




**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Financial Position (Unaudited)**  
As at 31<sup>st</sup> March 2023

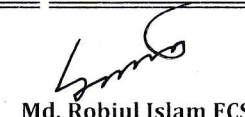
Particulars	Notes	Amount in Taka	
		As on	
		31-03-2023	30-06-2022
<b>ASSETS</b>			
<b>A.Non-current assets</b>		<b>16,081,858,191</b>	<b>9,912,155,433</b>
Property, plant and equipment	3.00	8,148,860,824	4,058,624,647
Capital work in progress		4,549,743,828	2,237,464,280
Investment in property		482,036,841	485,679,437
Investment in associates	4.00	2,375,437,941	1,678,952,069
Investment		-	1,451,434,999
Intangible assets	5.00	525,778,757	-
<b>B.Current assets</b>		<b>7,521,214,704</b>	<b>7,204,074,510</b>
Inventories	6.00	4,375,098,016	4,741,814,524
Trade receivables		1,891,667,768	1,074,307,195
Advance, deposits & prepayments	7.00	885,893,121	1,185,319,821
Other receivables		4,675,040	1,864,500
Investments-Short term		36,787,266	67,711,347
Cash & bank balances	8.00	327,093,492	133,057,123
<b>TOTAL ASSETS (A+B)</b>		<b>23,603,072,895</b>	<b>17,116,229,944</b>
<b>EQUITY AND LIABILITIES</b>			
<b>C.Capital and Reserves</b>		<b>5,610,441,755</b>	<b>4,819,727,928</b>
Ordinary share capital		1,628,335,320	1,628,335,320
Share premium		540,000,000	540,000,000
Retained earnings		3,223,445,655	2,422,111,689
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		15,043,639	25,663,778
<b>D.Non-Controlling Interest</b>	9.00	<b>64,911,504</b>	<b>-</b>
<b>E. Deferred tax liability</b>	10.00	<b>11,189,582</b>	<b>17,720,690</b>
<b>F. Non-current liabilities</b>		<b>11,535,719,889</b>	<b>6,049,156,457</b>
Long term loan		11,535,719,889	6,049,156,457
<b>G. Current liabilities</b>		<b>6,380,810,165</b>	<b>6,229,624,866</b>
Trade and other payables	11.00	160,043,783	107,524,848
Liability for expenses		287,269,440	128,602,744
Loan from Intercompany		238,171,903	-
Dividend payable/unclaimed Dividend		2,337,719	2,056,292
Short term loan	12.00	5,011,756,028	5,502,056,415
Current maturity of long term loan		611,874,426	458,033,014
Income tax provision		69,356,865	31,351,554
<b>TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)</b>		<b>23,603,072,895</b>	<b>17,116,229,944</b>
<b>Net asset value (NAV) per share</b>	13.00	<b>34.46</b>	<b>29.60</b>

  
Anita Haque  
Chairman

  
Shakhawat Hossain  
Managing Director

  
Alok Kumar Das  
Director

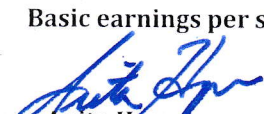
  
Md. Jahidul Abedin  
Chief Financial officer

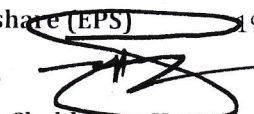
  
Md. Robiul Islam FCS  
Company Secretary

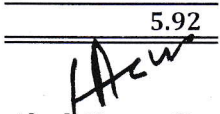
Dhaka, 15 May 2023

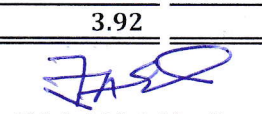
**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)**  
**For the 3rd Quarter ended 31<sup>st</sup> March, 2023**

Particulars	Note	Amount in Taka			
		Three Quarter Ended		3rd Quarter	
		01-07-2022 To 31-03-2023 (9 months)	01-07-2021 To 31-03-2022 (9 months)	01-01-2023 To 31-03-2023 (3 months)	01-01-2022 To 31-03-2022 (3 months)
Revenue	16.00	7,080,662,250	4,621,410,118	2,246,431,542	1,715,791,613
Cost of sales		(5,678,349,446)	(3,874,126,004)	(1,797,493,959)	(1,451,477,002)
<b>Gross Profit</b>		<b>1,402,312,804</b>	<b>747,284,114</b>	<b>448,937,583</b>	<b>264,314,611</b>
Administrative expenses		(214,629,256)	(178,655,248)	(60,760,384)	(60,502,549)
Distribution costs		(47,187,656)	(43,623,208)	(16,009,025)	(20,438,905)
		(261,816,912)	(222,278,456)	(76,769,409)	(80,941,454)
<b>Profit from operations</b>		<b>1,140,495,891</b>	<b>525,005,658</b>	<b>372,168,174</b>	<b>183,373,157</b>
Finance costs		(380,797,850)	(234,455,245)	(134,010,916)	(98,053,106)
Other income/Loss		12,696,691	3,143,548	486,031	(1,261,240)
Income from house rent	17.00	12,068,966	11,317,950	4,022,970	3,772,650
Exchange gain/ (loss)		(22,216,868)	2,270,047	(7,449,840)	772,016
<b>Profit/(loss) before WPPF &amp; WF</b>		<b>762,246,830</b>	<b>307,281,958</b>	<b>235,216,419</b>	<b>88,603,477</b>
Provision for contribution to WPPF & WF		(1,878,961)	(1,382,335)	(612,201)	(540,755)
Share of profit/(Loss) of associates	4.01.1	333,287,002	378,584,988	120,701,001	79,301,400
<b>Profit before tax</b>		<b>1,093,654,871</b>	<b>684,484,611</b>	<b>355,305,218</b>	<b>167,364,122</b>
<b>Tax expenses</b>		<b>(60,631,179)</b>	<b>(46,260,727)</b>	<b>(13,685,908)</b>	<b>(13,141,105)</b>
Income tax	18.00	(67,162,287)	(47,441,466)	(17,754,541)	(13,761,270)
Deferred tax benefit/ (expense)		6,531,108	1,180,738	4,068,634	620,164
<b>Net profit/ (loss) after tax</b>		<b>1,033,023,692</b>	<b>638,223,882</b>	<b>341,619,310</b>	<b>154,223,017</b>
<b>Profit Attributable to:</b>					
Non-Controlling Interest		68,856,193	-	25,333,380	-
Net profit/ (loss) for the period		964,167,499	638,223,882	316,285,931	154,223,017
Unrealized gain / (loss) on investment in shares		(10,620,139)	(34,631,531)	(4,894,065)	(5,247,605)
<b>Total comprehensive income</b>		<b>953,547,360</b>	<b>603,592,352</b>	<b>311,391,866</b>	<b>148,975,412</b>
<b>Basic earnings per share (EPS)</b>	19.00	<b>5.92</b>	<b>3.92</b>	<b>1.94</b>	<b>0.95</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, 15 May 2023

**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Changes in Equity (Unaudited)**  
**For the 3rd Quarter ended 31st March 2023**

Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2022	1,628,335,320	540,000,000	2,422,111,689	203,617,141	25,663,778	4,819,727,928
Current period	-	-	964,167,498	-	(10,620,139)	953,547,360
Cash dividend paid to shareholders for the year ended June 30 2022			(162,833,532)			(162,833,531)
<b>Total equity as at 31-03-2023</b>	<b>1,628,335,320</b>	<b>540,000,000</b>	<b>3,223,445,655</b>	<b>203,617,141</b>	<b>15,043,639</b>	<b>5,610,441,755</b>

Amount in Taka


**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Changes in Equity (Unaudited)**  
**For the 3rd Quarter ended 31<sup>st</sup> March 2022**


Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2021	1,550,795,550	540,000,000	1,860,745,769	203,617,141	69,635,669	4,224,794,130
Current period	77,539,770	-	638,223,882	-	(34,631,531)	681,132,121
Cash dividend paid to shareholders for the year ended June 30 2021			(121,103,054)			(121,103,054)
Stock dividend paid to share holders for the year ended June 30,2021			(77,539,770)			(77,539,770)
<b>Total equity as at 31-03-2022</b>	<b>1,628,335,320</b>	<b>540,000,000</b>	<b>2,300,326,827</b>	<b>203,617,141</b>	<b>35,004,138</b>	<b>4,707,283,427</b>


Amount in Taka

  
**Avta Haque**  
 Chairman

  
**Shakhawat Hossain**  
 Managing Director

  
**Alok Kumar Das**  
 Director

  
**Md. Jahidul Abedin**  
 Chief Financial Officer

  
**Md. Robiul Islam FCS**  
 Company Secretary

Dhaka, 15 May 2023


**Paramount Textile PLC & It's Subsidiary**  
**Consolidated Statement of Cash Flows (Unaudited)**  
**For the 3rd quarter ended 31<sup>st</sup> March 2023**

Particulars	Amount in Taka	
	01-07-2022 To 31-03-2023	01-07-2021 To 31-03-2022
<b>A) Cash flows from operating activities</b>		
<b>Cash received from operating activities</b>		
Cash received from customer	6,263,201,677	4,607,784,595
Cash received from house rent	14,430,840	15,668,500
Cash received from other income	12,796,691	4,485,559
	<b>6,290,429,207</b>	<b>4,627,938,654</b>
<b>Cash paid for operating activities:</b>		
Cash paid to suppliers	3,370,000,943	2,664,171,102
Wages & salaries	546,316,497	548,359,872
Factory overhead	1,084,020,406	610,593,574
Administrative overhead	192,396,987	151,747,625
Distribution costs	47,187,656	43,623,208
Financial costs	380,797,850	234,455,245
Advance & security deposit receipt	1,715,389	(2,387,583)
Advance , deposits & pre-payments	(253,937,318)	2,040,647
Exchange loss/ (gain)	22,216,868	(2,270,047)
Income tax paid/ advance income tax paid	103,441,228	50,805,262
	<b>5,494,156,505</b>	<b>4,301,138,905</b>
<b>Net cash flows from operating activities ( Note-20)</b>	<b>796,272,702</b>	<b>326,799,749</b>
<b>B) Cash flows from investing activities</b>		
Investment in Share	20,303,943	(109,926,961)
Investment for subsidiary company acquisition	(325,125,000)	-
Investment in Associates	(363,198,870)	(606,760,000)
Payment against property, Plant, equipment and CWIP	(2,448,560,952)	(2,186,778,061)
<b>Net cash increase from investing activities</b>	<b>(3,116,580,879)</b>	<b>(2,903,465,022)</b>
<b>C) Cash flows from financing activities</b>		
Dividend payment	(162,552,105)	(120,070,326)
Dividend payment to CMSF	-	(2,584,905)
Non-Refund public subscription pay to CMSF	-	(1,596,700)
Proceeds from bank overdraft	(411,075,484)	261,049,148
Proceeds from loan against trust receipts (LATR)	(79,224,903)	83,747,329
Loan from sister concern	(76,252,799)	-
Proceed from term loan	3,148,193,574	2,400,168,928
<b>Net cash flows used in financing activities</b>	<b>2,419,088,282</b>	<b>2,620,713,474</b>
<b>Net increase in cash and cash equivalents</b>	<b>98,780,103</b>	<b>44,048,199</b>
Cash and cash equivalents, beginning of the period	228,313,389	69,138,124
<b>Cash and cash equivalents, end of the Half year ended</b>	<b>327,093,492</b>	<b>113,186,325</b>
<b>Net operating cash flows per share (NOCFPS) ( Note- 21.00)</b>	<b>4.89</b>	<b>2.01</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, 15 May 2023

**Paramount Textile PLC & It's Subsidiary**  
**Selected Noted to the Consolidated Financial Statements (Unaudited)**  
**For the half year ended 31<sup>st</sup> March 2023**

**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 3rd quarter ended on March 31, 2023 (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, 2022, 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)**

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. 510,000,000. ISPL's retained earnings at that date were Tk. (169,723,446) and its issued ordinary share capital was Tk. 150,000,000.

Notes	Particulars	Amount in Taka	
		31-03-2023	30-06-2022
<b>3.00 Consolidated Property, plant and equipment</b>			
	Opening balance of property, plant and equipment	4,058,624,647	2,918,297,188
	Add : Addition during the period	4,786,251,429	1,893,415,533
		8,844,876,076	4,811,712,721
	Less : depreciation charged during the period	696,015,253	753,088,071
	<b>Closing balance of property, plant and equipment</b>	<b>8,148,860,824</b>	<b>4,058,624,647</b>
<b>4.00 Investment in associates</b>			
	Paramount BTrac Energy Ltd (Note-4.01)	2,012,239,071	1,678,952,069
	Dynamic sun energy Pvt. Ltd(Note-4.02)	363,198,870	-
		<b>2,375,437,941</b>	<b>1,678,952,069</b>
<b>4.01 Paramount BTrac Energy Ltd.</b>			
	Opening Investment	1,678,952,069	1,278,725,263
	Add/Less: Share of Profit/(Loss) of associates (Note -4.01.1)	333,287,002	400,226,806
		<b>2,012,239,071</b>	<b>1,678,952,069</b>
<b>4.01.1 Share of Profit of Associate</b>			
	Net profit attributable to the Shareholders of associate	680,177,555	816,789,401
	Percentage of holding	49.00%	49.00%
	<b>Share of net profit</b>	<b>333,287,002</b>	<b>400,226,806</b>

The company's investment in associates as 49.00% equity interest at Paramount BTrac Energy Ltd (PBEL). PBEL is a joint venture company between Paramount Textile Plc and Bangla Trac Limited having formed at 25<sup>th</sup> February, 2018 and commencing COD at 16<sup>th</sup> February, 2019. In financial statement 49.00% equity interest is accounted using equity method in accordance with IAS 28. Investment in an associate is initially recognized at cost and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee. The investor's share of investee's profit or loss is recognized in the investor's profit or loss.

Notes	Particulars	31-03-2023	30-06-2022
4.02	<b>Dynamic sun energy Pvt. Ltd</b>		
	Investment in share	363,198,870	-
		<b>363,198,870</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 Plc & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital company privateLtd).At Financial statement,equity interest is accounted for @ 49% on equity method.		
5.00	<b>Intangible assets (Goodwill)</b>		
	Consideration Given to acquisition 80 % share of ISPL	510,000,000	-
	Add : Non-Controlling Interest at Acquisition	(3,944,689)	-
	Less :Net Assets at Acquisition	(19,723,446)	-
		<b>525,778,757</b>	-
6.00	<b>Inventories</b>		
	Chemicals	581,348,171	806,540,426
	Finished goods	1,316,646,028	957,821,265
	Yarn	1,359,711,851	1,989,662,523
	Work in process	1,111,623,181	982,580,384
	Packing & sub material	5,768,785	5,209,926
		<b>4,375,098,016</b>	<b>4,741,814,524</b>
7.00	<b>Consolidated advance, deposits &amp; prepayments</b>		
	Advance against salary	10,385,010	11,781,418
	Advance against suppliers and others	704,341,993	1,098,252,757
	Advance income tax	76,295,765	-
	Advance office/house Rent	2,125,472	1,540,135
	Bank guarantee	4,895,548	4,851,608
	Security deposit-CDBL	500,000	500,000
	Imprest fund	2,133,334	2,456,709
	L/C margin deposit	8,728,729	4,236,960
	Pre-paid Expense	9,728,178	6,255,141
	Discount on Zero Coupon Bond	-	1,815,199
	Security deposit -Others	10,719,141	8,971,734
	Security deposits for Internet	7,000	7,000
	Security deposits for Titas Gas	56,019,951	44,638,160
	Telephone line deposit	13,000	13,000
		<b>885,893,121</b>	<b>1,185,319,821</b>
8.00	<b>Consolidated Cash and bank balances</b>		
	Cash in hand	43,850,235	4,280,742
	Cash at bank	129,291,028	9,036,217
	Cash at bank (foreign currency)	33,251,043	65,540,146
	Cash at bank (FDR)	120,701,186	54,200,018
		<b>327,093,492</b>	<b>133,057,123</b>
9.00	<b>Non Controlling interest</b>		
	Share of Net Assets at Acquisition	(3,944,689)	-
	Share of Post-Acquisition Profits and Other Reserves	68,856,193	-
		<b>64,911,504</b>	-

10.00 **Deferred tax (assets)/Liability**

Particulars	Carrying amount as at 31st March, 2023	Tax base value as at 31st March, 2023	Taxable/ (Deductible) temporary difference as on 31.03.2023	Taxable/ (Deductible) temporary difference as on 30.06.2022
Property, plant and equipment	4,099,752,549	3,987,553,408	112,199,141	145,102,475
Provident fund	(3,466,394)	-	(3,466,394)	(1,982,585)
WPPF & WF	(38,689,599)	-	(38,689,599)	(36,820,546)
Post employment benefit	(5,475,029)	-	(5,475,029)	(5,270,599)
			<b>64,568,119</b>	<b>101,028,745</b>
Effective tax rate			15%	15%
<b>Deferred tax liability/(assets) excluding holding gain reserve (A)</b>			<b>9,685,218</b>	<b>15,154,312</b>
Holding gain reserve	15,043,639		15,043,639	25,663,778
Effective tax rate			10%	10%
<b>Deferred tax liability/(assets) on holding gain reserve (B)</b>			<b>1,504,364</b>	<b>2,566,378</b>
<b>Deferred tax liability/(assets) (A+B)</b>			<b>11,189,582</b>	<b>17,720,690</b>

Notes	Particulars	31-03-2022	30-06-2022
<b>11.00 Consolidated Trade and other payables</b>			
Trade payables		160,043,783	107,524,848
		<b>160,043,783</b>	<b>107,524,848</b>
<b>12.00 Short term loan</b>			
UPAS (PBL,BBL & HSBC)		912,281,493	289,083,034
LATR (PBL)		-	79,224,903
EDF ( PBL,EBL,BBL & HSBC)		1,329,033,368	2,551,563,124
Bank overdraft/STL (PBL, HSBC, EBL,BBL & CBL)		2,770,441,167	2,582,185,354
		<b>5,011,756,028</b>	<b>5,502,056,415</b>
<b>13.00 Net Assets value ( NAV) per share</b>			
Net assets		5,610,441,755	4,819,727,928
Number of shares		162,833,532	162,833,532
		<b>34.46</b>	<b>29.60</b>

**14.00 Related party disclosures**

During the period ended March 31, 2023 the company entered into a number of transactions with related party in the normal course of business. All these transaction takes place in an arm length basis. Name of the related party, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on March 31, 2022	Balance/ outstanding as on June 30, 2022
Paramount Insurance Co. Ltd.	Insurance	10,666,535	8,904,490	8,904,490
Paramount Insurance Co. Ltd.	Investment		16,212,909	16,212,909
Paramount Holdings Ltd	loan	238,171,903	238,171,903	-
Paramount BTrac Energy Ltd.	House Rent	4,500,000	2,000,000	1,500,000

**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	
		01-07-2022 to 31-03-2023	01-07-2021 to 31-03-2022
<b>16.00 Consolidated sales Revenue</b>			
	Yarn & Solid dyed fabric	5,916,913,677	4,199,393,073
	Knit yarn dyeing	264,831,545	261,994,622
	Printing	269,439,586	160,022,423
	Supply of Electricity	629,477,442	-
		<b>7,080,662,250</b>	<b>4,621,410,118</b>
	As part of BMRE and enhancement of production capacity, revenue has increased.		
<b>17.00 Income from House Rent</b>			
	Income from House Rent ( Commercial space)	17,241,380	16,168,500
	Less : Maintenance cost	(5,172,414)	(4,850,550)
		<b>12,068,966</b>	<b>11,317,950</b>
<b>18.00 Income Tax</b>			
	Profit Before Tax	1,093,654,871	684,484,611
	Add/(Less): Exchange Loss/gain	22,216,868	(2,270,047)
	Add/(Less): Other income	(12,489,550)	(3,143,548)
	Add/(Less): House rent income	(12,068,966)	(11,317,950)
	Add/(Less): Share of profit/(Loss) of associates	(333,287,002)	(378,584,988)
	Add/(Less) : profit of solar power plant	(344,443,228)	-
	Taxable income	<b>413,582,992</b>	<b>289,168,078</b>
	Tax Rate	15%	15%
	<b>Income tax on operational Income (A)</b>	<b>62,037,449</b>	<b>43,375,212</b>
<b>18.01 Income tax on other income</b>			
	Other income (2,233,323 & 204,954)*22.5%	548,612	1,321,062
	Other income on solar Plant @30%	162,264	-
	Dividend income (9,88,842-25,000)*20%	192,768	-
	Profit on sale of share (realized profit) (1,00,37,843*15%)	1,505,676	3,125
	<b>Income tax on other income (B)</b>	<b>2,409,321</b>	<b>1,324,187</b>
<b>18.02 Income tax on House rent income (12,068,966*22.5%)</b>		<b>2,715,517</b>	<b>2,546,539</b>
	<b>Income tax on House rent income( C )</b>	<b>2,715,517</b>	<b>2,546,539</b>
	<b>Total Income Tax (A+B+C)</b>	<b>67,162,287</b>	<b>47,245,937</b>



		<b>Amount in Taka</b>	
<b>Notes</b>	<b>Particulars</b>	<b>01-07-2022 to 31-03-2023</b>	<b>01-07-2021 to 31-03-2022</b>
<b>19.00</b>	<b>Basic earnings per share (EPS)</b>		
	Net profit after tax	964,167,499	638,223,882
	Number of share ( <b>Note-19.01</b> )	162,833,532	162,833,532
		<u>5.92</u>	<u>3.92</u>
	Earnings per share has been calculated in accordance with IAS-33. Comparing to last year EPS increased by 34% for incorporation of Intraco Solar Power Ltd. as subsidiary and consideration of new subsidiary's performance.		
<b>19.01</b>	<b>Number of shares</b>		
	Number of shares	162,833,532	162,833,532
	Closing number of shares	<u>162,833,532</u>	<u>162,833,532</u>
<b>20.00</b>	<b>Reconciliation of net income with cash flows from operating activities</b>		
	<b>Net Profit</b> (As per Statement of Profit or Loss and Other Comprehensive Income)	<u>1,033,023,692</u>	<u>638,223,882</u>
	<b>Adjustments to Reconciled with non cash items, non-operating items and net changes of the operating accruals :</b>		
	<b>Non-Cash Items :</b>	<u>429,894,241</u>	<u>66,330,772</u>
	Depreciation	699,657,848	446,735,948
	Income Tax provision	60,631,179	(4,544,534)
	WPPF & WF Provision	1,878,961	1,382,335
	Profit on sale of share	1,013,255	1,342,011
	Share of profit/(Loss) of associates	(333,287,002)	(378,584,988)
	<b>Changes in operating accruals :</b>	<u>(666,645,230)</u>	<u>(377,754,906)</u>
	Increase/ Decrease in Trade receivables	(820,171,113)	(14,125,526)
	Increase/ Decrease in Inventory	366,716,508	(1,196,419,484)
	Increase/ Decrease trade payables and others	43,673,510	915,485,298
	Increase/ Decrease in Liability for Expenses of operating	138,108,982	(83,042,130)
	Increase/Decrease in Advance & Prepayment for Operating	(393,257,728)	(2,040,647)
	Increase/ Decrease in Security deposit	(1,715,389)	2,387,583
	<b>Net Cash flows from operating activities</b>	<u>796,272,702</u>	<u>326,799,749</u>
<b>21.00</b>	<b>Net operating cash flows per share ( NOCFPS)</b>		
	Net cash flows from operating activities	796,272,702	326,799,749
	Number of shares	162,833,532	162,833,532
		<u>4.89</u>	<u>2.01</u>


The business of 100% Export oriented textile operation is volatile, here realization of export proceed from debtor through back to back LC, but all import payments should be made as per provision of UCPDC-600, resultant, the per share operating cash flows fluctuates from quarter to quarter, which is the very common for the industry.

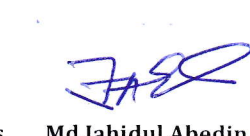
**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF FINANCIAL POSITION (UNAUDITED)**  
As at 31<sup>st</sup> March, 2023

Particulars	Notes	Amount in Taka	
		31-03-2023	30-06-2022
<b>ASSETS</b>			
<b>A.Non-current assets</b>		<b>12,772,077,833</b>	<b>9,912,155,433</b>
Property, plant and equipment	3.00	4,099,752,545	4,058,624,647
Capital work in progress		3,630,299,377	2,237,464,280
Investment in Property		482,036,841	485,679,437
Investment		2,184,551,129	1,451,435,000
Investment in Associates	4.00	2,375,437,941	1,678,952,069
<b>B.Current assets</b>		<b>6,622,682,872</b>	<b>7,204,074,510</b>
Inventories	5.00	4,375,098,016	4,741,814,524
Trade receivables		1,262,290,326	1,074,307,195
Advance, deposits & prepayments	6.00	654,510,069	1,185,319,821
Other receivables		4,675,040	1,864,500
Investments-Short term		36,787,266	67,711,347
Cash & bank balances	7.00	289,322,154	133,057,123
<b>TOTAL ASSETS (A+B)</b>		<b>19,394,760,705</b>	<b>17,116,229,944</b>
<b>EQUITY AND LIABILITIES</b>			
<b>C.Capital and Reserves</b>		<b>5,335,016,985</b>	<b>4,819,727,928</b>
Ordinary share capital		1,628,335,320	1,628,335,320
Share premium		540,000,000	540,000,000
Retained earnings		2,948,020,885	2,422,111,689
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		15,043,639	25,663,778
<b>D. Deferred tax liability</b>	8.00	<b>11,189,582</b>	<b>17,720,690</b>
<b>E. Non-current liabilities</b>		<b>8,101,420,434</b>	<b>6,049,156,457</b>
Long term loan		8,101,420,434	6,049,156,457
<b>F. Current liabilities</b>		<b>5,947,133,705</b>	<b>6,229,624,866</b>
Trade and other payables	9.00	15,529,571	107,524,848
Liability for expenses		236,441,359	128,602,744
Dividend payable/unclaimed Dividend		2,337,719	2,056,292
Short term loan	10.00	5,011,756,028	5,502,056,415
Current maturity of long term loan		611,874,426	458,033,014
Income tax provision		69,194,602	31,351,554
<b>TOTAL EQUITY AND LIABILITIES (C+D+E+F)</b>		<b>19,394,760,705</b>	<b>17,116,229,944</b>
Net asset value (NAV) per share	11.00	32.76	29.60

  
Anita Haque  
Chairman

  
Shakhawat Hossain  
Managing Director

  
Alock Kumar Das  
Director

  
Md. Jahidul Abedin  
Chief Financial officer

  
Md. Robiul Islam FCS  
Company Secretary


Dhaka, 15 May 2023


**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)**  
**For the 3rd quarter ended 31<sup>st</sup> March, 2023**

Particulars	Note	Three Quarter Ended		3rd Quarter	
		01-07-2022 To 31-03-2023 (9 months)	01-07-2021 To 31-03-2022 (9 months)	01-01-2022 To 31-03-2023 (3 months)	01-01-2021 To 31-03-2022 (3 months)
Revenue	14.00	6,451,184,808	4,621,410,118	1,998,914,801	1,715,791,613
Cost of sales		(5,415,692,232)	(3,874,126,004)	(1,679,634,034)	(1,451,477,002)
<b>Gross Profit</b>		<b>1,035,492,576</b>	<b>747,284,114</b>	<b>319,280,767</b>	<b>264,314,611</b>
Administrative expenses		(195,440,753)	(178,655,248)	(57,902,082)	(60,502,549)
Distribution costs		(47,187,656)	(43,623,208)	(16,009,025)	(20,438,905)
		(242,628,409)	(222,278,456)	(73,911,107)	(80,941,454)
<b>Profit from operations</b>		<b>792,864,167</b>	<b>525,005,658</b>	<b>245,369,660</b>	<b>183,373,157</b>
Finance costs		(377,402,213)	(234,455,245)	(133,694,267)	(98,053,106)
Other income/Loss		12,489,550	3,143,548	138,731	(1,261,240)
Income from house rent	15.00	12,068,966	11,317,950	4,022,970	3,772,650
Exchange gain/ (loss)		(22,216,868)	2,270,047	(7,449,840)	772,016
<b>Profit/(loss) before WPPF &amp; WF</b>		<b>417,803,602</b>	<b>307,281,958</b>	<b>108,387,254</b>	<b>88,603,477</b>
Provision for contribution to WPPF & WF		(1,878,961)	(1,382,335)	(612,201)	(540,755)
Share of profit/(Loss) of associates	4.001	333,287,002	378,584,988	120,701,001	79,301,400
<b>Profit before tax</b>		<b>749,211,643</b>	<b>684,484,611</b>	<b>228,476,054</b>	<b>167,364,122</b>
<b>Tax expenses</b>		<b>(60,468,916)</b>	<b>(46,260,727)</b>	<b>(13,523,645)</b>	<b>(13,141,105)</b>
Income tax	16.00	(67,000,024)	(47,441,466)	(17,592,277)	(13,761,270)
Deferred tax benefit/ (expense)		6,531,108	1,180,738	4,068,633	620,164
<b>Net profit/ (loss) after tax</b>		<b>688,742,728</b>	<b>638,223,882</b>	<b>214,952,408</b>	<b>154,223,017</b>
Unrealized gain / (loss) on investment in shares		(10,620,139)	(34,631,531)	(4,894,065)	(5,247,605)
<b>Total comprehensive income</b>		<b>678,122,589</b>	<b>603,592,352</b>	<b>210,058,345</b>	<b>148,975,412</b>
Basic earnings per share (EPS)	17.00	4.23	3.92	1.32	0.95

  
**Anita Haque**  
Chairman

  
**Shakhawat Hossain**  
Managing Director

  
**Alock Kumar Das**  
Director

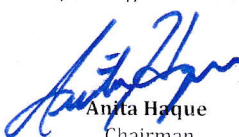
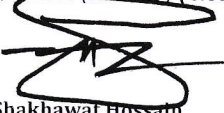
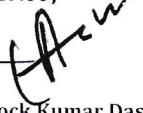
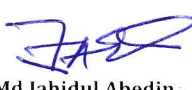

  
**Md. Jahidul Abedin**  
Chief Financial officer

  
**Md. Robiul Islam FCS**  
Company Secretary

Dhaka, 15 May 2023

**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF CASH FLOWS (UNAUDITED)**  
**For the 3rd quarter ended 31st March 2023**

Particulars	Amount in Taka	
	01-07-2022	01-07-2021
	To 31-03-2023	To 31-03-2022
<b>A) Cash flows from operating activities</b>		
<b>Cash received from operating activities</b>		
Cash received from customer	6,263,201,677	4,607,784,595
Cash received from house rent	14,430,840	15,668,500
Cash received from other income	12,489,550	4,485,559
	<b>6,290,122,067</b>	<b>4,627,938,654</b>
<b>Cash paid for operating activities:</b>		
Cash paid to suppliers	3,113,225,881	2,664,171,102
Wages & salaries	546,316,497	548,359,872
Factory overhead	1,084,020,406	610,593,574
Administrative overhead	173,208,481	151,747,625
Distribution costs	47,187,656	43,623,208
Financial costs	377,402,213	234,455,245
Advance & security deposit receipt	1,715,389	(2,387,583)
Advance , deposits & pre-payments	14,860,462	2,040,647
Exchange loss/ (gain)	22,216,868	(2,270,047)
Income tax paid/ advance income tax paid	103,441,228	50,805,262
	<b>5,483,595,081</b>	<b>4,301,138,905</b>
<b>Net cash flows from operating activities ( Note-18)</b>	<b>806,526,986</b>	<b>326,799,749</b>
<b>B) Cash flows from investing activities</b>		
Investment in Share	20,303,943	(109,926,961)
Investment-Long Term	(407,991,129)	-
Investment for subsidiary company acquisition	(325,125,000)	-
Investment in Associates	(363,198,870)	(606,760,000)
Payment against property,Plant,eupiment and CWIP	(1,127,503,792)	(2,186,778,061)
<b>Net cash increase from investing activities</b>	<b>(2,203,514,850)</b>	<b>(2,903,465,022)</b>
<b>C) Cash flows from financing activities</b>		
Dividend payment	(162,552,105)	(120,070,326)
Dividend payment to CMSF	-	(2,584,905)
Non-Refund public subscription pay to CMSF	-	(1,596,700)
Proceeds from bank overdraft	(411,075,484)	261,049,148
Proceeds/Payment from loan against trust receipts (LATR)	(79,224,903)	83,747,329
Proceed from term loan	2,206,105,389	2,400,168,928
<b>Net cash flows used in financing activities</b>	<b>1,553,252,896</b>	<b>2,620,713,474</b>
<b>Net increase in cash and cash equivalents</b>	<b>156,265,031</b>	<b>44,048,201</b>
<b>Cash and cash equivalents, beginning of the period</b>	<b>133,057,123</b>	<b>69,138,124</b>
<b>Cash and cash equivalents, end of the Half Year</b>	<b>289,322,154</b>	<b>113,186,325</b>
<b>Net operating cash flows per share (NOCEPS) ( Note- 19.00)</b>	<b>4.95</b>	<b>2.01</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, 15 May 2023

**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF CHANGES IN EQUITY (UNAUDITED)**  
**For the 3rd Quarter ended 31st March 2023**

Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2022	1,628,335,320	540,000,000	2,422,111,689	203,617,141	25,663,778	4,819,727,929
Current period	-	-	688,742,728	-	(10,620,139)	678,122,589
Cash dividend paid to shareholders for the year ended June 30,2021			(162,833,532)			(162,833,532)
<b>Total equity as at 31-03-2023</b>	<b>1,628,335,320</b>	<b>540,000,000</b>	<b>2,948,020,885</b>	<b>203,617,141</b>	<b>15,043,639</b>	<b>5,335,016,985</b>

Amount in Taka

**PARAMOUNT TEXTILE PLC**  
**STATEMENT OF CHANGES IN EQUITY (UNAUDITED)**  
**For the 3rd Quarter ended 31st March 2022**


Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2021	1,550,795,550	540,000,000	1,860,745,769	203,617,141	69,635,669	4,224,794,130
Current period	77,539,770		638,223,882		(34,631,531)	681,132,121
Cash dividend paid to shareholders for the year ended June 30,2021			(121,103,054)			(121,103,054)
Stock dividend paid to shareholders for the year ended June 30,2021			(77,539,770)			(77,539,770)
<b>Total equity as at 31-03-2022</b>	<b>1,628,335,320</b>	<b>540,000,000</b>	<b>2,300,326,827</b>	<b>203,617,141</b>	<b>35,004,138</b>	<b>4,707,283,427</b>

Amount in Taka

  
**Anita Haque**  
 Chairman

  
**Shakhawat Hossain**  
 Managing Director

  
**Alok Kumar Das**  
 Director

  
**Md. Jahidul Abedin**  
 Chief Financial Officer

  
**Md. Robiul Islam FCS**  
 Company Secretary

Dhaka, 15 May 2023

**PARAMOUNT TEXTILE PLC**  
**SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)**  
**For the 3rd Quarter ended 31<sup>st</sup> March, 2023**

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

These financial Statements (They) are the unaudited interim financial statements (hereafter "The Interim Financial Statements") of Paramount Textile PLC for the third quarter ended on March 31, 2023 (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, 2022, as they provide and update of previously reported information.

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

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

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

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

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

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

Figures have been rounded off to the nearest Taka.

Notes	Particulars	Amount in Taka	
		31-03-2023	30-06-2022
<b>3.00</b>	<b>Property, plant and equipment</b>		
	Opening balance of property, plant and equipment	4,058,624,647	2,918,297,188
	Add : Addition during the period	582,521,453	1,893,415,533
		4,641,146,100	4,811,712,721
	Less : depreciation charged during the period	541,393,553	753,088,071
	<b>Closing balance of property, plant and equipment</b>	<b>4,099,752,545</b>	<b>4,058,624,647</b>
<b>4.00</b>	<b>Investment in associates</b>		
	Paramount BTrac Energy Ltd (Note-4.01)	2,012,239,071	1,678,952,069
	Dynamic sun energy Pvt Ltd (Note-4.02)	363,198,870	-
		<b>2,375,437,941</b>	<b>1,678,952,069</b>
<b>4.01</b>	<b>Paramount BTrac Energy Ltd.</b>		
	Opening Investment	1,678,952,069	1,278,725,263
	Less : Adjustment against dividend received	-	-
	Add/Less:Share of Profit/(Loss) of associates (Note -4.001)	333,287,002	400,226,806
		<b>2,012,239,071</b>	<b>1,678,952,069</b>
<b>4.001</b>	<b>Share of Profit of Associate</b>		
	Net profit attributable to the Shareholders of associate	680,177,555	816,789,401
	Percentage of holding	49.00%	49.00%
	<b>Share of net profit</b>	<b>333,287,002</b>	<b>400,226,806</b>
	The company's investement in associates as 49.00% equity interest at Paramount BTrac Energy Ltd (PBEL). PBEL is a Join venture company between Paramount Textile Plc and Bangla Trac Limited haveing formed at 25 <sup>th</sup> February, 2018 and commencing COD at 16 <sup>th</sup> February,2019. In financial statement 49.00% equity interest is accounted using equity method in accordance with IAS 28.Investment in an associate is initially recognized at cost and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee.The investor's share of investee's profit or loss is recognized in the investor's profit or loss.		
<b>4.02</b>	<b>Dynamic sun energy Pvt Ltd</b>		
	Investment in share	363,198,870	-
		<b>363,198,870</b>	<b>-</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 Plc & 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>Inventories</b>		
	Chemicals	581,348,171	806,540,426
	Finished goods	1,316,646,028	957,821,265
	Yarn	1,359,711,851	1,989,662,523
	Work in process	1,111,623,181	982,580,384
	Packing & sub material	5,768,785	5,209,926
		<b>4,375,098,016</b>	<b>4,741,814,524</b>

Notes	Particulars	31-03-2023	30-06-2022																																																																																																	
<b>6.00</b>	<b>Advance, deposits &amp; prepayments</b>																																																																																																			
	Advance against salary	10,249,510	11,781,418																																																																																																	
	Advance against suppliers and others	478,298,291	1,098,252,757																																																																																																	
	Advance income tax	74,284,252	-																																																																																																	
	Advance office/house Rent	1,580,135	1,540,135																																																																																																	
	Bank guarantee	4,895,548	4,851,608																																																																																																	
	Security deposit-CDBL	500,000	500,000																																																																																																	
	Imprest fund	2,133,334	2,456,709																																																																																																	
	L/C margin deposit	6,081,729	4,236,960																																																																																																	
	Pre-paid Expense	9,728,178	6,255,141																																																																																																	
	Discount on Zero Coupon Bond	-	1,815,199																																																																																																	
	Security deposit -Others	10,719,141	8,971,734																																																																																																	
	Security deposits for Internet	7,000	7,000																																																																																																	
	Security deposits for titas gas	56,019,951	44,638,160																																																																																																	
	Telephone line deposit	13,000	13,000																																																																																																	
		<u>654,510,069</u>	<u>1,185,319,821</u>																																																																																																	
<b>7.00</b>	<b>Cash and bank balances</b>																																																																																																			
	Cash in hand	34,367,826	4,280,742																																																																																																	
	Cash at bank	108,267,099	9,036,217																																																																																																	
	Cash at bank (foreign currency)	33,251,043	65,540,146																																																																																																	
	Cash at bank (FDR)	113,436,186	54,200,018																																																																																																	
		<u>289,322,154</u>	<u>133,057,123</u>																																																																																																	
<b>8.00</b>	<b>Deferred tax (assets)/Liability</b>																																																																																																			
	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">Carring amount</th> <th colspan="2">Tax base value</th> <th colspan="2">Taxable/(Deductible)</th> </tr> <tr> <th>as at 31st</th> <th>as at 31st</th> <th>as at 31st</th> <th>as at 31st</th> <th>temporary difference as on 31st</th> <th>temporary difference as on</th> </tr> <tr> <th></th> <th>March,2023</th> <th>March,2023</th> <th>March,2023</th> <th>March,2023</th> <th>March,2023</th> <th>30.06.2022</th> </tr> </thead> <tbody> <tr> <td>Property, plant and equipment</td> <td>4,099,752,549</td> <td>3,987,553,408</td> <td></td> <td>112,199,141</td> <td>145,102,475</td> <td></td> </tr> <tr> <td>Provident fund</td> <td>(3,466,394)</td> <td></td> <td></td> <td>(3,466,394)</td> <td>(1,982,585)</td> <td></td> </tr> <tr> <td>WPPF &amp; WF</td> <td>(38,689,599)</td> <td></td> <td></td> <td>(38,689,599)</td> <td>(36,820,546)</td> <td></td> </tr> <tr> <td>Post employment benefit</td> <td>(5,475,029)</td> <td></td> <td></td> <td>(5,475,029)</td> <td>(5,270,599)</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>64,568,119</u></td> <td><u>101,028,745</u></td> <td></td> </tr> <tr> <td>Effective tax rate</td> <td></td> <td></td> <td></td> <td>15%</td> <td>15%</td> <td></td> </tr> <tr> <td><b>Deferred tax liability/(assets) excluding holding gain reserve (A)</b></td> <td></td> <td></td> <td></td> <td><u>9,685,218</u></td> <td><u>15,154,312</u></td> <td></td> </tr> <tr> <td>Holding gain reserve</td> <td>15,043,639</td> <td></td> <td></td> <td>15,043,639</td> <td>25,663,778</td> <td></td> </tr> <tr> <td>Effective tax rate</td> <td></td> <td></td> <td></td> <td>10%</td> <td>10%</td> <td></td> </tr> <tr> <td><b>Deferred tax liability/(assets) on holding gain reserve (B)</b></td> <td></td> <td></td> <td></td> <td><u>1,504,364</u></td> <td><u>2,566,378</u></td> <td></td> </tr> <tr> <td><b>Deferred tax liability/(assets) (A+B)</b></td> <td></td> <td></td> <td></td> <td><u>11,189,582</u></td> <td><u>17,720,690</u></td> <td></td> </tr> </tbody> </table>	Particulars	Carring amount		Tax base value		Taxable/(Deductible)		as at 31st	as at 31st	as at 31st	as at 31st	temporary difference as on 31st	temporary difference as on		March,2023	March,2023	March,2023	March,2023	March,2023	30.06.2022	Property, plant and equipment	4,099,752,549	3,987,553,408		112,199,141	145,102,475		Provident fund	(3,466,394)			(3,466,394)	(1,982,585)		WPPF & WF	(38,689,599)			(38,689,599)	(36,820,546)		Post employment benefit	(5,475,029)			(5,475,029)	(5,270,599)						<u>64,568,119</u>	<u>101,028,745</u>		Effective tax rate				15%	15%		<b>Deferred tax liability/(assets) excluding holding gain reserve (A)</b>				<u>9,685,218</u>	<u>15,154,312</u>		Holding gain reserve	15,043,639			15,043,639	25,663,778		Effective tax rate				10%	10%		<b>Deferred tax liability/(assets) on holding gain reserve (B)</b>				<u>1,504,364</u>	<u>2,566,378</u>		<b>Deferred tax liability/(assets) (A+B)</b>				<u>11,189,582</u>	<u>17,720,690</u>			
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<b>9.00</b>	<b>Trade and other payables</b>																																																																																																			
	Trade payables	15,529,571	107,524,848																																																																																																	
		<u>15,529,571</u>	<u>107,524,848</u>																																																																																																	
<b>10.00</b>	<b>Short term loan</b>																																																																																																			
	UPAS (PBL,BBL & HSBC)	912,281,493	289,083,034																																																																																																	
	LATR (PBL)	-	79,224,903																																																																																																	
	EDF ( PBL,EBL,BBL & HSBC)	1,329,033,368	2,551,563,124																																																																																																	
	Bank overdraft/STL (PBL, HSBC, EBL,BBL,CBL,MBL)	2,770,441,167	2,582,185,354																																																																																																	
		<u>5,011,756,028</u>	<u>5,502,056,415</u>																																																																																																	
<b>11.00</b>	<b>Net Assets value ( NAV) per share</b>																																																																																																			
	Net assets	5,335,016,985	4,819,727,928																																																																																																	
	Number of shares	162,833,532	162,833,532																																																																																																	
		<u>32.76</u>	<u>29.60</u>																																																																																																	
<b>12.00</b>	<b>Related party disclosures</b>																																																																																																			
	During the period ended March 31, 2023 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.																																																																																																			
	<table border="1"> <thead> <tr> <th>Name of related parties</th> <th>Nature of transaction</th> <th>Transaction during the period</th> <th>Balance/ outstanding as on March 31, 20223</th> <th>Balance/ outstanding as on June 30, 2022</th> </tr> </thead> <tbody> <tr> <td>Paramount Insurance Co. Ltd.</td> <td>Insurance</td> <td>10,666,535</td> <td>8,904,490</td> <td>8,904,490</td> </tr> <tr> <td>Paramount Insurance Co. Ltd.</td> <td>Investment</td> <td>-</td> <td>16,212,909</td> <td>16,212,909</td> </tr> <tr> <td>Paramount BTrac Energy Ltd.</td> <td>House Rent</td> <td>4,500,000</td> <td>2,000,000</td> <td>1,500,000</td> </tr> </tbody> </table>	Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on March 31, 20223	Balance/ outstanding as on June 30, 2022	Paramount Insurance Co. Ltd.	Insurance	10,666,535	8,904,490	8,904,490	Paramount Insurance Co. Ltd.	Investment	-	16,212,909	16,212,909	Paramount BTrac Energy Ltd.	House Rent	4,500,000	2,000,000	1,500,000																																																																															
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Paramount BTrac Energy Ltd.	House Rent	4,500,000	2,000,000	1,500,000																																																																																																
<b>13.00</b>	<b>Workers profit participation fund &amp; welfare funds (WPPF &amp; WF)</b>																																																																																																			
	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	
		01-07-2022 to 31-03-2023	01-07-2021 to 31-03-2022
<b>14.00 Revenue</b>			
	Yarn & Solid dyed fabric	5,916,913,677	4,199,393,073
	Knit yarn dyeing	264,831,545	261,994,622
	Printing	269,439,586	160,022,423
		<b>6,451,184,808</b>	<b>4,621,410,118</b>
	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)	17,241,380	16,168,500
	Less : Maintenance cost	(5,172,414)	(4,850,550)
		<b>12,068,966</b>	<b>11,317,950</b>
<b>16.00 Income Tax</b>			
	Profit Before Tax	749,211,643	684,484,611
	Add/(Less): Exchange Loss/gain	22,216,868	(2,270,047)
	Add/(Less): Other income	(12,489,550)	(3,143,548)
	Add/(Less): House rent income	(12,068,966)	(11,317,950)
	Add/(Less): Share of profit/(Loss) of associates	(333,287,002)	(378,584,988)
	Taxable income	<b>413,582,993</b>	<b>289,168,078</b>
	Tax Rate	15%	15%
	<b>Income tax on operational Income (A)</b>	<b>62,037,449</b>	<b>43,375,212</b>
<b>16.01 Income tax on other income</b>			
	Other income (2,233,323 & 204,954)*22.5%	548,612	1,519,716
	Dividend income (9,88,842-25,000)*20%	192,768	
	Profit on sale of share (realized profit) (1,00,37,843*15%)	1,505,676	
	<b>Income tax on other income (B)</b>	<b>2,247,057</b>	<b>1,519,716</b>
<b>16.01 Income tax on House rent income (12,068,966*22.5%)</b>			
	<b>Income tax on House rent income( C )</b>	<b>2,715,517</b>	<b>2,546,539</b>
	<b>Total Income Tax (A+B+C)</b>	<b>67,000,024</b>	<b>47,441,467</b>
<b>17.00 Basic earnings per share (EPS)</b>			
	Net profit after tax	688,742,728	638,223,882
	Number of share ( Note-17.01)	162,833,532	162,833,532
		<b>4.23</b>	<b>3.92</b>
	Earnings per share has been calculated in accordance with IAS-33		
<b>17.01 Number of shares</b>			
	Number of shares	162,833,532	162,833,532
	Closing number of shares	<b>162,833,532</b>	<b>162,833,532</b>
<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	<b>688,742,728</b>	<b>638,223,882</b>
	<b>Adjustments to Reconciled with non cash items,non-operating items and net changes of the operating accruals :</b>		
	<b>Non-Cash Items &amp; Others:</b>	<b>275,110,278</b>	<b>66,330,772</b>
	Depreciation	545,036,149	446,735,948
	Income Tax provision	60,468,916	(4,544,534)
	WPPF & WF Provision	1,878,961	1,382,335
	Profit on sale of share	1,013,255	1,342,011
	Share of profit/(Loss) of associates	(333,287,002)	(378,584,988)
	<b>Changes in operating accruals :</b>	<b>(157,326,020)</b>	<b>(377,754,906)</b>
	Increase/ Decrease in Trade & Other receivables	(190,793,671)	(14,125,526)
	Increase/ Decrease in Inventory	366,716,508	(1,196,419,484)
	Increase/ Decrease trade payables and others	(91,995,277)	915,485,298
	Increase/ Decrease in Liability for Expenses of Operating	109,717,576	(83,042,130)
	Increase/Decrease in Advance & Prepayment for operating activities	(349,255,767)	(2,040,647)
	Increase/ Decrease in Security deposit	(1,715,389)	2,387,583
	<b>Net Cash flows from operating activities</b>	<b>806,526,986</b>	<b>326,799,749</b>
<b>19.00 Net operating cash flows per share ( NOCFPS)</b>			
	Net cash flows from operating activities	806,526,986	326,799,749
	Number of shares	162,833,532	162,833,532
		<b>4.95</b>	<b>2.01</b>

The business of 100% Export oriented textile operation is volatile,here realization of export proceed from debtor through back to back LC,but all import payments should be made as per provision of UCPDC-600,resultant,the per share operating cash flows fluctuates from quarter to quarter.which is the very common for the industry.