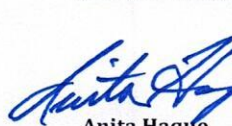
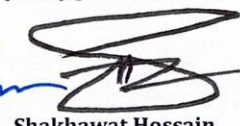
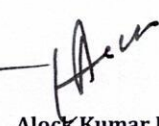
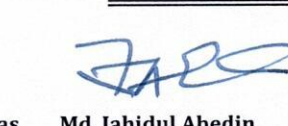
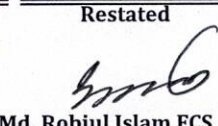


**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Financial Position (Unaudited)**  
As at 31<sup>st</sup> December 2024


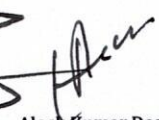


Particulars	Notes	Amount in Taka	
		As on	
		31-12-2024	30-06-2024
<b>ASSETS</b>			
<b>A.Non-current assets</b>		<b>22,669,422,936</b>	<b>20,819,052,608</b>
Property, plant and equipment	3.00	11,459,830,748	10,714,937,194
Capital work in progress		3,543,585,751	2,127,773,679
Investment in property		473,634,344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

 Anita Haque Chairman	 Shakhawat Hossain Managing Director	 Alock Kumar Das Director	 Md. Jahidul Abedin Chief Financial officer	 Md. Robiul Islam FCS Company Secretary
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Dhaka, 30 January 2025

**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)**  
**For the Half Year Ended 31<sup>st</sup> December 2024**

Particulars	Note	Amount in Taka			
		Half Year Ended		2nd Quarter Ended	
		01-07-2024 To 31-12-2024	01-07-2023 To 31-12-2023	01-10-2024 To 31-12-2024	01-10-2023 To 31-12-2023
Revenue	16.00	5,897,993,179	5,051,583,258	2,896,592,912	2,785,496,171
Cost of sales		(4,567,936,092)	(4,004,679,449)	(2,194,205,379)	(2,205,667,588)
<b>Gross Profit</b>		<b>1,330,057,087</b>	<b>1,046,903,809</b>	<b>702,387,533</b>	<b>579,828,583</b>
Administrative expenses		(184,935,177)	(175,059,784)	(106,086,218)	(93,975,301)
Distribution costs		(44,717,998)	(34,178,631)	(27,261,453)	(17,235,612)
		(229,653,175)	(209,238,415)	(133,347,671)	(111,210,913)
<b>Profit from operations</b>		<b>1,100,403,912</b>	<b>837,665,394</b>	<b>569,039,862</b>	<b>468,617,670</b>
Finance costs		(770,627,557)	(523,084,146)	(472,488,809)	(286,974,260)
Other income/Loss		15,279,677	2,335,494	14,348,279	1,563,764
Income from house rent	17.00	8,351,966	8,045,940	4,176,137	4,023,096
Exchange gain/ (loss)		(4,590,270)	(11,938,320)	9,380,497	(4,657,268)
<b>Profit/(loss) before WPPF &amp; WF</b>		<b>348,817,728</b>	<b>313,024,362</b>	<b>124,455,966</b>	<b>182,573,002</b>
Provision for contribution to WPPF & WF		(8,068,381)	(9,097,690)	(2,474,324)	(4,240,237)
Share of profit/(Loss) of associates		151,347,265	249,980,512	162,076,693	132,298,722
<b>Profit before tax</b>		<b>492,096,612</b>	<b>553,907,184</b>	<b>284,058,336</b>	<b>310,631,487</b>
<b>Tax expenses</b>		<b>(23,466,928)</b>	<b>(24,282,103)</b>	<b>(6,088,075)</b>	<b>(16,873,116)</b>
Income tax	18.00	(26,121,765)	(25,200,362)	(6,739,656)	(18,715,706)
Deferred tax benefit/ (expense)		2,654,837	918,259	651,581	1,842,590
<b>Net profit/ (loss) after tax</b>		<b>468,629,684</b>	<b>529,625,081</b>	<b>277,970,261</b>	<b>293,758,371</b>
<b>Profit Attributable to:</b>		<b>468,629,684</b>	<b>529,625,080</b>	<b>277,970,261</b>	<b>293,758,371</b>
Non-Controlling Interest		28,533,666	30,582,456	20,237,170	13,366,715
Equityholders of the Parent entity		440,096,018	499,042,624	257,733,091	280,391,656
Unrealized gain / (loss) on investment in shares		(10,503,535)	581,093	19,192,766	(17,873,832)
<b>Total comprehensive income</b>		<b>458,126,149</b>	<b>499,623,717</b>	<b>297,163,027</b>	<b>262,517,824</b>
<b>Basic earnings per share (EPS)</b>	19.00	<b>2.46</b>	<b>2.79</b>	<b>1.44</b>	<b>1.57</b>
			Restated		Restated

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

Dhaka, 30 January 2025




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

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	24,550,552	6,794,224,789
Cash dividend paid to shareholders for the year ended 31 December 2024			(81,416,766)			(81,416,766)
Stock dividend paid to shareholders for the year ended 31 December 2024	162,833,540		(162,833,540)			-
Current period	-	-	440,096,018	-	(10,503,535)	429,592,483
<b>Total equity as at 31-12-2024</b>	<b>1,791,168,860</b>	<b>540,000,000</b>	<b>4,593,567,488</b>	<b>203,617,141</b>	<b>14,047,017</b>	<b>7,142,400,506</b>

**For the Half Year Ended 31<sup>st</sup> December 2023**

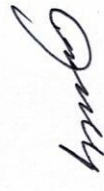
Particulars	Amount in Taka					
	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2023	1,628,335,320	540,000,000	3,482,854,365	203,617,141	22,946,440	5,877,753,265
Current period	-	-	336,209,092	-	(581,094)	335,627,998
<b>Total equity as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

  
**Anita Haque**  
 Chairman

  
**Shakhawat Hossain**  
 Managing Director

  
**Alok Kumar Das**  
 Director

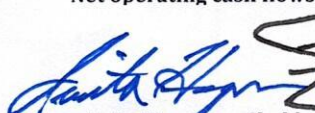
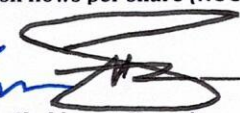
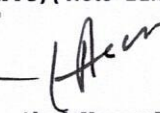

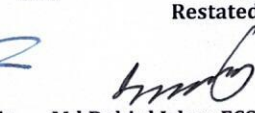
  
**Md. Jahidul Abedin**  
 Chief Financial Officer

  
**Md. Robiul Islam FCS**  
 Company Secretary

Dhaka, 30 January 2025

**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Cash Flows (Unaudited)**  
For the Half Year Ended 31<sup>st</sup> December 2024

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

 Anita Haque Chairman	 Shakhawat Hossain Managing Director	 Alock Kumar Das Director	 Md. Jahidul Abedin Chief Financial officer	 Md. Robiul Islam FCS Company Secretary
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Dhaka, 30 January 2025



**Paramount Textile PLC & It's Subsidiary**  
**Selected Noted to the Consolidated Financial Statements (Unaudited)**  
**For the Half Year Ended 31<sup>st</sup> December 2024**

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

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

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

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

We understand that our business is growing every year that means our assets are performing according to intention of procurement and in sum up the discounted future cash flow from the operation of the assets would be positive if we dispose those assets at the date of financial reporting. But presently we have on intension to dispose these assets, so it is not required to record the impairment gain as provisions of IAS-36.

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

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

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

Figures have been rounded off to the nearest Taka.

**2.00 Subsidiary Company (Intraco Solar Power Limited)**

- 2.a) The Paramount Textile PLC acquired 12,000,000 @Tk. 10 ordinary shares (80% of ordinary shares) in Intraco Solar Power Limited (ISPL) on 1st July 2022 at a cost of Tk. 5,10,000,000. PSL's retained earnings at that date were Tk. (169,723,446) and its issued ordinary share capital was Tk. 150,000,000.
- 2.b) The Paramount Textile PLC acquired 980,000 @Tk. 10 ordinary shares (98% of ordinary shares) in Paramount Solar Limited (PSL) on 1st July 2024 at a cost of Tk. 98,00,000. PSL's retained earnings at that date were Tk. (30,17,727) and its issued ordinary share capital was Tk. 10,000,000.

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

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

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



10.00 Deferred tax (assets)/Liability (PTL)

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

11.00 Consolidated Trade and other payables

Trade payables	1,748,088,651	268,409,738
	<u>1,748,088,651</u>	<u>268,409,738</u>

12.00 Short term loan

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

13.00 Net Assets value ( NAV) per share

Net assets	7,142,400,506	6,794,224,789
Number of shares	179,116,886	179,116,886
	<u>39.88</u>	<u>37.93</u>

Restated

14.00 Related party disclosures

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

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

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

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

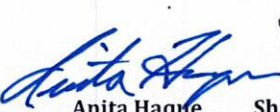
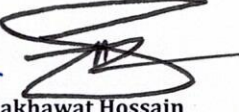
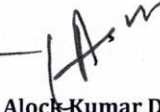

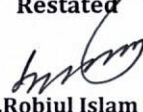
Notes	Particulars	Amount in Taka	
		01-07-2024 To 31-12-2024	01-07-2023 To 31-12-2023
<b>16.00</b>	<b>Consolidated sales Revenue</b>		
	Yarn & Solid dyed fabric	4,836,052,417	4,305,271,923
	Knit yarn dyeing	277,355,954	129,034,214
	Printing	184,521,372	81,928,604
	Supply of Electricity	600,063,436	535,348,517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



<b>Amount in Taka</b>			
Notes	Particulars	01-07-2024 To 31-12-2024	01-07-2023 To 31-12-2023
<b>20.00 Reconciliation of net income with cash flows from operating activities</b>			
	<b>Net Profit</b> (As per Statement of Profit or Loss and Other Comprehensive Income)	<b>468,629,684</b>	<b>529,625,081</b>
	<b>Adjustments to Reconciled with non cash items, non-operating items and net changes of the operating accruals :</b>		
	<b>Non-Cash Items :</b>	<b>349,410,436</b>	<b>209,643,863</b>
	Depreciation	466,567,556	426,244,582
	Income Tax provision	26,121,765	24,282,103
	WPPF Payment & WF Provision	8,068,381	9,097,690
	Profit/loss on sale of share	-	-
	Share of profit/(Loss) of associates	(151,347,265)	(249,980,512)
	<b>Changes in operating accruals :</b>	<b>82,416,330</b>	<b>(109,633,818)</b>
	Increase/ Decrease in Trade receivables	5,114,060	121,132,344
	Increase/ Decrease trade payables and others	1,479,678,913	(421,029,585)
	Increase/ Decrease in Liability for Expenses	197,383,125	(48,878,879)
	Increase/Decrease in Advance , Prepayment & Inventory	(1,599,850,085)	244,542,252
	Increase/ Decrease in Security deposit	90,316	(5,399,950)
	<b>Net Cash flows from operating activities</b>	<b>900,456,448</b>	<b>629,635,126</b>
<b>21.00 Net operating cash flows per share ( NOCFPS)</b>			
	Net cash flows from operating activities	900,456,448	629,635,125
	Number of shares	179,116,886	179,116,886
		<b>5.03</b>	<b>3.52</b>
			<b>Restated</b>

**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF FINANCIAL POSITION (UNAUDITED)**  
**As at 31<sup>th</sup> December 2024**

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


			<b>Restated</b>
 Anita Haque Chairman	 Shakhawat Hossain Managing Director	 Alock-Kumar Das Director	 Md. Jahidul Abedin Chief Financial officer
			 Md. Robiul Islam FCS Company Secretary

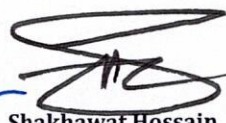
Dhaka, 30 January 2025




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


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

  
**Anita Haque**  
Chairman

  
**Shakhawat Hossain**  
Managing Director

  
**Alock Kumar Das**  
Director

  
**Md. Jahidul Abedin**  
Chief Financial officer

  
**Md. Robiul Islam FCS**  
Company Secretary

Dhaka, 30 January 2025

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

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	24,550,552	6,376,547,970
Cash dividend paid to shareholders for the year ended 30 June 2024			(81,416,766)			(81,416,766)
Stock dividend paid to shareholders for the year ended 30 June 2024	162,833,540		(162,833,540)			-
Current period	-	-	349,223,023	-	(10,503,535)	338,719,488
<b>Total equity as at 31-12-2024</b>	<b>1,791,168,860</b>	<b>540,000,000</b>	<b>4,085,017,674</b>	<b>203,617,141</b>	<b>14,047,017</b>	<b>6,633,850,692</b>


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


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
Current period	-	-	376,712,799	-	(581,093)	376,131,705
Cash Dividend Paid to Shareholders for the year ended 30 June 2022			(162,833,532)			(162,833,533)
<b>Total equity as at 31-12-2023</b>	<b>1,628,335,320</b>	<b>540,000,000</b>	<b>3,431,581,280</b>	<b>203,617,141</b>	<b>22,365,347</b>	<b>5,825,899,085</b>

  
**Anita Haque**  
 Chairman

  
**Shakhawat Hossain**  
 Managing Director

  
**Alok Kumar Das**  
 Director

  
**Md. Jahidul Abedin**  
 Chief Financial Officer

  
**Md. Robiul Islam FCS**  
 Company Secretary


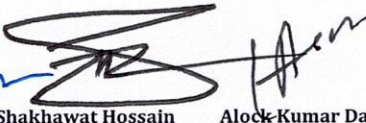
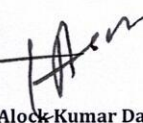

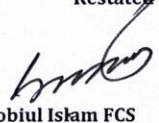
Dhaka, 30 January 2025



**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF CASH FLOWS (UNAUDITED)**  
**For the Half Year Ended 31<sup>st</sup> December 2024**

Amount in Taka

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

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

Dhaka, 30 January 2025



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

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

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

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

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

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

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

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

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

Figures have been rounded off to the nearest Taka.

Notes	Particulars	Amount in Taka	
		31-12-2024	30-06-2024
<b>3.00 Property, plant and equipment</b>			
	Opening balance of property, plant and equipment	5,358,792,195	5,426,068,315
	Add : Addition during the period	1,207,154,269	509,111,335
		6,565,946,464	5,935,179,650
	Less : depreciation charged during the period	332,491,542	576,387,455
	<b>Closing balance of property, plant and equipment</b>	<b>6,233,454,923</b>	<b>5,358,792,195</b>
<b>4.00 Investment in associates</b>			
	Paramount BTrac Energy Ltd (Note-4.01)	1,137,902,904	2,128,857,604
	Dynamic sun energy Pvt Ltd (Note-4.02)	5,471,209,896	4,792,830,724
		<b>6,609,112,800</b>	<b>6,921,688,328</b>
<b>4.01 Paramount BTrac Energy Ltd.</b>			
	Opening Investment	2,128,857,604	2,129,223,585
	Add/Less:Share of Profit/(Loss) of associates (Note -4.001)	(147,735)	402,134,019
	Add/Less:Adjustment against refund	(990,806,965)	(402,500,000)
		<b>1,137,902,904</b>	<b>2,128,857,604</b>
<b>4.001 Share of Profit of Associate</b>			
	Net profit attributable to the Shareholders of associate	(301,500)	820,681,671
	Percentage of holding	49.00%	49.00%
	<b>Share of net profit</b>	<b>(147,735)</b>	<b>402,134,019</b>
	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.		
<b>4.02 Dynamic sun energy Pvt Ltd</b>			
	Opening Investment in Share	4,792,830,724	1,097,924,762
	Addition : During the year	509,494,372	3,694,250,000
	Add:Dividend receivable on preference shares	17,389,800	69,380,507
	Add: Share of Profit of associate (Note -4.002)	151,495,000	(68,724,545)
		<b>5,471,209,896</b>	<b>4,792,830,724</b>
<b>4.002 Share of Profit of Associate</b>			
	Net Profit attributable to the Shareholders of associate	309,173,469	(140,254,173)
	Percentage of holding	49%	49%
	<b>Share of Profit</b>	<b>151,495,000</b>	<b>(68,724,545)</b>
	The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt Ltd (DSEPL).DSEPL is joint venture company between Paramount Textile Ltd & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital company privateLtd).At Financial statement,equity interest is accounted for @ 49% on equity method.		
<b>5.00 Inventories</b>			
	Chemicals	6,904,928	669,884,064
	Finished goods	646,608,591	2,327,250,862
	Yarn	433,135,602	1,606,080,433
	Work in process	2,520,002,428	1,448,538,474
	Packing & sub material	1,501,962,258	7,551,034
	Stock of Fabrics	1,404,491,794	227,919,696
		<b>6,513,105,601</b>	<b>6,287,224,563</b>



Notes	Particulars	31-12-2024	30-06-2024
<b>6.00</b>	<b>Advance, deposits &amp; prepayments</b>		
	Advance against salary	12,164,642	12,661,588
	Advance against suppliers and others	795,683,017	715,755,112
	Advance Income Tax	184,683,943	-
	Advance house/office rent	1,790,135	1,790,135
	Bank guarantee	5,478,998	5,423,161
	Security deposit - CDBL	500,000	500,000
	Imprest fund	3,069,496	2,045,196
	L/C margin deposit	5,146,710	5,112,231
	Prepaid expenses	13,424,316	6,425,941
	Security deposit - others	17,108,101	17,108,101
	Security deposits for internet	7,000	7,000
	Security deposits for Titas Gas	84,214,641	84,214,641
	Advance Trade VAT (AT)	8,242,572	4,975,044
	Telephone line deposit	13,000	13,000
		<b>1,131,526,572</b>	<b>856,031,151</b>

<b>7.00</b>	<b>Cash and bank balances</b>		
	Cash in hand	88,590,320	4,747,466
	Cash at bank	90,720,347	196,110,248
	Cash at bank (foreign currency)	18,090,109	66,790,717
	Cash at bank (FDR)	101,091,015	99,029,722
		<b>298,491,790</b>	<b>366,678,153</b>

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

<b>9.00</b>	<b>Trade and other payables</b>		
	Trade payables	1,671,113,758	170,805,017
		<b>1,671,113,758</b>	<b>170,805,017</b>

<b>10.00</b>	<b>Short term loan</b>		
	UPAS (PBL,BBL,MTBL & HSBC)	3,897,936,986	3,224,714,902
	LATR (PBL)	-	48,824,164
	EDF ( PBL,EBL,BBL & HSBC)	204,594,910	793,304,275
	Bank overdraft/STL (PBL, HSBC, EBL,BBL ,CBL,,MTBL)	1,970,136,621	1,979,997,133
		<b>6,072,668,516</b>	<b>6,046,840,474</b>

<b>11.00</b>	<b>Net Assets value ( NAV) per share</b>		
	Net assets	6,633,850,692	6,376,547,970
	Number of shares	179,116,886	179,116,886
		<b>37.04</b>	<b>35.60</b>

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

Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on December 31, 2024	Balance/ outstanding as on June 30, 2024
Paramount Insurance Co. Ltd.	Insurance	18,256,286	23,030,753	4,774,467
Paramount Insurance Co. Ltd.	Investment	-	16,207,909	16,207,909
Paramount BTrac Energy Ltd.	House Rent	-	2,000,000	2,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	776,884,172	5,569,714,896	4,792,830,724
Paramount Solar Ltd.	Investment	59,818,000	59,818,000	-
Intraco Solar Power Ltd	Investment	-	-	1,587,370,592

**13.00 Workers profit participation fund & welfare funds (WPPF & WF)**  
Provision has been made on WPPF & WF at 0.03% on revenue collection in accordance with the Bangladesh Labour Act,2006 (Amendment 2013) & rule 214 of the Bangladesh Labour rule,2015

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