on behalf of
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

Place: Dhaka
Dated: October 28, 2025
DVC: 2510280392AS992951

Ref: GKC/25-26/A/140

G.KIBRIA & CO. Dhaka Chartered Accountant

A.K. Gulam Kibria, FCA, (#392)
Engagement Partner

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Paramount Textile PLC
And It's Subsidiary
Consolidated Statement of Changes in Equity
For the year ended June 30, 2025

Particulars	Amount in taka					
	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	24,550,553	6,794,224,790
Cash dividend paid to shareholders for the year ended June 30, 2024	-	-	(81,416,766)	-	-	(81,416,766)
Dividend on Preference Shares for the year ended June 30,2024	162,833,540	-	(162,833,540)	-	-	-
Net Profit for the year	-	-	1,160,595,290	-	(12,782,177)	1,147,813,113
Total equity	**1,791,168,860**	**540,000,000**	**5,314,066,760**	**203,617,141**	**11,768,374**	**7,860,621,136**

For the year ended 30 June, 2024

Particulars	Amount in taka					
	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	3,482,854,364	203,617,141	22,946,440	5,877,753,265
Cash dividend paid to shareholders for the year ended June 30, 2023	-	-	(162,833,532)	-	-	(162,833,532)
Dividend on Preference Shares for the year ended June 30,2023	-	-	-	-	-	-
Net Profit for the year	-	-	1,077,700,944	-	1,604,113	1,079,305,057
Total equity	**1,628,335,320**	**540,000,000**	**4,397,721,776**	**203,617,141**	**24,550,553**	**6,794,224,789**

The financial statements were authorised for issuance by the Board of Directors on October 28, 2025

Chairman **Managing Director** **Company Secretary**

Report of the Auditors to the Shareholders:

This is the statement of Consolidated Financial Position referred to in our report of even date.

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Paramount Textile PLC
And It's Subsidiary
Consolidated Statement of Cash Flows
For the year ended June 30, 2025

Amount in BDT

Particulars	For the year 2024-2025	2023-2024
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	12,432,317,037	10,890,515,158
Cash received from House rent	15,090,115	8,218,213
Cash received from other income	12,461,326	8,889,122
	12,459,868,477	**10,907,622,493**
Cash paid for operating activities		
Cash paid to suppliers	6,097,699,589	5,379,890,006
Wages, salaries & other benefits	951,278,365	1,168,512,572
Factory overhead	1,310,469,452	1,620,097,532
Administrative overhead	217,940,402	201,326,322
Distribution costs	54,343,248	54,240,582
Financial charges	1,276,950,014	965,682,030
Advance, deposits & pre-payments	3,731,265	43,559,107
Advance, security deposit receipt	532,025,474	35,508,632
Exchange loss/(gain)	28,830,840	38,453,960
Income tax	129,319,704	143,162,644
	10,602,588,354	**9,650,433,386**
Net cash flows from operating activities (Note-41.00)	**1,857,280,124**	**1,257,189,107**
B) Cash flows from investing activities		
Payment of investment in Associates	(883,687,046)	(3,291,750,000)
Dividend Receipt from Associates	-	-
Investment for subsidery company acqusition	(156,900,448)	
Investment in share	(1,087,929)	(879,632)
Payment against property, plant, euipment and CWIP	(2,710,884,906)	(2,629,660,628)
Net cash increase from investing activities	**(3,752,560,329)**	**(5,922,290,260)**
C) Cash flows from financing activities		
Proceeds for bank overdraft	(27,035,823)	94,067,349
Increase of capital	9,000,000	-
Share money deposit	467,965,926	-
Non-convertible redeemable preference shares	(65,450,000)	-
Proceeds from loan against trust receipts (LATR)	(48,824,164)	(14,730,186)
Dividend payment	(81,965,069)	(161,860,087)
Dividend of Preference Share	-	(84,150,000)
Dividend payment to CMSF	-	(812,982)
Loan from sister concerns	(6,728,621)	(325,059,829)
Proceeds from term loan	1,692,817,601	4,822,472,863
Net cash flows used in financing activities	**1,939,779,850**	**4,329,927,128**
Net increase in cash and cash equivalents	**44,499,645**	**(335,174,026)**
Cash and cash equivalents at the beginning of year	**681,127,787**	**1,014,762,074**
Cash and cash equivalents at the end of year	**725,627,431**	**679,588,048**
Net operating cash flows per share (NOCFPS) -Note-39	**10.37**	**7.02**
		Restated

The financial statements were authorised for issuance by the Board of Directors on October 28, 2025

Chairman **Managing Director** **Company Secretary**

Report of the Auditors to the Shareholders:

This is the statement of Consolidated Financial Position referred to in our report of even date.
The annexed notes 1 to 55 form an integral part of these financial statements

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Paramount Textile PLC And It's Subsidiary
Notes to the Consolidated Financial Statements
As at and for the Year Ended 30 June 2025

1.00 Introduction

1.01 Industry outlook

The Readymade Garment (RMG) industry of Bangladesh has emerged as a competent garment producer in the world. For nearly last three decades, the export oriented readymade garment (RMG) industry has been one of the major successes of Bangladesh. In this period, not only a world class export-oriented apparel sector has been built in the country but this sector is showing all the potentials of burgeoning into a far more dynamic one to the great benefit of the economy. There are more than 5,000 garments industries in the country that employs about 4.2 million workers. But the industry is far from reaching a saturation point. Greater volumes are being imported to traditional importing countries like USA and Canada and, significantly, major new markets in Japan. EU countries Australia, New Zealand, South Africa and others are being explored. From the current trends, it appears that Bangladesh could go on to doubling its production capacity RMG easily and fairly soon with beneficial effects of the same in the form of the substantially increased foreign currency earnings, job creation and reduction of poverty.

The contributory factors of the RMG industry in Bangladesh are global trading agreements, cheap labor cost, government's supportive policy and dynamic private entrepreneurship. This industry has successfully transformed Bangladesh into an export-oriented economy. The RMG industry also becomes the major foreign-currency earning sector with highest rates of absorption of industrial employment. The country entered into the export market apparels in 1978 with only 9 units and earned only $0.069 million. During the last three decades, this sector has been achieving a phenomenal growth and the export earnings have reached to around $47.38 billion ($21.25 billion for woven garments and $26.13 billion for knit garments) during fiscal year 2024-25. The growth of woven garments has been 9.56% and the growth of knit garments has been 10.27% in FY 2024-25. At an average around 80% of the country's total exports and also provided job for about 5.1 million people, which accounted for more than 17% of country's GDP.

The RMG industry has a great potential to earn more foreign currency from Latin America, South Africa, Russia, South Korea, Malaysia and Japan. It can earn up to US$400 million by exporting apparels to three Latin American. The country can secure a slice of $4.0 billion apparels market of China, Brazil and Mexico. It can also grab about 14% of South Africans US$1.20 billion clothing market if the local exporters make an aggressive foray.

The recent financial crises especially in Europe have reduced export to the European Countries. The economic slow-down of Europe has resulted in a fall of purchasing capacity, which has brought forth a downward tendency in importing apparels from Bangladesh. In order to offset the export reduction in EU and USA, Bangladesh exporters are going to dispatch trade missions to South Africa, Malaysia, Australia and Latin American countries. Following the recent agreement between governments of Bangladesh and India, India will be one of the major export destinations. Moreover, the minimum wages of the workers in Bangladesh is one of the lowest in Asia.

Intraco Solar Power Limited is a private limited company by the shares having its registered office in Dhaka, Bangladesh incorporated under Companies Act, 1994 on 8 days of May, 2016 vide the incorporation no. C-130770/2016

1.02 Corporate history of reporting entity

Paramount Textile Limited (PTL) was incorporated in Bangladesh on 12th June 2006 under the Companies Act, 1994 as private limited company. Later, it converted to a public limited company on 19th September 2010. It commenced its manufacturing operation on 1st September 2008. Subsequently the name of the company changed from "Paramount Textile Limited" to "Paramount Textile PLC" with the approval of the shareholders of the company at its 15th AGM held on 18th December 2021.

1.03 Corporation & other offices

The registered office of the company is located at Navana Tower (Level#7), Gulshan C/A, Dhaka-1212, Bangladesh. The industrial units are located at Vill-Gilarchala, P.S.-Sreepur, Dist-Gazipur, Bangladesh. The principal place of the business and registered office of the company is located at 45, Navana Tower (Flat-C7), Gulshan C/A, Dhaka-1212, and Bangladesh.

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1.04 Nature of business activities

Paramount Textile PLC is engaged in manufacturing high quality woven fabric that are consumed by the export oriented garments industries in Bangladesh. The Company produces high quality woven fabrics which include 100% cotton yarn dyed fabrics, cotton solid white fabrics, striped and check shirts, stretch fabric etc. The finished products are sold to different units to produce readymade garment for final export. Normally the products are designed based on specification and guidelines or ultimate buyers. The company produces the fabrics against the back to back L/C of RMG units. The company also has yarn dyeing and fabrics processing facilities to support the core activity. Since the company sells its products to 100% export oriented readymade garments industries it is considered as deemed export. As per Export policy 2009-2019 of Ministry of Commerce, deemed exporters, will enjoy all export facilities including duty–draw–back. Local raw materials used for producing exports and local raw materials used in industries/projects funded by foreign investments will be considered as 'deemed export.'

Intraco Solar Power Ltd. Runs the business for generating and sell in electricity to Bangladesh Government.

1.05 Investment in Associates and Subsidiary:

An entity in which an investor has significant influence but which is neither a subsidiary nor an interest in a joint venture is classified as Investment in Associates.

Paramount Textile PLC owned 49.00% shares of Paramount BTrac Energy Ltd. (PBEL) which was incorporated 25th February, 2018 and commencing COD from 16th February 2019 as a Private Limited company for establishing a 200 MW HSD Fired Engine Based Power Plant on Build, own and operate (BOO) basis at Baghabari, Sirajgonj, Bangladesh under Bangladesh Power Development Board (BPDB).

Paramount Textile PLC has acquired 49% of equity interest of Dynamic Sun Energy Pvt Ltd (DSEPL) Ltd. during the year which was incorporated on 4th September 2017 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced.

Paramount Textile PLC acquired an 80% equity interest in Intraco Solar Power Ltd. (ISPL) during the year which was incorporated on 8th May, 2016 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. In the previous year, Paramount Textile PLC held 29% of ISPL shares and prepared financial statements using the equity method; no consolidated financial statements were required. This year, Paramount holds 80% of ISPL shares, acquired for a consideration cost of 510,000,000 for 12,000,000 shares (at 10 tk per share), and goodwill has been calculated accordingly.

Paramount Textile PLC acquired an 99.99% equity interest in Paramount Solar Ltd. (PSL) during the year ended which was incorporated on 20th March, 2024 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. This year, Paramount holds 99.99% of PSL shares, acquired for a consideration cost of 99,99,990 for 9,99,999 shares (at 10 tk per share), and goodwill has been calculated accordingly.

Paramount Textile Plc holds 49% of the shares in Dynamic Sun Energy Pvt Ltd and Paramount BTrac Energy Ltd. The company has prepared its financial statements using the equity method for its associates.

1.06 Capital structure of the company

Name of shareholders	No. of holding shares	Percentage%
Mr. Shakhawat Hossain	1,57,49,655	8.79
Mr. Alock Kumar Das	1,57,49,655	8.79
Mrs. Samsun Nahar	1,28,87,996	7.20
Mrs. Aparna Ghosh	1,28,87,995	7.20
Mrs. Anita Haque	35,82,333	2.00
Mrs. Anita Das	35,82,333	2.00
Paramount Spinning Ltd	2,37,55,275	13.26
Paramount Holdings Ltd	2,09,84,620	11.72
General Public & Others	69,937,024	39.04
Total	**17,91,16,886**	**100**

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1.07 MIS and internal control mechanism

The IT system of the company has been found at a developing stage. Currently IT related aspects of the company are being taken care of by 10 IT professionals. The company uses Tally software for accounting and most of the cases use packaged software for daily activities of the management supported by STM vision. The company has a total of 362 PCS desktop & laptop in the head office and factory for daily operation. Moreover, the company also has separate 17 members internal audit team to ensure structured internal control procedure and to safe guard the assets, promote operating efficiency and ensure compliance with applicable policies and regulations of the units. The team directly reports to the Chairman and Managing Director.

2.00 Basis of preparation

2.01 Statement of compliance

The financial statements have been prepared and the disclosures of information made in accordance with the requirements of the companies Act 1994, the Bangladesh Securities and Exchange Rules 1987 as application and International Accounting Standards (IAS) & International Financial Reporting Standard (IFRS), adopted by the Financial Reporting Council (FRC), Bangladesh and other applicable laws in Bangladesh.

2.02 Basis of measurement

The elements of financial statements have been measured on Historical Cost basis, which is one of the most commonly adopted basses provided in the Framework for the preparation and presentation of Financial Statements issued by the International Accounting Standard Committee (IASC) as adopted by the Financial Reporting Council (FRC), Bangladesh except for non-derivative financial instrument at fair value through profit or loss or available for sale, which are measured at fair value.

2.03 Functional and reporting currency

These financial statements are prepared in Bangladesh Taka (BDT) which has been rounded-off to the nearest taka, though the major sales and procurement activities were carried out in US Dollar, EURO, BDT & GBP.

2.04 Use of Estimates and Judgments

The preparation of financial statements require management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form that basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimates is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

In particulars, information about significant areas of estimations and judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are described in the following notes,

- Note 5: Property, Plant and Equipment
- Note 26: Provision for Tax

2.05 Going concern

The financial statements are prepared on a going concern basis. As per management assessment, there is no material uncertainty relating to events or condition which may cause doubt upon the company's ability to continue as a going concern.

2.06 Reporting period

These financial years of the company covers one year from 1st July to 30th June and is followed consistently.

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2.07 Basis of Consolidation

The accompanying consolidated financial statements include the accounts of the Company, Paramount Textile PLC and its subsidiary Intraco Solar Power Limited. During the year 2024-25, the Company acquired 12,000,000 (at 10 tk per share) shares of Intraco Solar Power Limited (ISPL) and as a result obtained 80% ownership. As the primary beneficiary, the Company consolidated this entity effective from this financial year. All inter-company accounts and transactions have been eliminated in consolidation. In connection with the acquisition of ISPL, an intangible asset in the form of goodwill has been obtained, which is represented by the difference between consideration transferred by the Company plus value of non-controlling interest less the fair value of net asset at acquisition.

3.00 Significant accounting policies

The accounting policies set out below have been applied in preparation of these financial statements.

3.01 Application of International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs)

The following IFRSs and IASs are applicable for the financial statements for the period under review:

Name of the IAS	IAS No.	Compliance Status
Presentation of financial statements	1	Complied
Inventories	2	Complied
Statement of Cash Flows	7	Complied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Complied
Events after the Reporting Period	10	Complied
Income Taxes	12	Complied
Property, Plant and Equipment	16	Complied
Employee Benefits	19	Complied
Accounting for Government Grants and Disclosure of Government Assistance	20	Not Applicable
The Effect of Changes in Foreign Exchange Rates	21	Complied
Borrowing Costs	23	Complied
Related Party Disclosures	24	Complied
Accounting and Reporting by Retirement Benefit Plans	26	Not Applicable
Separate Financial Statements	27	Complied
Investments in Associates and Joint Ventures	28	Complied
Financial Reporting in Hyperinflationary Economies	29	Not Applicable
Financial Instruments: Presentation	32	Complied
Earnings per Share	33	Complied
Interim Financial Reporting	34	Complied
Impairment of Assets	36	Complied
Provisions, Contingent Liabilities and Contingent Assets	37	Complied
Intangible Assets	38	Complied
Financial Instrument: Recognition and Measurement	39	Complied
Investment Property	40	Complied
Agriculture	41	Not Applicable

Name of the IFRS	IFRS No.	Compliance Status
First- time Adoption of International Financial Reporting Standards	1	Not Applicable
Share-based Payment	2	Not Applicable
Business Combinations	3	Complied
Insurance Contracts	4	Not Applicable
Non-current Assets Held for Sale and Discontinued Operations	5	Not Applicable
Exploration for and Evaluation of Mineral Resources	6	Not Applicable
Financial Instruments: Disclosures	7	Complied
Operating Segments	8	Complied
Financial Instruments	9	Complied
Consolidated Financial Statements	10	Complied
Joint Agreements	11	Not Applicable

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Disclosure of Interests in Other Entities	12	Not Applicable
Fair Value Measurement	13	Complied
Regulatory Deferral Accounts	14	Not Applicable
Revenue from Contracts with Customers	15	Complied
Leases	16	Complied

3.02 Property, plant and equipment

3.02.1 Recognition and measurement

According to IAS 16 "property plant and equipment" items of property, plant and equipment excluding freehold land, freehold building and leasehold building are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is measured at cost. Freehold buildings and leasehold buildings are measured at cost less accumulated depreciation. The cost of an item of property, plant and equipment comprises its purchase price, import duties and refundable taxes (after deducting trade discount and rebates) and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.

Part of an item of property, plant and equipment having different useful lives, are accounted for as separate items (major components) of property, plant and equipment.

Cost also includes transfer from equity of any gain or loss on qualifying cash flow hedges of foreign currency purchase of property, plant and equipment. Purchased software that is integral to the functionally of the related equipment is capitalized as part of that equipment.

3.02.2 Subsequent costs

The cost of replacing or upgrading part of an item of property plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day–to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as incurred.

3.02.3 Depreciation

No depreciation is charged on freehold land and capital work in progress (CWIP) as the land has unlimited useful life and CWIP is not yet available for use. Depreciation on other items of property, plant and equipment is recognized on reducing balance method basis over the estimated useful lives of each item of property, plant and equipment. The depreciation rate of plant and machinery has been changed this year, considering the current remaining useful lives. Depreciation method, useful lives and residual balance are reviewed each reporting date and adjusted if appropriate.

The annual depreciation rates applicable to the principal categories of Paramount Textile Plc are as follows:

Building & Other Construction	10%
ETP & WTP	10%
Plant & Machinery	10%
Loose Tools	10%
Reed Air (Jet)	20%
Electric Installation	15%
Fire Equipment	15%
GAS Installation	20%
Generator & Boiler	15%
Industrial Rack	10%
Air Conditioner	10%
Swimming Pool	10%
Motor Vehicles	15%
Furniture Fixtures & Fittings	10%
Factory & Office Equipment	10%
Telephone Equipment	12%
Decoration in Office	10%
Transformer	10%
Commercial Space	01%

The annual depreciation rates applicable to the principal categories of Intraco Solar Power Ltd. are as follows:

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Plant & Machinery	5%
Electric Installation	15%
Motor Vehicles	15%
Furniture Fixtures & Fittings	10%
Office Equipment	10%

3.02.4 Major maintenance activities

The company incurs maintenance costs for all of its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

3.02.5 Gain or losses on disposal

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognized with other income or general and administrative expense.

3.02.6 Borrowing costs

As per requirement of IAS 23: Borrowing Costs, directly attributable borrowing costs are capitalized during constructing period for all qualifying assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. The borrowing costs that are directly attributable to the acquisition construction or production of a qualifying asset are those borrowing cost that would have been avoided if the expenditure or the qualifying asset had not been made. All other borrowing costs are recognized in statement of profit or loss and other comprehensive income in the period in which they are incurred.

3.02.7 Capital work in progress

Capital work in progress consists of acquisition cost of capital components and related installation until the date placed in service. In case of import of components capital work in progress is recognized when risk and rewards are associated with such assets are transferred.

3.03 Inventories

Inventories are valued at lower of cost and net realizable value. Costs of inventories include expenditure incurred in acquiring the inventories production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula. Where necessary allowance is provided for damaged obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realizable value. Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

3.04 Financial instruments

3.04.1 Non-derivatives financial assets

The company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the transaction.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the company has legal right to offset the amounts intends either to settle on a net basis or to realize the assets and the liability simultaneously.

Financial assets include cash and cash equivalents short term investments, accounts receivable, other receivables and deposits.

3.04.1.1 Accounts receivable

Accounts receivable represents the amounts due from institutional customer export customers etc. Accounts receivable stated at original invoice amount without making any provision for doubtful debts because of the fact that exports are being based on 100% confirmed letter of credit basis with fixed maturity dates.

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3.04.1.2 Advance, deposits & prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustment or any other changes.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to statements of comprehensive income.

3.04.1.3 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash in transit and cash at bank including fixed deposit having maturity of three months or less which are available for use by the company without any restrictions. Temporary negative balance in any bank account that are adjustable and/or repayable on demand form an integral part of the company's cash management are include as a component of cash and cash equivalent. There is insignificant risk of change in value of the sale.

3.04.1.4 Available-for-sale financial assets

Available–for–sale financial assets are recognized initially at value plus any directly attributable transaction costs. Subsequent to initial recognition they are measured at fair value and changes therein other than impairment losses and foreign currency differences or available-for-sale debt instruments are recognized in other comprehensive income and presented in the fair value reserved in equity. When an investment is derecognized the gain or loss accumulated in equity is reclassified to statement of comprehensive income. Available-for-sale financial assets comprise investment in stock market.

3.04.2 Non-derivative financial liabilities

The company recognizes all financial liabilities on the transaction date which is the date the company becomes a party to the contractual provision of instrument. The company derecognizes a financial liability when its contractual obligations are discharged cancelled or expired. Financial liabilities include trade and other payables liability for expense.

3.04.2.1 Trade and other payables

Trade and other payables are recognized when its contractual obligations from past events are certain and settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

The company recognizes a financial liability at fair value less any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortized cost using the effective interest method.

3.05 Impairment

3.05.1 Non- derivative financial assets

A financial asset not classified at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Loans and receivables and held-to-maturity investment securities

The company considers evidence of impairment for loans and receivables and held –to-maturity investment securities at both a specific asset and collective levels. All individually significant receivables and held–to-maturity investment securities are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

Available–for–sale financial assets

Impairment losses on available–for–sale financial assets are recognized by reclassifying the losses accumulated in the fair value reserve in equity, to profit or loss. The cumulative loss that is reclassified from equity to profit or loss is the difference between the acquisition cost, net of any principal repayment and amortization, and the current fair value, less any impairment loss recognized previously in profit or loss. Changes in impairment provisions attributable to application of the effective interest method are reflected as a component of interest income. If, in a subsequent period, the fair value of an

impaired available-for–sale debt security increases and the increase can be related objectively to an event occurring after the impairment loss was recognized in profit or loss, than the impairment loss is reversed, with the amount of the reversal recognized in profit or loss. However, any subsequent recovery in the fair value of an impaired available–for-sale equity security is recognized in comprehensive income.

3.05.2 Non–derivative non-financial assets

In compliance with IAS 36 "Impairment of Assets" the carrying amounts of the company's non–financial assets, other than biological assets, investment property, inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the assets recoverable amount is estimated. For goodwill, and intangible assets that have indefinite useful lives or that are not yet available for use, the recoverable amount is estimated each year at the same time. An impairment loss is recognized if the carrying amount of an asset or its related cash generated unit (CGU) exceeds its estimated recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less cost to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets or CGU.

For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGU.

Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to the CGU (group of CGUs), and then to reduce the carrying amounts of the other assets in the CGU (group of CGUs) on a pro rata basis.

An impairment loss in respect of goodwill is not reversed. For other assets, an impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3.06 Taxation

The company is a public limited company, as per the income tax act, 2023 the rate of income tax is 15% on business income, 20% on dividend income and 22.50% on other income since the company is 100% export-oriented Textile industry.

Current tax has been charged at the rate applicable to the company as per Income Tax Act 2023 and Finance Act, subject to provision of section 163 of the ordinance taking higher income of- (a) at the rate of 1% of total gross receipts, (b) tax deducted at source for corporate sales u/s 89, tax collected at import stage U/S 120; and tax deducted at source of bank interest income u/s 102, (c) at the applicable tax rate on taxable income.

According to IAS 12 "Income Taxes" deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary difference when they reverse, using tax rates enacted or substantively enacted by the reporting date.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

A deferred tax asset is recognized for unused tax loses, tax credits and deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extant that it is no longer probable that the related tax benefit will be realized.

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3.07 Employee benefits

The company maintains a defined contribution plan and short term employee benefits and post-employment benefits for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective deeds as well as rules enforceable as per IAS 19 "Employee Benefits".

3.07.1 Defined contribution plan

A defined contribution plan is a post employment benefit under which an entity pays fixed contribution into a separate entity and has no legal or constructive obligations to pay fixed contribution into a separate entity and has no legal or constructive obligations to pay further amounts. Obligations for contributions to defined contribution plan are recognized as an employee benefit expense in statement of comprehensive income in period during which related services are rendered by employees. Prepaid contributes are recognized as an asset to the extent that a cash flow refunds or a reduction in future payment is available. Contribution to a defined contribution plan is due for more than twelve months after the end of the period in which the employee render is discounted to the present value.

The company contributions to be a recognized provident fund for its permanent employees eligible to be member of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute 10% of their basic salary to the provident fund and the company also made equal contribution. The Company recognizes contribution to a defined contribution plan as an expense when an employee has rendered services in exchange for such contribution. The legal and constructive obligation is limited to the amount it agrees to contribute to the fund.

3.07.2 Short term employee benefits

Short term employee benefits include bonus, leave encashment etc. Such obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognized for the amount expected to be paid under short cash bonus or profit sharing plans. If the company has a present, legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

3.07.3 Contribution to worker's profit participation fund & welfare funds (WPPF & WF)

The company has made provision during the period against WPPF & WF in accordance with the Bangladesh Labour Act, 2006 (Amendment 2013) & Rule 214 of the Bangladesh Labour Rule, 2015.

3.08 Provisions

A provision is recognized in the statement of financial position when the group has a legal or constructive obligation as result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the date of statement of financial position. Where the group expects some or all of a provision to be reimbursed the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

3.09 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent liabilities and assets are not recognized in the statement of financial position of the company.

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3.10 Revenue

Revenue has been recognized as per IFRS 15: Revenue from Contracts with Customers under 05 (Five) steps approach of recognizing revenue. According to the core principal of IFRS 15, the entity has recognized revenue to depict the transfer of promise goods or service to customer in an amount that reflects the consideration (Payment) to which the entity expects to be entitled in exchanging for those goods or services. 05 (Five) steps approach applied are as follows:

i. Identify the contract;
ii. Identify the separate performance obligation;
iii. Determine the transaction price
iv. Allocate the price to the performance obligation; and
v. Recognize revenue

3.11 Earnings per share

In complying with IAS 33 "Earnings per Share", the Company presents basic and diluted earnings per share data for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the company by the weighted average number of ordinary shares outstanding during the period, adjusted for own shares held. Diluted earnings per share are determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares.

3.12 Foreign currencies

The major activities of the company were carried out in USD, EURO and GBP but record and reported in Bangladesh Taka as this is the reporting currency.

The import activities were not subject to any exchange fluctuation. Only the unencumbered portion of export bills was subject to exchange fluctuation which was dealt through statement of comprehensive income of the entity. Foreign currency transactions are recorded at the applicable rates of exchange ruling at the transaction date.

Among the monetary assets and liabilities denominated in foreign currencies the reporting date, only the export retention quota account was translated the applicable rates of exchange ruling at that date. Exchange difference on such translation was also dealt through the statement of comprehensive income.

3.13 Financial risk management

The company has exposure to the following risks from its use of financial instruments:

- Credit risks;
- Liquidity risks;
- Market risk;
- Price fluctuation risk;
- Currency risk; and
- Interest rate risk.

This note presents information about the company's exposure to each of the above risks, the company's objectives, policies and processes for measuring and managing risk, and the company's management of capital.

The company management has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyze the risks faced by the company to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the company's activities.

3.13.1 Credit risk

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and rises principally from the company's receivables from subscribers; interconnect operators roaming partners and dealers.

Management has a credit policy in place and the exposure to credit risk is monitored on ongoing basis.

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In monitoring credit risk, debtors are grouped according to whether they are an individual or legal entity, ageing profile, maturity and existence of previous financial difficulties. Accounts and other receivables are mainly related to the company's subscribers. The exposure of the company to credit risk on accounts receivables is mainly influenced by the individual payment characteristics of post–paid subscribers. Interconnection receivables are normally paid within three months from when they are invoiced and credit risk from this receivable is very minimal. The company employs financial clearing houses to minimize credit risk involving collection of roaming receivables. Credit risk does not arise in respect any other receivables.

At the reporting date, there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

3.13.2 Liquidity risk

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The company's approach to managing liquidity (cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.

3.13.3 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the company's income or value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters. However, the company does not hold any financial instrument for which market risk arises due to market price movement and thus affect company's income or the value of its holdings of financial instruments.

3.13.4 Price fluctuation risk

Paramount Textile PLC along with other companies in the industry faces prices fluctuation risk because of volatility of yarn price in the market emanating from fluctuation of raw cotton price in the international market. In recent times the price of yarn has considerably fluctuated in local and global market and the continuance of this will put pressure on the cost of production as well as price of finished goods. The company procures maximum raw materials (Yarn, Dyes and Chemicals) from abroad and proved the finished goods (fabrics) to some export oriented local garments and buyers.
So, considering the volatility of raw material price as well finished goods price in the international market, CRISL foresees that the company is exposed to price fluctuation risk.

3.13.5 Currency risk

The company is exposed to currency risk on certain revenues and purchases, resulting receivables and payables, and interest expense and repayments relating to borrowing incurred in foreign currencies. Majority of the company's transactions are denominated in USD. The Company has not entered into any type of derivative instrument in order to hedge currency risk due to stable exchange rate in the country and inflow of USD.

3.13.6 Interest rate risk

Interest rate risk is the risk due to changes in interest rates on borrowing. The risk arises for fluctuation of floating interest rates. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at June 30, 2025 due to having a stable money market in the country.

3.14 Financial cost

Financial costs comprise interest expense on borrowings, unwinding of the discount on provisions and contingent consideration, losses on disposal of available–for–sale financial assets, dividends on preference shares classified as liabilities, fair value losses. On financial assets, dividends on preference shares classified as liabilities, fair value losses on financial assets at fair value through profit or loss, impairment losses recognized on financial assets (other than trade receivable). Borrowing costs that is not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in profit or loss using the effective interest.

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3.15 Statement of Cash flow

The statement of cash flows has been prepared in accordance with requirements of IAS 7 Statement of Cash Flows. The cash generating from operating activities has been reported using the direct method as prescribed by the securities & exchange rules 2020 and as the benchmark treatment of IAS 7 whereby major classes of gross cash receipts and gross cash payment from operating activities are disclosed.

3.16 Events after the reporting period

Events after the reporting period that provide additional information about the company's position at the date of statement of financial position or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when it is found to be material.

3.17 Transaction with related parties

The company carried out a number of transactions with related parties in the course of business and on arm's length basis. Transactions with related parties have been recognized and disclosed in the relevant notes to the accounts according to IAS 24" Related Party Disclosures".

3.18 Risk and uncertainties for use of estimates in preparation of financial statements.

Preparation of financial statement in conformity with the International Accounting Standards requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statement and revenues and expenses during the period reported. Actual result could differ from those estimates. Estimates are used for accounting of certain items such as depreciation and amortization and taxes.

3.19 Responsibility for preparation and presentation of financial statements

The Board of Directors is responsible for the preparation and presentation of financial statements under section 183 of the Companies Act 1994 and as per the provision of the "Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standard Board (IASB) as adopted by the Financial Reporting Council (FRC), Bangladesh.

3.20 Comparative information

Comparative information has been disclosed in respect to the year 2023-2024 for all numerical information of the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statements.

Last year figures have been rearranged where considered necessary to conform to current year's presentation.

3.21 Consistency of presentation

The presentation and classification of all items in the financial statements have been retained from one period to another period unless where it is apparent that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies or changes is required by another IFRS.

3.22 Lease

The Company has assessed the impact of the standard and concluded that its existing lease contract would fall under the 'low value items' and practical expedients without having any material impact on the financial statements.

3.23 Level of precision

The figures in the financial statements have been rounded-off to nearest Taka.

4.00 Components of financial statements

The financial statement includes the following components as per IAS 1 "Presentation of Financial Statements"

- Statement of financial position as at 30 June 2025;
- Statement of profit or loss and other comprehensive income for the year ended 30 June 2025;
- Statement of cash flows for the year ended 30 June 2025;
- Statement of changes in equity for the year ended 30 June 2025;
- Notes, comprising significant accounting policies and other explanatory information; and
- Comparative information in respect of the preceding period as specified in Paragraphs 38 and 38A of IAS 1.

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
5.00	**Property, Plant & Equipment**		
	Written Down Value of Property, plant and equipment are as follows:		
	Land & land development	484,779,252	482,737,354
	Building construction	1,298,922,132	1,423,828,006
	Effluent treatment plant (ETP) & water treatment plant (WTP)	110,250,878	82,607,344
	Electrical installation	93,951,017	95,665,947
	Gas line installation	25,998,656	22,526,731
	Transformer	11,957,905	13,196,625
	Plant & machinery	8,670,575,250	8,051,236,251
	Loose tools	558,378	516,462
	Reed air (jet)	367,861	459,826
	Fire equipment	49,808,321	19,336,347
	Factory equipment	15,074,166	17,415,836
	Generator & boiler	108,133,802	113,607,203
	Industrial rack	37,656,966	39,645,501
	Furniture & fixture	17,928,070	18,715,225
	Air conditioner	19,497,073	19,632,284
	Swimming pool	132,131	146,812
	Office decoration	23,303,798	22,805,775
	Office equipment	209,415,103	199,783,011
	Telephone equipment	175,997	199,996
	Motor vehicles	92,569,718	90,874,659
		11,271,056,475	**10,714,937,194**
	For further details please refer to Annexure-A		
6.00	**Capital work in progress**		
	Building Construction	1,848,977,756	1,425,624,577
	ETP & water treatment	38,989,456	38,948,971
	Plant & machinery	1,555,535,393	663,200,131
		3,443,502,605	**2,127,773,679**
	Capital work in progress represents the assets acquired during the year but yet to be installed.		
6.01	**Movement of capital work in progress**		
	Opening balance	2,127,773,679	1,828,829,041
	Addition during the year	2,503,180,848	494,988,316
		4,630,954,527	**2,323,817,357**
	Transferred to property, plant & equipment	(1,174,652,313)	(196,043,678)
	Closing balance	**3,443,502,605**	**2,127,773,679**
7.00	**Investment property**		
	Commercial Space	507,717,671	507,717,671
	Less : Accumulated Depreciation up to 30.06.2024	(31,703,255)	(26,895,028)
	Less : Depreciation during the year	(4,760,144)	(4,808,226)
		471,254,272	**476,014,416**
	Investment property represent purchase of commercial Space 9,956 sft consist of three floor at Shikhara Jolchhobi, 408 Gulshan North Avenue, Dhaka-1212,which cost price Tk. 507,717,671 and charges depreciation @1%.		
8.00	**Investment in Associates**		
	Paramount BTrac Energy Ltd (Note-8.01)	1,063,529,501	2,128,857,604
	Dynamic sun energy Pvt Ltd . (Note-8.02)	6,834,792,646	4,792,830,724
		7,898,322,147	**6,921,688,328**

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
8.01	**Paramount BTrac Energy Ltd.**		
	Opening Investment in Share	2,128,857,604	2,129,223,585
	Add: Share of Profit of associate (Note -8.001)	(6,328,103)	402,134,019
	Less : Adjustment against refund	(1,059,000,000)	(402,500,000)
		1,063,529,501	**2,128,857,604**
8.001	**Share of Profit of Associate**		
	Net profit attributable to the Shareholders of associate	(12,914,496)	820,681,671
	Percentage of holding	49.00%	49.00%
	Share of net profit	**(6,328,103)**	**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.

At the year end, the company conducted an impairment assessment on the investment and found recoverable amount is higher than its carring amount so no impairment losses incurred. Therefore, the investment carried at its carring amount under the equity method in accordance with IAS 28.

8.02	**Dynamic sun energy Pvt Ltd**		
	Opening Investment in Share	4,792,830,724	1,097,924,762
	Addition : During the year	1,619,921,568	3,694,250,000
	Add:Dividend receivable on preference shares	96,291,000	69,380,507
	Add: Share of Profit of associate (Note -8.002)	325,749,354	(68,724,545)
		6,834,792,646	**4,792,830,724**
8.002	**Share of Profit of Associate**		
	Net loss attributable to the Shareholders of associate	664,794,601	(140,254,173)
	Percentage of holding	49%	49%
	Share of Net loss	**325,749,354**	**(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 Plc & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital company privateLtd).At Financial

9.00	**Right of Use Assets**		
	Opening Balance	52,860,234	54,748,100
	Depreciation during the year	1,887,866	1,887,866
	Closing Balance	**50,972,369**	**52,860,234**
10.00	**Intangible assets (Goodwill):**		
	Consideration Given	510,000,000	510,000,000
	Plus: Non-Controlling Interest at Acquisition	(3,944,689)	(3,944,689)
	Less: Net Assets at Acquisition	(23,648,035)	(19,723,446)
		529,703,346	**525,778,757**

The consideration cost for the acquisition of Intraco Solar Power Ltd was 510,000,000 for 12,000,000 shares (at 10 tk per share).

11.00	**Inventories**		
	Chemicals	604,147,616	669,884,064
	Finished goods	2,436,379,839	2,327,250,862
	Yarn	1,315,426,150	1,606,080,433
	Packing & sub material	9,657,683	7,551,034
	Stock of Fabrics	350,876,026	227,919,696
	Work in process	1,365,656,614	1,448,538,474
		6,082,143,928	**6,287,224,563**

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24

Existence, valuation ,completeness and appropriateness of quality and weight of above inventories have been confirmed after carrying out physical verification as on June 30,2025.

For further details please refer to annexure B

12.00 Trade receivables

Paramount Textile Limited	1,862,539,757	1,929,629,858
Intraco Solar Power Limited	569,655,497	670,142,762
	2,432,195,254	**2,599,772,619**

i) Amount due from trade receivables have been disclosed in presentation currency and foreign currency exchange fluctuation has been recognized accordingly.
ii) There are no such trade receivables due from any directors or any other officers of the company.
iii) No receivables are outstanding for a period exceeding six months. All the receivables are considered good and secured by letter of credit.
iv) As per management perception the above trade receivables are collectable thus no provision has been made for any doubtful debts.

12.01 Movement of trade receivables

Opening balance	2,599,772,619	2,316,045,080
Addition during the year	12,264,739,671	11,174,242,698
	14,864,512,290	**13,490,287,778**
Realized during the year	(12,432,317,037)	(10,890,515,158)
Closing balance	**2,432,195,254**	**2,599,772,619**

12.02 Ageing analysis of trade receivables

In compliance with the requirement of paragraph 60 and 61 of IAS 1 "Presentation of Financial Statements"

Less than 06 months	2,432,195,254	2,599,772,619
More than 06 but less than 12 months	-	-
More than 12 months	-	-
	2,432,195,254	**2,599,772,619**

13.00 Advance, deposits & prepayments

Advance against salary	11,062,493	12,677,588
Advance against suppliers and others	1,335,495,725	804,235,485
Advance Income Tax	2,574,831	2,342,885
Advance house/office rent	2,067,202	1,929,802
Advance Against Land filling	9,474,016	9,474,016
Advance Trade VAT (AT)	9,038,656	5,046,350
Bank guarantee	5,827,312	5,423,161
Security deposit - CDBL	500,000	500,000
Imprest fund	2,301,449	2,045,196
L/C margin deposit	5,919,764	5,112,231
Prepaid expenses	5,904,648	6,425,941
Prepaid Insurance	4,977,919	-
Security deposit -others	10,757,541	17,108,101
Security deposits for internet	7,000	7,000
Security deposits for Titas Gas	94,334,866	84,214,641
Telephone line deposit	13,000	13,000
	1,500,256,422	**956,555,398**

i) All advance, deposits and prepayments are considered good and recoverable.
ii) There are no such amount due from any directors or officers of the company other than advance against salary.
iii) Advance against salaries are regularly being realized from respective employees' salary.
iv) Debts considered good in respect of which the company is fully secured.

For further details please refer to Annexure-C

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
14.00	**Other receivable**		
	House Rent Receivable	12,321,918	17,439,328
		12,321,918	**17,439,328**
15.00	**Investment**		
	Investment in listed companies (Market price) (Annex.:D)	35,556,023	47,250,272
		35,556,023	**47,250,272**

The above investment in share has been recognized as "Available for Sale" financial instrument thus

16.00	**Cash & cash equivalents**		
	Cash in hand (Note-16.01)	11,213,984	8,694,082
	Cash at banks (Note-16.02)	60,538,279	491,596,370
	Cash at banks (foreign currency) (Note-16.03)	110,073,804	67,655,312
	Cash at Bank (FDR)	543,801,364	111,642,285
		725,627,431	**679,588,048**
16.01	**Cash in hand**		
	Cash (Factory)	1,278,889	4,395,633
	Cash (office)	9,522,445	3,956,506
	Cash (salary)	412,650	341,943
		11,213,984	**8,694,082**
16.02	**Cash at banks**		
	Al-Arafah Islami Bank # 1431020005074	293,388	284,923
	Bengal Commercial Bank # 9001311000100	468,062	78,785
	Brac bank-1501202249220001	164,731	266,229
	Brac bank-1501202249220007	471,425	413,115
	City Bank -1403178246001	882,204	1,166,582
	Commercial Bank of Ceylone-1818005820	460,743	461,583
	Community Bank Bangladesh-0070310120101	1,548,124	11,920,830
	Citizens Bank # 1004111000147	77,268	100,030,631
	Dhaka Bank # 2251000006619	-	9,309
	Dutch Bangla Bank Ltd - 1031100041078	20,860	219,556
	Dutch Bangla Bank Ltd -1161100021942	5,185	6,220
	Dutch Bangla bank-2131107690	238,670	7,714,394
	Eastern Bank Ltd-1041360385960	256	251
	EBL # 1041060000763	279,482	346,545
	EBL - 1041060002576	988,909	1,077,427
	Eastern Bank Ltd-1041060538328	665	836,302
	Eastern Bank Ltd-1041220488523	1,982	3,607
	Eastern Bank Ltd-1041060306140	569,785	410,119
	HSBC # 001-012269-012	338,652	48,737,335
	Jamuna bank-003202100095179517	-	62,615
	Jamuna bank-1001000143034	79,464	80,154
	Meghna Bank # 1101-111-1319	78,132	79,282
	Mutual Trust Bank-1301000073836	536,428	2,013,544
	Modhumoti Bank # 110311100000938	289,107	370,577
	NCC Bank -00120210025262	1,229	3,556
	NRB Bank-93625	-	343,389
	Pubali Bank-056591028506	23,729	47,181
	PBL (SND) - 3555102003582	536,782	4,570,382
	Shimanto Bank-1005241000129	112,456	119,600
	Standard chartered bank-0114667301	37,304	1,055,009
	Standard bank-01833001939	129,302	1,029,247
	Trust Bank-00220210024029	23,882	580,541
	Uttara Bank-15941220021545	473,546	248,584
	UCBL # 0951101000013821	910,651	151
	Woori bank-CDA 923927289	79,028	23,377,631

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
	EBL - 1041060005177	380,458	-
	UCBL # 7861141000000656	485,828	-
	Padma Bank Ltd A/C-0111100235662/8425 (Gulshan Corp. Br.)	135	135
	Bank Asia-A/C-03533001397 (Shantinagar Br)	62,095	63,129
	Pubali Bank Ltd-A/C-3555901047059 (Principal Br)-reconciled	35,938,141	5,919,625
	Pubali Bank Ltd-A/C-2221901024587 (Tushbhandar Br)	1,376	38
	Community Bank # 0070333876101	513,679	-
	PBL-(BDT)3555901048950	527	63,109,701
	PBL -3555901-048968	1	203,966,136
	PBL-3555901-048987	6,660,287	5,000,000
	PBL- 3555901048972	148,318	427,607
	Community Bank (FDR) # 0074TDCI23000374	5,320,000	-
	Eastern Bank Ltd-1141030000045 (Shantinagar Br)	138,973	5,142,126
	Uttara Bank Ltd-159412200211552 (Gulshan Br)	1,422	2,687
	Community Bank - 0070342396301	222,730	-
	City Bank-1104257895001	7,240	-
	City Bank-Moulvibazar-1254257895001	300,938	-
	Community Bank # 0070343940301	214,279	-
	EBL - 1041060005122	10,192	-
	MTBL-1301000407770	10,230	-
		60,538,279	**491,596,370**

16.03 Cash at banks (Foreign Currency)

Particulars	2024-25	2024-25	2023-24
	USD	Taka	Taka
ERQA-EBL-1043100329458	212	25,984	24,969
ERQA -PBL-3555162000626	13,512	1,659,270	7,147,698
Margin account (foreign)-EBL-343	100,057	12,287,000	-
Margin account (foreign)-PBL-139	146,699	18,014,627	11,357,933
MTBL (Margin) - 1302000003633	182	22,303	31,583
UCB (FC AC) - 0951185000000128	602	73,899	65,893
Brac Bank (ERQA) - 2022492200008	1,595	195,813	188,308
Brac Bank (USD) # 2022492200006	125,697	15,435,638	81
Brac Bank (USD) # 2022492200009	15,183	1,864,433	28
Brac Bank -USD- 220002	725	89,064	85,583
HSBC-050003896-005	1	90	86
HSBC-001012269047	-	-	81,438
HSBC-001012269091	-	-	70,012
MTBL (USD) - 1302000003624	52,825	6,486,920	40,741,393
MTBL (ERQ) - 1302000003857	44,244	5,433,141	6,060,724
Woori bank-CDA 923927581	4,876	598,788	1,000,883
PBL (USD) - 3555161002433	377,822.23	46,244,501	728,289
PBL(USD-Proceeds AC) - 3555161002424	13,539	1,642,333	70,413
	897,770	**110,073,804**	**67,655,312**

Among the above bank accounts, account maintained in foreign currency have been disclosed in local

17.00 Share Capital

Authorized capital		
500,000,000 ordinary shares of Tk. 10/-	**5,000,000,000**	**5,000,000,000**
Issued, subscribed & paid up capital		
Opening balance	1,628,335,320	1,628,335,320
Stock dividend	162,833,540	-
	1,791,168,860	**1,628,335,320**

The balance represents 1,791,168,860 ordinary shares of Tk. 10 each.

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24

17.01 Composition of Share Holding:

Particulars	30 June, 2025 No. of Share	%	30 June, 2024 No. of Share	%
Director and Sponsors	109,179,862	60.95	99,254,425	60.95
Institution	22,413,165	12.51	16,673,546	10.24
General Public	39,765,175	22.20	39,863,181	24.48
Foreign Investor	7,758,684	4.33	7,042,380	4.32
	179,116,886	**100.00**	**162,833,532**	**100**

The distribution Schedule showing the number of shareholders and their shareholders in percentage has been disclosed below as a requirement of Listing Regulation of Dhaka and chittagong Stock Exchange.

17.02 Range of Holding :

Particulars	No. of Shareholders	No. of share	Holding (%)
1 to 500 shares	2,995	442,846	0.25
501 to 5000 Shares	2,579	3,688,825	2.06
5001 to 10000 Shares	361	2,513,542	1.40
10001 to 20000 Shares	237	3,333,854	1.86
20001 to 50000 Shares	192	5,977,801	3.34
50001 to 100000 Shares	82	5,627,034	3.14
100001 to 1000000 Shares	66	22,014,662	12.29
Over 1000000 Shares	25	135,518,322	75.66
	6,537	**179,116,886**	**100.00**

Shares of the company are listed with Dhaka and Chittagong Stock Exchange and quoted at Tk. 40.50 per share 2025 and Tk.71.40 Per share 2024 in the Dhaka and Chittagong Stock Exchange respectively on 30 June.

18.00	**Share premium**		
	Share premium received on 30,000,000 shares at Tk.18/- each	540,000,000	540,000,000
		540,000,000	**540,000,000**
19.00	**Holding gain reserve**		
	Investment in market price	35,556,023	47,250,272
	Investment in cost price	(23,787,649)	(22,699,720)
		11,768,374	**24,550,552**
	For further details please refer to annexure D		
19.01	**Non-Controlling Interest**		
	Opening Balance	142,919,564	82,818,399
	Share of Net Assets at Acquisition	(1,405,209)	-
	Share of Profits during the year	53,434,260	60,101,165
		194,948,615	**142,919,564**

20.00 Deferred tax (assets) / liability

Deferred tax (assets) / liability is arrived as follows (PTL)

Particulars	Carrying value as at June30, 2025	Tax base value as at June 30, 2025	Taxable/ (Deductible) temporary difference
For the year ended June 30, 2025			
Property, plant and equipment	6,142,109,747	5,958,914,581	183,195,166
Provident fund	(5,258,879)	-	(5,258,879)
WPPF & WF	(45,488,930)	-	(45,488,930)
Post employment benefit	(6,634,104)		(6,634,104)
			125,813,253
Effective tax rate			15%
Deferred tax liability/ (assets) excluding holding gain reserve (A)			**18,871,988**

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
	Holding gain reserve	11,768,374	11,768,374
	Effective tax rate		10%
	Deferred tax liabilities/ (assets) on holding gain reserve (B)		**1,176,837**
	Deferred tax liability / (assets) (A+B)		**20,048,825**

Particulars	Carrying value as at June 30, 2024	Tax base value as at June 30, 2024	Taxable/ (Deductible) temporary difference
For the year ended June 30, 2024			
Property, plant and equipment	5,358,792,196	5,215,580,184	143,212,012
Provident fund	(1,934,051)	-	(1,934,051)
WPPF & WF	(42,154,773)	-	(42,154,773)
Post employment benefit	(6,232,874)		(6,232,874)
			92,890,314
Effective tax rate			15%
Deferred tax liability/ (assets) excluding holding gain reserve (A)			**13,933,547**
Holding gain reserve	24,550,552		24,550,552
Effective tax rate			10%
Deferred tax liabilities/ (assets) on holding gain reserve (B)			**2,455,055**
Deferred tax liability / (assets) (A+B)			**16,388,602**

21.00	**Long term loan**		
	Bank and Financial Institutions:		
	HSBC	-	282,729,018
	Al-Arafah Islami Bank Ltd.	1,308,824,391	1,233,149,374
	Brac Bank Ltd.	-	49,417,921
	Pubali Bank Ltd.	4,250,481,622	3,373,394,115
	UCBL (TL)	803,781,317	1,133,797,025
	Uttara Bank Ltd	236,216,470	330,346,691
	Mutual Trust Bank Ltd	2,518,208,948	1,631,188,472
	Lankan Alliance Finance Ltd.	149,180,407	147,602,938
	Bengal Commercial Bank Ltd.	409,450,000	406,183,775
	Community Bank	200,000,000	210,343,786
	Shimanto Bank	226,063,611	226,436,632
	Trust Bank Ltd	1,107,046,326	1,053,035,192
	IPDC Finance Ltd	214,375,579	344,024,574
	IDLC Finance Ltd	322,395,610	396,379,280
	Lanka Bangla	401,995,261	-
	United Finance Ltd	-	8,747,778
	Directors' Loan	550,000,000	550,000,000
	Loan From - BIFFL (Funded by KFW & JICA)	1,711,656,699	1,600,000,000
	Preference shares (Non-convertible redeemable)	660,000,000	880,000,000
	Infrastructure Development Company Limited(IDCOL)	3,024,093,999	3,227,148,677
	Total	**18,093,770,240**	**17,083,925,250**

22.00	**Trade and other payables**		
	Paramount Textile Limited (Note-22.01)	422,548,059	170,805,017
	Intraco Solar Power Limited	28,132,279	97,604,720
		450,680,338	**268,409,738**
22.01	**Trade payables**		
	Deferred liabilities (import)	348,753,469	137,947,624
	Deferred liabilities (local))	102,130,119	32,962,738
	Foreign exchange gain/(loss) (fair value adjustment)	(203,250)	(105,345)
		450,680,338	**170,805,017**

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Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24

i) Amount due to trade payables in foreign currency has been disclosed in presentation local currency and foreign currency exchange fluctuation has been recognized accordingly.

ii) This amount represents balance due to suppliers.

iii) All trade payables have been paid as per terms and regular basis.

22.01.01 Ageing analysis of trade payables

In compliance with the requirement of paragraph 60 and 61 of IAS 1 "Presentation of Financial Statements" trade payables have been analyzed as follows:

Less than 06 months	450,680,338	268,409,738
More than 06 but less than 12 months	-	-
More than 12 months	-	-
	450,680,338	**268,409,738**

23.00 Liability for expenses

Gas bill payable	213,885,956	31,187,251
Security Deposit	13,745,084	17,417,172
Security deposit against investment property	5,593,501	5,646,625
Advance receive from investment property	227,200	227,200
Other expenses	37,198,026	17,842,998
Provident fund payable	5,258,879	1,934,051
Post employment benefit	6,634,104	6,232,874
Telephone bill payable	13,975	13,975
Electricity bill payable	5,229,659	17,000,333
Unallocated application fees	48,676	48,676
Provision for WPPF & WF	102,852,210	78,899,586
Provision for LD Expense	-	90,710,215
Audit & professional fees payable	640,000	690,000
	391,327,269	**267,850,956**

24.00 Short term loan

PAD	PBL	1,085,616,323	-
UPAS	PBL, BRAC, HSBC & MTBL	2,367,388,054	3,224,714,902
LATR	MTBL	-	48,824,164
EDF	PBL,EBL, MTBL & BRAC	1,147,689,057	793,304,275
Bank overdraft /STL	PBL	673,249,841	670,717,125
	HSBC	-	112,176,864
	Brac Bank	143,639,978	143,809,905
	MTBL	95,588,296	102,753,364
	UCBL	74,585,340	-
	EBL	125,122,384	124,831,606
	Community Bank	481,334,567	463,954,235
	Citizens Bank	359,440,904	361,754,035
		6,553,654,743	**6,046,840,474**

25.00 Current portion of long term loan

IDLC Finance Ltd	83,999,985	140,000,108
IPDC Finance Ltd	46,730,044	-
Pubali Bank Ltd.	295,736,152	243,637,969
Lankan Alliance Finance Ltd	12,093,259	29,948,877
Al-Arafah Islami Bank Ltd.	205,120,459	99,278,809
MTBL	157,992,014	-
UCBL	-	196,851,356
Uttara Bank Ltd	81,698,177	73,354,618
	883,370,090	**783,071,737**

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Ref: GKC/25-26/A/140

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
26.00	**Provision for Tax**		
	Opening balance	871,902	17,959,653
	Add: During the year	-	5,346,933
	Less: Paid during the year	-	(22,940,901)
		871,902	**365,685**
	Add : Provision for the year (Note-35.00)	133,198,328	120,592,046
		134,070,230	**120,957,730**
	Less: Advance income tax	(129,305,175)	(120,085,828)
		4,765,055	**871,902**
27.00	**Revenue**		
	Yarn & solid dyed fabrics	10,234,841,401	9,417,590,696
	Knit yarn dyeing	423,435,782	401,472,053
	Solid & Softflow dyeing	169,468,241	-
	Printing	219,020,832	253,377,414
	Sales to BPDB	1,217,973,415	1,101,802,535
		12,264,739,671	**11,174,242,698**
28.00	**Cost of sales**		
	Paramount Textile Limited	9,287,370,530	8,475,326,818
	Intraco Solar Power Limited	330,871,316	425,740,440
	Paramount Solar	13,284,866	-
		9,631,526,712	**8,901,067,257**
	Details of costs of sales are shown in respective stand alone accounts.		
29.00	**Distribution costs**		
	BTMA certificate fees	727,500	207,243
	Courier charges	7,522,070	5,205,346
	Cost of free sample	13,972,922	9,998,110
	C & F expenses (export)	2,304,349	1,355,182
	Entertainment (buyer)	342,893	3,943,678
	Fuel, running, maintenance & carriage outwards	20,834,089	26,425,399
	Insurance premium (fire)	992,514	1,026,973
	Loading & unloading	153,477	31,000
	Miscellaneous expense	2,684,504	2,179,500
	Repair and maintenance of vehicles	4,808,930	3,868,151
		54,343,248	**54,240,582**
30.00	**Administrative expenses**		
	Advertisement exp.	1,803,699	3,687,977
	AGM expenses	578,375	1,368,584
	Audit & professional/Legal fees	2,975,435	4,825,236
	Books & periodicals	497,800	404,911
	CDBBL charge	403,295	1,364,536
	Conveyance	3,284,028	2,927,178
	Credit rating fees	1,148,434	1,309,164
	Cookeries	91,040	810,684
	Depreciation-administrative	40,927,631	40,251,553
	Amortization of Leasehold Land	1,887,866	-
	Donation & subscription	3,911,868	3,280,396
	Electricity bill	3,150,688	2,944,192
	Entertainment	580,754	626,507
	Fees for certificates	1,811,638	1,556,933
	Food allowance	9,327,243	3,592,129
	Forms, fees & renewal fees	2,762,321	506,089
	Fuel & lubricants	17,869,658	6,577,243
	Internet exp	2,624,561	2,191,661
	License & Renewal	1,183,712	1,340,910

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Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Listing fees	1,938,500	1,286,912
	Medicare exp	1,664,879	1,606,617
	Membership fees	136,751	272,407
	Miscellaneous exp	5,813,264	2,566,469
	Mobile bill	4,369,827	4,046,428
	Newspaper	29,521	31,882
	Office maintenance	4,877,689	10,457,982
	Office rent	11,419,092	10,501,528
	Postage	183,436	143,870
	Promotional expenses	1,225,000	359,468
	Provident fund	3,595,839	4,834,912
	RJSC Fees	7,520,869	1,104,257
	Remuneration	32,400,000	24,000,000
	Repair & maintenances-Car	11,051,648	10,523,183
	Software development	-	225,000
	Salary, allowance & festival bonus	64,680,193	105,593,736
	Sports equipment	-	7,750
	Water & Sewerage	181,727	200,995
	Annual report printing	283,500	233,316
	Stationery	7,265,182	4,051,322
	Telephone exp	36,694	25,455
	Tours & travels	13,092,331	15,125,563
	Allocation of post employment benefit	40,123	50,143
	Training & development	650,198	595,150
	Business Development Exp.	271,294	-
	Consultancy fees	577,792	-
	Survey Fees	749,317	-
	Rent A car	69,700	-
		270,944,412	**277,410,226**
31.00	**Finance Cost**		
	Bank charge	13,640,770	7,252,887
	Finance arrangement expenses	31,907,901	50,543,970
	Interest on bank overdraft	159,583,469	127,408,551
	Interest on loan (LATR)	364,485	10,651,973
	Interest on loan (IBP)	-	90,689,665
	Interest on term loan	1,040,968,529	650,884,210
	L/C charge	1,028,015	1,002,490
	Remittance collection charge	25,165,987	22,403,050
	Stamp charges	250,685	388,135
	Commission of BG	2,172,159	2,177,343
	Swift charges	1,868,015	2,279,755
		1,276,950,015	**965,682,030**
32.00	**Income from House Rent**		
	Income from house rent (investment property)	14,246,720	23,425,500
	Less : Maintenance cost including depreciation	(4,274,016)	(7,027,650)
		9,972,704	**16,397,850**
33.00	**Other income/(loss)**		
	Dividend income	1,064,410	980,481
	Interest income	10,743,236	8,414,792
	Income from dividend on preference shares from ISPL	89,010,000	-
	Income from dividend on preferance shares from DSEPL	96,291,000	69,380,507
	Wastage sales	653,680	283,175
	Capital gain/(loss) on sale of marketable securities	-	(91,592)
		197,762,326	**78,967,362**
34.00	**Exchange gain**		
	Foreign currency fluctuation gain/ (loss)	(28,830,840)	(38,453,960)
		(28,830,840)	**(38,453,960)**

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
35.00	**Income tax**		
	Income tax from operational income (Note-35.01)	91,067,171	94,924,017
	Income tax on other income (Note-35.02)	39,612,792	21,769,192
	Income tax on house rent income(Note-35.03)	2,243,858	3,689,516
	Income tax on Subsidiary's Income	274,506	209,320
		133,198,328	**120,592,046**
	Less: Tax rebate	-	-
		133,198,328	**120,592,046**
	Add/(less): Prior year Income tax refund/ adjustment	-	5,346,933
		133,198,328	**125,938,979**
35.01	**Income tax from operational income**		
	Profit before tax (PTL)	1,132,871,322	1,135,359,931
	Add/(less): exchange loss/gain	-	12,922,572
	Add/(less): other income	(196,764,121)	(166,149,821)
	Add/(less) : House rent income	(9,972,704)	(16,397,850)
	Add/(less):Share of profit of associates	(319,421,251)	(333,409,474)
	Add/(less) : Post employment benefit	401,230	501,425
	Taxable income	**607,114,475**	**632,826,783**
	Tax rate	15%	15%
	Income tax on operational income	**91,067,171**	**94,924,017**
35.02	**Income tax on other income**		
	Other income (7,947,058+87,880,192+53,175)*22.5%	2,339,710	21,573,096
	Dividend on Pref share (89,010,000+96291,000)	37,060,200	-
	Dividend income (980,481)*20%	212,882	196,096
		39,612,792	**21,769,192**
35.03	**Income tax on house rent income**		
	Income from House Rent (997,204-4,274,016)*22.5%	2,243,858	3,689,516
		2,243,858	**3,689,516**
36.00	**Deferred tax expenses/income**		
	Deferred tax liability as on previous year	16,388,602	16,084,807
	Deferred tax liability as on current year	20,048,825	16,388,602
	Deferred tax benefit/expenses during the year	**(3,660,223)**	**(303,795)**
37.00	**Unrealized gain on investment in shares**		
	Cost price	23,787,649	22,699,720
	Market price	(35,556,023)	(47,250,272)
	Unrealized gain	**11,768,374**	**24,550,552**
	Less: opening balance (provision)	24,550,552	22,946,439
	Gain on marketable securities during the year	**(12,782,177)**	**1,604,113**
38.00	**Basic earnings per share- EPS**		
	Net Profit fattributable to ordinary shareholders'	**1,160,595,290**	**1,077,700,944**
	Number of shares (Note-38.01)	179,116,886	179,116,886
	Earnings per share	**6.48**	**6.02**
			Restated
38.01	**Number of shares**		
	Number of shares at the beginning of the year	179,116,886	162,833,532
	Add: bonus shares issued during the year	-	-
	Closing number of shares	**179,116,886**	**162,833,532**
	Face value of share Tk. 10/- per share		
39.00	**Net operating cash flows per share- NOCFPS**		
	Net cash flows from operating activities	1,857,280,124	1,257,189,107
	Number of share	179,116,886	179,116,886
		10.37	**7.02**
			Restated

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
40.00	**Net assets value per share- NAV**		
	Net Assets	7,860,621,136	6,794,224,789
	Number of share	179,116,886	179,116,886
		43.89	**37.93**
			Restated
41.00	**Reconciliation of net income with cash flows from operating activities**		
	Net Profit during the Year	**1,214,029,550**	**1,137,802,109**
	Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the		
	Non-Cash Items :	**584,880,260**	**538,826,885**
	Depreciation	903,651,040	856,813,676
	Income Tax provision	7,538,847	(17,223,665)
	WPPF & WF Provision	23,952,624	17,968,447
	Share of profit of associates	(319,421,251)	(333,409,474)
	Income from dividend on preferance shares	(30,841,000)	14,769,493
	Profit on sale of share	-	(91,592)
	Changes in operating accruals :	**58,370,312**	**(419,439,888)**
	Increase/ Decrease in Trade receivables	172,694,776	(298,934,827)
	Increase/ Decrease in Inventory	205,080,636	(1,834,335,940)
	Increase/ Decrease in Advance & Prepayments	(532,025,474)	(152,230,267)
	Increase/ Decrease trade payables and others	116,827,950	1,888,390,171
	Increase/ Decrease in Liability for Expenses	99,523,689	13,179,607
	Increase/ Decrease in Security deposit	(3,731,265)	(35,508,632)
	Net Cash flows from operating activities	**1,857,280,124**	**1,257,189,107**

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Paramount Textile PLC

Schedule of Consolidated Property, Plant & Equipment

As at and for the year ended 30 June, 2025

Annexure-A

Particulars	Cost				Rate of Dep (%)	Depreciation				Written Down Value as at 30-06-25
	Opening Balance as on 01-07-24	Transfer from CWIP	Addition for the year	Closing Balance as on 30-06-25		Opening Balance as on 01-07-24	Charge for the year	Adjustment for the year	Closing Balance as on 30-06-25	
Land & Land Development	482,743,138	-	2,036,114	484,779,252	0%	-	-	-	-	484,779,252
Building Construction	2,676,348,903	-	18,400,159	2,694,749,062	10%	1,252,520,896	143,306,033	-	1,395,826,929	1,298,922,132
Effluent Treatment Plant (ETP) & Water Treatment Plant (WTP)	155,063,911	-	37,232,511	192,296,422	10%	72,456,567	9,588,977	-	82,045,544	110,250,878
Electrical Installation	316,022,006	-	14,032,372	330,054,378	15%	220,356,060	15,747,302	-	236,103,361	93,951,017
Gas Line Installation	75,712,137	-	8,609,054	84,321,191	20%	53,185,407	5,137,128	-	58,322,535	25,998,656
Transformer	19,960,010	-	85,036	20,045,046	10%	6,763,385	1,323,755	-	8,087,141	11,957,905
Plant & Machinery	12,964,266,690	1,140,852,250	126,159,745	14,231,278,685	10%	4,913,030,439	647,672,996	-	5,560,703,435	8,670,575,250
Loose Tools	773,713	-	98,000	871,713	10%	257,251	56,083	-	313,334	558,378
Reed Air (Jet)	9,715,003	-	-	9,715,003	20%	9,255,177	91,965	-	9,347,142	367,861
Fire Equipment	50,554,908	33,800,063	4,626,228	88,981,199	15%	31,218,561	7,954,317	-	39,172,878	49,808,321
Factory Equipment	28,526,518	-	2,743,550	31,270,068	10%	12,758,860	3,437,042	-	16,195,902	15,074,166
Generator & Boiler	434,037,405	-	12,824,159	446,861,564	15%	320,430,202	18,297,561	-	338,727,762	108,133,802
Industrial Rack	63,376,225	-	2,156,835	65,533,060	10%	23,730,724	4,145,370	-	27,876,094	37,656,966
Sub Total (Manufacturing)						**6,915,963,528**	**856,758,529**	**-**	**7,772,722,058**	**10,908,034,584**
Furniture & Fixture	34,400,128	-	909,094	35,309,222	10%	15,437,916	1,943,236	-	17,381,152	17,928,070
Air Conditioner	35,448,567	-	1,892,790	37,341,357	10%	15,816,282	2,028,001	-	17,844,284	19,497,073
Swimming Pool	436,288	-	-	436,288	10%	289,476	14,681	-	304,157	132,131
Office Decoration	37,897,790	-	2,954,655	40,852,445	10%	15,092,015	2,456,631	-	17,548,647	23,303,798
Office Equipment	291,119,513	-	27,815,796	318,935,309	10%	89,621,156	19,899,050	-	109,520,206	209,415,103
Telephone Equipment	1,136,320	-	-	1,136,320	12%	936,324	24,000	-	960,323	175,997
Motor Vehicles	220,724,038	-	15,573,960	236,297,998	15%	129,849,379	13,878,901	-	143,728,280	92,569,718
Sub Total (Administrative)						**267,042,548**	**40,244,501**	**-**	**307,287,048**	**363,021,891**
Total (As at June, 2025)	**17,898,263,210**	**1,174,652,313**	**278,150,058**	**19,351,065,581**		**7,183,006,076**	**897,003,030**	**-**	**8,080,009,106**	**11,271,056,475**
Total (As at June, 2024)	**16,965,678,764**	**196,043,678**	**736,185,924**	**17,897,908,365**		**6,326,157,496**	**856,813,676**	**-**	**7,182,971,172**	**10,714,937,196**

G.KIBRIA & CO. Dhaka Chartered Accountant

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Paramount Textile PLC
Statement of Financial Position
As at June 30, 2025

Amount in BDT

Particulars	Notes	For the year	
		30.06.2025	30.06.2024
ASSETS			
A. Non-current assets		**19,006,285,056**	**16,468,866,190**
Property, plant and equipment	**5.00**	6,142,109,747	5,358,792,195
Capital work in progress	**6.00**	2,495,452,820	2,125,000,659
Investment property	**7.00**	471,254,272	476,014,416
Investment in Associates	**8.00**	7,898,322,147	6,921,688,328
Long term investment (At cost)	**9.00**	1,999,146,070	1,587,370,592
B. Current assets		**9,017,139,200**	**9,504,253,325**
Inventories	**10.00**	6,082,143,928	6,287,224,563
Trade receivables	**11.00**	1,862,539,757	1,929,629,858
Advance, deposits & prepayments	**12.00**	803,606,959	856,031,151
Other receivables	**13.00**	12,321,918	17,439,328
Investments	**14.00**	35,556,023	47,250,272
Cash & cash equivalents	**15.00**	220,970,615	366,678,153
TOTAL ASSETS (A+B)		**28,023,424,256**	**25,973,119,515**
EQUITY AND LIABILITIES			
C. Capital and reserves		**7,213,186,304**	**6,376,547,970**
Ordinary share capital	**16.00**	1,791,168,860	1,628,335,320
Share premium	**17.00**	540,000,000	540,000,000
Retained earnings		4,666,631,928	3,980,044,957
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve	**18.00**	11,768,374	24,550,552
D. Deferred tax liability	**19.00**	**20,048,825**	**16,388,602**
E. Non-current liabilities		**12,596,396,819**	**12,436,310,499**
Long term loan	**20.00**	12,596,396,819	12,436,310,499
F. Current liabilities		**8,193,792,308**	**7,143,872,442**
Trade and other payables	**21.00**	422,548,059	170,805,017
Liability for expenses	**22.00**	327,897,343	140,112,806
Short term loan	**23.00**	6,553,654,743	6,046,840,474
Unclaimed Dividend	**24.00**	1,831,524	2,379,827
Current portion of long term loan	**25.00**	883,370,090	783,071,737
Income tax provision	**26.00**	4,490,548	662,581
TOTAL EQUITY AND LIABILITIES (C+D+E+F)		**28,023,424,256**	**25,973,119,515**
Net asset value (NAV) per share	**40.00**	**40.27**	**35.60**
			Restated

The financial statements were authorised for issuance by the Board of Directors on October 28, 2025

Chairman **Managing Director** **Company Secretary**

Report of the Auditors to the Shareholders:

This is the statement of Financial Position referred to in our report of even date.
The annexed notes 1 to 55 form an integral part of these financial statements

For and on behalf of
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

A.K. Gulam Kibria, FCA, (#392)
Engagement Partner

Place: Dhaka
Dated: October 28, 2025
DVC: 2510280392AS992951

Ref: GKC/25-26/A/140

G.KIBRIA & CO. Dhaka Chartered Accountant

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Paramount Textile PLC

Statement of Profit or Loss and Other Comprehensive Income

For the year ended June 30, 2025

Amount in BDT

Particulars	Notes	For the year 2024-2025	For the year 2023-2024
Revenue	27.00	11,046,766,256	10,072,440,163
Cost of sales	28.00	(9,287,370,530)	(8,475,326,818)
Gross profit		**1,759,395,726**	**1,597,113,345**
Operating Expenses		**(293,074,982)**	**(291,547,511)**
Distribution costs	29.00	(54,343,248)	(54,240,582)
Administrative expenses	30.00	(238,731,734)	(237,306,929)
Profit from operations		**1,466,320,744**	**1,305,565,835**
Finance costs	31.00	(846,152,933)	(670,307,787)
Income from House Rent	32.00	9,972,704	16,397,850
Other income/(loss)	33.00	196,764,121	166,149,821
Exchange gain	34.00	(10,120,409)	(12,922,572)
		(649,536,517)	**(500,682,688)**
Profit before WPPF & WF		**816,784,227**	**804,883,147**
Contribution to WPPF & WF		(3,334,157)	(2,932,690)
Share of profit of associates	8.003	319,421,251	333,409,474
Profit before tax		**1,132,871,322**	**1,135,359,931**
Tax expenses		**(136,584,045)**	**(126,033,454)**
Income tax	35.00	(132,923,822)	(125,729,659)
Deferred tax expense	36.00	(3,660,223)	(303,795)
Net profit after tax		**996,287,277**	**1,009,326,477**
Dividend on Preference Shareholders		(65,450,000)	(84,150,000)
Net profit Attributable to equity Shareholder		**930,837,277**	**925,176,477**
Other comprehensive income			
Unrealized gain/loss on investment in shares	37.00	(12,782,177)	1,604,113
Total comprehensive income		**918,055,100**	**926,780,589**
Basic earnings per share	38.00	**5.20**	**5.17**
			Restated

The financial statements were authorised for issuance by the Board of Directors on October 28, 2025

Chairman **Managing Director** **Company Secretary**

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For and on behalf of
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

A.K. Gulam Kibria, FCA, (#392)
Engagement Partner

Place: Dhaka
Dated: October 28, 2025
DVC: 2510280392AS992951

Ref: GKC/25-26/A/140

G.KIBRIA & CO. Dhaka Chartered Accountant

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Paramount Textile PLC

Statement of Changes in Equity

For the year ended June 30, 2025

Particulars	Amount in taka					
	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	24,550,554	**6,376,547,972**
Cash dividend paid to shareholders for the year ended June 30, 2024	-	-	(81,416,766)	-	-	**(81,416,766)**
Stock dividend paid to shareholders for the year ended June 30, 2024	162,833,540	-	(162,833,540)	-	-	**-**
Net Profit for the year	-	-	930,837,277		(12,782,177)	**918,055,100**
Total equity	**1,791,168,860**	**540,000,000**	**4,666,631,928**	**203,617,141**	**11,768,374**	**7,213,186,304**

For the year ended 30 June, 2024

Particulars	Amount in taka					
	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**
Cash dividend paid to shareholders for the year ended June 30, 2023	-	-	(162,833,532)	-	-	(162,833,532)
Net Profit for the year	-	-	925,176,477		1,604,113	926,780,589
Total equity	**1,628,335,320**	**540,000,000**	**3,980,044,957**	**203,617,141**	**24,550,552**	**6,376,547,970**

The annexed notes form an integral part of these financial statements.

Chairman | Managing Director | Company Secretary

Report of the Auditors to the Shareholders:

This is the statement of Financial Position referred to in our report of even date.
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G.KIBRIA & CO. Dhaka Chartered Accountant

Ref: GKC/25-26/A/140

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Paramount Textile PLC
Statement of Cash Flows
For the year ended June 30, 2025

Particulars	For the year 2024-2025	For the year 2023-2024
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	11,113,856,357	9,775,632,615
Cash received from House rent	15,090,115	8,218,213
Cash received from other income	11,463,121	8,889,122
	11,140,409,593	**9,792,739,950**
Cash paid for operating activities		
Cash paid to suppliers	5,800,616,434	5,282,533,150
Wages, salaries & other benefits	936,714,197	1,168,512,572
Factory overhead	1,310,469,452	1,620,097,532
Administrative overhead	205,335,385	201,326,322
Distribution costs	54,343,248	54,240,582
Financial charges	846,152,933	670,307,787
Advance, deposits & pre-payments	1,490,936	43,559,107
Advance,security deposit receipt	3,731,265	35,508,632
Exchange loss/(gain)	10,120,409	12,922,572
Income tax	129,095,855	142,661,045
	9,298,070,114	**9,231,669,301**
Net cash flows from operating activities (Note-41.00)	**1,842,339,479**	**561,070,649**
B) Cash flows from investing activities		
Payment of investment in Associates	(883,687,046)	(3,291,750,000)
Payment of investment (Long term)	-	746,288,010
Investment in share	(1,087,929)	(879,632)
Payment against property,plant,euipment and CWIP	(1,723,055,914)	(2,461,426,629)
Net cash increase from investing activities	**(2,607,830,889)**	**(5,007,768,251)**
C) Cash flows from financing activities		
Proceeds for bank overdraft	(27,035,823)	94,067,349
Proceeds from loan against trust receipts (LATR)	(48,824,164)	(14,730,186)
Dividend payment	(81,965,069)	(161,860,087)
Dividend payment to CMSF	-	(812,982)
Dividend on Preference Shares	(65,450,000)	(84,150,000)
Proceeds from term loan	843,058,930	4,713,976,717
Net cash flows used in financing activities	**619,783,874**	**4,546,490,811**
Net increase in cash and cash equivalents	**(145,707,536)**	**99,793,209**
Cash and cash equivalents at the beginning of year	**366,678,153**	**266,884,942**
Cash and cash equivalents at the end of year	**220,970,615**	**366,678,153**
Net operating cash flows per share (NOCFPS) -Note-39	**10.29**	**3.13**
		Restated

The financial statements were authorised for issuance by the Board of Directors on October 28, 2025

Chairman **Managing Director** **Company Secretary**

Report of the Auditors to the Shareholders:

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The annexed notes 1 to 55 form an integral part of these financial statements

Ref: GKC/25-26/A/140

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Paramount Textile PLC
Notes to the Financial Statements
As at and for the Year Ended 30 June 2025

1.00 Introduction

1.01 Industry outlook

The Readymade Garment (RMG) industry of Bangladesh has emerged as a competent garment producer in the world. For nearly last three decades, the export oriented readymade garment (RMG) industry has been one of the major successes of Bangladesh. In this period, not only a world class export-oriented apparel sector has been built in the country but this sector is showing all the potentials of burgeoning into a far more dynamic one to the great benefit of the economy. There are more than 5,000 garments industries in the country that employs about 4.2 million workers. But the industry is far from reaching a saturation point. Greater volumes are being imported to traditional importing countries like USA and Canada and, significantly, major new markets in Japan. EU countries Australia, New Zealand, South Africa and others are being explored. From the current trends, it appears that Bangladesh could go on to doubling its production capacity RMG easily and fairly soon with beneficial effects of the same in the form of the substantially increased foreign currency earnings, job creation and reduction of poverty.

The contributory factors of the RMG industry in Bangladesh are global trading agreements, cheap labor cost, government's supportive policy and dynamic private entrepreneurship. This industry has successfully transformed Bangladesh into an export-oriented economy. The RMG industry also becomes the major foreign-currency earning sector with highest rates of absorption of industrial employment. The country entered into the export market apparels in 1978 with only 9 units and earned only $0.069 million. During the last three decades, this sector has been achieving a phenomenal growth and the export earnings have reached to around $47.38 billion ($21.25 billion for woven garments and $26.13 billion for knit garments) during fiscal year 2024-25. The growth of woven garments has been 9.56% and the growth of knit garments has been 10.27% in FY 2024-25. At an average around 80% of the country's total exports and also provided job for about 5.1 million people, which accounted for more than 17% of country's GDP.

The RMG industry has a great potential to earn more foreign currency from Latin America, South Africa, Russia, South Korea, Malaysia and Japan. It can earn up to US$400 million by exporting apparels to three Latin American. The country can secure a slice of $4.0 billion apparels market of China, Brazil and Mexico. It can also grab about 14% of South Africans US$1.20 billion clothing market if the local exporters make an aggressive foray.

The recent financial crises especially in Europe have reduced export to the European Countries. The economic slow-down of Europe has resulted in a fall of purchasing capacity, which has brought forth a downward tendency in importing apparels from Bangladesh. In order to offset the export reduction in EU and USA, Bangladesh exporters are going to dispatch trade missions to South Africa, Malaysia, Australia and Latin American countries. Following the recent agreement between governments of Bangladesh and India, India will be one of the major export destinations. Moreover, the minimum wages of the workers in Bangladesh is one of the lowest in Asia.

1.02 Corporate history of reporting entity

Paramount Textile Limited (PTL) was incorporated in Bangladesh on 12th June 2006 under the Companies Act, 1994 as private limited company. Later, it converted to a public limited company on 19th September 2010. It commenced its manufacturing operation on 1st September 2008. Subsequently the name of the company changed from "Paramount Textile Limited" to "Paramount Textile PLC" with the approval of the shareholders of the company at its 15th AGM held on 18th December 2021.

1.03 Corporation & other offices

The registered office of the company is located at Navana Tower (Level#7), Gulshan C/A, Dhaka-1212, Bangladesh. The industrial units are located at Vill-Gilarchala, P.S.-Sreepur, Dist-Gazipur, Bangladesh.

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1.04 Nature of business activities

Paramount Textile PLC is engaged in manufacturing high quality woven fabric that are consumed by the export oriented garments industries in Bangladesh. The Company produces high quality woven fabrics which include 100% cotton yarn dyed fabrics, cotton solid white fabrics, striped and check shirts, stretch fabric etc. The finished products are sold to different units to produce readymade garment for final export. Normally the products are designed based on specification and guidelines or ultimate buyers. The company produces the fabrics against the back to back L/C of RMG units. The company also has yarn dyeing and fabrics processing facilities to support the core activity. Since the company sells its products to 100% export oriented readymade garments industries it is considered as deemed export. As per Export policy 2009-2019 of Ministry of Commerce, deemed exporters, will enjoy all export facilities including duty–draw–back. Local raw materials used for producing exports and local raw materials used in industries/projects funded by foreign investments will be considered as 'deemed export.'

1.05 Investment in Associates and Subsidiary:

An entity in which an investor has significant influence but which is neither a subsidiary nor an interest in a joint venture is classified as Investment in Associates.

Paramount Textile PLC owned 49.00% shares of Paramount BTrac Energy Ltd. (PBEL) which was incorporated 25th February, 2018 and commencing COD from 16th February 2019 as a Private Limited company for establishing a 200 MW HSD Fired Engine Based Power Plant on Build, own and operate (BOO) basis at Baghabari, Sirajgonj, Bangladesh under Bangladesh Power Development Board (BPDB).

Paramount Textile PLC has acquired 49% of equity interest of Dynamic Sun Energy Pvt Ltd (DSEPL) Ltd. during the year which was incorporated on 4th September 2017 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced.

Paramount Textile PLC acquired an 80% equity interest in Intraco Solar Power Ltd. (ISPL) during the year which was incorporated on 8th May, 2016 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. In the previous year, Paramount Textile PLC held 29% of ISPL shares and prepared financial statements using the equity method; no consolidated financial statements were required. This year, Paramount holds 80% of ISPL shares, acquired for a consideration cost of 510,000,000 for 12,000,000 shares (at 10 tk per share), and goodwill has been calculated accordingly.

Paramount Textile PLC acquired an 99.99% equity interest in Paramount Solar Ltd. (PSL) during the year ended which was incorporated on 20th March, 2024 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. This year, Paramount holds 99.99% of PSL shares, acquired for a consideration cost of 99,99,990 for 9,99,999 shares (at 10 tk per share), and goodwill has been calculated accordingly.

Paramount Textile Plc holds 49% of the shares in Dynamic Sun Energy Pvt Ltd and Paramount BTrac Energy Ltd. The company has prepared its financial statements using the equity method for its associates.

1.06 Capital structure of the company

Name of shareholders	No. of holding shares	Percentage%
Mr. Shakhawat Hossain	1,57,49,655	8.79
Mr. Alock Kumar Das	1,57,49,655	8.79
Mrs. Samsun Nahar	1,28,87,996	7.20
Mrs. Aparna Ghosh	1,28,87,995	7.20
Mrs. Anita Haque	35,82,333	2.00
Mrs. Anita Das	35,82,333	2.00
Paramount Spinning Ltd	2,37,55,275	13.26
Paramount Holdings Ltd	2,09,84,620	11.72
General Public & Others	69,937,024	39.04
Total	**17,91,16,886**	**100**

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1.07 MIS and internal control mechanism

The IT system of the company has been found at a developing stage. Currently IT related aspects of the company are being taken care of by 10 IT professionals. The company uses Tally software for accounting and most of the cases use packaged software for daily activities of the management supported by STM vision. The company has a total of 362 PCS desktop & laptop in the head office and factory for daily operation. Moreover, the company also has separate 16 members internal audit team to ensure structured internal control procedure and to safe guard the assets, promote operating efficiency and ensure compliance with applicable policies and regulations of the units. The team directly reports to the Chairman and Managing Director.

2.00 Basis of preparation

2.01 Statement of compliance

The financial statements have been prepared and the disclosures of information made in accordance with the requirements of the companies Act 1994, the Bangladesh Securities and Exchange Rules 1987 as application and International Accounting Standards (IAS) & International Financial Reporting Standard (IFRS), adopted by the Financial Reporting Council (FRC), Bangladesh and other applicable laws in Bangladesh.

2.02 **Basis of measurement**

The elements of financial statements have been measured on Historical Cost basis, which is one of the most commonly adopted basses provided in the Framework for the preparation and presentation of Financial Statements issued by the International Accounting Standard Board (IASB) as adopted by the Financial Reporting Council (FRC), Bangladesh except for non-derivative financial instrument at fair value through profit or loss or available for sale, which are measured at fair value.

2.03 **Functional and reporting currency**

These financial statements are prepared in Bangladesh Taka (BDT) which has been rounded-off to the nearest taka, though the major sales and procurement activities were carried out in US Dollar, EURO, BDT & GBP.

2.04 **Use of Estimates and Judgments**

The preparation of financial statements require management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form that basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimates is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

In particulars, information about significant areas of estimations and judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are described in the following notes,

- Note 5: Property, Plant and Equipment
- Note 26: Provision for Tax

2.05 **Going concern**

The financial statements are prepared on a going concern basis. As per management assessment, there is no material uncertainty relating to events or condition which may cause doubt upon the company's ability to continue as a going concern.

2.06 **Reporting period**

These financial year of the company covers one year from 1st July to 30th June and is followed consistently.

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3.00 Significant accounting policies

The accounting policies set out below have been applied in preparation of these financial statements.

3.01 Application of International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs)

The following IFRSs and IASs are applicable for the financial statements for the period under review:

Name of the IAS	IAS No.	Compliance Status
Presentation of financial statements	1	Complied
Inventories	2	Complied
Statement of Cash Flows	7	Complied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Complied
Events after the Reporting Period	10	Complied
Income Taxes	12	Complied
Property, Plant and Equipment	16	Complied
Employee Benefits	19	Complied
Accounting for Government Grants and Disclosure of Government Assistance	20	Not Applicable
The Effect of Changes in Foreign Exchange Rates	21	Complied
Borrowing Costs	23	Complied
Related Party Disclosures	24	Complied
Accounting and Reporting by Retirement Benefit Plans	26	Not Applicable
Separate Financial Statements	27	Complied
Investments in Associates and Joint Ventures	28	Complied
Financial Reporting in Hyperinflationary Economies	29	Not Applicable
Financial Instruments: Presentation	32	Complied
Earnings per Share	33	Complied
Interim Financial Reporting	34	Complied
Impairment of Assets	36	Complied
Provisions, Contingent Liabilities and Contingent Assets	37	Complied
Intangible Assets	38	Not Applicable
Financial Instrument: Recognition and Measurement	39	Complied
Investment Property	40	Complied
Agriculture	41	Not Applicable

Name of the IFRS	IFRS No.	Compliance Status
First- time Adoption of International Financial Reporting Standards	1	Not Applicable
Share-based Payment	2	Not Applicable
Business Combinations	3	Not Applicable
Insurance Contracts	4	Not Applicable
Non-current Assets Held for Sale and Discontinued Operations	5	Not Applicable
Exploration for and Evaluation of Mineral Resources	6	Not Applicable
Financial Instruments: Disclosures	7	Complied
Operating Segments	8	Not Applicable
Financial Instruments	9	Complied
Consolidated Financial Statements	10	Not Applicable
Joint Agreements	11	Not Applicable
Disclosure of Interests in Other Entities	12	Not Applicable
Fair Value Measurement	13	Complied
Regulatory Deferral Accounts	14	Not Applicable
Revenue from Contracts with Customers	15	Complied
Leases	16	Complied

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3.02 Property, plant and equipment

3.02.1 Recognition and measurement

According to IAS 16 "property plant and equipment" items of property, plant and equipment excluding freehold land, freehold building and leasehold building are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is measured at cost. Freehold buildings and leasehold buildings are measured at cost less accumulated depreciation. The cost of an item of property, plant and equipment comprises its purchase price, import duties and refundable taxes (after deducting trade discount and rebates) and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.

Part of an item of property, plant and equipment having different useful lives, are accounted for as separate items (major components) of property, plant and equipment.

Cost also includes transfer from equity of any gain or loss on qualifying cash flow hedges of foreign currency purchase of property, plant and equipment. Purchased software that is integral to the functionally of the related equipment is capitalized as part of that equipment.

3.02.2 Subsequent costs

The cost of replacing or upgrading part of an item of property plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day–to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as incurred.

3.02.3 Depreciation

No depreciation is charged on freehold land and capital work in progress (CWIP) as the land has unlimited useful life and CWIP is not yet available for use. Depreciation on other items of property, plant and equipment is recognized on reducing balance method basis over the estimated useful lives of each item of property, plant and equipment. The depreciation rate of plant and machinery has been changed this year, considering the current remaining useful lives. Depreciation method, useful lives and residual balance are reviewed each reporting date and adjusted if appropriate.

The annual depreciation rates applicable to the principal categories are:

Building & Other Construction	10%
ETP & WTP	10%
Plant & Machinery	10%
Loose Tools	10%
Reed Air (Jet)	20%
Electric Installation	15%
Fire Equipment	15%
GAS Installation	20%
Generator & Boiler	15%
Industrial Rack	10%
Air Conditioner	10%
Swimming Pool	10%
Motor Vehicles	15%
Furniture Fixtures & Fittings	10%
Factory & Office Equipment	10%
Telephone Equipment	12%
Decoration in Office	10%
Transformer	10%
Commercial Space	01%

3.02.4 Major maintenance activities

The company incurs maintenance costs for all of its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

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3.02.5 Gain or losses on disposal

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognized with other income or general and administrative expense.

3.02.6 Borrowing costs

As per requirement of IAS 23: Borrowing Costs, directly attributable borrowing costs are capitalized during constructing period for all qualifying assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. The borrowing costs that are directly attributable to the acquisition construction or production of a qualifying asset are those borrowing cost that would have been avoided if the expenditure or the qualifying asset had not been made. All other borrowing costs are recognized in statement of profit or loss and other comprehensive income in the period in which they are incurred.

3.02.7 Capital work in progress

Capital work in progress consists of acquisition cost of capital components and related installation until the date placed in service. In case of import of components capital work in progress is recognized when risk and rewards are associated with such assets are transferred.

3.03 Inventories

Inventories are valued at lower of cost and net realizable value. Costs of inventories include expenditure incurred in acquiring the inventories production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula. Where necessary allowance is provided for damaged obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realizable value. Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

3.04 Financial instruments

3.04.1 Non-derivatives financial assets

The company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the transaction.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the company has legal right to offset the amounts intends either to settle on a net basis or to realize the assets and the liability simultaneously.

Financial assets include cash and cash equivalents short term investments, accounts receivable, other receivables and deposits.

3.04.1.1 Accounts receivable

Accounts receivable represents the amounts due from institutional customer export customers etc. Accounts receivable stated at original invoice amount without making any provision for doubtful debts because of the fact that exports are being based on 100% confirmed letter of credit basis with fixed maturity dates.

3.04.1.2 Advance, deposits & prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustment or any other changes.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to statements of comprehensive income.

3.04.1.3 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash in transit and cash at bank including fixed deposit having maturity of three months or less which are available for use by the company without any

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restrictions. Temporary negative balance in any bank account that are adjustable and/or repayable on demand form an integral part of the company's cash management are include as a component of cash and cash equivalent. There is insignificant risk of change in value of the sale.

3.04.1.4 Available-for-sale financial assets

Available–for–sale financial assets are recognized initially at value plus any directly attributable transaction costs. Subsequent to initial recognition they are measured at fair value and changes therein other than impairment losses and foreign currency differences or available-for-sale debt instruments are recognized in other comprehensive income and presented in the fair value reserved in equity. When an investment is derecognized the gain or loss accumulated in equity is reclassified to statement of comprehensive income. Available-for-sale financial assets comprise investment in stock market.

3.04.2 Non-derivative financial liabilities

The company recognizes all financial liabilities on the transaction date which is the date the company becomes a party to the contractual provision of instrument. The company derecognizes a financial liability when its contractual obligations are discharged cancelled or expired. Financial liabilities include trade and other payables liability for expense.

3.04.2.1 Trade and other payables

Trade and other payables are recognized when its contractual obligations from past events are certain and settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

The company recognizes a financial liability at fair value less any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortized cost using the effective interest method.

3.05 Impairment

3.05.1 Non- derivative financial assets

A financial asset not classified at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Loans and receivables and held-to-maturity investment securities

The company considers evidence of impairment for loans and receivables and held –to-maturity investment securities at both a specific asset and collective levels. All individually significant receivables and held–to-maturity investment securities are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

Available–for–sale financial assets

Impairment losses on available–for–sale financial assets are recognized by reclassifying the losses accumulated in the fair value reserve in equity, to profit or loss. The cumulative loss that is reclassified from equity to profit or loss is the difference between the acquisition cost, net of any principal repayment and amortization, and the current fair value, less any impairment loss recognized previously in profit or loss. Changes in impairment provisions attributable to application of the effective interest method are reflected as a component of interest income. If, in a subsequent period, the fair value of an impaired available-for–sale debt security increases and the increase can be related objectively to an event occurring after the impairment loss was recognized in profit or loss, than the impairment loss is reversed, with the amount of the reversal recognized in profit or loss. However, any subsequent recovery in the fair value of an impaired available–for-sale equity security is recognized in comprehensive income.

3.05.2 Non–derivative non-financial assets

In compliance with IAS 36 "Impairment of Assets" the carrying amounts of the company's non–financial assets, other than biological assets, investment property, inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the assets recoverable amount is estimated. For goodwill, and intangible assets

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that have indefinite useful lives or that are not yet available for use, the recoverable amount is estimated each year at the same time. An impairment loss is recognized if the carrying amount of an asset or its related cash generated unit (CGU) exceeds its estimated recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less cost to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets or CGU.

For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGU.

Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to the CGU (group of CGUs), and then to reduce the carrying amounts of the other assets in the CGU (group of CGUs) on a pro rata basis.

An impairment loss in respect of goodwill is not reversed. For other assets, an impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3.06 Taxation

The company is a public limited company, as per the income tax act, 2023 the rate of income tax is 15% on business income, 20% on dividend income and 22.50% on other income since the company is 100% export-oriented Textile industry.

Current tax has been charged at the rate applicable to the company as per Income Tax Act 2023 and Finance Act, subject to provision of section 163 of the ordinance taking higher income of- (a) at the rate of 1% of total gross receipts, (b) tax deducted at source for corporate sales u/s 89, tax collected at import stage U/S 120; and tax deducted at source of bank interest income u/s 102, (c) at the applicable tax rate on taxable income.

According to IAS 12 "Income Taxes" deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary difference when they reverse, using tax rates enacted or substantively enacted by the reporting date.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

A deferred tax asset is recognized for unused tax loses, tax credits and deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extant that it is no longer probable that the related tax benefit will be realized.

3.07 Employee benefits

The company maintains a defined contribution plan and short term employee benefits and post-employment benefits for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective deeds as well as rules enforceable as per IAS 19 "Employee Benefits".

3.07.1 Defined contribution plan

A defined contribution plan is a post employment benefit under which an entity pays fixed contribution into a separate entity and has no legal or constructive obligations to pay fixed contribution into a separate entity and has no legal or constructive obligations to pay further amounts. Obligations for contributions to defined contribution plan are recognized as an employee benefit expense in statement of comprehensive income in period during which related services are rendered by employees. Prepaid

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contributes are recognized as an asset to the extent that a cash flow refunds or a reduction in future payment is available. Contribution to a defined contribution plan is due for more than twelve months after the end of the period in which the employee render is discounted to the present value.

The company contributions to be a recognized provident fund for its permanent employees eligible to be member of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute 10% of their basic salary to the provident fund and the company also made equal contribution. The Company recognizes contribution to a defined contribution plan as an expense when an employee has rendered services in exchange for such contribution. The legal and constructive obligation is limited to the amount it agrees to contribute to the fund.

3.07.2 Short term employee benefits

Short term employee benefits include bonus, leave encashment etc. Such obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognized for the amount expected to be paid under short cash bonus or profit sharing plans. If the company has a present, legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

3.07.3 Contribution to worker's profit participation fund & welfare funds (WPPF & WF)

The company has made provision during the period against WPPF & WF in accordance with the Bangladesh Labour Act, 2006 (Amendment 2013) & Rule 214 of the Bangladesh Labour Rule, 2015.

3.08 Provisions

A provision is recognized in the statement of financial position when the group has a legal or constructive obligation as result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the date of statement of financial position. Where the group expects some or all of a provision to be reimbursed the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

3.09 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent liabilities and assets are not recognized in the statement of financial position of the company.

3.10 Revenue

Revenue has been recognized as per IFRS 15: Revenue from Contracts with Customers under 05 (Five) steps approach of recognizing revenue. According to the core principal of IFRS 15, the entity has recognized revenue to depict the transfer of promise goods or service to customer in an amount that reflects the consideration (Payment) to which the entity expects to be entitled in exchanging for those goods or services. 05 (Five) steps approach applied are as follows:

i. Identify the contract;
ii. Identify the separate performance obligation;
iii. Determine the transaction price
iv. Allocate the price to the performance obligation; and
v. Recognize revenue

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3.11 Earnings per share

In complying with IAS 33 "Earnings per Share", the Company presents basic and diluted earnings per share data for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the company by the weighted average number of ordinary shares outstanding during the period, adjusted for own shares held. Diluted earnings per share are determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares.

3.12 Foreign currencies

The major activities of the company were carried out in USD, EURO and GBP but record and reported in Bangladesh Taka as this is the reporting currency.

The import activities were not subject to any exchange fluctuation. Only the unencumbered portion of export bills was subject to exchange fluctuation which was dealt through statement of comprehensive income of the entity. Foreign currency transactions are recorded at the applicable rates of exchange ruling at the transaction date.

Among the monetary assets and liabilities denominated in foreign currencies the reporting date, only the export retention quota account was translated the applicable rates of exchange ruling at that date. Exchange difference on such translation was also dealt through the statement of comprehensive income.

3.13 Financial risk management

The company has exposure to the following risks from its use of financial instruments:

- Credit risks;
- Liquidity risks;
- Market risk;
- Price fluctuation risk;
- Currency risk; and
- Interest rate risk.

This note presents information about the company's exposure to each of the above risks, the company's objectives, policies and processes for measuring and managing risk, and the company's management of capital.

The company management has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyze the risks faced by the company to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the company's activities.

3.13.1 Credit risk

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and rises principally from the company's receivables from subscribers; interconnect operators roaming partners and dealers.

Management has a credit policy in place and the exposure to credit risk is monitored on ongoing basis.

In monitoring credit risk, debtors are grouped according to whether they are an individual or legal entity, ageing profile, maturity and existence of previous financial difficulties. Accounts and other receivables are mainly related to the company's subscribers. The exposure of the company to credit risk on accounts receivables is mainly influenced by the individual payment characteristics of post–paid subscribers. Interconnection receivables are normally paid within three months from when they are invoiced and credit risk from this receivable is very minimal. The company employs financial clearing houses to minimize credit risk involving collection of roaming receivables. Credit risk does not arise in respect any other receivables.

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At the reporting date, there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

3.13.2 Liquidity risk

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The company's approach to managing liquidity (cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.

3.13.3 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the company's income or value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters. However, the company does not hold any financial instrument for which market risk arises due to market price movement and thus affect company's income or the value of its holdings of financial instruments.

3.13.4 Price fluctuation risk

Paramount Textile PLC along with other companies in the industry faces prices fluctuation risk because of volatility of yarn price in the market emanating from fluctuation of raw cotton price in the international market. In recent times the price of yarn has considerably fluctuated in local and global market and the continuance of this will put pressure on the cost of production as well as price of finished goods. The company procures maximum raw materials (Yarn, Dyes and Chemicals) from abroad and proved the finished goods (fabrics) to some export oriented local garments and buyers.

So, considering the volatility of raw material price as well finished goods price in the international market, CRISL foresees that the company is exposed to price fluctuation risk.

3.13.5 Currency risk

The company is exposed to currency risk on certain revenues and purchases, resulting receivables and payables, and interest expense and repayments relating to borrowing incurred in foreign currencies. Majority of the company's transactions are denominated in USD. The Company has not entered into any type of derivative instrument in order to hedge currency risk due to stable exchange rate in the country and inflow of USD.

3.13.6 Interest rate risk

Interest rate risk is the risk due to changes in interest rates on borrowing. The risk arises for fluctuation of floating interest rates. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at June 30, 2025 due to having a stable money market in the country.

3.14 Financial cost

Financial costs comprise interest expense on borrowings, unwinding of the discount on provisions and contingent consideration, losses on disposal of available–for–sale financial assets, dividends on preference shares classified as liabilities, fair value losses. On financial assets, dividends on preference shares classified as liabilities, fair value losses on financial assets at fair value through profit or loss, impairment losses recognized on financial assets (other than trade receivable). Borrowing costs that is not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in profit or loss using the effective interest.

3.15 Statement of Cash flow

The statement of cash flows has been prepared in accordance with requirements of IAS 7 Statement of Cash Flows. The cash generating from operating activities has been reported using the direct method as prescribed by the securities & exchange rules 1987 and as the benchmark treatment of IAS 7 whereby major classes of gross cash receipts and gross cash payment from operating activities are disclosed.

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3.16 Events after the reporting period

Events after the reporting period that provide additional information about the company's position at the date of statement of financial position or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when it is found to be material.

3.17 Transaction with related parties

The company carried out a number of transactions with related parties in the course of business and on arm's length basis. Transactions with related parties have been recognized and disclosed in the relevant notes to the accounts according to IAS 24" Related Party Disclosures".

3.18 Risk and uncertainties for use of estimates in preparation of financial statements.

Preparation of financial statement in conformity with the International Accounting Standards requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statement and revenues and expenses during the period reported. Actual result could differ from those estimates. Estimates are used for accounting of certain items such as depreciation and amortization and taxes.

3.19 Responsibility for preparation and presentation of financial statements

The Board of Directors is responsible for the preparation and presentation of financial statements under section 183 of the Companies Act 1994 and as per the provision of the "Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standard Board (IASB) as adopted by the Financial Reporting Council (FRC), Bangladesh.

3.20 Comparative information

Comparative information has been disclosed in respect to the year 2023-2024 for all numerical information of the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statements.

Last year figures have been rearranged where considered necessary to conform to current year's presentation.

3.21 Consistency of presentation

The presentation and classification of all items in the financial statements have been retained from one period to another period unless where it is apparent that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies or changes is required by another IFRS.

3.22 Lease

The Company has assessed the impact of the standard and concluded that its existing lease contract would fall under the 'low value items' and practical expedients without having any material impact on the financial statements.

3.23 Level of precision

The figures in the financial statements have been rounded-off to nearest Taka.

4.00 Components of financial statements

The financial statement includes the following components as per IAS 1 "Presentation of Financial Statements"

- Statement of financial position as at 30 June 2025;
- Statement of profit or loss and other comprehensive income for the year ended 30 June 2025;
- Statement of cash flows for the year ended 30 June 2025;
- Statement of changes in equity for the year ended 30 June 2025;
- Notes, comprising significant accounting policies and other explanatory information; and
- Comparative information in respect of the preceding period as specified in Paragraphs 38 and 38A of IAS 1

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
5.00	**Property, Plant & Equipment**		
	Written Down Value of Property, plant and equipment are as follows:		
	Land & land development	123,893,223	123,477,682
	Building construction	1,028,103,782	1,122,918,728
	Effluent treatment plant (ETP) & water treatment plant (WTP)	110,250,878	82,607,344
	Electrical installation	89,484,783	90,411,554
	Gas line installation	25,998,656	22,526,731
	Transformer	11,957,905	13,196,625
	Plant & machinery	4,216,443,254	3,401,731,415
	Loose tools	558,378	516,462
	Reed air (jet)	367,861	459,826
	Fire equipment	49,808,321	19,336,347
	Factory equipment	17,737,244	17,415,836
	Generator & boiler	108,133,802	113,607,203
	Industrial rack	37,656,966	39,645,501
	Furniture & fixture	15,312,638	16,364,381
	Air conditioner	19,497,073	19,632,284
	Swimming pool	132,131	146,812
	Office decoration	23,303,798	22,805,775
	Office equipment	177,907,592	169,369,097
	Telephone equipment	175,997	199,996
	Motor vehicles	85,385,464	82,422,596
		6,142,109,747	**5,358,792,195**
	For further details please refer to Annexure-A		
6.00	**Capital work in progress**		
	Building Construction	1,830,939,730	1,422,851,557
	ETP & water treatment	38,989,456	38,948,971
	Plant & machinery	625,523,634	663,200,131
		2,495,452,820	**2,125,000,659**
	Capital work in progress represents the assets acquired during the year but yet to be installed.		
6.01	**Movement of capital work in progress**		
	Opening balance	2,125,000,659	1,718,965,543
	Addition during the year	1,545,104,474	494,988,316
		3,670,105,133	**2,213,953,859**
	Transferred to property, plant & equipment	(1,174,652,313)	(88,953,200)
	Closing balance	**2,495,452,820**	**2,125,000,659**
7.00	**Investment property**		
	Commercial Space	507,717,671	507,717,671
	Less : Accumulated Depreciation up to 30.06.2024	(31,703,255)	(26,895,028)
	Less : Depreciation during the year	(4,760,144)	(4,808,226)
		471,254,272	**476,014,416**
	Investment property represent purchase of commercial Space 9,956 sft consist of three floor at Shikhara Jolchhobi, 408 Gulshan North Avenue, Dhaka-1212,which cost price Tk. 507,717,671 and charges depreciation @1%.		
8.00	**Investment in Associates**		
	Paramount BTrac Energy Ltd (Note-8.01)	1,063,529,501	2,128,857,604
	Dynamic sun energy Pvt Ltd . (Note-8.02)	6,834,792,646	4,792,830,724
		7,898,322,147	**6,921,688,328**

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Amount in BDT

Notes	Particulars	As at & for the year ended 30-Jun-25	30-Jun-24
8.01	**Paramount BTrac Energy Ltd.**		
	Opening Investment in Share	2,128,857,604	2,129,223,585
	Add: Share of Profit of associate (Note -8.001)	(6,328,103)	402,134,019
	Less : Adjustment against refund (Interest free Loan)	(1,059,000,000)	(402,500,000)
		1,063,529,501	**2,128,857,604**

8.001 Share of Profit of Associate

Net profit/Loss attributable to the Shareholders of associate	(12,914,496)	820,681,671
Percentage of holding	49.00%	49.00%
Share of net profit	**(6,328,103)**	**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.

At the year end, the company conducted an impairment assessment on the investment and found recoverable amount is higher than its carring amount so no impairment losses incurred. Therefore, the investment carried at its carring amount under the equity method in accordance with IAS 28.

8.02	**Dynamic sun energy Pvt Ltd**		
	Opening Investment in Share	4,792,830,724	1,097,924,762
	Addition : During the year	1,619,921,568	3,694,250,000
	Add:Dividend receivable on preference shares	96,291,000	69,380,507
	Add: Share of Profit of associate (Note -8.002)	325,749,354	(68,724,545)
		6,834,792,646	**4,792,830,724**

8.002 Share of Profit of Associate

Net profit/loss attributable to the Shareholders of associate	664,794,601	(140,254,173)
Percentage of holding	49.00%	49.00%
Share of net loss	**325,749,354**	**(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 Plc & 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.

8.003 Share of profit of associates

Paramount BTrac Energy Ltd.	(6,328,103)	402,134,019
Dynamic sun energy Pvt Ltd	325,749,354	(68,724,545)
	319,421,251	**333,409,474**

9.00	**Long term investment (At cost)**		
	Intraco Solar power Ltd. (Note-9.01)	**1,676,380,592**	**1,587,370,592**
	Paramount Solar Ltd.	**322,765,478**	**-**
		1,999,146,070	**1,587,370,592**

Paramount Textile PLC. holds controlling interest in Paramount Solar Ltd. in accordance with IFRS 10: Consolidated Financial Statements. During the year, the Company continued to provide financial support to its subsidiary for capital expansion and working capital purposes.

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
9.01	**Long term investment (At cost)**		
	Intraco Solar power Ltd		
	Investment in shares	1,676,380,592	1,587,370,592
		1,676,380,592	**1,587,370,592**
	Investment in Capital	510,000,000	510,000,000
	Investment in Convertible non-redeemable preference shares	989,000,000	989,000,000
	Investment Non-convertible redeemable preference shares	-	-
	Investment Share Money deposits	-	-
	Dividend receivable on preference shares	177,380,592	88,370,592
		1,676,380,592	**1,587,370,592**

The company's investment in subsidiary as 80% equity interest at Intraco solar power Ltd (ISPL). ISPL is a join venture company between Paramount Textile Ltd, Intraco CNG Ltd. Intraco solar power Ltd (ISPL) incorporated under Company Act 1994.

10.00	**Inventories**		
	Chemicals	604,147,616	669,884,064
	Finished goods	2,436,379,839	2,327,250,862
	Yarn	1,315,426,150	1,606,080,433
	Packing & sub material	9,657,683	7,551,034
	Stock of Fabrics	350,876,026	227,919,696
	Work in process	1,365,656,614	1,448,538,474
		6,082,143,928	**6,287,224,563**

Existence, valuation ,completeness and appropriateness of quality and weight of above inventories have been confirmed after carrying out physical verification as on June 30,2025.

For further details please refer to annexure B

11.00	**Trade receivables**		
	Amount due from trade receivables	1,861,599,207	1,928,868,868
	Foreign exchange (gain/loss) (fair value adjustment)	940,550	760,990
		1,862,539,757	**1,929,629,858**

i) Amount due from trade receivables have been disclosed in presentation currency and foreign currency exchange fluctuation has been recognized accordingly.

ii) There are no such trade receivables due from any directors or any other officers of the company.

iii) No receivables are outstanding for a period exceeding six months. All the receivables are considered good and secured by letter of credit.

iv) As per management perception the above trade receivables are collectable thus no provision has been made for any doubtful debts.

11.01	**Movement of trade receivables**		
	Opening balance	1,929,629,858	1,632,822,310
	Addition during the year	11,046,766,256	10,072,440,163
		12,976,396,114	**11,705,262,473**
	Realized during the year	11,113,856,357	9,775,632,615
	Closing balance	**1,862,539,757**	**1,929,629,858**

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Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24

11.02 Ageing analysis of trade receivables

In compliance with the requirement of paragraph 60 and 61 of IAS 1 "Presentation of Financial

Less than 06 months	1,862,539,757	1,929,629,858
More than 06 but less than 12 months	-	-
More than 12 months	-	-
	1,862,539,757	**1,929,629,858**

12.00 Advance, deposits & prepayments

Advance against salary	11,046,493	12,661,588
Advance against suppliers and others	656,413,402	714,059,794
Advance house/office rent	1,652,535	1,790,135
Bank guarantee-Margin	5,827,312	5,423,161
Security deposit - CDBL	500,000	500,000
Imprest fund	2,301,449	2,045,196
L/C margin deposit	5,919,764	5,112,231
Prepaid expenses	5,904,648	8,121,259
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	90,603,601
Advance Trade VAT (AT)	8,967,350	4,975,044
Telephone line deposit	13,000	13,000
	803,606,959	**856,031,151**

i) All advance, deposits and prepayments are considered good and recoverable.

ii) There are no such amount due from any directors or officers of the company other than advance

iii) Advance against salaries are regularly being realized from respective employees' salary.

iv) Debts considered good in respect of which the company is fully secured.

For further details please refer to Annexure-C

13.00 Other receivable

House Rent Receivable	12,321,918	17,439,328
	12,321,918	**17,439,328**

14.00 Investment

Investment in listed companies (Market price)	35,556,023	47,250,272
	35,556,023	**47,250,272**

The above investment in share has been recognized as "Available for Sale" financial instrument thus

15.00 Cash & cash equivalents

Cash in hand (Note-15.01)	6,396,415	4,747,466
Cash at banks (Note-15.02)	10,987,717	196,044,355
Cash at banks (foreign currency) (Note-15.03)	62,186,970	66,856,610
Cash at Bank (FDR)	141,399,512	99,029,722
	220,970,615	**366,678,153**

15.01 Cash in hand

Cash (Factory)	1,278,889	449,017
Cash (office)	4,704,876	3,956,506
Cash (salary)	412,650	341,943
	6,396,415	**4,747,466**

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
15.02	**Cash at banks**		
	Al-Arafah Islami Bank # 1431020005074	293,388	284,923
	Bengal Commercial Bank # 9001311000100	468,062	78,785
	Brac bank-1501202249220001	164,731	266,229
	Brac bank-1501202249220007	471,425	413,115
	City Bank -1403178246001	882,204	1,166,582
	Commercial Bank of Ceylone-1818005820	460,743	461,583
	Community Bank Bangladesh-0070310120101	1,548,124	-
	Citizens Bank # 1004111000147	77,268	100,030,631
	Dhaka Bank # 2251000006619	-	9,309
	Dutch Bangla Bank Ltd - 1031100041078	20,860	219,556
	Dutch Bangla Bank Ltd -1161100021942	5,185	6,220
	Dutch Bangla bank-2131107690	238,670	7,714,394
	Eastern Bank Ltd-1041360385960	256	251
	EBL # 1041060000763	279,482	346,545
	EBL - 1041060002576	988,909	1,077,427
	Eastern Bank Ltd-1041060538328	665	836,302
	Eastern Bank Ltd-1041220488523	1,982	3,607
	Eastern Bank Ltd-1041060306140	569,785	410,119
	HSBC # 001-012269-012	338,652	48,737,335
	Jamuna bank-0032021000951795l7	-	62,615
	Jamuna bank-1001000143034	79,464	80,154
	Meghna Bank # 1101-111-1319	78,132	79,282
	Mutual Trust Bank-1301000073836	536,428	2,013,544
	Modhumoti Bank # 110311100000938	289,107	370,577
	NCC Bank -00120210025262	1,229	3,556
	NRB Bank-93625	-	343,389
	Pubali Bank-056591028506	23,729	47,181
	PBL (SND) - 3555102003582	536,782	4,570,382
	Shimanto Bank-1005241000129	112,456	119,600
	Standard chartered bank-0114667301	37,304	1,055,009
	Standard bank-01833001939	129,302	1,029,247
	Trust Bank-00220210024029	23,882	580,541
	Uttara Bank-15941220021545	473,546	248,584
	UCBL # 0951101000013821	910,651	151
	Woori bank-CDA 923927289	79,028	23,377,631
	EBL - 1041060005177	380,458	-
	UCBL # 7861141000000656	485,828	-
		10,987,717	**196,044,355**

15.03 Cash at banks (Foreign Currency)

Particulars	2023-24	2024-25	2023-24
	USD	Taka	Taka
ERQA-EBL-1043100329458	212	25,984	24,969
ERQA -PBL-3555162000626	13,512	1,659,270	7,147,698
Margin account (foreign)-EBL-343	100,057	12,287,000	-
Margin account (foreign)-PBL-139	146,699	18,014,627	11,357,933
MTBL (Margin) - 1302000003633	182	22,303	31,583
UCB (FC AC) - 0951185000000128	602	73,899	65,893
Brac Bank (ERQA) - 2022492200008	1,595	195,813	188,308
Brac Bank (USD) # 2022492200006	125,697	15,435,638	81
Brac Bank (USD) # 2022492200009	15,183	1,864,433	28
Brac Bank -USD- 220002	725	89,064	85,583
HSBC-050003896-005	1	90	86
HSBC-001012269047	-	-	81,438
HSBC-001012269091	-	-	70,012
MTBL (USD) - 1302000003624	52,825	6,486,920	40,741,393

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Notes	Particulars		Amount in BDT As at & for the year ended 30-Jun-25	 30-Jun-24
	MTBL (ERQ) - 1302000003857	44,244	5,433,141	6,060,724
	Woori bank-CDA 923927581	4,876	598,788	1,000,883
		506,409	**62,186,970**	**66,856,610**

Among the above bank accounts, account maintained in foreign currency have been disclosed in local currency; thus foreign exchange fluctuation gain/(loss) has been recognized.

16.00 Share Capital

Authorized capital		
500,000,000 ordinary shares of Tk. 10/-	**5,000,000,000**	**5,000,000,000**
Issued, subscribed & paid up capital		
Opening balance	1,628,335,320	1,628,335,320
Stock dividend	162,833,540	-
	1,791,168,860	**1,628,335,320**

The balance represents 1,791,168,860 ordinary shares of Tk. 10 each.

16.01 Composition of Share Holding:

Particulars	30 June, 2025	%	30 June, 2024	%
Director and Sponsors	109,179,862	60.95	99,254,425	60.95
Institution	22,413,165	12.51	16,673,546	10.24
General Public	39,765,175	22.20	39,863,181	24.48
Foreign Investor	7,758,684	4.33	7,042,380	4.32
	179,116,886	**100.00**	**162,833,532**	**100.00**

The distribution Schedule showing the number of shareholders and their shareholders in percentage has been disclosed below as a requirement of Listing Regulation of Dhaka and chittagong Stock Exchange.

16.02 Range of Holding :

Particulars	No. of Shareholders	No. of share	Holding (%)
1 to 500 shares	2,995	442,846	0.25
501 to 5000 Shares	2,579	3,688,825	2.06
5001 to 10000 Shares	361	2,513,542	1.40
10001 to 20000 Shares	237	3,333,854	1.86
20001 to 50000 Shares	192	5,977,801	3.34
50001 to 100000 Shares	82	5,627,034	3.14
100001 to 1000000 Shares	66	22,014,662	12.29
Over 1000000 Shares	25	135,518,322	75.66
	6,537	**179,116,886**	**100**

Shares of the company are listed with Dhaka and Chittagong Stock Exchange and quoted at Tk. 40.50 per share 2025 and Tk.71.40 Per share 2024 in the Dhaka and Chittagong Stock Exchange respectively on 30 June.

17.00 Share premium

Share premium received on 30,000,000 shares at Tk.18/- each	540,000,000	540,000,000
	540,000,000	**540,000,000**

18.00 Holding gain reserve

Investment in market price	35,556,023	47,250,272
Investment in cost price	(23,787,649)	(22,699,720)
	11,768,374	**24,550,552**

For further details please refer to annexure D

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24

19.00 Deferred tax (assets) / liability

Deferred tax (assets) / liability is arrived as follows:

Particulars	Carrying value as at June 30,2025	Tax base value as at June 30,2025	Taxable/ (Deductible) temporary
For the year ended June 30, 2025			
Property, plant and equipment	6,142,109,747	5,958,914,581	183,195,166
Provident fund	(5,258,879)	-	(5,258,879)
WPPF & WF	(45,488,930)	-	(45,488,930)
Post employment benefit	(6,634,104)		(6,634,104)
			125,813,253
Effective tax rate			15%
Deferred tax liability/ (assets) excluding			**18,871,988**
Holding gain reserve	11,768,374		11,768,374
Effective tax rate			10%
Deferred tax liabilities/ (assets) on holding gain reserve (B)			**1,176,837**
Deferred tax liability / (assets) (A+B)			**20,048,825**

Particulars	Carrying value as at June30,2024	Tax base value as at June 30,2024	Taxable/ (Deductible) temporary
Property, plant and equipment	5,358,792,196	5,215,580,184	143,212,013
Provident fund	(1,934,051)	-	(1,934,051)
WPPF & WF	(42,154,773)	-	(42,154,773)
Post employment benefit	(6,232,874)		(6,232,874)
			92,890,315
Effective tax rate			15%
Deferred tax liability/ (assets) excluding holding gain reserve (A)			**13,933,547**
Holding gain reserve	24,550,552		24,550,552
Effective tax rate			10%
Deferred tax liabilities/ (assets) on holding gain reserve (B)			**2,455,055**
Deferred tax liability / (assets) (A+B)			**16,388,602**

20.00 Long term loan

Bank and Financial Institutions:		
HSBC	-	282,729,018
Al-Arafah Islami Bank Ltd.	1,308,824,391	1,233,149,374
Brac Bank Ltd.	-	49,417,921
Pubali Bank Ltd.	2,974,243,624	1,952,928,041
UCBL (TL)	803,781,317	1,133,797,025
Uttara Bank Ltd	236,216,470	330,346,691
Mutual Trust Bank Ltd	1,321,167,524	1,631,188,472
Lankan Alliance Finance Ltd.	149,180,407	147,602,938
Bengal Commercial Bank Ltd.	409,450,000	406,183,775
Community Bank	200,000,000	210,343,786
Shimanto Bank	226,063,611	226,436,632
Trust Bank Ltd	1,107,046,326	1,053,035,192
IPDC Finance Ltd	214,375,579	344,024,574
IDLC Finance Ltd	322,395,610	396,379,280
Lanka Bangla	401,995,261	-

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
	United Finance Ltd	-	8,747,778
	Directors' Loan	550,000,000	550,000,000
	Loan From - BIFFL (Funded by KFW & JICA)	1,711,656,699	1,600,000,000
	Preference shares (Non-convertible redeemable)	660,000,000	880,000,000
	Total	**12,596,396,819**	**12,436,310,499**
21.00	**Trade and other payables**		
	Trade payables (Note-21.01)	422,548,059	170,805,017
		422,548,059	**170,805,017**
21.01	**Trade payables**		
	Deferred liabilities (import)	348,753,469	137,947,624
	Deferred liabilities (local))	73,997,840	32,962,738
	Foreign exchange gain/(loss) (fair value adjustment)	(203,250)	(105,345)
		422,548,059	**170,805,017**

i) Amount due to trade payables in foreign currency has been disclosed in presentation local currency and foreign currency exchange fluctuation has been recognized accordingly.
ii) This amount represents balance due to suppliers.
iii) All trade payables have been paid as per terms and regular basis.

21.01.01 Ageing analysis of trade payables

In compliance with the requirement of paragraph 60 and 61 of IAS 1 "Presentation of Financial Statements" trade payables have been analyzed as follows:

Less than 06 months	422,548,059	170,805,017
More than 06 but less than 12 months	-	-
More than 12 months	-	-
	422,548,059	**170,805,017**

22.00	**Liability for expenses**		
	Gas bill payable	213,885,956	31,187,253
	Security Deposit	13,691,960	17,417,172
	Security deposit against investment property	5,593,501	5,593,501
	Advance receive from investment property	227,200	227,200
	Other expenses	31,364,504	17,842,998
	Provident fund payable	5,258,879	1,934,051
	Post employment benefit	6,634,104	6,232,874
	Telephone bill payable	13,975	13,975
	Electricity bill payable	5,229,659	17,000,333
	Unallocated application fees	48,676	48,676
	Provision for WPPF & WF	45,488,930	42,154,773
	Audit & professional fees payable	460,000	460,000
		327,897,343	**140,112,806**
23.00	**Short term loan**		
	PAD PBL	1,085,616,323	-
	UPAS PBL, BRAC, HSBC & MTBL	2,367,388,054	3,224,714,902
	LATR MTBL	-	48,824,164
	EDF PBL,EBL, MTBL & BRAC	1,147,689,057	793,304,275
	Bank overdraft /STL PBL	673,249,841	670,717,124
	HSBC	-	112,176,864
	Brac Bank	143,639,978	143,809,905
	MTBL	95,588,296	102,753,364
	UCBL	74,585,340	-
	EBL	125,122,384	124,831,606
	Community Bank	481,334,567	463,954,235
	Citizens Bank - STL	359,440,904	361,754,035
		6,553,654,743	**6,046,840,474**

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
24.00	**Unclaimed Dividend**		
	Opening Balance	2,379,827	2,219,364
	Add: Cash Dividend Announced in AGM	81,416,766	162,833,532
	Less: Dividend Paid	(69,888,733)	(140,048,787)
	Less:Dividend payment to CMSF	(891,722)	(812,982)
	Less: TDS on dividend	(11,184,614)	(21,811,300)
	Closing Balance	**1,831,524**	**2,379,827**
	The details of the unclaimed dividend for Paramount Textile PLC are summarized below		
	FY 2020-2021	-	891,722
	FY 2021-2022	416,790	416,790
	FY 2022-2023	1,033,831	1,071,315
	FY 2022-2024	380,903	-
		1,831,524	**2,379,827**
	The above-mentioned amount has subsequently been made available in the designated Dividend Account with Eastern Bank PLC.		
25.00	**Current portion of long term loan**		
	IDLC Finance Ltd	83,999,985	140,000,108
	IPDC Finance Ltd	46,730,044	-
	Pubali Bank Ltd.	295,736,152	243,637,969
	Lankan Alliance Finance Ltd	12,093,259	29,948,877
	Al-Arafah Islami Bank Ltd.	205,120,459	99,278,809
	MTBL	157,992,014	
	UCBL	-	196,851,356
	Uttara Bank Ltd	81,698,177	73,354,618
		883,370,090	**783,071,737**
26.00	**Provision for Tax**		
	Opening balance	662,581	17,593,968
	Add: Prior year tax expense	-	5,346,933
	Less: Paid during the year	-	(22,940,901)
		662,581	**-**
	Add : Provision for the year (Note-35.00)	132,923,822	120,382,726
		133,586,403	**120,382,725**
	Less: Advance income tax	129,095,855	(119,720,144)
		4,490,548	**662,581**
27.00	**Revenue**		
	Yarn & solid dyed fabrics	10,234,841,401	9,417,590,696
	Knit yarn dyeing	423,435,782	401,472,053
	Solid & Softflow dyeing	169,468,241	-
	Printing	219,020,832	253,377,414
		11,046,766,256	**10,072,440,163**
28.00	**Cost of sales**		
	Opening stock		
	Raw materials	2,283,515,531	1,895,367,024
	Work-in-process	1,448,538,474	1,427,321,498
		3,732,054,005	**3,322,688,522**
	Purchase during the year (Note-28.01)	6,052,359,476	6,980,645,805
	Goods available for use	**9,784,413,481**	**10,303,334,327**
	Less: Closing stock		
	Raw materials	1,929,231,449	2,283,515,531
	Work-in-process	1,365,656,614	1,448,538,474
	Materials consumed	**6,489,525,418**	**6,571,280,322**
	Add: conversion cost		

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
	Wages, salaries & other benefits (Note-28.02)	936,714,197	1,168,512,572
	Factory overhead (Note-28.03)	2,093,216,222	2,160,504,382
	Cost of production	**9,519,455,837**	**9,900,297,276**
	Add: Opening stock of finished goods	2,555,170,558	1,130,200,100
		12,074,626,395	**11,030,497,376**
	Less: Closing stock of finished goods	2,787,255,865	2,555,170,558
		9,287,370,530	**8,475,326,818**
28.01	**Purchase**		
	Raw materials		
	Purchase of dyeing ,finishing & printing chemicals	1,504,078,615	2,050,628,461
	Purchase of yarn	2,570,516,655	3,086,607,030
	Purchase of Grey Fabrics	939,421,786	964,758,240
	Insurance premium (marine)	15,836,327	18,448,204
	Carriage inwards	58,084,439	45,169,699
	C & F expenses	102,977,798	70,018,541
	Acceptance commission	24,487,210	20,457,322
	Charges on UPAS (Discounting & Confirmation)	648,943,399	445,679,049
	Charges on EDF (Discounting & Confirmation)	49,675,395	127,475,997
	L/C commission	6,587,327	11,372,975
	Packing materials		
	Purchase of poly bag	35,470,276	33,535,157
	Purchase of plastic bag	8,780,862	9,253,996
	Sub- materials		
	Purchase of paper/plastic cone	36,139,835	33,519,120
	Purchase of plastic bobin	6,335,705	8,036,431
	Purchase of sizing chemicals	32,681,983	42,242,836
	Purchase of textile wax	3,292,800	3,029,300
	Purchase of paper tube	9,049,064	10,413,447
		6,052,359,476	**6,980,645,805**
28.02	**Wages, salaries & other benefits**		
	Wages, salaries & festival bonus	791,934,785	1,043,830,381
	Overtime, holiday & other allowance	98,069,057	75,919,095
	House rent to factory workers	17,070,282	20,403,950
	Provident Fund (Note-28.04)	8,390,290	11,281,460
	Insurance premium (factory workers)	2,301,484	3,512,642
	Earn leave expenses	18,948,299	13,565,044
		936,714,197	**1,168,512,572**
28.03	**Factory overhead**		
	Conveyance	3,686,035	3,348,590
	Commission on bank guarantee	5,504,579	67,454,286
	Depreciation-manufacturing	589,850,544	540,406,850
	Electricity Bill	113,980,155	141,093,395
	Entertainment	703,941	4,264,492
	ETP & WTP maintenance	9,248,490	1,018,035
	Food allowance	13,740,708	10,227,880
	Fuel & lubricants	33,405,209	27,923,942
	Gas bill	1,145,400,333	1,175,866,024
	Insurance premium (fire)	18,857,769	23,114,987
	Lab test expenses	22,848,790	13,653,229
	Medicare exp	1,809,570	1,468,767
	Miscellaneous exp	1,194,900	856,496
	Mobile bill	1,119,200	1,207,312
	Municipal tax	562,440	1,203,845
	Night allowance	39,563	43,330
	Purchase of ETP chemicals	8,263,793	6,458,890
	Purchase of generator & boiler chemicals	17,987,485	18,713,580
	Purchase of machine oil	1,523,020	1,341,114
	Repair & maintenance	41,768,718	52,360,267

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Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	 30-Jun-24
	Repair & maintenance-car	660,000	550,000
	Spare parts	29,238,491	42,727,902
	Stationery	10,601,939	7,289,208
	Tour & travel (Note-28.05)	10,397,078	12,225,523
	Allocation of post employment benefit (Note-28.06)	361,107	451,283
	Compliance and safety	8,663,776	4,395,105
	Uniform & Liveries	1,798,589	840,050
		2,093,216,222	**2,160,504,382**
	28.04 Allocation of provident fund		
	Wages, salaries & other benefits @ 70%	8,390,290	11,281,460
	Administrative overhead @ 30%	3,595,839	4,834,912
		11,986,129	**16,116,372**
	28.05 Allocation of tour & travel expenses		
	Factory overhead @ 48%	10,397,078	12,225,523
	Administrative overhead @ 52%	11,263,502	13,244,317
		21,660,580	**25,469,840**
	28.06 Allocation of post employment benefit		
	Factory overhead @ 90%	361,107	451,283
	Administrative overhead @ 10%	40,123	50,143
		401,230	**501,425**
	29.00 Distribution costs		
	BTMA certificate fees	727,500	207,243
	Courier charges	7,522,070	5,205,346
	Cost of free sample	13,972,922	9,998,110
	C & F expenses (export)	2,304,349	1,355,182
	Entertainment (buyer)	342,893	3,943,678
	Fuel, running, maintenance & carriage outwards	20,834,089	26,425,399
	Insurance premium (fire)	992,514	1,026,973
	Loading & unloading	153,477	31,000
	Miscellaneous expense	2,684,504	2,179,500
	Repair and maintenance of vehicles	4,808,930	3,868,151
		54,343,248	**54,240,582**
	30.00 Administrative expenses		
	Advertisement exp.	1,803,699	3,687,977
	AGM expenses	578,375	1,368,584
	Audit & professional/Legal fees	2,036,575	1,824,706
	Books & periodicals	497,800	404,911
	CDBBL charge	403,295	1,364,536
	Conveyance	3,233,234	2,836,641
	Credit rating fees	1,083,934	1,309,164
	Cookeries	91,040	810,684
	Depreciation-administrative	37,082,050	35,980,606
	Donation & subscription	3,911,868	3,280,396
	Electricity bill	3,150,688	2,944,192
	Entertainment	342,893	405,498
	Fees for certificates	1,811,638	1,556,933
	Food allowance	9,327,243	3,592,129
	Forms, fees & renewal fees	2,762,321	506,089
	Fuel & lubricants	17,869,658	6,577,243
	Internet exp	2,624,561	2,191,661
	Listing fees	1,888,500	1,286,912

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
	Medicare exp	1,664,879	1,606,617
	Membership fees	136,751	272,407
	Miscellaneous exp	5,539,333	2,495,461
	Mobile bill	3,650,294	4,046,428
	Newspaper	29,521	31,882
	Office maintenance	4,354,675	4,923,437
	Office rent	11,419,092	10,501,528
	Postage	109,505	100,890
	Promotional expenses	1,225,000	359,468
	Provident fund (Note-28.04)	3,595,839	4,834,912
	RJSC Fees	397,779	1,087,522
	Remuneration	32,400,000	24,000,000
	Repair & maintenances-Car	10,488,046	4,568,401
	Software development	-	225,000
	Salary, allowance & festival bonus	54,415,004	89,767,851
	Water & Sewerage	181,727	200,995
	Annual report printing	283,500	233,316
	Stationery	6,350,900	2,206,888
	Loss on sale of car	-	-
	Telephone exp	36,694	25,455
	Tours & travels (Note-28.05)	11,263,502	13,244,317
	Allocation of post employment benefit (Note-28.06)	40,123	50,143
	Training & development	650,198	595,150
		238,731,734	**237,306,929**
31.00	**Finance Cost**		
	Bank charge	7,060,194	6,642,844
	Finance arrangement expenses	31,907,901	49,963,670
	Interest on bank overdraft	159,583,469	127,408,551
	Interest on loan (LATR)	364,485	10,651,973
	Interest on loan (IBP)	-	90,689,665
	Interest on term loan	618,924,182	358,877,653
	L/C charge	1,028,015	1,002,490
	Remittance collection charge	25,165,987	22,403,050
	Stamp charges	250,685	388,135
	Swift charges	1,868,015	2,279,755
		846,152,933	**670,307,787**
32.00	**Income from House Rent**		
	Income from house rent (investment property)	14,246,720	23,425,500
	Less : Maintenance cost including depreciation	(4,274,016)	(7,027,650)
		9,972,704	**16,397,850**
33.00	**Other income/(loss)**		
	Dividend income	1,064,410	980,481
	Interest income	9,745,031	7,947,058
	Income from dividend on preference shares from ISPL	89,010,000	87,880,192
	Income from dividend on preferance shares from DSEPL	96,291,000	69,380,507
	Wastage sales	653,680	53,175
	Capital gain/(loss) on sale of marketable securities	-	(91,592)
		196,764,121	**166,149,821**
34.00	**Exchange gain**		
	Foreign currency fluctuation gain	(10,120,409)	(12,922,572)
		(10,120,409)	**(12,922,572)**

Ref: GKC/25-26/A/140

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Amount in BDT

Notes	Particulars	As at & for the year ended 30-Jun-25	30-Jun-24
35.00	**Income tax**		
	Income tax from operational income (Note-35.01)	91,067,171	94,924,017
	Income tax on other income (Note-35.02)	39,612,792	21,769,192
	Income tax on house rent income(Note-35.03)	2,243,858	3,689,516
		132,923,822	**120,382,726**
	Less: Tax rebate	-	-
	Tax on Income (A)	**132,923,822**	**120,382,726**
	Tax on Gross Receipts @ 1% (B)	110,467,663	**59,749,082**
	Tax deducted at source during the year ('C)	(129,095,855)	**119,720,144**
	Total Tax provision during the year (D= Higher of A, B & C)	**132,923,822**	**120,382,726**
	Add/(less): Income tax refund/ adjustment (previous year)	-	5,346,933
	Total Tax provision	**132,923,822**	**125,729,659**
35.01	**Income tax from operational income**		
	Profit before tax	1,132,871,322	1,135,359,931
	Add/(less): exchange loss/gain	-	12,922,572
	Add/(less): other income	(196,764,121)	(166,149,821)
	Add/(less) : House rent income	(9,972,704)	(16,397,850)
	Add/(less):Share of profit of associates	(319,421,251)	(333,409,474)
	Add/(less) : Post employment benefit	401,230	501,425
	Taxable income	**607,114,475**	**632,826,783**
	Tax rate	15%	15%
	Income tax on operational income	**91,067,171**	**94,924,017**
	Note : To comployed SRO no.159/Law/Income tax/2022		
35.02	**Income tax on other income**		
	Other income (9,745,031+653,680)*22.5%	2,339,710	21,573,096
	Dividend on Pref share (89,010,000+96,291,000)*20%	37,060,200	-
	Dividend income (1,064,410)*20%	212,882	196,096
		39,612,792	**21,769,192**
35.03	**Income tax on house rent income**		
	Income from House Rent (9,972,704-4,274,016)*22.5%	2,243,858	3,689,516
		2,243,858	**3,689,516**
36.00	**Deferred tax expenses/income**		
	Deferred tax liability as on previous year	16,388,602	16,084,807
	Deferred tax liability as on current year	20,048,825	16,388,602
	Deferred tax benefit/expenses during the year	**(3,660,223)**	**(303,795)**
37.00	**Unrealized gain on investment in shares**		
	Cost price	23,787,649	22,699,720
	Market price	(35,556,023)	(47,250,272)
	Unrealized gain	**11,768,374**	**24,550,552**
	Less: opening balance (provision)	24,550,552	22,946,439
	Gain on marketable securities during the year	**(12,782,177)**	**1,604,113**
38.00	**Basic earnings per share- EPS**		
	Net Profit fattributable to ordinary shareholders'	930,837,277	925,176,477
	Number of share	179,116,886	179,116,886
	Earnings per share	**5.20**	**5.17**
			Restated

1) Earnings per share has been calculated in accordance with IAS - 33: Earnings Per Share (EPS).

38.01	**Number of shares**		
	Number of shares at the beginning of the year	179,116,886	162,833,532
	Add: bonus shares issued during the year	-	-
	Closing number of shares	**179,116,886**	**162,833,532**
	Face value of share Tk. 10/- per share		

Ref: GKC/25-26/A/140

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Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-25	30-Jun-24
39.00	**Net operating cash flows per share- NOCFPS**		
	Net cash flows from operating activities	1,842,339,479	561,070,649
	Number of share	179,116,886	179,116,886
		10.29	**3.13**
			Restated
40.00	**Net assets value per share- NAV**		
	Net Assets	7,213,186,304	6,376,547,970
	Number of share	179,116,886	179,116,886
		40.27	**35.60**
			Restated
41.00	**Reconciliation of net income with cash flows from operating**		
	Net Profit during the Year	**930,837,277**	**925,176,477**
	Adjustments to Reconciled with non cash iteams,non-		
	Non-Cash Items :	**203,242,831**	**155,776,995**
	Depreciation	631,692,738	576,387,456
	Income Tax provision	7,488,188	(16,931,386)
	WPPF & WF Provision	3,334,157	2,932,690
	Share of profit of associates	(319,421,251)	(333,409,474)
	Income from dividend on preferance shares	(119,851,000)	(73,110,699)
	Profit on sale of share	-	(91,592)
	Changes in operating accruals :	**708,259,368**	**(519,882,822)**
	Increase/ Decrease in Receivables	72,207,512	(312,014,835)
	Increase/ Decrease in inventory	205,080,635	-
	Increase/ Decrease in Advance & Prepayments	(1,490,936)	(215,270,499)
	Increase/ Decrease trade payables and others	251,743,042	29,731,537
	Increase/ Decrease in Liability for Expenses	184,450,380	13,179,607
	Increase/Decrease in Advance & Prepayment	-	
	Increase/ Decrease in Security deposit	(3,731,265)	(35,508,632)
	Net Cash flows from operating activities	**1,842,339,479**	**561,070,649**

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42.00 Related party disclosers

During the year ended June 30, 2025 the company entered into a number of transactions with related parties in the normal course of business. All these transaction takes place in an arm length basis. Name of the related parties, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

Paramount Textile Plc

Name of related parties	Nature of transaction	Transaction during the year	Balance/ outstanding as on June 30, 2025	Balance/ outstanding as on June 30, 2024
Paramount Insurance Co. Ltd.	Insurance	3,940,038	834,429	4,774,467
Paramount Insurance Co. Ltd.	Investment	-	16,207,909	16,207,909
Paramount BTrac Energy Ltd.	House Rent	6,000,000	8,500,000	2,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	-	6,834,792,646	6,834,792,646
Intraco Solar Power Ltd	Long term Investmen	-	1,676,380,592	1,676,380,592

43.00 Capital expenditure commitment

Particulars	Contract value	Paid during the period	Balance
BRB Cable Industries Ltd	19,200,000	15,400,000	3,800,000

43.01 In compliance with the requirement of Schedule XI, Part II, Para 3 of Company Act 1994 following has been disclosed.

Paramount Textile Plc	2024-2025	2023-2024
	Taka	Taka
Factory:		
Number of full time employees (officers & staff)	1,014	1,061
Number of full time employees (workers)	2,907	3,106
	3,921	**4,167**
Head office		
Number of full time employees (officers & staff)	150	149
Number of full time employees (Workers)	96	120
	246	**269**
	4,167	**4,436**

• All employees received more than Tk.10,000 per month

Intraco Solar Power Ltd	2024-2025	2023-2024
	Taka	Taka
Factory:		
Number of full time employees (officers & staff)	16	39
Number of full time employees (workers)	123	129
	139	**2**
Head office		
Number of full time employees (officers & staff)	-	1
Number of full time employees (Workers)	-	-
	-	174
	139	**176**

• All employees received more than Tk.10,000 per month

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44.00 Key management personnel compensation

In compliance with the requirement of Schedule XI, Para 4 of company Act 1994 and Para 17 of IAS 24 following has been disclosed.

- No remuneration, board meeting attendance fees is provided to any of the directors of the company except managing director.
- As per management decision, the following amount has been paid for the year ended June 30, 2025

Name	Designation	Short term benefits		Post employment benefit (provident fund)	Other long term benefit	Termination benefit	Share based benefit
		Remuneration/ salary (Taka)	Bonus				
Mr. Shakhawat Hossain	Managing Director	24,000,000	N/A	N/A	N/A	N/A	N/A
Mr. Shah Aziz, FCMA	General Manager	2,460,000	350,000	10% of basic salary	N/A	N/A	N/A
Mr. Jahidul Abedin	Chief Financial Officer	1,932,000	200,000	10% of basic salary	N/A	N/A	N/A
Mr. Robiul Islam, FCS	Company Secretary	1,800,000	250,000	10% of basic salary	N/A	N/A	N/A
Mr. Rashedul Hasan	Sr. DGM	1,740,000	200,000	10% of basic salary	N/A	N/A	N/A

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Note	Particulars	2024-2025 Taka	2023-2024 Taka
45.00	**Capacity and usage** In compliance with the requirement of Schedule XI, Part II, Para 7 of Company Act 1994 following has been disclosed.		
	Yarn dyed fabric		
	Installed capacity	130,000 yds per day	130,000 yds per day
	Actual production	110,000 yds per day	110,000 yds per day
	Utilization	84.62%	84.62%
	Dyed yarn		
	Installed capacity	38 ton/per day	38 ton/per day
	Actual production	28 ton/per day	28 ton/per day
	Utilization	73.68%	73.68%
	Printing		
	Installed capacity	27 ton/per day	27 ton/per day
	Actual production	20.00 ton/per day	23.00 ton/per day
	Utilization	74.07%	85.19%
	Solid Dyed Fabric		
	Installed capacity	90,000 yds/per day	80,000 yds/per day
	Actual production	70,000 ton/per day	62,000 ton/per day
	Utilization	77.78%	77.50%
	Softflow		
	Installed capacity	16 ton/per day	10 ton/per day
	Actual production	10 ton/per day	5.6 ton/per day
	Utilization	63%	56%
46.00	**Transaction in foreign currency** During the year following transactions took place in foreign currency		
	CIF value of import		
	Yarn	2,498,799,240	3,000,490,694
	Chemical	1,492,497,210	2,034,838,622
	Capital machinery	712,628,219	895,839,693
		4,703,924,669	**5,931,169,009**
	FOB value of export	**11,046,766,256**	**10,072,440,163**
47.00	**Credit facility** No credit facilities were availed by the company under any contract other than bank credit facility and trade credit which took place in the ordinary course of business.		
48.00	**Contingent liability**		
	Letter of credit	500,577,000	2,657,886,998
		500,577,000	**2,657,886,998**
49.00	**Capital management** • The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Capital consist of total equity attributable to the equity holders.		
	• In order to maintain or adjust the capital structure, the group may adjust the amount of dividend or obtain long term debt.		
	• No changes were made in the objectives, policies or processes for managing capital during the year.		
	• The company is not subject to any externally imposed capital requirement.		

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50.00 Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

Trade receivable	1,862,539,757	1,929,629,858
Security deposit	105,061,007	101,329,742
Cash and cash equivalent	220,970,615	366,678,153
	2,188,571,379	**2,397,637,753**

51.00 Impairment losses

The accounts receivables were created for sales made to foreign customers in the ordinary course of business. All sales were made through letter of credit. Thus as per management perception, recognition of any impairment losses were not necessary.

52.00 Liquidity risk

The requirement is determined in advance through cash flow projections and credit lines with banks are negotiated accordingly.

As at June 30, 2025					
Particulars	**Carrying amount**	**Contractual cash flows**	**Within 6 months or less**	**Within 6-12 months**	**Within 1-6 years**
Trade payables	422,548,059	422,548,059	422,548,059	-	-
Term loan	13,479,766,909	13,479,766,909	441,685,045	441,685,045	12,596,396,819
Liabilities for expenses	327,897,343	327,897,343	327,897,343	-	-
	14,230,212,312	**14,230,212,312**	**1,192,130,448**	**441,685,045**	**12,596,396,819**

As at June 30, 2024					
Particulars	**Carrying amount**	**Contractual cash flows**	**Within 6 months or less**	**Within 6-12 months**	**Within 1-6 years**
Trade payables	170,805,017	170,805,017	170,805,017	-	-
Term loan	13,219,382,236	13,219,382,236	391,535,868	391,535,868	12,436,310,499
Liabilities for expenses	140,112,806	140,112,806	140,112,806	-	-
	13,530,300,059	**13,530,300,059**	**702,453,691**	**391,535,868**	**12,436,310,499**

53.00 Exposure to currency risk

The company's exposure to foreign currency risk was as follows based on notional amounts

Particulars	**2024-2025** Taka	**2023-2024** Taka
Foreign currency denominated assets		
Accounts receivables	1,862,539,757	1,929,629,858
	1,862,539,757	**1,929,629,858**
Foreign currency denominated liabilities		
Trade payables	348,753,469	137,947,624
Capital machinery	712,628,219	895,839,693
	1,061,381,689	**1,033,787,316**
Net exposure	**801,158,068**	**895,842,540**

The following significant exchange rates are applied during the year:

	Exchange rate as at	
	2024-2025 Taka	**2023-2024** Taka
US dollar (On an average)	120.13	113.42

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G.KIBRIA & CO. Dhaka Chartered Accountant

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54.00 Accounting classification and fair values

Fair value of financial assets and liabilities together with carrying amount shown in the statement of financial position are as follows:

Particulars	2024-2025	
	Carrying amount	Fair value
Loans and receivables		
Trade receivables	1,862,539,757	1,862,539,757
Cash and cash equivalent	220,970,615	220,970,615
Available for sale financial instrument		
Investment in share	35,556,023	35,556,023
Liabilities carried at amortized costs		
Term loan-non current portion	883,370,090	883,370,090
Trade and other payables	422,548,059	422,548,059
Liability for expense	327,897,343	327,897,343

Particulars	2023-2024	
	Carrying amount	Fair value
Loans and receivables		
Trade receivables	1,929,629,858	1,632,822,310
Cash and cash equivalent	366,678,153	266,884,942
Available for sale financial instrument		
Investment in share	47,250,272	44,766,527
Liabilities carried at amortized costs		
Term loan-non current portion	783,071,737	793,230,653
Trade and other payables	170,805,017	141,073,481
Liability for expense	140,112,806	125,380,615

55.00 Events after reporting period (IAS-10)

i) The financial statements were authorized for issue on 28th October 2025 by the Board of Directors who had the power to amend the financial statements after issue. There is no other significant event that has occurred between the Financial Position date and the date when the financial statements were authorized for issue by the Board of Directors of the company.

ii) Subsequent to the financial position date, the Board of Directors has recommended 12% cash dividend in its Board meeting held on 28th October 2025 The dividend proposal is subject to shareholder's approval at the forthcoming Annual General Meeting (AGM).

Except the fact as stated above, no circumstances have arisen since the statement of financial position date which would require adjustments, or disclosure in the financial statements.

Chairman **Managing Director** **Company Secretary**

Place: Dhaka
Dated: October 28, 2025

Ref: GKC/25-26/A/140

G.KIBRIA & CO. Dhaka Chartered Accountant

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Paramount Textile PLC

Schedule of Property, Plant & Equipment

As at and for the year ended 30 June, 2025

Annexure-A

Particulars	Cost					Rate of Dep. (%)	Depreciation			Written Down Value as at 30-06-25
	Opening Balance as on 01-07-24	Transfer from CWIP	Addition for the year	Adjustment for the year	Closing Balance as on 30-06-25		Opening Balance as on 01-07-24	Charge for the year	Closing Balance as on 30-06-25	
Land & Land Development	123,477,682	-	415,541	-	123,893,223	0%	-	-	-	123,893,223
Building Construction	2,306,289,837	-	18,400,159	-	2,324,689,996	10%	1,183,371,109	113,215,105	1,296,586,215	1,028,103,782
Effluent Treatment Plant (ETP) & Water Treatment Plant (WTP)	155,063,911	-	37,232,511	-	192,296,422	10%	72,456,567	9,588,977	82,045,544	110,250,878
Electrical Installation	308,433,618	-	14,032,372	-	322,465,990	15%	218,022,065	14,959,143	232,981,207	89,484,783
Gas Line Installation	75,712,137	-	8,609,054	-	84,321,191	20%	53,185,407	5,137,128	58,322,535	25,998,656
Transformer	19,960,010	-	85,036	-	20,045,046	10%	6,763,385	1,323,755	8,087,141	11,957,905
Plant & Machinery	7,979,272,593	1,140,852,250	87,104,585	-	9,207,229,428	10%	4,577,541,178	413,244,997	4,990,786,174	4,216,443,254
Loose Tools	773,713	-	98,000	-	871,713	10%	257,251	56,083	313,334	558,378
Reed Air (Jet)	9,715,003	-	-	-	9,715,003	20%	9,255,177	91,965	9,347,142	367,861
Fire Equipment	50,554,908	33,800,063	4,626,228	-	88,981,199	15%	31,218,561	7,954,317	39,172,878	49,808,321
Factory Equipment	28,463,663	-	2,157,550	-	30,621,213	10%	11,047,827	1,836,143	12,883,969	17,737,244
Generator & Boiler	434,037,405	-	12,824,159	-	446,861,564	15%	320,430,202	18,297,561	338,727,762	108,133,802
Industrial Rack	63,376,225	-	2,156,835	-	65,533,060	10%	23,730,724	4,145,370	27,876,094	37,656,966
Sub Total (Manufacturing)							**6,507,279,451**	**589,850,544**	**7,097,129,995**	**5,820,395,053**
Furniture & Fixture	31,016,210	-	600,889	-	31,617,099	10%	14,651,829	1,652,632	16,304,461	15,312,638
Air Conditioner	35,448,567	-	1,892,790	-	37,341,357	10%	15,816,283	2,028,001	17,844,284	19,497,073
Swimming Pool	436,288	-	-	-	436,288	10%	289,476	14,681	304,157	132,131
Office Decoration	37,897,790	-	2,954,655	-	40,852,445	10%	15,092,015	2,456,631	17,548,647	23,303,798
Office Equipment	252,082,161	-	26,833,508	-	278,915,669	10%	82,713,064	18,295,013	101,008,077	177,907,592
Telephone Equipment	1,136,320	-	-		1,136,320	12%	936,324	24,000	960,323	175,997
Motor Vehicles	207,782,447	-	15,573,960	-	223,356,407	15%	125,359,851	12,611,091	137,970,943	85,385,464
Sub Total (Administrative)							**254,858,842**	**37,082,050**	**291,940,892**	**321,714,694**
Total (As at June, 2025)	**12,120,930,488**	**1,174,652,313**	**235,597,832**	**-**	**13,531,180,634**		**6,762,138,293**	**626,932,594**	**7,389,070,887**	**6,142,109,747**
Total (As at June, 2024)	**11,611,819,152**	**88,953,200**	**420,158,137**		**12,120,930,488**		**6,185,750,837**	**576,387,456**	**6,762,138,293**	**5,358,792,195**

Ref: GKC/25-26/A/140

G.KIBRIA & CO. Dhaka Chartered Accountant

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Paramount Textile PLC
Schedule of Inventories
As at and for the year ended 30 June, 2025

G. KIBRIA & CO.
Chartered Accountants

Annexure-B

Quantitative movement of inventories for the year ended 30 June 2025

In compliance with the discloser requirement of Schedule XI of the Companies Act, 1994 movement of inventories has been disclosed as follows:

Particulars	Unit	Opening Stock		Purchases/ Production		Consumption/ Sales		Closing Stock	
		Qty	Value	Qty	Value	Qty	Value	Qty	Value
Raw materials									
Yarn	Kgs	3,334,599	1,606,080,433	7,759,143.48	3,142,453,108	8,401,309	3,433,107,391	2,692,433	1,315,426,150
Dyes & chemicals	Kgs	1,821,569	669,884,064	3,997,248	1,838,734,057	3,973,484	1,904,470,505	1,845,333	604,147,616
Grey Farbic		4,640,544	227,919,696	18,978,218	939,421,786	15,530,921	816,465,456	3,447,297	350,876,026
Packing & sub material	Various	484,041	7,551,034	10,464,696	131,750,525	10,345,132	129,643,876	603,605	9,657,683
Work in progress									
Yarn	Kgs	364,004	219,632,123	8,401,309	4,116,641,643	8,504,349	4,181,669,181	260,964	154,604,585
Fabrics	Yds	5,940,183	1,228,906,350	41,671,312	7,500,836,237	41,984,220	7,518,690,559	5,627,275	1,211,052,028
Finished goods									
Finished fabric	Yds	11,146,409	2,327,250,862	41,984,220	9,519,455,837	43,469,645	9,287,370,530	9,660,984	2,436,379,838

G.KIBRIA & CO. ★ Dhaka ★ Chartered Accountant

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Paramount Textile PLC
Schedule of Advance, Deposits & Prepayments
As at 30 June, 2025

G. KIBRIA & CO.
Chartered Accountants

Annexure-C

Disclose information regarding advance deposits & prepayments as on June30, 2025

In compliance with the requirement of Schedule of XI, part 1, para (J) of the companies Act, 1994 aging of the advances except security deposits (Titas), security deposit CDBL, bank guarantee & security deposit for telephone line for utilities are given below:

Particulars	June 30, 2025		June 30, 2024	
	Below six months	Over six months	Below six months	Over six months
L/C margin deposit	5,919,764	-	5,112,231	-
Advance against salary	7,501,248	3,545,245	9,116,343	3,545,245
Advance office/house rent	1,500,521	152,014	1,638,121	152,014
Advance to construction party, suppliers & others	424,636,555	239,982,943	484,243,306	239,982,943
Advance against security	5,904,648	105,496,671	5,260,466	102,005,437

There are no advance due for payment for more than 6 months from the date of statement of financial position except as mentioned above.

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Paramount Textile PLC
Schedule of Investment
As on 30 June, 2025

Annexure-D

Amount in BDT

Name of the Company	Cost Price as on 30-06-25	Market Price as on 30-06-25	Unrealized gain/(loss)
Paramount Insurance Company Ltd.	16,207,908	32,551,758	16,343,850
NPOLYMER (IDLC)	805,076	361,400	(443,676)
IDLC	397,382	228,375	(169,007)
AAMARNET (IDLC)	1,737,623	354,900	(1,382,723)
AAMARNET (EBL)	1,929,531	664,170	(1,265,361)
Provati Insurance Company Ltd	707,039	225,316	(481,723)
BPML (IDLC)	1,306,325	473,340	(832,985)
Total Investment	**23,090,884**	**34,859,259**	**11,768,374**
Ledger Balance (Cash available) EBL	679,191	679,191	-
Ledger Balance (Cash available) City Bank	1,133	1,133	-
Ledger Balance (Cash available) PBSL	6,946	6,946	-
Ledger Balance (Cash available) UFTCL	(226)	(226)	-
Ledger Balance (Cash available) IDLC	9,719	9,719	-
Balance	**696,765**	**696,765**	-
Total Investment	**23,787,649**	**35,556,023**	11,768,374

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