

PARAMOUNT TEXTILE

Annual Report 2024-2025








NOCFS
TK. 10.37
Sale Revenue
12,264.74M
EPS
TK. 6.48
NET Profit
1,160.60M
SALES VOLUME
43.47M
YARDS
PRODUCTION
41.98M YARDS
NAVPS
TK. 43.89
GROSS Profit
2,633.22M

Welcome

PARAMOUNT TEXTILE

Weaving a colorful future

Paramount Group of Companies which was established in 1986 has been always praised for their professionalism, code of conduct and quality products. The idea of the textile was embraced in 2004 and its inception was possible in 2006. Nowadays Paramount Textile PLC is one of the leading innovative and sustainable fabrics manufacturers, in the home and abroad. It weaves best quality international standard fabrics using the best raw materials and technical excellence for ensuring dependability and superiority of its product. The durability and dependability of Paramount Textile made the company fairly popular in foreign markets.



OUR JOURNEY

The journey started from the year 2006 and within 2 years, commercial production was in full swing. Now, Paramount Textile has produced and exported more than billion yards of fabrics all

over the world. Moreover, the capacity has grown rapidly ever since and Paramount Textile has now emerged as one of the leading fabrics manufacturers in Bangladesh with the help of latest machineries and equipment's, efficient workforce and more than 35 years of extensive experience. Just last year Paramount Textile exported almost USD 100.00 million worth of merchandise Worldwide.

It has been graded as an Oeko-Tex standard 100 export oriented Bangladeshi manufacturer. Paramount manufactures a diversified range of yarn, solid dyed and printed woven fabrics. Only in 17 years, it has become one of the leading companies of Bangladesh on which the international clientele can rely.

AWARD & RECOGNITION

As recognition of performance, Paramount Textile has been awarded the "National Export Trophy" for several years since its inception and for ensuring good governance within the company; it has been awarded the "3rd, 4th, 5th, 6th, 7th, 8th, 9th,10th & 11th ICSB National Corporate Governance Award" from the Institute of Chartered Secretaries of Bangladesh & "First Position" in "ICMAB Best Corporate Award-2018, 2019, 2020, 2021, 2022, 2023 & 2024" from the Institute of Cost and Management Accountants of Bangladesh in Textile Manufacturing Category and ICAB Award for Best Presented Annual Report-2020 from the Institute of Chartered Accountants of Bangladesh.

Apart from these, the company has been awarded the "International Trophy for Quality" from "Global Trade Leaders' Club, Paris" in recognition of its commitment to Quality and Excellence of its Services. We focus on environment-friendly methods and promote safe working conditions for our workers. Paramount has implemented economic and environmentally friendly measures in every part of our organization to achieve sustainable business goal.



PARAMOUNT TEXTILE

National Export Trophy
Tax AWARD
ICMAB Best Corporate Award
International Trophy for Quality
ICSB National Corporate Governance Award
ICAB Award For The Best Presented Annual Report

CONTRIBUTING TO THE NATIONAL'S DREAM

In FY 2024-2025 Paramount Textile contributed over BDT 136.24 million as tax, VAT & other duties to the National exchequer, which makes us one of the reputed taxpayers to the Government. The company will continue to support Government proposals that establish a sustainable level of tax contribution to the National Exchequer while ensuring a sustainable growth for the industry. All our relentless endeavors are aimed at adding value to our employees, customers, other stakeholders and to our country.

LETTER OF TRANSMITTAL

To

All Shareholders of Paramount Textile PLC.

Bangladesh Securities and Exchange Commission (BSEC)

Registrar of Joint Stock Companies & Firms (RJSC&F)

Dhaka Stock Exchange PLC. (DSE)

Chittagong Stock Exchange PLC. (CSE)

Central Depository Bangladesh Limited (CDBL)

National Board of Revenue (NBR)

Bangladesh Textile Mills Association (BTMA)

Bangladesh Association of Publicly Listed Companies (BAPLC)

Subject: **Annual Report for the year ended June 30, 2025.**

Dear Sir(s)

We are pleased to enclose herewith a copy of Annual Report together with the Audited Financial Statements comprising Statement of Financial Position, Statement of Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity for the year ended 30th June, 2025 along with notes thereon of Paramount Textile PLC. for your kind information and records.

Sincerely yours,

For Paramount Textile PLC.

Md. Robiul Islam FCS

Company Secretary

PARAMOUNT TEXTILE PLC.

House No: 22, (Level 2, 5-8) Road No: 113/A, Gulshan-2, Dhaka-1212, Bangladesh.

NOTICE OF THE 19TH ANNUAL GENERAL MEETING

Notice is hereby given that the 19th Annual General Meeting of Paramount Textile PLC. will be held on Saturday the 20th December, 2025 at 11:00 a.m. The AGM will be held virtually by using digital platform through the link https://Ptl19th.digitalagmbd.net to transact the following business:

AGENDA:

ORDINARY BUSINESS:

i. To receive, consider and adopt the Audited Financial Statements of the company for the year ended 30th June, 2025 together with Reports of the Directors' and the Auditors' thereon.

ii. To declare dividend for the year ended 30 June, 2025.

iii. To elect/re-elect Directors of the company.

iv. To appoint Statutory Auditor for the year ended 30 June, 2026 and fix up their remuneration.

v. To appoint Compliance Auditor for the year ended 30 June, 2026 and fix up their remuneration.

vi. To transact any other business of the company with permission of the chair.

By order of the Board

Md. Robiul Islam FCS

Company Secretary

Dated: 27th November, 2025

Notes:

1. The shareholders whose name will appeared in the Depository Register on the "Record Date" i.e. 19th November 2025 will be entitled to attend in the Annual General Meeting and to receive the dividend.
2. Pursuant to the Bangladesh Securities and Exchange Commission (BSEC) Order No. BSEC/ICAD/SRIC/2024/318/87 dated March 27, 2024 the 19th AGM of the Company will be conducted virtually through digital platform.
3. The Details procedures to participate in the virtual meeting have provided in the company's website at www.paramountgroupbd.com , Investor's Relationship Dept. as well as Annual Report and the link has already mailed to the respective members e-mail address which is available in the Depository Register as per record date.
4. The members will be able to submit their questions/comments and vote electronically 24 hours before commencement of the AGM and during the AGM. For logging into the system, the members need to put their 16-digit Beneficial Owner (BO) ID number and other credential as proof of their identity by visiting the link https://ptl19th.digitalagmbd.net
5. A member entitled to attend and vote in the General Meeting may appoint a Proxy to attend and vote in his/her behalf. The proxy form must be affixed with requisite revenue stamp and must be submitted to the Share Office of the company not later than 72 hours before the time fixed for the Annual General Meeting.
6. Members who bearing BO ID are requested to update their respective BO ID with 12 digits Taxpayer's Identification Numbers (E-TIN) and address thorough their Depository Participants (DP), failing which Income Tax at source will be deducted from cash dividend @ 15% instead of 10%.
7. The concerned brokerage houses & merchant bankers are requested to provide us with a statement with the details (shareholders name, BO ID number, e-TIN number, gross dividend receivable, applicable tax rate, and net dividend receivable) of their margin loan holders who hold shares of the Company as on the Record Date, along with the name of the contact person in this connection. The brokerage houses & merchant bankers are also requested to provide us with their Bank Account Name, Number, Routing number etc. on or before 31st December, 2025.
8. No gift or benefit in cash or kind shall be paid / offered to the Shareholders as per Circular No. SEC/CMRRCD/2009-193/154 dated 24 October 2013 of BSEC for attending the AGM.

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PARAMOUNT TEXTILE

CORPORATE INFORMATION

Registered Name of the Company:

Paramount Textile PLC.

Legal Form:

A Private Limited Company incorporated in Bangladesh on June 12, 2006 under the Companies Act, 1994 and converted into Public Limited Company on September 19, 2010. The Company was listed with Dhaka Stock Exchange PLC. & Chittagong Stock Exchange PLC. on November 06, 2013 & November 10, 2013 respectively.

Authorized Capital :

BDT 5,000.00 Million

Paid up Capital : BDT 1,791.17 Million

Stock Exchanges

Dhaka Stock Exchange PLC.	Trading Code : PTL
Scrip Code : 17458	Listing Year : 2013
Chittagong Stock Exchange PLC.	Trading Code : PTL
Scrip Code : 12046	Listing Year : 2013

Company Registration No:

C-62154(4163)/06

Tax Identification No :

762801500146

VAT Registration No :

0002873430103

Nature of Business :

Manufacturing & marketing High Quality Yarn & Solid Dyed & Printed Woven Fabrics

Statutory Auditor :

G.Kibria & Co. Chartered Accountants

Compliance Auditor :

M/S Suraiya Parveen & Associates Chartered Secretaries



Membership :

BAPLC

BTMA

Tax Consultant :

Zaman & Associates

Lead Insurer :

Paramount Insurance PLC.

Lead Bankers :

Pubali Bank PLC.
HSBC Bank Ltd.
Woori Bank Ltd.
Eastern Bank PLC.
Standard Bank PLC.
Al-Arafah Islami Bank PLC.
Barc Bank PLC.
Bank Asia PLC.
Commercial Bank of Ceylone PLC.
Dhaka Bank PLC.
Dutch Bangla Bank PLC.
Jamuna Bank PLC.
Meghna Bank PLC.
Mutual Trust Bank PLC.
Trust Bank PLC.
Uttara Bank PLC.
United Commercial Bank PLC.
City Bank PLC.

Foreign Lenders :

JICA

KFW
Bank aus Verantwortung

BIFFL

Credit Rating Agency :

Emerging Credit Rating Limited (ECRL)

Rated: Long Term – "AA" & Short Term – "ST-1"

Corporate Office :

House No.22, (Level 2, 5-7) Road No. 113/A Gulshan 2, Dhaka 1212,Bangladesh

Telephone: +88-02- 55049834-37 & 39

Fax: +88-02-55049838

Registered Office :

Navana Tower (Level-7/C), Gulshan-1, Dhaka-1212, Bangladesh.

Factory Address : Village: Gilarchala, P.S: Sreepur

District: Gazipur, Bangladesh.

Web Address : www.paramountgroupbd.com

E-mail Address : secretary@paramountgroupbd.com

Telephone No : 02-55049834-37 & 39





VIRTUAL AGM ATTENDANCE PROCEDURES:

Pursuant to the Bangladesh Securities and Exchange Commission's Directive No.BSEC/ICAD/SRIC/2024/318/87 dated March 27, 2024 Paramount Textile PLC convened its 19th AGM by using digital platform on Saturday, the 20th December, 2025 at 11:00 A.M.

LOGIN PROCEDURE:

1. Please check whether you are a shareholder/ member of Paramount Textile PLC. as on the record date i.e. 19th November 2025.
2. Please visit **https://ptl19th.digitalagmbd.net** from your laptop, desktop, tab and smartphone.
3. Please put your 16-digit BO-ID number and other credential as a proof of your identity to login the system.

SECTION OF THE AGM WEBSITE:

Live Streaming	**This section will show the webcast of the AGM by using digital platform.**
Register your questions or Comments	This section will record your questions or comments before commencement of the AGM, additional to send queries & comment directly to **share@paramountgroupbd.com** & **investorrelationship@paramountgroupbd.com**. Paramount Textile PLC. will try to answer all questions during the live Q&A session of the AGM, but reserve the rightw to edit or reject questions if it deems irrelevant or inappropriate.
Download Attendance with	This section will allow you to download "Annual Report 2024-2025" and related Notices & Forms in PDF format.
Shareholding	This section will show the total attendance of present members and shareholdings at their possession.
Agenda List	This section will show agenda for the meeting and options for preceding, seconding, agreeing or disagreeing with same.



Technical Support: If anyone meets any difficulties accessing the virtual meeting, please call before or during the AGM to : + 88 01709 631 430, +88 017 30735 465, + 8802 55049834-37 & 39 for technical support.

TO GET COMPLETE ANNUAL REPORT & TO KNOW US WELL , PLEASE VISIT OUR WEBSITE WWW.PARAMOUNTGROUPBD.COM

OR

USE THIS QR CODE





MANAGEMENT APPARATUS

BOARD OF DIRECTORS

Ms. Anita Haque Shangita	: Chairman
Mr. Shakhawat Hossain	: Managing Director
Mr. Alock Kumar Das	: Director
Ms. Anita Das	: Director
Ms. Samsun Nahar Nadia	: Director
Ms. Aparna Ghosh	: Director
Mr. A H M Habibur Rahman	: Nominated Director of Paramount Holdings Limited
Mr. A.H.M Abdur Rahman	: Nominated Director of Paramount Spinning Limited
Mr. Sib Sankar Saha FCA	: Independent Director
Mr. Md. Jahangir Yahya	: Independent Director

AUDIT COMMITTEE (AC)

Name	Position in the AC	Position in the Board
Mr. Sib Sankar Saha FCA	: Chairman	Independent Director
Mr. Alock Kumar Das	: Member	Director
Mr. AHM Habibur Rahman	: Member	Director
Mr. Md. Robiul Islam FCS	: Secretary	Company Secretary

NOMINATION & REMUNERATION COMMITTEE (NRC)

Name	Position in the NRC	Position in the Board
Mr. Md. Jahangir Yahya	: Chairman	Independent Director
Ms. Anita Haque Shangita	: Member	Chairman
Mr. Alock Kumar Das	: Member	Director
Mr. Md. Robiul Islam FCS	: Secretary	Company Secretary

CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE:

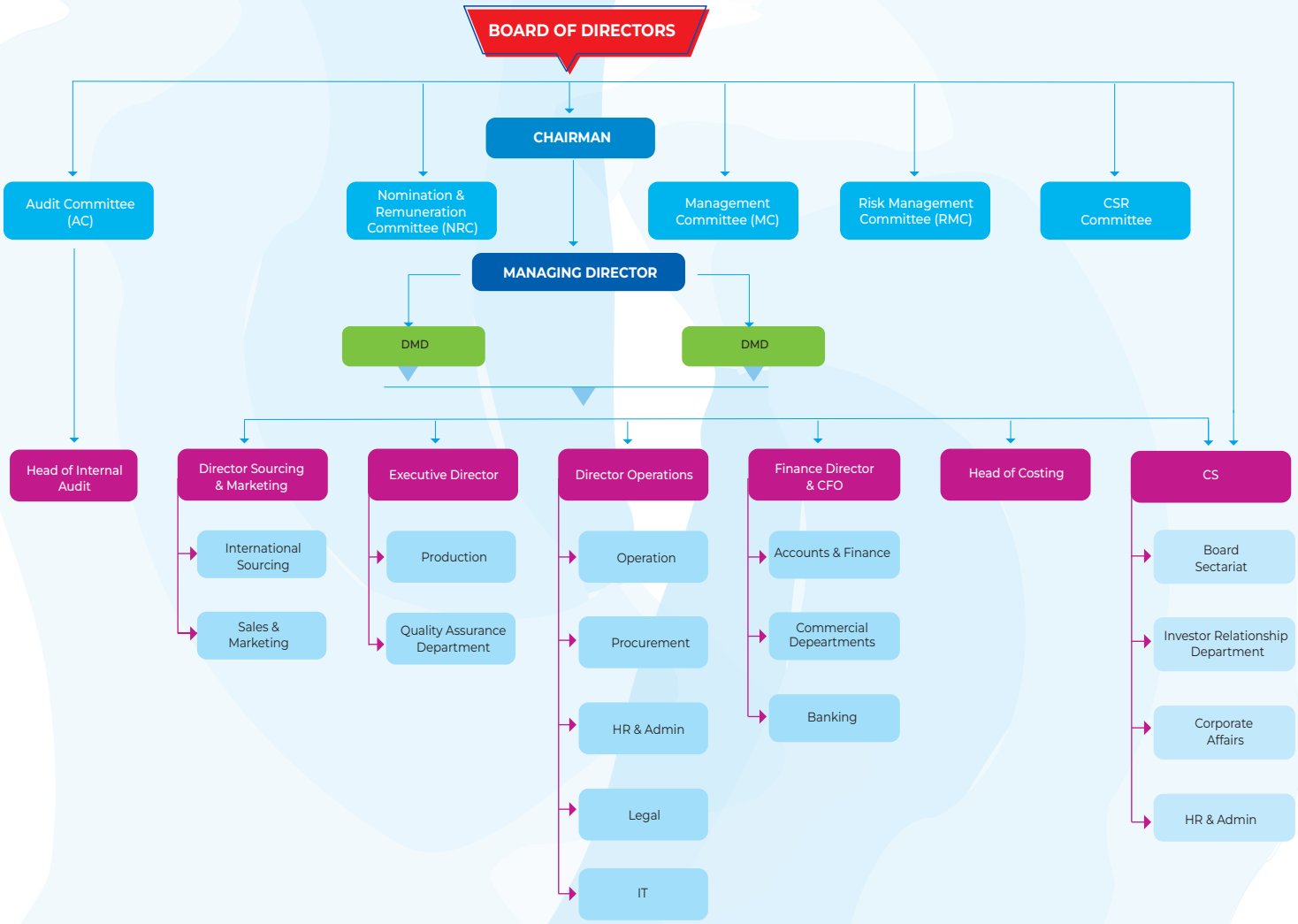
Name	Position in the CSR
Mr. Shakhawat Hossain	: Managing Director
Mr. A.H.M. Abdur Rahman	: Member
Mr. A.H. M. Habibur Rahman	: Member
Mr. Mohammad Jahidul Abedin	: Member
Mr. Md. Robiul Islam FCS	: Member Secretary

MANAGEMENT TEAM

Name	Position
Mr. Shakhawat Hossain	: Managing Director
Mr. Shadab Hossain	: DMD
Mr. Ratul Das	: DMD
Mr. Mohammad Jahidul Abedin	: Director & Chief Financial Officer
Mr. Kazi Md. Firoze Morshed FCMA	: Head of Internal Audit & Compliance
Mr. Md. Robiul Islam FCS	: Company Secretary
Mr. Shah Aziz FCMA	: Head of Costing

PARAMOUNT TEXTILE

ORGANIZATION ORGANOGRAM





INTERNATIONAL *Certifications*

ZDHC
Zero Discharge of Hazardous Chemicals

Global Recycled Standard

Higg Index

European Flax.
Premium linen fiber

BCI Better Cotton Initiative
BetterCotton.org

Global Organic Textile Standard · GOTS ·

BSCI
Business Social Compliance Initiative

OEKO-TEX
STANDARD 100

Organic 100 Content Standard

CERTIFIED ISO 14001:2015 COMPANY

Recycled Blended claim standard



MESSAGE FROM THE CHAIRMAN



WE HAVE ALWAYS FOCUSED ON GROWTH FOR OUR EMPLOYEES BOTH IN TERMS OF THEIR REWARDS EXTENDING AND HONORING SKILLS FOR THEIR PERFORMANCE

— Anita Haque Shangita
Chairman



Dear Distinguished Shareholders,

Dear Ladies and Gentleman

Assalamu Alaikum Wa-Rahmatullah,

It is a great pleasure and honor to welcome you all at the 19th Annual General Meeting of your Company for the year ended 30th June, 2025. On behalf of the Board of Directors and myself, I would like to express my heartfelt gratitude for your continuous support and Co-operation. It also gives me enormous contentment to place before you the Annual Report along with the Audited Financial Statements of your company, Auditors Report and directors' report of your company.

BUSINESS PERFORMANCE

In FY-2025 consolidated operating profit of the Company recorded BDT 2,307.93 million which was increased by BDT 366.40 million which is 18.87% higher compared to the previous period in FY-2024. Profit before tax of the company stood at TK.1,505.35 million which is 11.66% higher compared to Tk.1,348.19 million in FY-2024. Earning per share (EPS) is recorded at Tk 6.48.

RETRUNS FROM ASSOCIATE & SUBSIDIARIES:

As you all are aware, the company had invested in a 100 MW, 30 MW, & 10 MW capacity (AC) Power Plant in different locations in Bangladesh under the Private Sector Power Generation Policy of Bangladesh on BOO basis where Paramount Textile PLC. investment is around 49%, 80%, & 49% respectively of the total equity..

Moreover, Dynamic Sun Energy & Intraco Solar Power have been starting distribution of electricity to national grid and Moulvi Bazar Solar is going to be in operation soon. We have always focused on growth for our employees both in terms of their rewards extending and honoring skills for their performance.

SUSTAINABILITY GROWTH

Sustainable growth is among the biggest challenges any business leaders face, but it not a new phenomenon. Paramount Textile incorporates new technologies and ideas to sustain in an envoling business environment. By adapting to the changes, it enhances the safety and quality of the products and thus delivers the best products to the customers. This is what makes Paramount Textile a reputed entity in the textile industry.

RETURN OF THE SHAREHOLDERS

The Board of Directors of Paramount Textile PLC. believes in maintaining a stable dividend policy. In light of the business performance the Board of Directors proposed 12% cash dividend for the year ended on 30th June, 2025 considering future investment opportunities & present business situation

REASON BEHIND THE SUCCESS

The major reason behind Paramount Textile PLC. remarkable success over the years has undoubtedly been its passionate and dedicated employees. We have more than 4219 employees, all of whom together make us the most preferred employer in the country. We have always focused on growth for our employees both in terms of their rewards extending and honoring skills for their performance. We take care of our people

by actively listening to their issues, respecting our employees, and by treating them fairly. We are emphasizing on developing more and more homegrown people in the coming days. We instill in them a culture of high ethical standards and empower them to lead the company in future.

FOCUS AND STRATEGY

Focus on 2025 has been one of the successful years for Paramount Textile PLC. We strongly believe that without setting a specific goal, it is not possible to attain success in business or in any other fields. Setting a specific and actionable goal is the number one tool to success. Based on this ideology our management had set some objectives at the beginning of the year. (a)to ensure the good health and safety of our all employees, (b) to fulfill shareholders expectation by earning Revenue, (c) to Increase product quality by using world class technology, (d) to increase Customer's satisfaction by providing best quality products and services (e) to Increase our employee's satisfaction whom, we consider to be our most valuable asset & (f) to contribute for the welfare of the underprivileged people of our country and to ensure their livelihood, education, health and standard of living by our CSR initiatives.

It is my pleasure to let you know that our efficient and effective management as well as our trusted and skillful employees have achieved most of the goal. They have contributed their level best to achieve most of the goals which our management has set forth at the beginning of the year.

APPRECIATION

I am grateful for the support and insight of my fellow Board members, the dedication of the executive team and energetic staff, work force and security staff and their active support. I sincerely acknowledge the support of our shareholders, bankers, suppliers, customers, government bodies, local authorities and their confidence in our ability to execute our strategy for long-term value creation. I thank you all for attending today's Annual General Meeting of the Company.

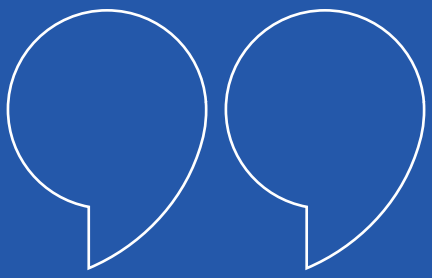
With best wishes for all of us.



(Anita Haque Shangita)

Chairman

STATEMENT FROM THE MANAGING DIRECTOR



OUR MAIN BUSINESS PLAN IS TO DIVERSIFY THE BUSINESS BY ADOPTING NEW TECHNOLOGY, IDEAS AND INNOVATIONS TO SATISFY OUR CUSTOMERS AND FULFILL THE EXPECTATION OF ITS SHAREHOLDERS

Shakhawat Hossain
Managing Director



Dear Shareholders

Ladies and Gentlemen

Assalamu Alaikum Wa-Rahmatullah

It gives me great pleasure to welcome you to the 19th Annual General Meeting of Paramount Textile PLC. I am delighted to place before you the Annual Report 2024-25 along with the Audited Financial Statements, the Auditors' Report and the directors' report for the year ended 30th June, 2025.

As you are aware that Bangladesh economy has been able to recover from the adverse effects of coronavirus pandemic. But, due to Russia-Ukraine crisis, the economic growth in FY 2022-23 has been hampered. According to the provisional estimates of Bangladesh Bureau of Statistics (BBS), the GDP growth stood at 3.97 percent in FY 2024-25. But at present the economy has been facing considerable challenges with global economic uncertainty, rising inflationary pressure, energy shortages, a balance-of-payments deficit, a revenue shortfall, increase the dollar exchange rate, increase price of oil, Gas and transportation cost that directly affected to disrupt production of the company very badly.

Our main business plan is to diversify the business by adopting new technology, idea and innovations to satisfy our customers and fulfil the expectation of its shareholders.

In the midst of this crisis our company achieved reasonable progress in 2025 despite challenges in the textile industry. Considering the negative impacts, the financial indicators are commendable:

- **Revenue increased by 9.76%, GP increased by 15.84%, Operating Profit increased by 18.87% and Net Profit after Tax increased by 11.99%.**
- **EPS recorded BDT 6.48 per share, NOCFPS increased by 47.72% and NAV increased by 15.70% compare to last year.**
- **Shareholders' equity increased by 15.70% compared to last year.**

Based on the performance of the company for the year ended 30th June, 2025, the Board of Directors recommended 12% Cash Dividend.

CORE BUSINESS PLAN

Our main business plan is to diversify the business by adopting new technology, idea and innovations to satisfy our customers and fulfil the expectation of its shareholders. Having stated that, your company has taken the various initiatives such as, investment in lucrative projects, diversified portfolio, training manpower how to cope up present challenge, Maintaining Sustainable growth, Cost minimization, Ensure Best Quality Products, ensure better customer service, more employment generation, Zero Tolerance against non-compliance and increase shareholders Value.

INVESTMENT IN GREEN ENERGY SECTOR

The investment in the power sector, especially in renewable energy will certainly help to reduce power crises as well as create employment opportunities in our country. The company also own 80% of total equity of Intraco Solar Power Ltd. a 30 MW solar power plant located at Lalmonirhat which already staring distribution of electricity in national grid and 49% of Dynamic Sun Energy Pvt. Limited which is located at Pabna which is also in operation and Moulvi Bazar Solar, a 10 MW solar project is going to be in operation soon of which company own 49% of equity of the company.

However, to improve and sustain in the coming years, the management has taken some significant initiatives to enhancing production efficiencies, install updated machinery, arrange training

program for employees how to cope up with continuous global changes.

GRATITUDE

In conclusion, I would like to express my gratitude to the members of the Board of Directors for their support, guidance and advice while formulating business strategies and action plans. On behalf of the Board of Directors, I would like to again thank the management team and all our employees again for their tremendous efforts, dedication and resilience in maintaining our market leadership and delivering greater value to our stakeholders, despite this year being the most challenging year on till date. I would also like to express my gratitude to the Government and our regulators for their guidance and support. A special thanks also to our shareholders, customers, distributors, business partners and other stakeholders for their confidence and continued belief in Paramount Textile PLC.

With best wishes for all of us.



(Shakhawat Hossain)

Managing Director

BUSINESS UPDATE



In 2025, Paramount Textile, like many businesses in the country, encountered a challenging operational environment characterized by economic uncertainties, supply chain disruptions, fuel

challenges and high competition. Despite these hurdles, the company managed to deliver satisfactory performance during the year by implementing strategic initiatives, adapting to changing market dynamics and utilising the full value of its resilient business model. The textile industry in Bangladesh witnessed negative demand from buyers due to economic volatility, especially in relation to inflation-led challenges that depressed buyers' sentiment and slowed offtake. Additionally, increased competition intensified pricing pressures, compelling companies to innovate and differentiate their offerings.

Despite these challenges, Paramount Textile navigated these challenges with resilience, adaptability and a positive mindset, achieving noteworthy milestones and maintaining its leadership position in the market. Key performance highlights for 2025 include:

REVENUE GROWTH:

Despite the challenging environment, the company recorded revenue growth, driven by a combination of strategic pricing, targeted marketing efforts and better internal operating efficiencies. The company focused on promoting its product range wider into the market to a broader audience and capitalized on emerging trends in abroad.

PRODUCT INNOVATION:

Recognizing the importance of innovation in staying competitive, Paramount Textile invested in innovation and uplift to enhance its product portfolio. The introduction of new designs, textures and sizes, helped the company attract more discerning and sophisticated customers and cater to their individualistic preferences.

OPERATIONAL EFFICIENCY:

In response to supply chain disruptions and cost pressures, the company optimized its operations to improve efficiency and reduce overhead expenses. Streamlining production processes and adopting lean and streamlined manufacturing principles enabled the company to maintain profitability despite margin pressures.

CUSTOMER ENGAGEMENT:

Building strong relationships with buyers remained a priority for the company. It implemented numerous buyer-centric initiatives, such as mill week, portfolio diversification, ontimne delivery and feedback mechanisms etc. to enhance satisfaction levels and foster brand loyalty, including word-of-mouth recall.

While the organisation achieved satisfactory performance in 2025, several challenges persisted throughout the year, which were mitigated with careful consideration. Vulnerability in the local economy, especially inflationand forex crisis, coupled with global uncertainties, created challenges for business planning and forecasting. Exchange rate fluctuations and inflationary pressures affected input costs and profitability margins, requiring agile decision-making to mitigate risks. The textile industry of Bangladesh relies on imported raw materials, making it vulnerable to supply chain disruptions. Dollar crisis, Delays in shipments, port congestion and

logistic challenges posed operational hurdles and impacted production schedules, leading to inventory management issues. The company focused on mitigating this through advance inventory procurement that protected against any unfavourable supply shocks. Intensifying competition posed challenges for the company too. Price competition and aggressive marketing strategies exerted pressure on margins, necessitating strategic pricing and promotional tactics to maintain market share. However despite these challenges, the company was able to successfully passon cost increases in the market without any significant erosion in demand. This shows the company's pricing power and strong customer trust in the brand.

Looking ahead in 2026 and over the mid-term, Paramount Textile remains cautiously optimistic about its prospects. The company aims to leverage its unique institutional strengths in product

innovation, operational efficiency and customer engagement to navigate the uncertainties and capitalize on emerging opportunities. Key focus areas for the future include:

- Exploring new market segments and geographical areas to diversify revenue streams and reduce dependency on specific markets.
- Accelerating initiatives to enhance buyer's experience, optimize supply chain management and drive factory efficiency.
- Investing in sustainable practices and ecofriendly processes to minimize environmental impacts and aligning with evolving buyers preferences.
- Investing in employee training, learning and development to nurture a skilled workforce that is capable of driving innovation and sustaining competitive edge.

STRATEGIC PILLARS OF OUR BUSINESS

In 2025, Paramount Textile has achieved its volume ambition and anticipated financial results amidst highly adverse business environment. The business landscape became highly challenging as currency devaluation and foreign currency issues affected cost of sales severely. Furthermore, inflationary pressures limited the discretionary buying power of consumers. In the face of adversity, we exercised our grit and strengths to pave way for anther successful year for our business. Meticulous sales along with distribution initiatives and operations capability deployments were the core pillars for our sound results in 2025 which resulted in enchanced value for our stakeholders as well as the national exchequer.

MANUFACTURING FOOTPRINT OPTIMIZATION

In our relentless pursuit of a sustainable future, Paramount Textile proudly presents the transformation highlights of our 2025 journey. To fortify our environmental stewardship, we've implemented cutting-edge technologies, environt friendly machineries, energy efficient loom, Buiologhical ETP, BIOMASS boiler including solar power enhancement etc. These advancements not only reduce our reliance on fossil fuels but also propel us into a future powered by renewable energy while enhancing our digital capabilities.

Our commitment to environmental responsibility also extends to conservation, with a remarkable achievement of over 30% water recycling, ensuring minimal impact on precious water resources. We are also committed to contribute in water consumption reduction & will 100% waste water recycle by 2030.

The paramount Textile has installed 160 units of Loom. Those machines have newly designed weft insertion system, including EDP, Sub nozzles & JATe-Reed, delivers reductions in air consumption & air pressure. It reduces 20% air pressure than conventional model. PTL is more than a corporate entity; we are architects of positive change, demonstrating our unwavering dedication to a future where sustainability is not just a goal but a way of life.

This serves as a testament to our progress, achievements, and the strides we continue to make towards a greener, more sustainable tomorrow. PTL steadfast in our commitment to creating long-term value, not just for our stakeholders but for the planet we all call home.

OUR INVESTMENT THESIS

Positioned strongly for meeting upcoming demand

Bangladesh's Textile industry has witnessed significant growth in last few decade, driven by favourable demographics, urbanization, infrastructure development and cheaper labor cost. Thus, the investment thesis of Paramount Textile is compelling, especially on the back of its strong market position, growth potential, sound industry dynamics and government thrust on textile.

BUILDING OUR INVESTMENT FUNDAMENTALS

Leveraging our institutional competencies for sustainable advantage-

- Large industrial scale that enables meeting international buyers demand
- Conservative financial management practices that ensure financial statements and cash flow stability
- Strong process know how with deep expertise in textile processes
- Robust export capabilities that support values customers
- Skilled team of people across diverse disciplines
- Divers product range with varied products and premiumization



POSITIVE MARKET DYNAMICS

GROWTH POTENTIAL

Bangladesh's textile exports have shown impressive growth over the past two decades. From $5 billion in 2001, exports surged to nearly $40 billion by 2023.

EXPORT POTENTIAL

Bangladesh's textile industry has significant export potential, with a growing presence in international markets. As global demand for high-quality ready made garments products continues to rise, Bangladeshi manufacturers are well-positioned to capitalize on export opportunities, particularly in neighbouring countries.

INSTITUTIONAL STRENGTHS

MARKET LEADERSHIP

Paramount Textile holds a prominent position in Bangladesh's textile industry in woven dyed facrics,

it being one of the largest in the industry. The company benefits from a strong brand reputation, goodwill and diversified product portfolio. Its established presence in the international market provides a solid foundation for sustained growth.

PRODUCT INNOVATION AND QUALITY

The company's commitment to innovation and quality excellence sets it apart in the market. By continuously investing in innovation, the company launches innovative products that cater to evolving customer preferences and industry trends, thus ensuring customer fulfillment and loyalty.

OPERATIONAL EFFICIENCY

Operational excellence is a key driver of the company's success. Through streamlined processes, efficient production facilities and ongoing cost optimization initiatives, the company maintains competitive pricing while maximizing profitability. Additionally, its focus on sustainability and environmental stewardship enhances its reputation and market appeal.

KEY GROWTH STRATEGIES

MARKET EXPANSION

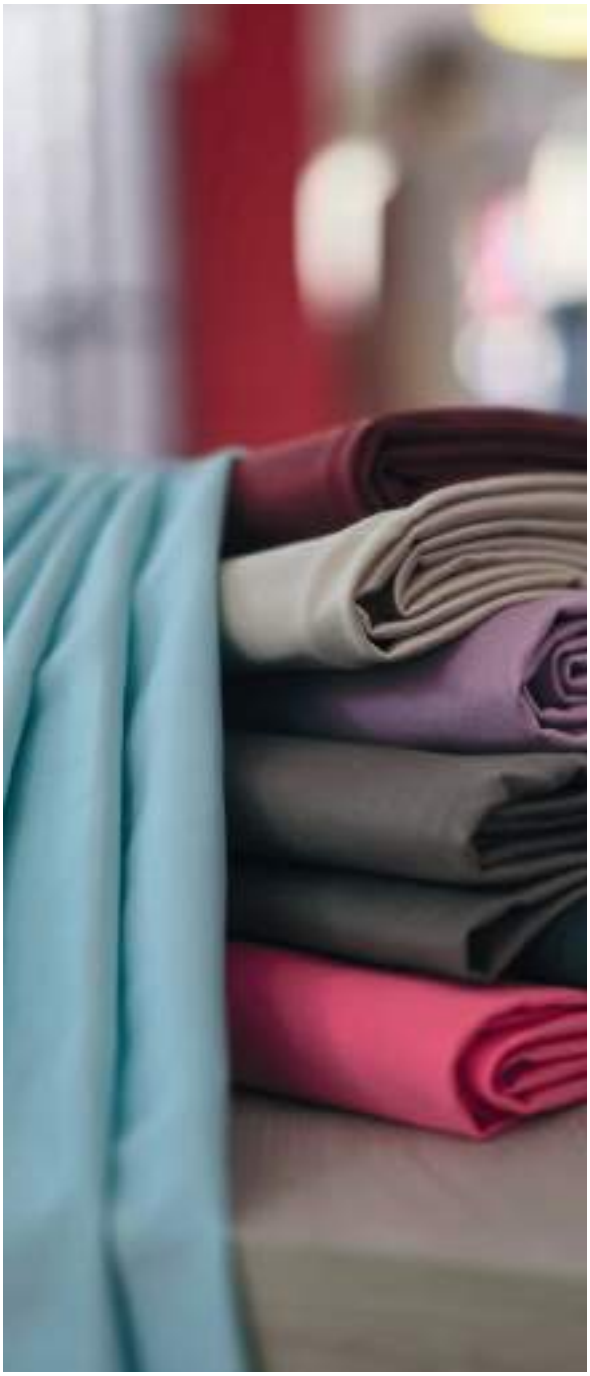
The company aims to capitalize on the growing demand for textile products in Bangladesh and international market. By targeting emerging pockets of opportunity and strengthening its distribution channels, the company seeks to increase its market share and revenue growth.

PRODUCT DIVERSIFICATION AND PREMIUMIZATION

Diversifying its product portfolio to include premium offerings and value-added products is a strategic priority for the company. The company is poised to enhance its competitive position and market edge. Furthermore, the company is focused on premiumization with a view to tap into the growing demand for niche high-value products that are in-vogue especially among affluent customers with a sophisticated taste. This represents a significant opportunity for growth as the company's portfolio is tilted towards premium products.

INVESTMENT IN TECHNOLOGY AND INFRASTRUCTURE

Continued investment in technology upgrades and infrastructure enhancements is essential to maintaining competitiveness and operational efficiency. By leveraging automation, digitalization and modern manufacturing techniques, the company has constantly improved productivity, reduced costs and met evolving customer demands.



OUR PERFORMANCE AT A GLANCE

CHEMICAL CONSERVATION PLAN

- Using Low liquor ratio and energy saving dyeing Machines.
- Installation of CRP (Caustic Recovery Plant) reducing the chemical consumptions as well as pollution of load of ETP.



WASTE WATER

- Established Biological ETP having capacity 9600 m3/day which reduces 95% capacity of inlet pollution load with cheaper operating cost nearly 6/7 BDT / m3.
- ZLD plant Implementation to Recycle, Reuse Waste water from ETP outlet.

SUSTAINABLE SOURCING

- Organic yarn, Recycled yarn sourcing for fabrics production
- Innovating Anti-Bacterial fabrics

CHEMICAL MANAGEMENT

- According to ZDHC guideline we are implementing the Chemical management from purchase to final disposal.



HEALTH & WELL-BEING

- Ensure benefits to all employees for better livelihood

WASTE MANAGEMENT

- All wastages in factory ambience are tracked and monitored regularly by tracing hazard and non-hazard categories and are kept in Company's store room by following compliance issues.



AWARD & RECOGNITION

- Awarded **Gold Throphy "11th ICSB National Award-2023"** for ensuring good governance within the company.
- ICMAB Best Corporate Award-2024" in Textile Manufacturing Category.

WATER CONSERVATION PLANT

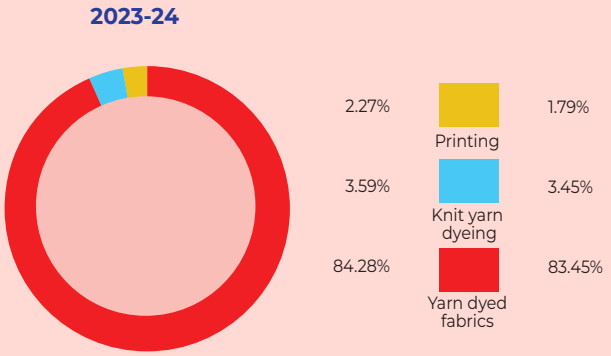
- Reduce water consumption by 5% considering in this year
- Replace water taps with aerator water taps.
- Replace single flush with dual flush.
- Rest of the machine's cooling water recycling.

MANAGEMENT DISCLAIMER FOR IT SECURITY

Paramount Textile has been using customized ERP software in its production process. To the best of knowledge, these software are fully immune and tested against any external hacking. The Cyber Security platform is being periodically checked by the inhouse Information & Digital Technology Specialist Team.



SEGMENT WISE REVENUE



REVENUE

REACHED AT- BDT 12,264.74 (Mil)

Revenue increased by **9.76%** compare to last year

GROSS PROFIT

REACHED AT- BDT 2,633.21 (Mil)

Gross profit increased by **15.84%** compare to last year



NET PROFIT

AFTER TAX STOOD AT- BDT 1,160.60 (Mil)

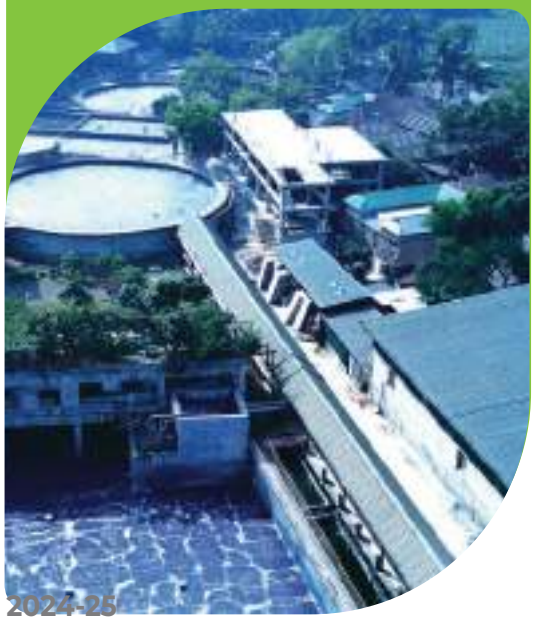
Net Profit after Tax increased by **7.69%** compare to last year



NOCFPS

REACHED AT- BDT 10.57 Per Share

NOCFPS increased by **47.72%** compare to last year



EPS

STOOD AT- BDT 6.48 Per share

EPS increased by **7.69%** compare to last year

EQUITY

STOOD AT- BDT 7,860.62 (Mil)

Equity increased by **15.70%** compare to last year



MANAGEMENT DISCUSSION AND ANALYSIS

As per condition No 1.5 (XXV) of Corporate Governance Code dated on 3rd June, 2018; a Management's Discussion and Analysis of the company's position and operations along with a brief discussion of changes in the financial statements, among others are given

(A) ACCOUNTING POLICIES:

Accounting policies and estimation of the Company for preparation of financial statements are disclosed in notes no. 3 and Note no. 4 of the financial statements of this Annual Report on page 199 & 202

ESTIMATION FOR PREPARATION OF FINANCIAL STATEMENTS:

International Accounting Standards (IAS)/Bangladesh Accounting Standards (BAS) / International Financial Reporting Standards (IFRS)/Bangladesh Financial Reporting Standards (BFRS), notification of BSEC for Financial Reporting & Disclosure as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed.

(B) CHANGES IN ACCOUNTING POLICIES AND ESTIMATION

During the year under review there was no changes in accounting policies and estimation in Financial Statements for the year ended 2024-2025.

(C) COMPARATIVE ANALYSIS (INCLUDING EFFECTS OF INFLATION) OF FINANCIAL PERFORMANCE OR RESULTS AND FINANCIAL POSITION WITH IMMEDIATE PRECEDING 5 (FIVE) YEARS:

The comparative analysis (including effects of inflation) of Consolidated financial performance or results and financial position as well as cash flows for current financial year with immediate preceding 5 (five) years are given below:

Operational Result	2024-25	2023-24	2022-23	2021-22	2020-21
Revenue	12,264,739,671	11,174,242,698	9,463,818,403	6,615,529,179	5,020,706,859
Gross Profit	2,633,212,958	2,273,175,441	1,896,975,314	995,630,174	773,739,844
Profit from Operations	2,307,925,299	1,941,524,633	1,565,285,762	715,385,262	534,583,782
Net Profit Before Tax	1,505,348,101	1,348,194,883	1,485,550,572	825,326,214	754,079,422
Net Profit/ (loss) After Tax	1,160,595,290	1,077,700,944	1,223,576,208	760,008,744	661,887,438

Operational Result	2024-25	2023-24	2022-23	2021-22	2020-21
Net Cash Flows from Operating Activities	1,857,280,124	1,257,189,107	955,041,639	571,588,173	797,197,340
Paid-up Capital	1,791,168,860	1,628,335,320	1,628,335,320	1,628,335,320	1,550,795,550
Total Shareholders' Equity	7,860,621,136	6,794,224,789	5,877,753,265	4,819,727,928	4,224,794,130
Total Assets	34,455,017,837	31,406,882,838	25,736,034,395	17,116,229,944	10,967,047,480
Non-Current Assets	23,666,511,215	20,819,052,608	16,756,848,157	10,237,280,434	6,159,826,095
Current Assets	10,788,506,623	10,587,830,230	8,979,186,237	6,878,949,510	4,807,221,385
Non-current Liabilities	18,093,770,240	17,083,925,250	12,251,293,469	6,049,156,457	2,518,244,175
Current Liabilities	8,285,269,020	7,369,424,634	7,508,084,455	6,229,624,867	4,205,631,752
Reserve & Surpluses	6,069,452,275	5,165,889,469	4,249,417,945	3,191,392,608	2,673,998,579
Earnings Per Share (EPS)	6.48	6.62	7.51	4.67	4.27
EPS (Restated)	-	6.02	-	-	4.06
Net Operating Cash Flows Per Share (NOCFPS)	10.37	7.72	5.87	3.51	5.14
NOCFPS (Restated)	-	7.02	-	-	4.90
NAV Per Share	43.89	41.72	36.10	29.60	27.24
NAV Per Share (Restated)	-	37.93	-	-	25.95

REVENUE

In the beginning of financial year 2024-25, management has taken various initiatives including investment in BMRE project, enhancing existing production capacity, diversification of portfolio etc. for enhance the productivity of the company. As such, revenue has increased by 12,264.74 million resulting in an increase of 9.76% compared with the previous year.

NON-OPERATIONAL INCOME/EXPENSES:

Particulars	2024-2025		2023-2024		Growth Rate
	Amount in Mil	Amount in Mil	Amount in Mil	% of Revenue	
Finance Cost	1,276.95	10.41%	965.68	8.64%	32.23%
Income from House Rent	9.97	0.08%	16.40	0.15%	(39.18%)
Other Income/(loss)	197.76	1.61%	78.97	0.71%	150.44%
Exchange gain/(loss)	(28.83)	(.24%)	(38.45)	(0.34%)	(25.03%)

The finance cost increased by BDT 311.27 million, mainly due to an increase incremental loans and the interest rate on loans. Income from house rent decreased by BDT 6.43 million. Furthermore, other income increased by 150.44% compared to the previous year, primarily because of higher dividend income, interest income, and income from dividend on preference shares.

COST OF GOODS SOLD, GROSS PROFIT MARGIN AND NET PROFIT MARGIN:

Particulars	2024-2025		2023-2024		Growth Rate
	Amount in Mil	Amount in Mil	Amount in Mil	% of Revenue	
Cost of Goods Sold	9,631.53	78.53%	8,901.07	79.66%	8.21%
Gross Profit	2,633.21	21.47%	2,273.18	20.34%	15.84%
Net Profit	1,160.60	9.46%	1,077.70	9.64%	11.99%

In FY-2024-25 Revenue was recorded 12,264.74 million which is 9.76% higher compared to previous year.

Cost of Goods sold accounted at 78.53% of revenue and BDT 730.46 million higher compared to previous year. Cost of Goods sold increased mainly due to increase, purchase of raw materials, & factory overhead compared with the earliest year. Additionally, a new addition of BDT 330.87 million in the cost of sales from Intraco Solar Power Limited, & Paramount Solar Ltd (Subsidiary company) contributed to this increase Cost of Goods sold significantly. Gross profit stood at BDT 2,633.21 million in FY 2024-25, compared to BDT 2,273.18 million in FY-2023-24, representing 21.47% and 20.34% of revenue, respectively. The net profit margin stood BDT 1,160.60 million in FY-2024-25, while it was BDT 1,077.70 million in the previous year, accounting for 9.46% and 9.64% of revenue, respectively.

ASSET COMPOSITION:

Particulars	2024-25		2023-24		Growth Rate
	Amount in BDT Mil	% of Total Asset	Amount in BDT Mil	% of Total Asset	
Non-Current Assets	23,666.51	68.69%	20,819.05	66.29%	13.68%
Current Assets	10,788.51	31.31%	10,587.83	33.71%	1.90%
Total Assets	34,455.02	100.00%	31,406.88	100.00%	15.58%

NON-CURRENT ASSETS:

Particulars	2024-25		2023-24		Growth Rate
	Amount in BDT Mil	% of Total Asset	Amount in BDT Mil	% of Total Asset	
Property, Plant and equipment	11,271.06	32.71%	10,714.94	3.41%	5.19%
Capital Working Progress	3,443.50	9.99%	2,127.78	6.77%	61.84%
Investment Property	471.25	1.37%	476.01	1.52%	(1.00%)
Investment in Associates	7,898.32	22.92%	6,921.69	22.04%	14.11%
Right of use Assets (After Amortization)	50.97	0.15%	52.86	0.17%	(3.57%)
Intengibale Asset	529.70	1.54%	525.78	2.04%	0.75%
Long term Investments	1.70	0.005%	-	-	-

Property, plant and equipment increased by 556.12 million mainly due to increase the Building construction, Plant & Machinery, Generator & boiler, Motor vehicles, office equipment and others from the previous year. Capital working in progress increased by 61.84% which is 1,315.73 million from earlier year. Investment property decreased by 1.00% due to charges depreciation @ 1%. In FY -2024-25 company earned share profit from associates company, Dynamic Sun Energy Pvt. Ltd. amounting BDT 325.75 million, resulting 14.11% increased the Investment in Associates from previous year.

CURRENT ASSETS:

Particulars	2024-25		2023-24		Growth Rate
	Amount in BDT Mil	% of Total Asset	Amount in BDT Mil	% of Total Asset	
Inventories	6,082.14	17.65%	6,287.22	20.02%	(3.26%)
Trade receivables	2,432.20	7.06%	2,599.77	8.28%	(6.45%)
Advance, Deposits & Prepayments	1,500.26	4.35%	956.56	3.05%	56.84%
Other receivables	12.32	0.04%	17.44	0.06%	(29.34%)
Investment	35.56	0.10%	47.25	0.15%	(24.75%)
Cash & cash equivalents	725.63	2.11%	679.59	2.16%	6.77%

INVENTORIES

In FY 2024-25 inventories decreased by 3.26% from the previous year. It's comprising of chemicals BDT 604.15 million, Yarn BDT 1,315.43 million, finished goods BDT 2,436.38 million, Packing & Sub Material BDT 9.66 million, stocks of fabrics BDT 350.88 million and work in process BDT 1,365.66 million. The company has made a policy of maintaining higher inventory of key inputs to ensure uninterrupted operations for getting competitive advantages.

TRADE RECEIVABLES

Trade receivables stood at BDT 2,432.20 million and marked 167.58 million lower compared to previous year which is 6.45% of total trade receivables.

ADVANCE, DEPOSITS & PREPAYMENTS

Total advance, Deposits & pre-payments stood at BDT 1,500.26 million which is 543.70 million higher from the previous year and 4.35% of the total assets. This year company paid advance to the suppliers BDT 1,335.50 million, security deposit-others BDT 10.76 million and security deposits for titas gas BDT 94.33 million that significantly effected to increase the advance, deposits & prepayments. On the other hand company has an effective inventory policy to maintain a significant amount of inventory that directly affected to increase the advance of Supplier, deposits & prepayments to supplier.

OTHER RECEIVABLE

Other receivable decreased due to decrease the house rent receivable by 5.12 million

INVESTMENT

Investment decreased by 24.75% due to investment in listed companies (market price) annexure-D and page .....

CASH & CASH EQUIVALENTS

Cash and cash equivalents include cash in hand for BDT 725.63 million, cash at Bank for BDT 60.54 million, cash at Banks (foreign currency) BDT 110.07 million and Cash at Bank (FDR) BDT 543.801 million. The liquid balance of cash and bank commensurate with the smooth functioning of the business.

TOTAL LIABILITIES

Particulars	2024-25		2023-24		Growth Rate
	Amount in BDT Mil	% of Total Asset	Amount in BDT Mil	% of Total Asset	
Non-Current Liabilities	18,093.77	68.54%	17,083.93	69.81%	2.46%
Deferred Tax Liability	20.05	0.08%	16.39	0.07%	22.33%
Current Liabilities	8,285.63	31.39%	7,369.42	30.12%	20.42%
Total	26,399.45	100.00%	24,469.74	100%	23.74%

NON-CURRENT LIABILITY

Non-Current liability increased by 5.91% mainly due to having long term loan from various banks for capacity expansion.

CURRENT LIABILITY

Total current liability increases from BDT 7,369.42 million as on 30 June 2024 to BDT 8,285.63 million as on 30 June 2025 comprising BDT 450.68 million-Trade and other payables, BDT 391.33 million-Liability for expenses, BDT 6,553.65 million-short term loan, BDT 0.00 loan from intercompany, BDT 883.37 million-current portion of long term loan, BDT 4.77 million-Income tax provision.

EQUITY:

Particulars	2024-25		2023-24		Growth Rate
	Amount in BDT Mil	% of Total Asset	Amount in BDT Mil	% of Total Asset	
Ordinary Share Capital	1,791.17	22.79%	1,628.34	23.97%	10.00%
Share Premium	540.00	6.87%	540.00	7.95%	0.00%
Retained earnings	5,314.07	67.60%	4,397.72	64.73%	20.84%
Tax holiday reserve	203.62	2.59%	203.61	2.99.%	0.00%
Holding gain reserve	11.77	0.15%	24.55	0.36%	(52.06%)
Total	7,860.62	100.00%	6,794.22	100%	15.59%

The total equity stood at BDT 7,860.62 million which is BDT 1,066.40 million more than that of the previous where holding gain reserve BDT 11.77 million, Tax holiday reserve stood 203.62 million, retained earnings stood BDT 5,314.07 million which is 0.15%, 2.59%, and 67.60% of the total equity respectively.

(D) COMPARISION OF FINANCIAL PERFORMANCE WITH PEER INDUSTRY:

Particulars	Paramount Textile PLC. as on June 30, 25	Square Textile Ltd as on June 30, 25	Rahim Textile Ltd as on June 30, 25	Shasha Denims Ltd. as on June 30,25	Matin Spinning Mills Ltd. as on June 30, 25	Apex Spinning & Knitting Mills Ltd. as on June 30, 25
Earnings per share (EPS)	6.48	7.24	1.29	1.57	4.70	3.60
NOCFPS	10.37	5.25	38.36	2.70	11.67	22.15
NAVPS	43.89	55.86	25.83	41.84	69.89	83.11
Dividend Declaration	12% Cash	32% Cash	10% Cash	5% Cash	35% Cash	20% Cash
Record Date	19th November 2025	16th November 2025	17th November 2025	19th November 2025	13th November 2025	30th October 2025
AGM	20th December 2025	15th December 2025	15th December 2025	23rd December 2025	9th December 2025	29th November 2025

We are comparing these financial data with the most prominent business entity in the peer industry where we found that the company has captured a good market share in the industry keeping good financial stability.

(E) FINANCIAL & ECONOMIC SCENARIO OF THE COUNTRY AND THE GLOBE:

GLOBAL FINANCIAL & ECONOMY SCENARIO

The global economic growth in 2025 remains highly uncertain due to the impact of the COVID-19 pandemic over the past five years and the growing adverse effects of the ongoing Russia's war in Ukraine, along with the Israeli-Gaza war, and Israeli-Iran war. In the World Economic Outlook (WEO) July 2025, and International Monetary Fund (IMF) has forecasted that the world economy growth is projected at 3.0 percent for 2025 and 3.1 percent in 2026, an upward revision from the April 2025. This reflects front-loading ahead of tariffs, lower effective tariff rates, better financial conditions, and fiscal expansion in some major jurisdictions. Global inflation is expected to fall, but US inflation is predicted to stay above target. Downside risks from potentially higher tariffs, elevated uncertainty, and geopolitical tensions persist. Restoring confidence, predictability, and sustainability remains a key policy priority.

The global economy's steady growth of 3.2% in 2024 and 2025 is projected to be maintained due to a slight acceleration in advanced economies offsetting a modest slowdown in emerging markets and

developing economies. While advanced economies are expected to see growth rise from 1.6% in 2023 to 1.7% in 2024 and 1.8% in 2025, emerging market and developing economies will see a slight dip from 4.3% in 2023 to 4.2% in both 2024 and 2025, with advanced economies returning to their inflation targets sooner than emerging market and developing economies. Core inflation is generally projected to decline more gradually. The global economy has been surprisingly resilient, despite significant central bank interest rate hikes to restore price stability.

COUNTRY FINANCIAL & ECONOMY SCENARIO

Bangladesh Economic growth is expected to accelerate withing short period of time as private consumption and investment gain steam. The details of the financial and economy scenario are discuss page on 133

(F) RISKS AND CONCERNS ISSUES AND MITIGATION PLAN OF THE COMPANY RELATED TO THE FINANCIAL STATEMENTS:

The company has given a detailed statement relating to risks and its concerns issues to the financial statements and stated its mitigating plan of that risks which are facing or to be facing in the near future in page no.173 to 175 of the Annual Report.

(G) FUTURE PLAN OR PROJECTION OR FORECAST FOR COMPANY'S OPERATION, PERFORMANCE AND FINANCIAL POSITION, WITH JUSTIFICATION THEREOF:

Perfection in every level of total production process is the utmost desire of Paramount Textile and which brings itself the zenith in the textile industry all over the world. The management of the company is always trying to use automated & eco-friendly state of the art machineries in its production process. To keep in mind this, the management is going to substitute & newly adding capital machineries for automated & effective production process so that the company will ensure to reduce carbon emissions, less uses of utilities and unavoidable production hazards etc. The company started its printing unit whose output added into financial statements and also diversified its investment for establishing a 200 MW HSD power plant with joint venture to maximize the return of its shareholders whose outcome already added in the Financial Statements of the company. The company also enhance its production capacity, starting Soft flow unit, diversified portfolio by investing 30 MW Solar Power plant at Votemari, kaligonj, Lalmonirhat & 100 MW (AC) Grid-Tied Solar PV Power Plant at Bhabanipur & Ratanpur Mouza, Pabna Sadar, Pabna, Bangladesh.

Moreover, being the buyers fashion & choices are changing rapidly; the management of the company setting up Solid Dyed, Thermosol dyeing unit & Liquid Ammonia unit whose work almost done and also added hi-tech state-of-the-art machineries in the present production process to make another milestone in this sector for ensuring competitive advantage. Through this way the management is always trying to make a unique milestone in the country's textile sector.

On behalf of the Company



Shakhawat Hossain

Managing Director

Products Portfolio



BASED ON YARNS:

100% LINEN, 100% Hemp

Linen/Hemp with Viscose/Cotton

SUPIMA, ORGANIC and BCI COTTON

RECYCLE COTTON+COTTON

TC, CVC, TR

RAYON FILAMENT, ECOVERO/LIVAECO, MODAL, TENCEL

MELANGE, INJECTED SLUB, GRINDLE

LINEN+COTTON+LYCRA®

Polyester+LYCRA® with Cotton

US, CmiA COTTON

RECYCLE POLY+COTTON

REPREVE®+COTTON+VISCOSE

COOLMAX®+ THERMOLITE®+ COTTON

BASED ON WEAVES/ DESIGNS:

PLAIN, OXFORD, MATT,

TWILL, HERRINGBONE, SATIN,

DOUBLE/TRIPLE CLOTH, SWISS DOT, BEDFORD CORD,

EXTRA WARP/WEFT, WAFFLE, CREPE,

CHAMBRAY, FIL-A-FIL, PRINCE OF WALES, HOUNDSTOOTH, RIPSTOP,

VOILE, FLANNEL, CAVALRY, SEERSUCKER, 4-WAY STRETCH

BASED ON YARN COUNTS (NE):

7S to 120S, 10 SLUB TO 40 SLUB, 2/10S TO 2/120S, (10+70D) to (20+70D), (30+40D) to (60+30D)











BASED ON FINISHES:

SILKY SOFT, REGULAR SOFT, AIRO, PFD, PURE,

EASY CARE, WRINKLE FREE, MERCHERIZED, MECHANICAL STRETCH, SILK PROTEIN, CHINTZ, PRESHRUNK,

PAPER TOUCH, BIOPOLISH, ANTIVIRAL/ANTIMICROBIAL, ANTISLIP/SKEW

QUICK DRY, WATER/OIL/SOIL REPELLENT, ANTISTATIC, ALOE VERA,

PEACH, BRUSH, UNSINGED, DIAMOND PEACH, TEFLON™, FLAME RETARDANT, CELLULOSE COATING, Gauze/Cheese Effect

BASED ON DYESTUFFS:

REACTIVE, DISPERSE, VAT, PIGMENT, INDIGO, FLURESCENT, NATURAL

BASED ON PRINT TYPES:

REACTIVE, PIGMENT, DISCHARGE, GLITTER, BURNOUT, DISPERSE, PUFF, PLISSÉ

1200DPI DIGITAL PRINTER

Photos are used for aesthetic enhancement, not for representation of actual data.

ETHOS & VALUES

OUR VISSION:

To become the leading and most trusted yarn & solid dyed and printing fabric manufacturer attaining sustainable development through competitive pricing, incorporating new ideas & designs and providing on time delivery through efficient manner.

OUR MISSION:

Paramount Textile is committed to perfection in product quality, establishing state-of-the-art technology, focusing on cost effectiveness through competent workforce for retaining customer's satisfaction and ensuring eco-friendly environment to achieve industry dominance.

CORE VALUES:





BUSINESS ETHICS

Business ethics refers to contemporary organizational standards, principles, sets of values and norms that govern the actions and behavior of an individual in the business organization. Paramount Textile behave towards their stakeholder in the following manner:

- Consumer satisfaction.
- Building strong relationship with Stakeholders
- Survival and growth of business
- Healthy competition
- Health & Safety Working Environment.
- Creating goodwill
- Stop business malpractices
- Minimizing Natural & Environmental Damage



CODE OF CONDUCT

To ensure safe, efficient and harmonious operations and to fully inform all employees of their responsibilities, certain standards of conduct have been established for the guidance of all employees. The standards mentioned are only a partial list of acceptable behavior and conduct. Any violation of such acts or omissions will constitute misconduct and lead to disciplinary actions.

PURPOSE

The purpose of our Code is to set out the values and standards which guide the way we do business. Our business brings with it obligations to comply with the law, adhere to our own policies and principles, exercise good stewardship of our assets and the environment, and behave safely and ethically at all times.

The Code brings together a set of standards, helping to define what Paramount Textile expects of its businesses and people regardless of location or background. All employees must follow this Code. By doing so, they will ensure that their activities strengthen the business and support the Group's values. The Code:

- Summarizes the legal and ethical standards that affect us all;
- Details standards that have a country wide; application
- Outlines our obligations and the expectations of our all stakeholders;
- Helps us identify key risk areas – and how those risks should be approached;
- Gives guidance on how we should resolve difficult questions about business conduct.

STAKEHOLDERS

Our guiding principles are broken down into four stakeholder groups. Our stakeholders are people with an abiding interest in Paramount Textile:

- Customers, suppliers and markets – customers who are satisfied and feel understood suppliers who appreciate us because we are demanding but fair;
- Shareholders - who expect the best endeavors from our organization to maximize the value of their investment;
- Employees - who work with enthusiasm and pride because they feel challenged and valued;
- Communities – in which we play a practical and positive role, and that appreciate our involvement and contribution.

Key steps to maintaining our standards

- Know what is right

- Do what is right - always
- If you are unsure, ask
- Keep asking until you get an answer.

OUR GUIDING PRINCIPLES

Paramount Textile is committed to following a set of core values – our guiding principles. These outline how we expect our people to treat our customers, suppliers and markets, our fellow employees, shareholders, and the communities in which we work and live. Our guiding principles set the tone and overarching objectives of the Code of Conduct. Our individual standards provide the details of what issues we face and how we are expected to respond to them.

COMMUNITIES & PUBLIC

RESPONSIBILITIES TO LOCAL COMMUNITIES AND THE PUBLIC

Paramount Textile is committed to being a positive contributor to the communities in which we do business. We oppose public corruption, act as responsible stewards of our products and the environment, play a part in supporting activities in the places where Paramount Textile operates, and support the fundamental principles of good governance and human rights.

Paramount Textile participates in a number of program and initiatives in support of these principles. The first obligation of responsible citizenship is to obey the laws of the country and communities in which we do business. Also, as a good corporate citizen, we have a responsibility to behave as a conscientious neighbor. This includes:

- Adherence to safe work practices
- Sound environmental management
- Respect for the principles of human rights
- Measured and appropriate community engagement.

RESPONSIBILITIES TO CUSTOMERS, SUPPLIERS AND MARKETS

In all our business dealings, Paramount Textile strives to be fair and honest. We will always act in line with all applicable laws and regulations. We will always compete vigorously but fairly, complying with all laws protecting competition and the integrity of markets.

Paramount Textile will not knowingly use suppliers who operate in violation of applicable laws and regulations, including local safety, environmental and employment laws. In particular, we will always:

- Compete vigorously but fairly and legally
- Respect the intellectual property and copyright of others
- Promote our products and services accurately and honestly
- Comply with international trade controls
- Strive to ensure our suppliers operate in line with our Code
- Meet government, industry, customers' compliance and Paramount Textile's safety and quality standards.

RESPONSIBILITIES TO SHAREHOLDERS

Paramount Textile is committed to promoting the interests of our shareholders by working hard to achieve superior financial results. In pursuing this goal, we will protect Paramount Textile's assets and resources, avoid conflicts of interest and self-serving activities including insider trading, and we will be forthright in measuring and reporting our financial performance.

Our shareholders trust us to use our company assets responsibly – to make our businesses growth and ultimately increase the value of their investment. Honest and accurate recording and reporting of information is essential. All financial books, records, accounts and claims must accurately reflect transactions and events, and conform to both generally accepted accounting principles and Paramount Textile's system of internal controls. Undisclosed or unrecorded funds, assets, claims or liabilities are not allowed. Employees uncertain about the validity of an entry or process are expected to consult our business assurance and risk audit department. In particular, we will always:

- Avoid conflicts of interest that may interfere with our obligations to Paramount Textile
- Create and retain honest, accurate and timely

records

- Protect the confidentiality of Paramount Textile's proprietary information and information systems
- Respect company time, property and funds

RESPONSIBILITIES TO AND EXPECTATIONS OF EMPLOYEES

Paramount Textile is committed to fostering a workplace that is safe and that is founded on fair employment practices and mutual respect. We believe in fair treatment and compensation of employees, recognizing and rewarding good performance, and offering opportunities for advancement through promotions and training. In return, we expect employees to adhere to our Code and to take personal responsibility for the upkeep of our standards and good corporate citizenship. In particular, we will always strive for a work environment that:

- Values the safety, health and security of our co-workers
- Values and embraces diversity and equal opportunities
- Prohibits all forms of harassment
- Prohibits the abuse of drugs and alcohol
- Ensures respect for the confidentiality of our employees' personal information
- Encourages caution, moderation and good judgment in the giving and receiving of gifts, favors and entertainment.

MISCONDUCTS

Acts and omissions which constitute misconduct

Following are the Acts and Omissions mostly listed in Bangladesh Labour Laws 2006 & amended in 2013 are of serious nature and constitute misconduct which can result in dismissal:

i. Wilful insubordination or disobedience, whether alone or in combination with others, to any lawful or reasonable order of a superior.

ii. Theft, fraud or dishonesty in connection with the employers' business or property.

iii. Taking or giving bribes or any illegal gratification in connection with his or any other Worker's employment under the employer.

i. Habitual absence without leave or absence without leave for more than specified days as stated in the company's policy.

ii. Habitual late attendance.

iii. Habitual breach of any law or rule or regulation applicable to the industrial establishment.

iv. Riotous or disorderly behavior in the industrial establishment, or any act subversive of discipline.

v. Habitual negligence or neglect of work.

vi. Frequent repetition of any act or omission for which a fine may be imposed.

vii. Falsifying, tampering with, damaging or causing loss of employers' official records.

viii. Giving false information regarding his name, age, qualifications or previous experience at the time of employment.

ix. Disclosing to any unauthorized person any secret or confidential information including proprietary information in regard to processes, dealing and affairs of the company or its affiliates which may come into the possession of the workman in the course of his/her work of otherwise.

Note: An employee can be dismissed without following the disciplinary procedures if he is committed for an offence involving moral turpitude.

Acts and omissions which though not of very serious nature but calls for disciplinary action for corrective measures. Repetition of such acts and omissions would amount to misconduct. Such acts and omission are as follows:

i. Carrying on any private business without the permission of the Company.

ii. Refusal to work on a different job.

iii. Gambling within the Company's premises or premises utilized by the Company.

iv. Sleeping while on duty.

v. Theft of any other employee's property inside the Company's premises.

vi. Leaving the work spot without permission.

vii. Instigation and or abetment of or attempt at any of the acts of misconduct.

i. Non acceptance of an explanation letter and

any other communication from the Company, and refusal to accept and/or admit any communication.

ii. Commission of any act subversive of discipline or good behavior, drunkenness etc.

iii. Supply and use of toxic material such as heroine, weed etc. in the Company premises.

iv. Disregard or disobedience of rules or orders.

v. Inefficient, dilatory, careless or wasteful working.

EMPLOYEES' PERSONAL RESPONSIBILITY

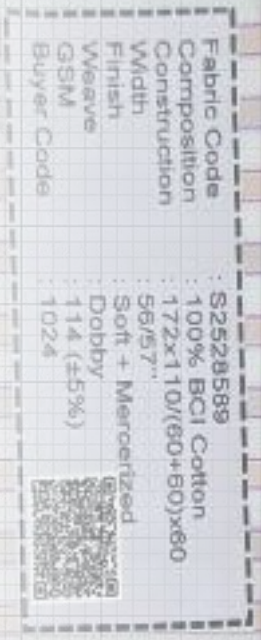
Your personal responsibility to do the right thing – how the Code is enforced

Paramount Textile employees must follow the principles and standards contained in our Code. Those that do not follow the Code put themselves, their co-workers and the company at risk. This is not acceptable. A failure by an employee to comply with the Code or any other company policy or requirement, may result in disciplinary action up to and including dismissal, referral for criminal prosecution and legal action to recover losses or damages resulting from such violation.

If you manage or supervise others, you have special responsibilities to make sure your support, train, monitor and enforce compliance with our standards. You should know and understand our Code.

Enforcement of the Code applies to all employees as well as all representatives, consultants and agents doing business on our behalf.

N.B: The Company has clearly laid down the Code of Conduct of its Chairperson, other Board Members and the Chief Executive Officer/Managing Director based on the recommendation of the Nomination and Remuneration Committee as per condition no-7 of Corporate Governance Code, 2018 which was issued by Bangladesh Securities and Exchange Commission through its Notification No. BSEC/ CMRRCD/2006-158/207/Admin/80 dated on 3rd June, 2018 and which is available in its website at www.paramountgroupbd.com





OUR STRATEGY

The management of the company has set-forth its strategy focusing sustainable development in business. Binding our strategy together are our pillars which define how we interact with customers. They are:

WINNING WITH BRANDS AND INNOVATION

Customer habits are changing. They are taking newer paths for purchasing and increasingly seeking brands that are purpose-driven and which they can trust. Our brands is a key differentiator in this regard. We are consistently trying to build brand image to fulfill this purpose.

We are constantly innovating across our portfolio to address the unmet needs of our customers. We are focused on strengthening the core, entering into new segments and speeding up innovation cycles.

We are evolving the ways in which we reach our customers with rapid changing preferences. We are thriving to develop new markets for our brands.

To capitalize on the growing trend of "safe fabrics" we have been building a strong portfolio of products. We are constantly evaluating and innovating portfolio to win in the future.

WINNING IN THE MARKET PLACE

To win the marketplace, we have a robust customer development agenda all over the world. We work with customers to understand their demand, focus on fulfilling their demand and tirelessly create new demand through market diversification. This is driven by the "Winning in many ideas" strategy that allows us to get closer to customers by providing

tailor made products across categories and geographies.

As far as demand capture is concerned, our focus has been on driving quality of coverage and increasing the product mixture. With respect to demand fulfillment, process and technology interventions have been used for improving service and efficiencies. For demand-generation, our strategy encompasses winning in traditional trade as well as winning in emerging channels like e-commerce.

WINNING THROUGH CONTINUOUS IMPROVEMENT

We are constantly aligning our products, processes and strategies to the changing market conditions to stay ahead of competition. We focus on business competitiveness through customer centricity, a robust saving program and product excellence to ensure availability of our products.

We continue to improve on-shelf customer relevant quality standards, thereby enhancing overall

customer's experience. "Delighting customer's is central to how we drive quality in our products.

Through sharper financial discipline governing overhead spending, and our zero based budgeting approach, we are reducing cost as well as uncovering new and innovative ways of working. We have a product wise savings program, driven through cross functional teams of brand building, R&D, supply chain and Finance.

Our production capacity level has increased rapidly. We are focusing on improving the capability of our employees in both factory and head office to insert his/her inner talent for the betterment of the company.

WINNING WITH PEOPLE

Our people are our biggest strength. They are driven by purpose and are fully empowered to excel in our fast-changing market. We continuously strive to develop the right capabilities and skills needed for different ways of working and new entrepreneurial leadership qualities.

To strengthen the people's agenda through various initiative, we are creating a more flexible and agile mindset in the organization. It involves more collaboration, experimentation through test-and-learn, embracing failure to gain insight and an obsession with customers. An owner's mindset empowers our people to take responsibility for delivering business results. They are empowered and provided with the resources to develop innovations with speed.

Our success depends largely on our ability to attract and retain the most talented individuals. We motivate and inspire them with a mission and a purpose that resonates with the long-term aims and values of the company.

Our people agenda focuses on creating a balanced and inclusive workforce. This focus not only underpins the company's longstanding values. Especially tolerance and respect, but also guarantees the diversity of thought and ideas on which our business depends.

WINNING WITH ENVIRONMENT FRIENDLY OPERATION & SUSTAINABLE DEVELOPMENT

Our vision has emerged to become one of the leading and most trusted yarn & solid dyed fabric manufacturer attaining sustainable development in business. We focus on environmentally friendly state-of-art machineries and promote safe working conditions for our colleagues. We continuously try to minimize production hazards for our employees through ensure compliance in all aspects and we are always looking to create equal employment opportunities. Our aim is to provide sustainable growth opportunities to everyone.

We are also a very strong advocate of an Eco-friendly and Green environment for ensuring sustainable development and have undertaken multifarious steps like Energy cogeneration in our Factory. To further reduce the carbon footprint, we have a planned afforestation program whereby trees are being planted regularly all over our factory premises.

We strongly adheres to the concept of an ecologically friendly environment and has hence implemented various measures to lower Carbon Dioxide emissions. The heat generated by our capture power plant is recycled and reused as cogeneration energy to operate the Chiller which would have needed about 1000 KW of conventional Electrical Power. This cogenerated Energy is also being used to run a Boiler which have otherwise consumed about 3000 cft of Natural gas. We have Biological ETP (Effluent Treatment Plant) and WTP (Water Treatment Plant) which presents the discharge of waste eater to the surrounding water bodies. The plant also has a Rain harvesting project which provides natural water to our in-house reservoir.



BUILDING MOMENTUM

COMMITTED TO VALUES-BASED GROWTH

As a large reputed textile enterprise of Bangladesh, we believe it is our moral obligation to serve the market with the best quality products with competitive value propositions maintaining sustainable production process.

To capture opportunities and enhance our institutional strength in the textile industry, we consider the following enablers with a view to achieve value-based responsible growth:

COMMITMENT TO BANGLADESH

Textile has been playing an important role in helping people prefer job for their livelihood. Furthermore, the company has also played a key role in export in international market. Our role is to ensure that we continue to play a leading role as an institution than as a business entity, thus positioning ourselves as an organization delivering all-round value in international market.

PARAMOUNT TEXTILE AS THE PREFERRED CHOICE

We have been able to successfully establish the right product-market fit with yarn dyed and solid dyed fabrics. Today, Paramount Textile have an unquestioned position in the Bangladeshi market for environment friendly production and skilled labour-intensive facilities. Therefore, the market for yarn dyed and solid dyed fabrics and knit yarn dyeing has grown rapaidly over the last few decade and Paramount Textiles has played a role in this progressive demand acceleration.

ECOLOGICALLY-FRIENDLY PRODUCTION:

As a company rooted in responsibility, we are committed to protecting the environment, and making this possible is our philosophy of doing “more with less”. Thus, we are using recycled water up to 30% and our aim is to expand this to recycling water up to 100% by 2030. Already Paramount Textile has achieved 99% of ZDHC MRSL Version 3.1, Level 03 Chemical Compliance in the year 2025. By using Auto Dispenser Machine, chemical waste amount is reduced about 30%. So, potential risk of hazardous chemical handling is reduced, as well as subsequent environmental impact is also reduced.

PRODUCT INNOVATION:

We are investing in research and development to create innovative ideas that meet the evolving customer preferences, including eco-friendly and feature-rich varieties and options. We have a robust product innovation cycle that is boosted by our parentage that enables us to spot global trends and preferences early and bring these selectively to Bangladesh. We have also got insights into the likes and preferences of the local customers that boosts product success in the market.

By leveraging these enablers, we are able to effectively capitalize on market opportunities, while strengthening our institutional capabilities for long-term competitiveness and success.

INFORMATION ASSURANCE

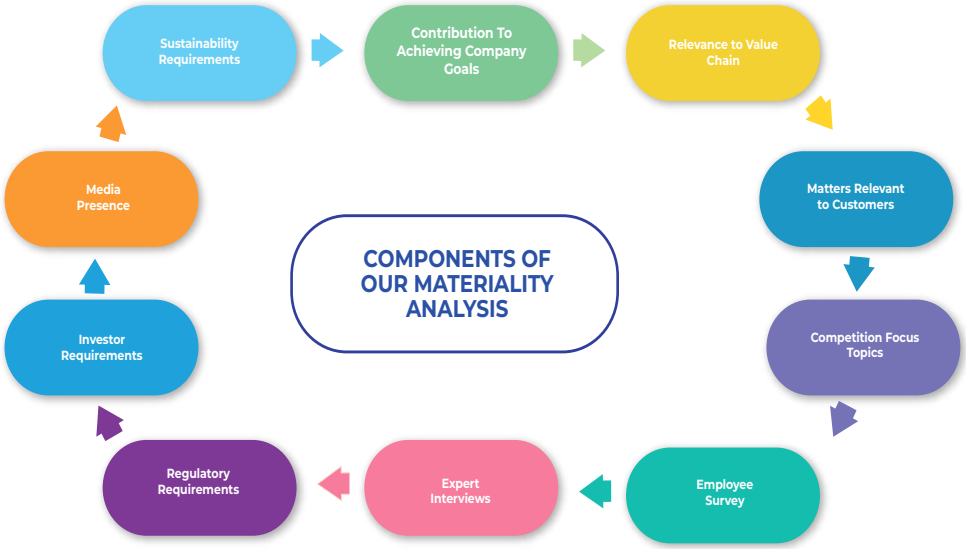
While five qualitative "Cs" have been taken into cognizance in the production of both text and visual elements of this Report, aligned with the evolving reporting requirements, we have added a sixth "C", which is "Cogency".



MATERIALITY

We employ the materiality principle to determine what information should be included in our Integrated Report. This study focuses on the difficulties, possibilities, and our perspective of the future, all of which influence how we manage our six capitals to unleash potential and become a sustainable company that consistently generates and safeguards value for all stakeholders while trimming erosion.

Determining our material concerns involves collaboration from all business units, an assessment of the risks as well as possibilities in our operating environment and input and feedback from our stakeholders. Our material matters, as explained on the following pages, shape the formation of our business model, long-term business plans, and short, medium, and long-term goals.



HISTORY & MILESTONE

2006
- Incorporation of the Company

2008
- Awarded Environmental Clearance Certificate
- Date of Commercial Operation

2009
- Oeko-Tex® Standard 100 Certificate

2014
- Organic 100 Content Standard Certificate
- Managing Director selected as C.I.P

2015
- ISO 14001: 2004 Certificate

2016
- EPB National Export Trophy
- 3rd ICSB National Award 2015" for Corporate Governance Excellence Award

2020
- Introducing Anti-Bacterial Fabrics

2021
- "7th ICSB National Award 2019" for Corporate Governance Excellence Award under Textile & RMG category.
- "Gold Award" for ICMAB Best Corporate Award-2019" under Textile Manufacturing Category.
- Investment in intraco Solar Power Plant
- Win ICAB Best Presented Annual Report-2020 under manufacturing category.

2022
- Acquire 49% Share of Dynamic Sun Energy Private Ltd.
- Acquire 51% Share of Intraco Solar Power Ltd.
- "8th ICSB National Award 2020" For Corporate Governance Excellence Award Under Textile & RMG Category.
- "Gold Award" For ICMAB Best Corporate Award-2020" Under Textile Manufacturing Category.
- "Gold Award" For ICMAB Best Corporate Award-2021" Under Textile Manufacturing Category.

- Converted into Public Limited Company

2010

- Global Organic Textile Standard (GOTS-IN) Certificate
- ISO 9001: 2008 Certificate

2011

- Consent getting from BSEC for IPO
- Listed with Dhaka & Chittagong Stock Exchange PLC.
- EPB National Export Trophy for 2010-2011

2013

- EPB National Export Trophy in Gold Category for 2013-2014
- Managing Director selected as C.I.P
- International Trophy for Quality from Global Trade Leaders' Club, Paris
- Starting its Printing Unit.

2017

- National Export Trophy in Gold Category for 2014-2015
- National Export Trophy in Gold Category for 2015-2016
- "5th ICSB National Award 2017" for Corporate Governance Excellence Award
- Managing Director selected as C.I.P

2018

- EPB National Export Trophy in Bronze Category for 2016-2017
- Managing Director selected as C.I.P
- Letter of Intent (LOI) getting from BPDB for establishing 200 MW power Plant in Baghabari, Sirajgonj.
- "6th ICSB National Award 2018" for Corporate Governance Excellence Award.
- "Gold Award" for ICMAB Best Corporate Award-2018" in Textile Manufacturing Category.

2019

- "9th ICSB National Award 2021" For Corporate Governance Excellence Award under Textile & RMG Category.
- "10th ICSB National Award 2022" For Corporate Governance Excellence Award under Textile & RMG Category.
- "Gold Award" For ICMAB Best Corporate Award-2022" Under Textile Manufacturing Category

2023

- Gold Trophy "11th ICSB National Award 2023" For Corporate Governance Excellence Award under Textile & RMG Category.
- "Silver Award" For "ICMAB Best Corporate Award-2023" under Textile Manufacturing Category.

2024

- "Gold Award" for "ICMAB Best Corporate Award-2024" under Textile Manufacturing Category

2025

DIRECTORS' PROFILE



MS. ANITA HAQUE SHANGITA
CHAIRMAN

Ms. Anita Haque Shangita, **Chairman of the Paramount Textile PLC**. She completed her MA in English from Dhaka University, The entrepreneur within knew her calling lay in the swishes of textile. The changing season of style and the texture of fabrics left a longing in her heart for more. Years were spent in assimilating a team of experts to build Paramount Textiles from the scratch.

Being a multitalented business personality, she is engaged in the Board of Paramount Green Garments Ltd. as Chairman, Managing Director of Paramount Agro Ltd., and Director of Paramount Insurance Company Ltd., Paramount Spinning Ltd., Foodex International Ltd., Paramount Energy Ltd. Ms. Anita has been involved in various social activities.



MR. SHAKHAWAT HOSSAIN
MANAGING DIRECTOR

Mr. Shakhawat Hossain is the **Managing Director of Paramount Textile PLC**. A Masters in Marketing from Dhaka University, he has always been an enthusiast entrepreneur at heart with challenges being the stepping stones to his vast success. To enrich his knowledge, he has attended various workshops and seminars in home and abroad and also participated in the renowned various textile fairs in Paris, New York, Shanghai and Turkey.

Being a versatile business personality with more than 36 years of experience, he has successfully established the following business enterprises namely, Paramount Insurance Company Ltd., Paramount Textile PLC., Paramount Energy Ltd., Paramount Agro Ltd., Paramount Holding Ltd., Paramount Spinning Ltd.,

Foodex International Ltd., Sunrise Chemical Industries Ltd. and Paramount Green Garments Ltd.

Mr. Shakhawat Hossain is also the honorary consul of Portugal in Bangladesh. Besides this, he has been an active member of the Dhaka Chamber of Commerce and Industries, Bangladesh Chamber of Commerce and Industries, Bangladesh Employers Federation and Bangladesh German Chamber of Commerce and Industries.

He is also the distinguished member of Dhaka Club, Gulshan Club, Uttara Club, Kurmitola Golf Club.



MR. ALOCK KUMAR DAS
DIRECTOR

Mr. Alock Kumar Das is a **Director of the Paramount Textile PLC**. He is a visionary business personality and has versatile experience of 36 years in different business sectors. Mr. Alock Kumar Das is one of the Managing Director of Intraco Solar Power Ltd., Paramount Holdings Ltd., Chairman of Mount Engineering Ltd., Moulvibazar Solar Power Ltd., Director of Paramount Insurance Company Ltd., Paramount Agro Ltd., Paramount Btrac Energy Ltd., Sunrise Chemical Industries Ltd., Managing Partner of Foodex International Ltd., Sarban International Ltd., Proprietor of Vintage Bake and Cake, Excellent Food. He loves to travel around the world.

He is a distinguished member of Baridhara Club, Banani Club, Youth Club & Narayangonj Club.



MS. ANITA DAS
DIRECTOR

Ms. Anita Das is a **Director of the Paramount Textile PLC**. She is a graduate in Economics from Adamjee Cantonment College. Ms. Anita is also a sponsor director of Paramount Insurance Ltd, Paramount Agro Ltd., Foodex International Ltd. Paramount Spinning Ltd., Paramount Green Garments Ltd. and Paramount Energy Ltd. She is a multitalented business personality, involved in various social activities. She is a well-travelled person.



MR. SHADAB HOSSAIN
DEPUTY MANAGING DIRECTOR

Mr. Shadab Hossain is the **Deputy Managing Director of Paramount Textile PLC.** He holds a Bachelor of Science degree in International Economics from Suffolk University, Boston, USA, and an IB Diploma from the International Baccalaureate. Upon completion of his degree, Mr. Shadab immediately delved into the business world. He is recognized for his dynamic leadership and entrepreneurial spirit, bringing extensive experience across diverse industries.

Mr. Shadab is passionate about brand building and integrating technology with environmentally-friendly and sustainable business practices. His versatile experience spans multiple sectors including textile, energy, insurance, ventures, brand building, garments, housing, technology, and agro-based industries. As a prominent young business personality, he is an active public spokesman on contemporary issues, both domestically and internationally.

Mr. Shadab Hossain has attended a broad range of international workshops, seminars, and leading textile fairs, underscoring his commitment to staying engaged in global industry developments and emerging technologies. He is also actively engaged in social, cultural, and philanthropic initiatives, reflecting his dedication to responsible leadership and meaningful community impact.



MR. RATUL DAS
DEPUTY MANAGING DIRECTOR

Mr. Ratul Das is the **Deputy Managing Director** of **Paramount Textile PLC**. He completed his Bachelor of Science in Biology from State University of Pennsylvania, in Pennsylvania, USA and later earned a Masters in Public Health from the Icahn School of Medicine at Mount Sinai in New York, USA. Following his graduate studies, he immediately entered the business arena.

Young, enthusiastic, and forward-thinking, Mr. Ratul has developed versatile experience across a wide range of industries, including textiles, insurance, garments, energy, medical services, manufacturing, housing, chemicals, and agro-based enterprises. He is widely recognized as a dynamic and influential young business leader within his field.

Mr. Ratul is also an active public speaker on contemporary issues at home and abroad. He has participated in numerous workshops and seminars internationally, as well as attended various world-renowned textile fairs across the globe.

A passionate traveler, he continuously seeks to broaden his knowledge with new ideas and emerging technologies. Beyond his professional pursuits, Mr. Ratul is deeply involved in social, cultural, and philanthropic activities.



MR. A.H.M. ABDUR RAHMAN
NOMINATED DIRECTOR

MR. A.H.M. Abdur Rahman is the **Nominated Director** of **Paramount Spinning Limited**. He is a post graduate in M.S in Statistics from Shah-Jalal University of Science and Technology, Sylhet. He has attended various workshops and seminars in home and abroad. He also participated in the world renowned textile fair held in Paris, New York, Chaina, Europe etc.

Mr. Rahman is a versatile business personality & has more than 18 years' experience in Textile, Garments, Energy, Manufacturing, Housing and Agro based industries etc. He is a hardworking and dynamic personality and much known in his arena. He is also an active public spokesmen on contemporary issues in various Electronic & print Medias.

Apart from this Mr. Rahman is a widely traveled man. For enriching his knowledge & intimating with new ideas & technologies; he has visited most of the countries all over the world. He is also a distinguished member of various social club. He also engaged himself with various social, cultural & philanthropy activities.



MR. A.H.M. HABIBUR RAHMAN
NOMINATED DIRECTOR

MR. A.H.M. Habibur Rahman is the **Nominated Director** of **Paramount Holdings Limited**. He is a post graduate in MSS from Jaghannath University, attended various workshops and seminars in home and abroad. He also participated in the world renowned textile fair held in Paris, New York, Shanghai, Turkey etc.

Mr. Rahman is a versatile business personality & has more than 14 years' experience in Textile, Garments, Insurance, Housing, Chemicals and Agro based industries etc. He is also an active public spokesmen on contemporary issues in various Electronic & print Medias.

Apart from this Mr. Rahman is a widely traveled man. For thriving his knowledge & intimating with new ideas & technologies; he has visited most of the countries all over the world. He is also a distinguished member of various social club. He also engaged himself with various social, cultural & philanthropy activities.



MRS. SAMSUN NAHAR NADIA
DIRECTOR

Mrs. Samsun Nahar Nadia is a **Director** of the Company. She has completed her BBA from AIUB. She is skilled in dealing with operation, technical and strategic subject matters that are significance for the betterment to the Company.



MRS. APARNA GHOSH
DIRECTOR

Mrs. Aparna Ghosh is a **Director** of the company. She has involved herself with the Company's business affairs and giving her valuable suggestions and recommendation time to time for the business growth of the Company.



MR. MD. JAHANGIR YAHYA
INDEPENDENT DIRECTOR

Mr. Md. Jahangir Yahya is the **Independent Director** of the Company and has around 50 years of professional experience in the field of Banking & Insurance. Mr. Yahya started his career in United Bank Ltd (Janata Bank Ltd) in the year 1966. He has completed his M.A from university of Dhaka. Mr. Yahya is the Chairman of the Audit Committee of the Company.

Apart from this, Mr. Yahya visited many countries for enriching his knowledge & experience. He is also a distinguished member of various social clubs and always engaged himself with various social, cultural & philanthropy activities.



MR. SIB SANKAR SAHA FCA
INDEPENDENT DIRECTOR

Mr. Sib Sankar Saha FCA, **Independent Director** of the Company has more than 32 years of experience in trading, Manufacturing, Shipping company, Life and Non-life Insurnce Companies and 4 years of Practicing experience as public accountant (Independent Auditor).

Mr. Saha obtained his B.Com (Hons. in Accounting) and M.com (Masters in Accounting) from university of Dhaka and is the Fellow member of the Institute of Chartered Accountants of Bangladesh

He was appointed in the board of the Company in June 07, 2023 and is also the Chairman of the Audit Committee of the Company.

Apart from this Mr. Aha attended in various training & workshops on IAS & IFRS organized by the world Bank, ICAB, ICAEW etc.

COMPANIES (OTHER THAN PARAMOUNT TEXTILE PLC.) IN WHICH PARAMOUNT TEXTILE DIRECTORS HOLD DIRECTORSHIP AND COMMITTEE'S MEMBERSHIP:

Sl No	Name of Director	Chairman	Managing Director	Director	Sponsor/ Proprietors
01	Ms. Anita Haque Shangita	Paramount Green Garments Ltd.	Paramount Agro Ltd. Pabna Solar Power Ltd.	Paramount Spinning Ltd. Foodex International Ltd. Paramount Energy Ltd. Paramount Medical College & Hospital Ltd. Paramount Insurance PLC.	
02	Mr. Shakhawat Hossain	Paramount Holdings Ltd. Paramount Agro Ltd. Foodex International Ltd. Paramount Solar Ltd. Intraco Solar Power Ltd. Paramount Insurance PLC. Paramount Medical College & Hospital Ltd. Holland Construction Ltd. Moulvibazar Solar Power Ltd. Paramount Spinning Ltd.	Sunrise Chemical Industries Ltd. Paramount Green Garments Ltd. Dynamic Sun Energy Private Ltd.	Mount Engineering Ltd. Paramount Aggreetech Ltd.	Paramount Insurance PLC. Mount International (Managing Partner) Paramount Agro (Managing Partner) Paramount International (Managing Partner) Foodex International (Managing Partner)
03	Mr. Alock Kumar Das	Mount Engineering Ltd. Moulvibazar Solar Power Ltd.	Paramount Holdings Ltd. Foodex International Ltd. Intraco Solar Power Ltd. Holland Construction Ltd.	Paramount Insurance PLC. Paramount Btrac Energy Private Ltd. Paramount Agro Ltd. Sunrise Chemical Industries Ltd. Paramount Spinning Ltd. Paramount Medical College & Hospital Ltd. Paramount Aggreetech Ltd. Mount Engineering Ltd. Moulvibazar Solar Power Ltd.	Sarban International(Partner) Vintage Bake and Café(Proprietor) Excellent Food(Proprietor)
04	Ms. Anita Das			Paramount Insurance PLC. Paramount Agro Ltd. Paramount Spinning Ltd. Paramount Green Garments Ltd. Foodex International Ltd. Paramount Energy Ltd. Paramount Medical College & Hospital Ltd.	Fine Food Traders (Partnership)
05	Mr. A.H.M. Abdur Rahman			Paramount Insurance PLC. (Nominated Director)	
06	Mr. AHM Habibur Rahman			Paramount Green Garments Ltd Paramount Insurance PLC. Pabna Solar Power Ltd.	
07	Mr. Sib Sankar Saha, FCA			Paramount Insurance PLC. (Independent Director)	
08	Mr.Md. Jahangir Yahya			Independent Director	

MANAGEMENT PROFILE



MR. MOHAMMAD JAHIDUL ABEDIN
Director & Chief Financial Officer

Mr. Mohammad Jahidul Abedin is the Finance Director and Chief Financial Officer of the company. He is a part qualified Chartered Accountant from the Institute Of Chartered Accountants Of Bangladesh (ICAB) & M.Com in Accounting from National University. He has participated in different national and international trainings and programs.

Mr. Abedin is a distinguished person for his diversified career. He has started his first path of career in 2005 & till date he has engaged himself with various renowned national & Multinational Companies in Textile & RMG sectors. Finally in December 30, 2015, he has appointed as Chief Financial Officer in Paramount Textile PLC & till date he has been proving his professional endeavor for the betterment of the company. His role covers Corporate Finance, banking, Accounts, Tax & VAT in favor of the Company.

Apart from this Mr. Abedin is a widely travelled person. For flourishing his knowledge & intimating new ideas, he had visited various countries in the world. He also engaged himself with various social activities.



MR. KAZI MD. FIROZE MORSHED FCMA
Head of Internal Audit & Compliance

Mr. Kazi Md. Firoze Morshed FCMA, Head of Internal Audit and Compliance is a fellow member of the Institute of Cost & Management Accountants of Bangladesh. He has more than 24 year experience in the field of finance and accounting. He obtained his Marster Degree in Accounting from Rajshahi University. For flourishing his knowledge, he also participated in different professional trainings & programs in home & abroad.

Mr. Firoze Morshed has made solid contributions to different national & multinational company since 2001 to till now. His wisdom helps the Company to formulate policy & to set-up strategic planning and direction for the entire range of its activities. Involved to set business planning, financial planning, marketing policy, procurement policy, expansion/future business policy and other business affairs in Textile and Energy sector. He also engaged himself with various social activities.



MR. SHAH AZIZ FCMA
General Manager Finance & Accounts

Mr. Shah Aziz is a seasoned finance professional with over 15 years of experience. He serves as General Manager of Finance & Accounts at Paramount Textile. Mr. Aziz holds a Bachelor's and Master's degree in Accounting, Bachelor of Laws (LLB) degree and is a Fellow member of Institute of Cost & Management Accountants of Bangladesh (ICMAB). He is skilled in financial management, accounts, audit, budgeting and cost analysis. His diverse industry experience spans textile, garments, power plants, pharmaceuticals and telecommunications among others.

Mr. Aziz has attended numerous workshops, seminars in home and abroad. His commitment to continuous learning is evident through his extensive travels to gain new ideas. Additionally, Mr. Aziz is involved in various social, cultural, and philanthropic activities, further demonstrating his dedication to creating positive impacts.



MR. MD. ROBIUL ISLAM FCS
Company Secretary & GM (HR & ADMIN)

Md. Robiul Islam is the Company Secretary and General Manager (HR & Admin) of Paramount Group. Mr. Robiul is a seasoned corporate professional with over 16 years of experience in the field of Board secretariat, corporate affairs, share management, corporate governance, HR & Adminstration, environment & sustainability, financial management, social compliance, stakeholder's relations, regulatory management and public communications etc. He is recognized for his dynamic leadership and entrepreneurial spirit, bringing extensive experience across diverse industries.

He is a Fellow Member & Council Member of the Institute of Chartered Secretaries of Bangladesh (ICSB). Mr. Robiul is a post graduate in Accounting, Bachelor of Laws (LLB), ITP, VAT Agent & Post Graduate Diploma in Human Resource (PGDHR). He has participated in various national & international conferences, trainings & CPD programs. His commitment to continuous learning is evident through his extensive travels to gain new ideas & innovations. Additionally, Mr. Robiul is involved in various social, cultural, and philanthropic activities, further demonstrating his dedication to creating positive impacts.

EVENT HIGHLIGHTS





The Chairman, Managing Director, Deputy Managing Director, Directors, Independent Directors, Chief Financial officer, Company Secretary along with Shareholders were seen in the 18th Virtual AGM of the Company.



RECOGNATION AND AWARD



NATIONAL EXPORT TROPHY

To the greater contribution of the National Exports of the country Paramount Textile PLC. awarded the National Export Trophy for the financial year 2010-2011, 2011-2012, 2013-14, 2014-2015, 2015-2016 & 2016-17.



ICAB National Award

For best presented Annual Report, the company has been awarded "ICAB National Award-2020" from the Institute of Chartered Accountants of Bangladesh in Manufacturing Category.



QUALITY AND EXCELLENCE

In recognition of its commitment to quality and excellence of its services Paramount Textile has been awarded the International Trophy for quality from Global Trade Leaders Club, Paris.



SPOKESMEN OF GOVERNANCE

For ensuring good governance within the company; the company has been awarded “3rd, 4th 5th, 6th , 7th , 8th , 9th ,10th & Gold Trophy of “11th ICSB National Award-2023” from the Institute of Chartered Secretaries of Bangladesh in Textile & RMG Companies sector.



ICMAB BEST CORPORATE AWARED

For ensuring good governance within the company; the company has been won “Gold Trophy” for “ICMAB Best Corporate Award-2018, 2019, 2020, 2021, 2022 , 2023 & 2024” from the Institute of Cost and Management Accountants of Bangladesh in Textile Manufacturing Category.



TAX AWARD

To the greater contribution to the Nationnal exchequer of the country, Paramount Textile has been awarded 2nd highest of the National Revenue Board under the textile & Spinning category.





SHAREHOLDING INFORMATION

GENERAL INFORMATION

Authorized Share Capital`	**: Tk. 5,000.00 Million**
Issued and Fully Paid-up Capital	**: 1,791.17 Million**
Class of Share	**: Ordinary Share @ Tk. 10 each**
Voting Rights	**: One Vote per Ordinary Share**

STOCK EXCHANGES LISTING

The share of the Paramount Textile is listed with both Dhaka & Chittagong Stock Exchange PLC.

FREE FLOAT SECURITIES HOLDING

The free float shareholding as in 30th June, 2025 are given below:

1. Total Outstanding Securities			**179,116,886**
Less:	a. Securities held by Sponsors/Directors	109,179,862	
	b. Securities held by Government	N/A	
	c. Strategic Stakes by Private Corporate Bodies/		
	Individuals (any holding more than 5% held by an		
	individual/ company be considered as strategic)	N/A	
	d. Securities held by associate companies (Cross holdings)	N/A	
	e. Any other locked-in securities	N/A	
2. Subtotal (a to e)			**109,179,862**
Total Free Float Securities(1-2)			**69,937,024**
No. of Sponsors/Directors			**8**
% of free float securities in respect of total securities			**39.05%**

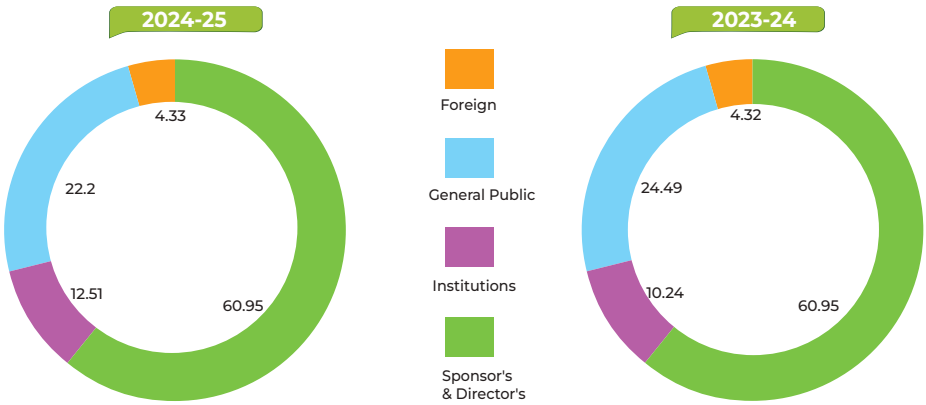
COMPARATIVE SHAREHOLDING STRUCTURE OF PARAMOUNT TEXTILE AS ON JUNE 30

Types of shareholders	2024-2025			2023-2024		
	No. of shareholders	No. of shares	%	No. of shareholders	No. of shares	%
Sponsors/Directors	8	109,179,862	60.95	8	99,254,425	60.95
General Shareholders	6295	39,765,175	22.21	6737	39,863,181	24.49
Institutions	184	22,413,165	12.51	210	16,673,546	10.24
Foreign	50	7,758,684	4.33	76	7,042,380	4.32
Total	6537	179,116,886	100	7031	162,833,532	100

DISTRIBUTION OF SHAREHOLDINGS

Share Holding Range	30 June 2025			30 June 2024		
	Number of shareholders	No. Of Shares	Percentage of share holding	Number of shareholders	No. of share	Percentage of share holding
1 - 500	2,995	442,846	0.25	3,895	815,347	0.50
501-5000	2,579	3,688,825	2.06	2,067	3,851,544	2.37
5001 - 10000	361	2,513,542	1.40	390	2,910,983	1.79
10001-20000	237	3,333,854	1.86	283	4,119,840	2.53
20001- 50000	192	5,977,801	3.34	218	6,896,006	4.23
50001- 100000	82	5,627,034	3.14	86	5,813,493	3.57
100001-1000000	66	22,014,662	12.29	71	21,759,720	13.36
1000001- above	25	135,518,322	75.66	21	116,666,599	71.65
Total	6537	179,116,886	100	7031	162,833,532	100

The statement dictates that shareholders interest decreasing into the securities compare to previous year.



PATTERN OF SHAREHOLDING

SL No	Name of Shareholders	Status	Share Holding	Percentage (%)
i)	Parent/ Subsidiary/ Associated Companies and other related parties		-	-
ii)	Shares held by Chairman / Managing Director / Directors & their Spouses and Minor Children as on 30 June 2025:			
	Ms. Anita Haque Shangita (W/o Mr. Shakhawat Hossain)	Chairman	3,582,333	2.00%
	Mr. Shakhawat Hossain (H/o Ms. Anita Haque Shangita)	Managing Director	15,749,655	8.79%
	Mr. Alock Kumar Das (H/o Ms. Anita Das)	Director	15,749,655	8.79%
	Ms. Anita Das (W/o Mr. Alock Kumar Das)	Director	3,582,333	2.00%
	Samsun Nahar Nadia	Director	12,887,996	7.20%
	Aparna Ghosh	Director	12,887,995	7.20%
	Mr. A.H.M. Abdur Rahman (Nominated by PSL)	Director	Nil	-
	Mr. A.H.M. Habibur Rahman (Nominated by PHL)	Director	Nil	-
	Mr. Sib Shakar Saha FCA	Independent Director	Nil	-
	Mr. Md. Jahangir Yahya	Independent Director	Nil	-
	The minor children of all the Directors and spouses of the last four Directors mentioned in the above list		Nil	-
iii)	Company Secretary, CFO and Head of Internal Audit & compliances & their Spouses and Minor:			
	Mr. Md. Robiul Islam FCS	Company Secretary	Nil	-
	Mr. Mohammad Jahidul Abedin	CFO	Nil	-
	Mr. Kazi Md. Firoze Morshed FCMA	Head of Internal Audit	Nil	-
	Their Spouses & Minor children		Nil	-
iv)	Executives (Top 5 Salaried Employees):			
	Mr. Shah Aziz FCMA	GM	Nil	-
	Mr. Jubaidur Rahman	GM	Nil	-
	Mr. Md. Mokbular Rahman	GM	Nil	-
	Mr. Ismail Hossain	DGM	Nil	-
v)	Shareholders holding 10% (Ten percent) or more voting interest in the Company:			
	Paramount Spinning Limited	Director	23,755,275	13.26%
	Paramount Holdings Limited	Director	20,984,629	11.72%

GOOD GOVERNANCE FOR SHAREHOLDERS' RIGHTS

Good governance is about separating ownership and control. Shareholders own the company's shares but its directors are responsible for the company's business, which is operated by the management according to delegations of authority, ensuring the best interests of shareholders and other stakeholders.

The common shareholders' rights are attending shareholder meetings, voting power, ownership of their shares & transferring shares, a claim to dividends, inspecting the financial statements along with the auditor's report, having minutes of shareholders' meetings, requesting an annual report, and protecting wrongful acts as per the Companies Act 1994.



REDRESSAL OF INVESTOR COMPLAINT

Our investor relations team places high degree of importance to investor queries and complains. Every possible step for timely resolution of issues and grievances are taken to ensure investor satisfaction. The mechanism of redressed of investor complain is explained below:

PARAMOUNT TEXTILE FOLLOWS THE FOLLOWING PRINCIPLES

- Investors are informed of avenues to raise their complaints within the organization.
- Investors must be treated fairly at all times.
- Complaints are treated efficiently and fairly.
- Paramount Textile employees work in good faith and without prejudice, towards the interests of the investors.
- Complaints raised by investors must be dealt with courtesy and in a timely manner.

WAY OF REDRESSAL OF INVESTOR COMPLAINTS

- Investor can complain through email: **secretary@paramountgroupbd.com**, **share@paramountgroupbd.com**, **info@paramountgroupbd.com**.
- An investor can make a written complaint through letter.
- Investors can also register their complaints and queries through an application to the Company Secretary.
- The Company maintains investor grievance file in which full detail of every written compliant shall enter.
- We have 2 designated persons to look after the investor grievances in due time.
- The full detail of the written complaint must be passed to the concerned department and inform the compliance officer of the company as soon as it is received.
- Audit & compliance Department will obtain all information available on the compliant which is considered necessary for a proper investigation, look into all the necessary information and resolve these as soon as possible.
- Investor relations team acknowledges the complaint and contacts the investors to confirm the identity: 1. Shareholders BO ID, 2. shareholders Name 3. Other related information based on query.
- Investor relations team after confirming the shareholders identity, addresses their queries and provides required information/guidance.

INVESTORS' INQUIRIES/COMPLAINT

Any queries relating the shareholdings for example transfer of shares, changes of name and address and payment of dividend should be sent to the following address:

SHARE DEPARTMENT

House No.22, (Level 2, 5-10)Road No.113/A Gulshan 2, Dhaka 1212, Bangladesh,
Tel: 02-55049834-37& 39, Mail: share@paramountgroupbd.com, Mobile: +8801709-631430, 01777709440



MARKET VALUE ANALYSIS

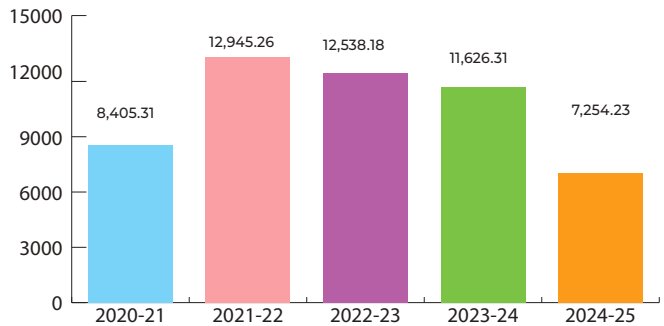
Particulars	2024-25	2023-24
Highest during the year	72.40	82.40
Lowest during the year	38.30	65.30
Average during the year	49.30	75.34

Continuing the mixed momentum from last year, Financial Year 2024-25 found Paramount Textile's share gaining bit nagative growth compare to last year average price. It's indicated that the market condition of your company is stable where many company losses their market price very badly.

MARKET CAPITALIZATION

Years	DSE (Amount in Mil)
2020-21	8,405.31
2021-22	12,945.26
2022-23	12,538.18
2023-24	11,626.31
2024-25	7,254.23

MARKET CAPITALIZATION (AMOUNT IN MILL)



FINANCIAL HIGHLIGHTS (CONSOLIDATED)

Particulars	2024-2025	2023-2024	2022-2023	2021-22	2020-21
OPERATIONAL PERFORMANCE					
Revenue	12,264,739,671	11,174,242,698	9,463,818,403	6,615,529,179	5,020,706,859
Cost of Sales	(9,631,526,712)	(8,901,067,257)	(7,566,843,089)	(5,619,899,005)	(4,246,967,015)
Gross Profit	**2,633,212,958**	**2,273,175,441**	**1,896,975,314**	**995,630,174**	**773,739,844**
Distribution Cost	(54,343,248)	(54,240,582)	(54,050,776)	(53,637,862)	(38,484,182)
Administrative Expenses	(270,944,412)	(277,410,226)	(277,638,776)	(226,607,050)	(200,671,881)
Profit from Operations	**2,307,925,299**	**1,941,524,633**	**1,565,285,762**	**715,385,262**	**534,583,781**
Finance cost	(1,276,950,015)	(965,682,030)	(482,104,842)	(311,435,145)	(214,427,912)
Share of Profit/(loss) of associates	319,421,251	333,409,474	425,597,407	400,226,806	372,891,945
Profit before tax	**1,505,348,101**	**1,348,194,883**	**1,485,550,572**	**825,326,214**	**754,079,421**
Income Tax	(133,198,328)	(125,938,979)	(130,097,159)	(65,974,203)	(85,941,649)
Net Profit/ (loss) After Tax	**1,160,595,290**	**1,077,700,944**	**1,223,576,208**	**760,008,744**	**661,887,437**
FINANCIAL POSITION					
Non- Current Assets	23,666,511,215	20,819,052,608	16,756,848,157	10,237,280,434	6,159,826,095
Current Assets	10,788,506,623	10,587,830,230	8,979,186,238	6,878,949,510	4,807,221,385
Total Assets	**34,455,017,837**	**31,406,882,838**	**25,736,034,395**	**17,116,229,944**	**10,967,047,480**
Shareholders' Equity	7,860,621,136	6,794,224,789	5,877,753,265	4,819,727,928	4,224,794,129
Non-current Liabilities	18,093,770,240	17,083,925,250	12,251,293,469	6,049,156,457	2,518,244,175
Current Liabilities	8,285,629,020	7,369,424,634	7,508,084,455	6,229,624,867	4,205,631,751
Total Equity and Liabilities	34,455,017,837	31,406,882,838	25,736,034,395	17,116,229,944	10,967,047,480
OTHER INFORMATION					
Paid-up Capital	1,791,168,860	1,628,335,320	1,628,335,320	1,628,335,320	1,550,795,550
Ordinary Shares Outstanding	179,116,886	162,833,532	162,833,532	162,833,532	155,079,555
No. of Shareholders (30 June)	6,537	7,031	9,014	6,900	6,770
Market Capitalization	7,254,233,883	11,626,314,184	12,538,181,964	12,945,265,794	8,405,311,881
Market value per share (30 June)	40.50	71.40	77.10	79.50	54.20
Reserve & Surpluses	6,069,452,275	5,165,889,469	4,249,417,945	3,191,392,608	2,673,998,579
Net Cash Flows from Operating Activities	**1,857,280,124**	**1,257,189,107**	**955,041,639**	**571,588,173**	**797,197,340**
No. of Employees	4,219	4,434	5,816	4,555	3,986
NAV Per Share	43.89	41.72	36.10	29.60	27.24
Dividend Per Share	1.20	1.00	1.00	1.00	2.50
Face Value Per Share	10	10	10	10	10
Earnings Per Share (EPS)	6.48	6.62	7.51	4.67	4.27
EPS (Restated)	-	6.02	-	-	4.06

KEY RATIO ANALYSIS (CONSOLIDATED)

Particulars	2024-2025	2023-2024	2022-2023	2021-22	2020-21
LIQUIDITY ANALYSIS					
Current Ratio (Times)	1.30	1.44	1.20	1.10	1.14
Quick Ratio (Times)	0.57	0.58	0.60	0.34	0.37
Cash ratio	0.09	0.10	0.14	0.03	0.06
SOLVENCY ANALYSIS					
Debt to Equity Ratio (Times)	3.38	3.62	3.36	2.55	1.59
Debt Asset Ratio	0.77	0.78	0.77	0.72	0.61
Financial leverage Ratio	3.38	3.62	3.36	2.55	1.60
Interest coverage Ratio	2.18	2.40	4.08	3.65	4.52
PROFITABILITY RATIOS					
Return on Equity Ratio (%)	18.68	19.29	25.37	16.81	16.96
Return on Total Assets (%)	8.45	8.10	9.18	8.10	9.75
Gross Profit Margin (%)	21.47	20.34	20.04	15.05	15.41
EBIT Margin (%)	22.69	20.71	20.79	17.18	19.29
Net Profit Margin (%)	9.46	9.64	12.93	11.49	13.18
Return on Capital Employed	0.11	0.10	0.11	0.10	0.14
EFFICIENCY ANALYSIS					
Dividend Cover Ratio	5.40	6.62	7.51	4.67	1.71
Dividend yield Ratio	0.03	0.01	0.01	0.01	0.05
VALUATION ANALYSIS					
Price Earnings Ratio	6.25	10.79	10.25	17.03	12.69
Net Operating Cash Flows Per Share (NOCFPS)	10.37	7.72	5.87	3.51	5.14
Price to cash flow Ratio	3.91	9.25	13.13	22.65	10.54
CASH FLOW RATIO					
Cash flow to Revenue	0.15	0.11	0.10	0.09	0.16
Cash flow to asset	0.06	0.04	0.04	0.04	0.08
Cash return on Equity	0.24	0.19	0.16	0.13	0.20
Cash to income	0.80	0.65	0.61	0.80	1.49
Debt to income	0.07	0.05	0.05	0.05	0.11
ACTIVITY ANALYSIS					
Inventory Turnover Ratio (Times)	1.56	1.66	1.65	1.40	1.42
Receivables Turnover (Times)	4.87	4.55	5.58	7.64	7.53
Payable Turnover (Times)	16.83	28.92	29.22	62.43	16.75
Fixed Asset Turnover (Times)	0.55	0.59	0.70	0.81	0.89
Total Asset Turnover	0.46	0.45	0.48	0.54	0.51

HORIZONTAL ANALYSIS (CONSOLIDATED)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
STATEMENT OF COMPREHENSIVE INCOME					
Revenue	9.76%	18.07%	43.05%	31.76%	-2.58%
Cost of Sales	8.21%	17.63%	34.64%	32.33%	-2.54%
Gross Profit	15.84%	19.83%	90.53%	28.68%	-2.81%
Distribution Cost	0.19%	0.35%	0.77%	39.38%	0.21%
Administrative Expenses	-2.33%	-0.08%	22.52%	12.92%	-2.61%
Profit from Operations	18.87%	24.04%	118.80%	33.82%	-3.09%
Finance cost	32.23%	100.31%	54.80%	45.24%	-2.17%
Income from House Rent	-39.18%	1.90%	6.64%	6.76%	-2.23%
Other Income/Loss	150.44%	363.23%	257.56%	89.65%	1628.91%
Exchange gain/Loss	-25.03%	19.27%	(1,123.23%)	35.12%	-3.65%
Profit/(loss) before WPPF & WF	17.15%	-4.73%	153.91%	11.57%	10.51%
Contribution of WPPF & WF	33.30%	-25.52%	1197.07%	23.06%	3.53%
Share of Profit//(loss) of associates	-4.20%	-21.66%	6.34%	7.33%	-1.40%
Profit before tax	11.66%	-9.25%	80.00%	9.45%	5.82%
Income Tax	5.76%	-3.20%	97.19%	-23.23%	104.14%
Deferred tax benefit/(expense)	1104.83%	-118.57%	149.09%	110.51%	-46.32%
Net Profit/ (loss) After Tax	11.99%	-11.92%	61.00%	14.82%	0.47%
STATEMENT OF FINANCIAL POSITION					
Non- Current Assets					
Property, Plant and equipment	5.19%	0.71%	162.15%	39.08%	-2.31%
Capital Working Progress	61.84%	16.35%	-18.26%	109.83%	102.68%
Investment Property	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
Investment in Associates	14.11%	114.48%	92.21%	85.82%	60.01%
Long term investment (at cost)	-	-	-100%	-	-
Right of use Assets (After amortaization)	-3.57%	-3.45%	-	-	-
Intangible Assets	0.75%	-	-		-
Total Non-Current Assets	13.68%	24.24%	63.17%	60.92%	21.69%
Current Assets					
Inventories	-3.26%	41.19%	-6.09%	45.52%	20.54%
Trade receivables	-6.45%	12.25%	115.58%	63.14%	-2.57%
Advance, Deposits & Prepayments	56.84%	-16.71%	33.52%	33.65%	88.28%
Other receivables	-29.34%	681.32%	19.71%	18.91%	-72.09%
Investment	-24.75%	5.55%	-33.89%	-61.50%	206.64%
Cash & cash equivalents	6.77%	-33.03%	662.65%	92.45%	39.31%
Total Current Assets	1.90%	17.92%	30.53%	43.10%	25.40%
Total Assets	9.71%	22.03%	50.36%	56.07%	23.29%
Shareholders' Equity					
Ordinary Share Capital	10.00%	0.0%	0.00%	5.00%	5.00%

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Share Premium	0.00%	0.00%	0.00%	0.00%	0.00%
Retained earnings	20.84%	26.27%	43.79%	30.17%	36.90%
Holding gain reserve	-52.06%	6.99%	-10.59%	-63.15%	2,336.18%
Total Equity	15.70%	15.59%	21.95%	14.08%	17.92%
Deferred tax liability	22.33%	1.89%	-9.23%	-3.57%	51.54%
Long Term loan	5.91%	39.45%	102.53%	140.21%	48.69%
Total Non-current Liabilities	5.91%	39.45%	102.53%	140.21%	48.69%
Current Liabilities					
Trade and other payables	67.91%	25.22%	99.35%	103.72%	-83.09%
Liability for expenses	46.10%	42.66%	46.00%	-23.46%	1.23%
Short term loan	8.38%	1.33%	8.46%	49.33%	37.16%
Unclaimed Dividend	-23.04%	7.23%			
Current portion of long term loan	12.81%	-1.28%	73.18%	68.49%	-35.01%
Income tax provision	446.51%	-95.15%	-42.72%	9.99%	16.44%
Total Current Liability	12.43%	-1.85%	20.52%	48.13%	16.60%
Total Liabilities	8.05%	23.94%	60.82%	82.38%	26.91%
Total Equity and Liabilities	9.71%	22.03%	50.36%	56.07%	23.29%

VERTICAL ANALYSIS (CONSOLIDATED)

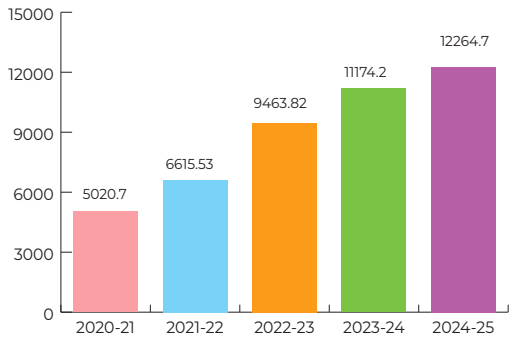
Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
STATEMENT OF COMPREHENSIVE INCOME					
Revenue	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Sales	78.53%	79.66%	79.96%	84.95%	84.59%
Gross Profit	21.47%	20.34%	20.04%	15.05%	15.41%
Distribution Cost	0.44%	0.49%	0.57%	0.81%	0.77%
Administrative Expenses	2.21%	2.48%	2.93%	3.43%	4.00%
Profit from Operations	18.82%	17.37%	16.54%	10.81%	10.65%
Finance cost	10.41%	8.64%	5.09%	4.71%	4.27%
Income from House Rent	0.08%	0.15%	0.17%	0.23%	0.28%
Other Income/Loss	1.61%	0.71%	0.18%	0.07%	0.92%
Exchange gain/Loss	0.24%	0.34%	0.34%	0.05%	0.05%
Profit/(loss) before WPPF & WF	9.86%	9.24%	11.45%	6.45%	7.62%
Contribution of WPPF & WF	0.20%	0.16%	0.25%	0.03%	0.03%
Share of Profit//(loss) of associates	2.60%	2.98%	4.50%	6.05%	7.43%
Profit before tax	12.27%	12.07%	15.70%	12.48%	15.02%
Income Tax	1.09%	1.13%	1.37%	1.00%	1.71%
Deferred tax benefit/(expense)	0.03%	0.00%	0.02%	0.01%	0.12%
Net Profit/ (loss) After Tax	11.16%	10.94%	12.93%	11.49%	13.18%

STATEMENT OF FINANCIAL POSITION

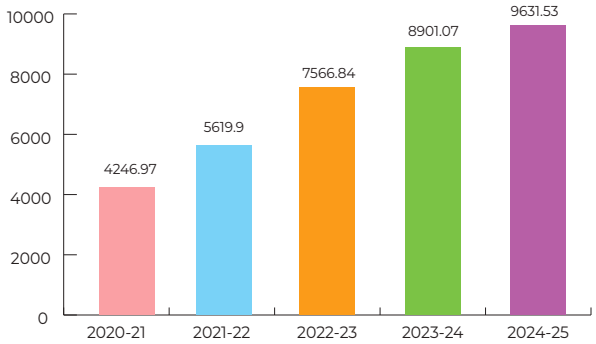
Non- Current Assets					
Property, Plant and equipment	32.71%	34.12%	41.34%	23.71%	26.61%
Capital Working Progress	9.99%	6.77%	7.11%	13.07%	9.72%
Investment Property	1.37%	1.52%	1.87%	2.84%	4.47%
Investment in Associates	22.92%	22.04%	12.54%	18.29%	15.36%
Long term investment (at cost)					
Right of use Assets (After Amortization)	0.15%	0.17%	0.21%	-	-
Intengible Asset	1.54%	1.67%	2.04%	-	-
Total Non-Current Assets	68.69%	66.29%	65.11	57.91%	56.17%
Current Assets					
Inventories	17.65%	20.02%	17.30%	27.07%	29.71%
Trade receivables	7.06%	8.28%	9.00%	6.28%	6.00%
Loan from intercomapny					
Advance, Deposits & Prepayments	4.35%	3.05%	4.46%	6.93%	5.87%
Other receivables	0.04%	0.06%	0.01%	0.01%	0.01%
Investment	0.10%	0.15%	0.17%	0.40%	1.60%
Cash & cash equivalents	2.11%	2.16%	3.94%	0.78%	0.63%
Total Current Assets	31.31%	33.71%	34.89%	42.09%	43.89%
Total Assets	100.00%	100%	100.00%	100.00%	100.00%
Shareholders' Equity					
Ordinary Share Capital	5.20%	5.18%	6.33%	9.51%	14.14%
Share Premium	1.57%	1.72%	2.10%	3.15%	4.92%
Retained earnings	15.42%	14.00%	13.53%	14.15%	16.97%
Tax holiday reserve	0.59%	0.65%	0.79%	1.19%	1.86%
Holding gain reserve	0.03%	0.08%	0.09%	0.15%	0.63%
Total Equity	22.81%	21.63%	22.84%	28.16%	38.52%
Non-controlling Interest	0.57%				
Deferred tax liability	0.06%	0.05%	0.06%	0.10%	0.17%
Long Term loan	52.51%	54.40%	47.60%	35.34%	22.96%
Total Non-current Liabilities	52.51%	54.40%	47.60%	35.34%	22.96%
Current Liabilities					
Trade and other payables	1.31%	0.85%	0.83%	0.63%	0.48%
Liability for expenses	1.14%	0.85%	0.73%	0.76%	1.53%
Short term loan	19.02%	19.25%	23.19%	32.15%	33.60%
Unclaimed Dividend	0.01%				
Loan from intercomapny	0.00%	0.00%	1.26%	-	-
Current portion of long term loan	2.56%	2.49%	3.08%	2.68%	2.48%
Income tax provision	0.01%	0.00%	0.07%	0.18%	0.26%
Total Current Liability	24.05%	23.46%	29.17	36.40%	38.35%
Total Liabilities	77.19%	78.37%	76.84	71.84%	61.45%
Total Equity and Liabilities	100.00%	100.00%	100.00%	100.00%	100.00%

GRAPHICAL ANALYSIS

REVENUE (AMOUNT IN MIL)

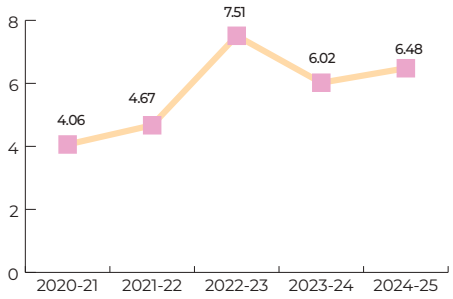


COST OF SALES (AMOUNT IN MIL)

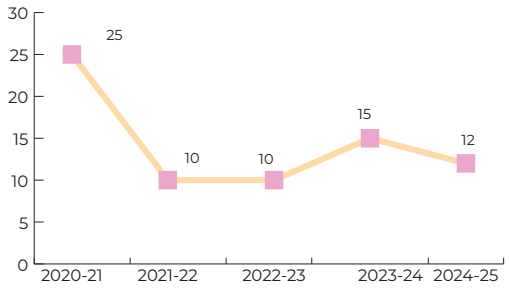


In FY-2025 revenue of the company recorded 12,264.74 million which is 9.76% higher than previous year and also cost of sales increased by 8.21% from the financial year 2024.

EARNINGS PER SHARE (EPS)



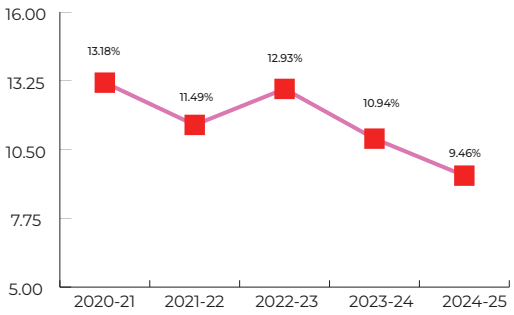
DIVIDEND



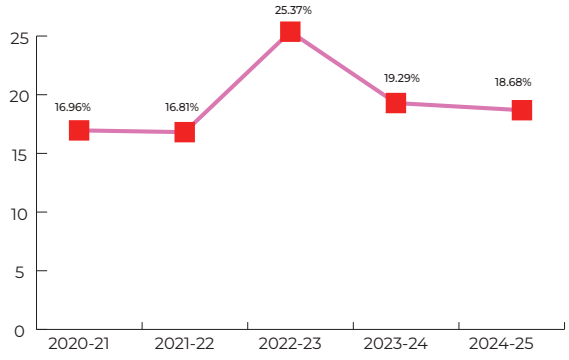
Paramount Textile earnings recorded at BDT 6.48 per share for the FY-2025 compared to BDT 6.02 per share of previous year. Based on the financial performance and considering the current business situation Board of Directors have declared @ 12% cash dividend for the year ended 30th June, 2025..

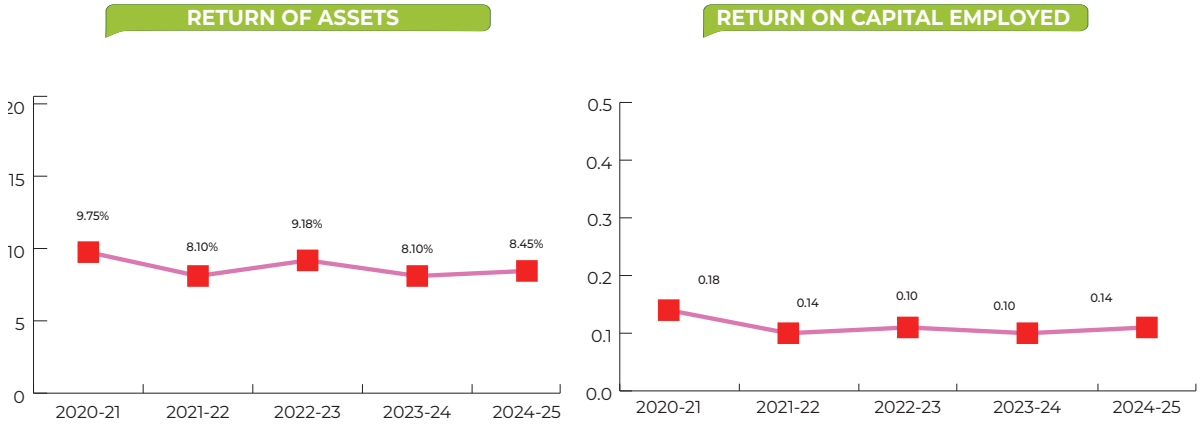
PROFITABILITY ANALYSIS

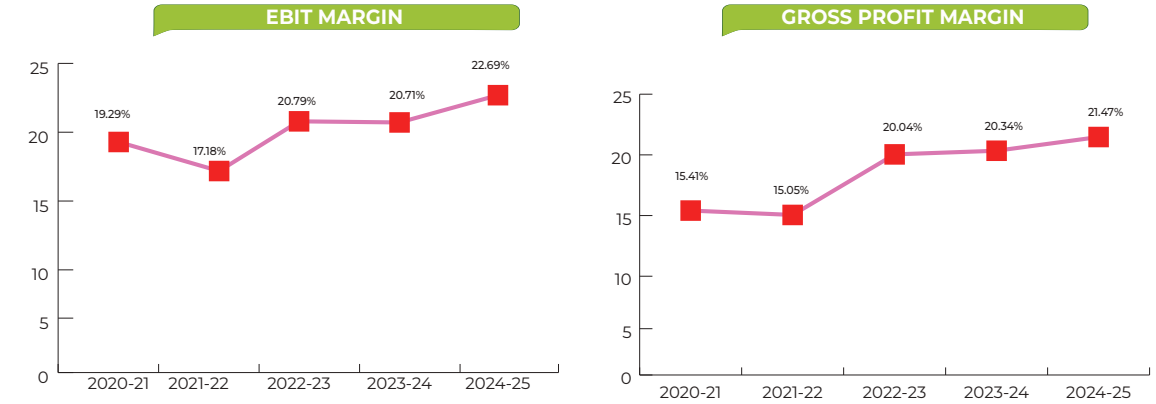
NET PROFIT MARGIN



RETURN OF EQUITY

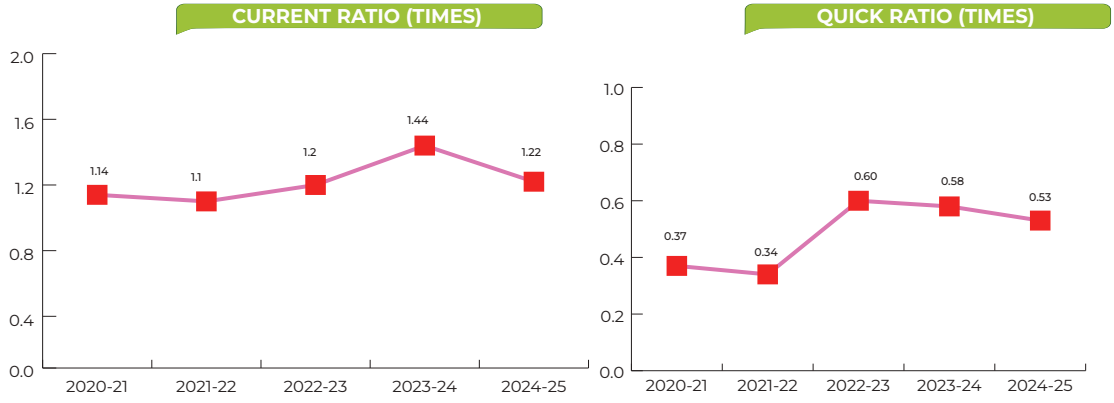


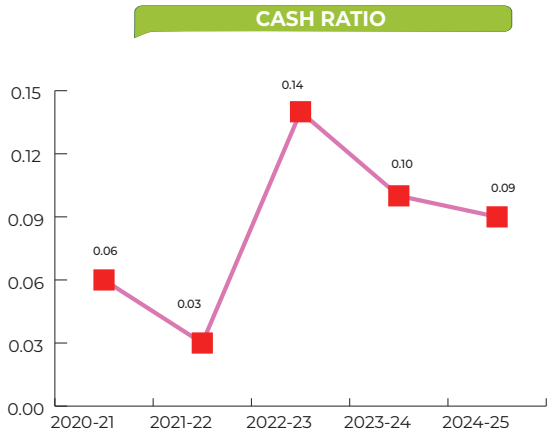




Profitability ratio use to measure and evaluate a company's ability to generate income (profit) relative to revenue, operating costs, and shareholders' equity during a specific period of time. In FY-2025, company's profitability indicators showed upward sloping. Gross profit stood BDT 2,633.21 million compared to BDT 2,273.18 million achieved in the FY- 2024 reflecting increased by 15.84%. Net profit after tax for the FY-2025 is BDT 1,160.60 million which is 82.89 million higher than that of FY-2024.

LIQUIDITY ANALYSIS





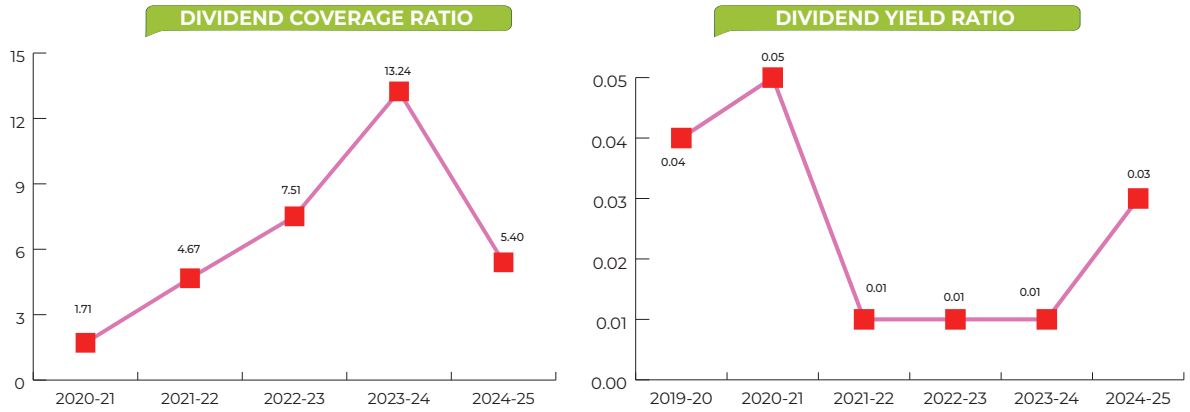
In FY-2025 above liquidity indicators shown that paramount textile has ability to pay short term debt obligations and its margin of safety. Company has adequate current asset against its current liability.

SOLVENCY ANALYSIS



Company's solvency ratios showed that downward trending in the indicators. The above graphs indicate that the company has sufficient assets against total liability.

EFFICIENCY ANALYSIS



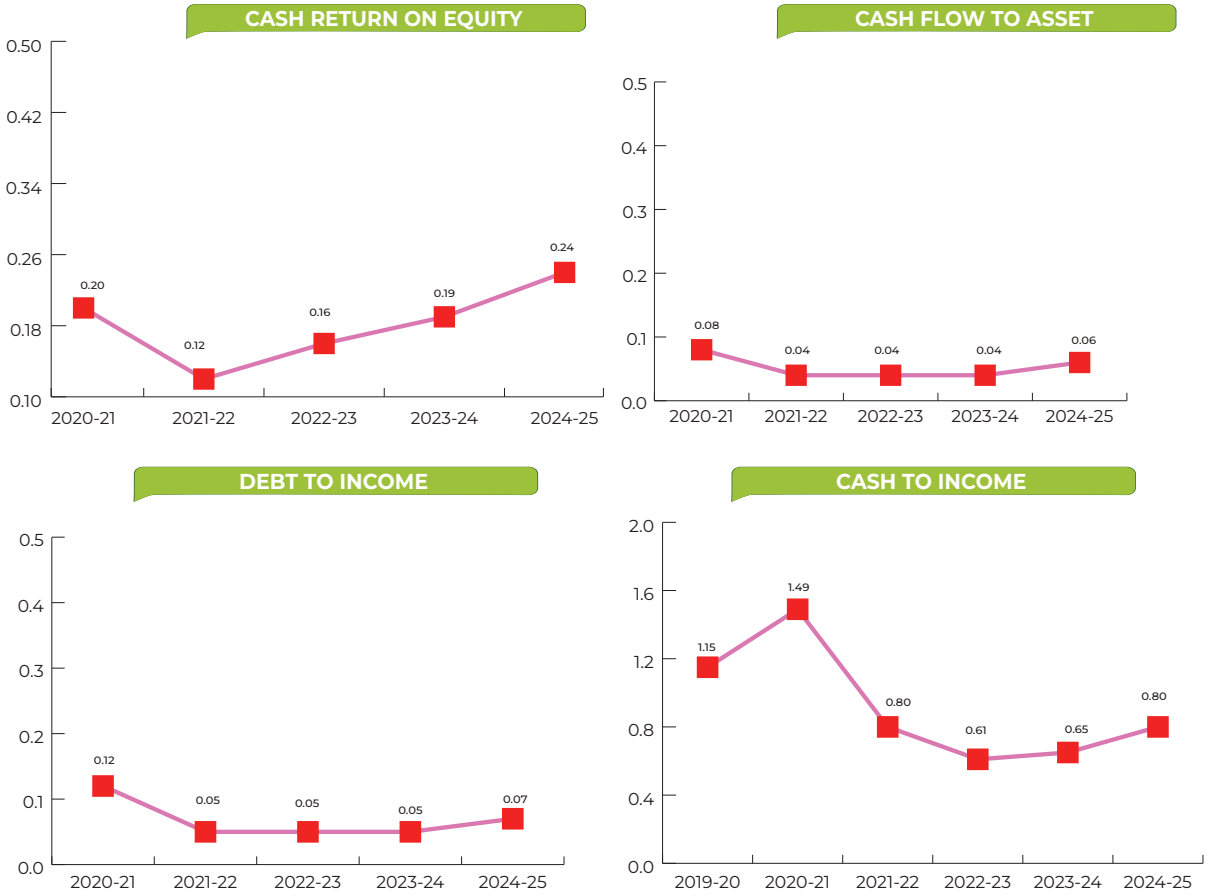
Efficiency indicators shown that the company has sufficient earrings to pay dividend. Through in FY-2025 dividend coverage ratio decreased by 59.21% compared to last year, also dividend Yield increased.

VALUATION ANALYSIS



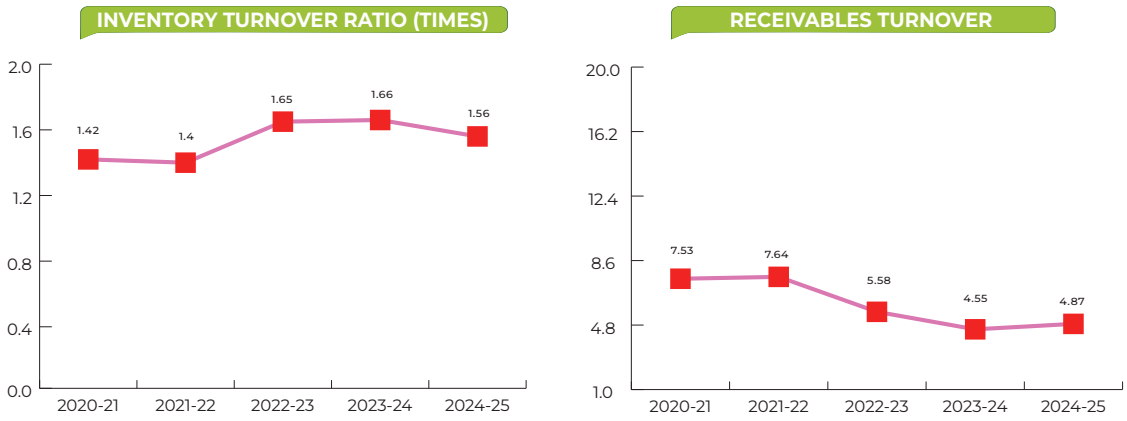
Valuation price help investors understanding how expensive or cheap a company's stock which is trading compared to its peer group in the market. Above valuation price indicators shown the positive trend and the price are not highly fluctuated, it means the company's market position in stable. .

CASH FLOW ANALYSIS

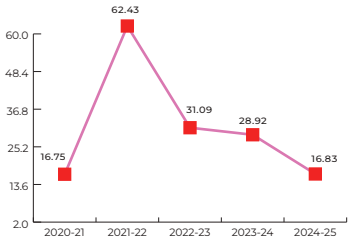


A cash flow analysis determines a company's working capital, the amount of money available to run the business operations and executed business transactions. The above cash flow analysis shows that the company has sufficient working capital to run day to day business operations.

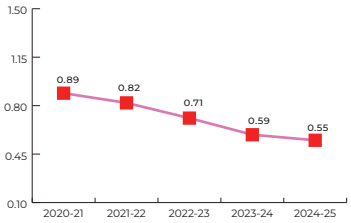
ACTIVITY ANALYSIS



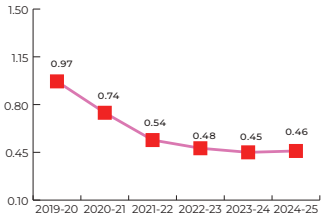
PAYABLE TURNOVER



FIXED ASSET TRUNOVER (TIMES)

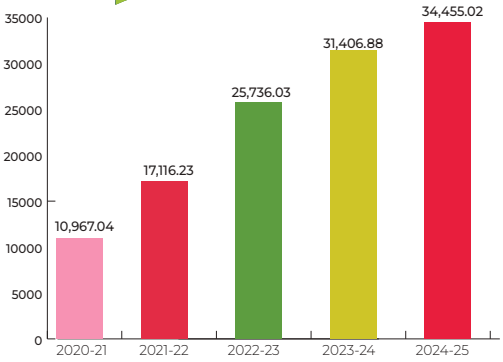


TOTAL ASSET TURNOVER

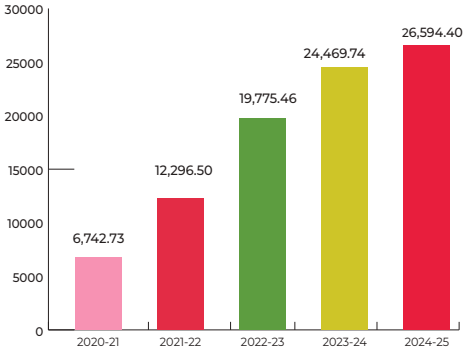


Activity ratios are financial analysis tools used to measure a business' ability to convert its assets into cash. Above indicators asserted that Paramount textile uses its resources enough to generating revenues and cash.

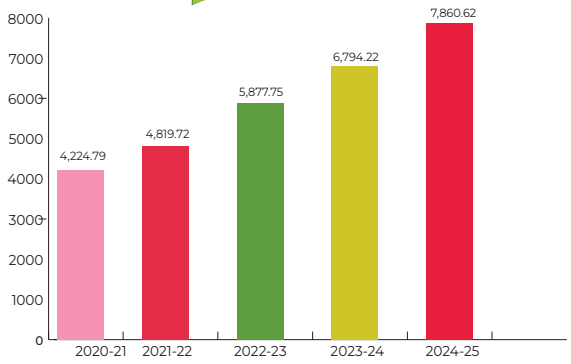
TOTAL ASSET (AMOUNT IN MIL)



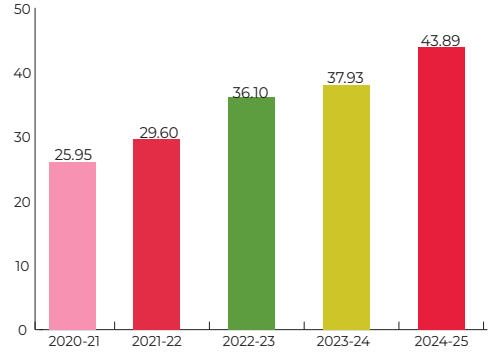
TOTAL LIABILITY (AMOUNT IN MIL)



TOTAL EQUITY (AMOUNT IN MIL)



NAV PER SHARE



Total asset increased by 9.71% compared to FY-2024 maintaining an average growth of 32.29% over the last 5 years. It is result of company's relentless effort to increase customer's satisfaction. The liability of the company decreased by 8.05% from the previous FY-2024 which is only 8.84% of the total asset. Total equity grew by 1,066.40 million to stood 7,860.62 million as a result of increased retained earnings by 15.70%. Net asset value per share rose by 15.70% to reach BDT 43.89.

CREDIT RATING REPORT

EMERGING
Credit Rating Ltd

September 17, 2025

Mr. Shakhawat Hossain
Managing Director
Paramount Textile PLC
House-22, Road-113/A, Gulshan Circle-2, Dhaka-1212

Subject: Credit Rating Report of "Paramount Textile PLC".

Dear Sir,

We are pleased to inform you that Emerging Credit Rating Limited (ECRL) has assigned the following rating to **"Paramount Textile PLC".**

Valid From	Valid Till	Rating Action	Long Term Rating	Short Term Rating	Outlook
September 16, 2025	**September 15, 2026**	**Initial**	**AA**	**ST-1**	**Stable**

The long term and short rating is valid up to limit expiry date of respective credit facility or **September 15, 2026** whichever is earlier. The rating may be changed or revised prior to expiry, if warranted by extraordinary circumstances in the management, operations and/or performance of the entity rated.

We hope the rating will serve the intended purpose of your organization.

Yours Sincerely,

Arifur Rahman FCCA, FCA, CSAA
Chief Executive Officer

Enclosed: Each Three copies of credit rating report of **"Paramount Textile PLC".**

Tropical Mollia Tower (10th Floor), 15/1-15/4 Pragati Sarani, Middle Badda, Dhaka-1212, Bangladesh.
Telephone:+880 2 226 602 915, +880 2 226 602 916, ecrlinfo@emergingrating.com Web: www.emergingrating.com



STATUTORY REPORTING

KEY POINTERS FOR THE SHAREHOLDERS

Paramount Textile s is very much concern about the stakeholders interest to the company including the potential investors. The following historical information will help our current and potential investors for their decision making:

FINANCIAL CALENDAR TO THE SHAREHOLDERS:

Events of the Year	2024-25	2023-24
Financial Statements for the 1st Quarter	December 10, 2024	November 29, 2023
Financial Statements for the 2st Quarter	January 30, 2025	January 30, 2024
Financial Statements for the 3st Quarter	May 08, 2025	April 30, 2024
Annual Financial statement approved by the Board	October 28, 2025	October 28, 2024
Date of Record	November 19, 2025	November 19, 2024
Notice for the Annual General Meeting	November 27, 2025	November 23, 2024
Dispatching of Annual Report	December 03, 2025	November 28, 2024
Holding of AGM	December 20, 2025	December 21, 2024
Transfer of Dividend- Stock	NA	January 20, 2024
Transfer of Dividend-Cash	January 18, 2026	January 20, 2024

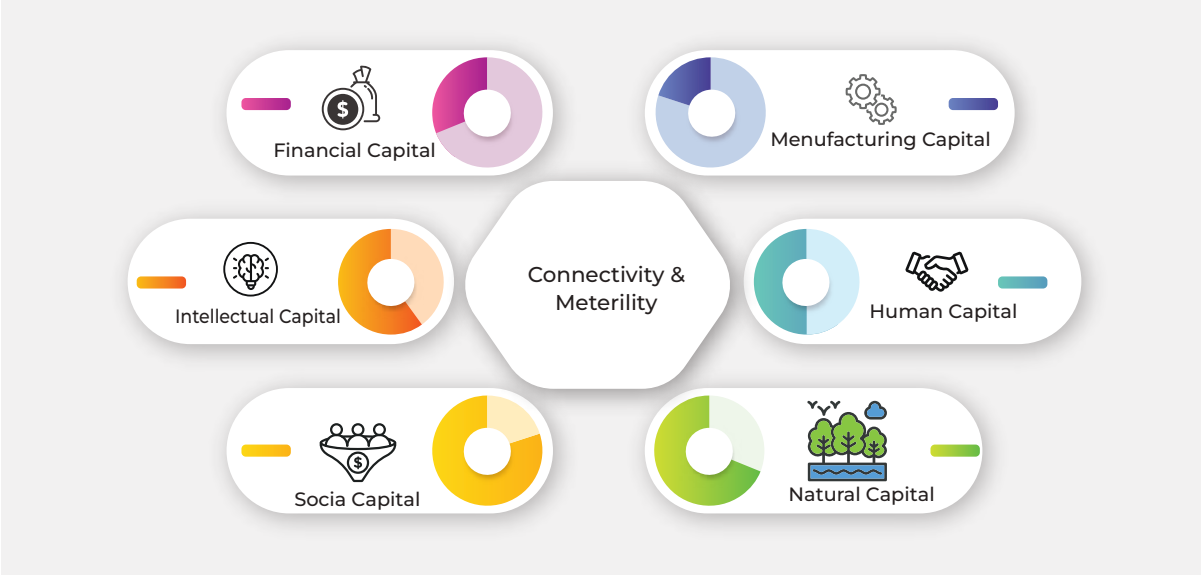
RELATED PARTY TRANSACTION

During the year the company had carried out considerable numbers of transaction in carrying out its operation with the related parties in its normal courses of business. The name of the related parties, nature of transaction as well as information about the transaction, the amount of transaction, the amount of outstanding balance at the financial year ending have been monitored, disclosed and set out in the Notes No-42 of the Notes to the Financial Statements in accordance with the provisions of BAS-24 “Related Party Disclosures”.



INTEGRATED REPORTING:

An integrated reporting is a concise communication about how an organization's strategy, governance, performance and prospects lead to the creation of value over the short, medium and long term. The main purpose of an integrated reporting is to improve the quality of information available to shareholders and other stakeholders on a company's real situation. Integrated report consists with six capital;



SCOPE AND BOUNDARY:

The integrated reporting covers the period from July 01, 2024 to June 30, 2025. We have referred to the guidelines of Integrated Reporting, issued by the Institute of Chartered Accountants of Bangladesh (ICAB) in the form of 'Integrated Reporting Checklist', which is in congruence with the integrated reporting framework proto type issued by the International Integrated Reporting Council (IIRC).

In elucidating the Company's operations and financial performance, we have extracted the financial information from the Audited Financial Statements for the year ended 2024-2025 with relevant comparative information. The financial statements consistently comply with the requirements of:

- International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs)
- The Companies Act, 1994

- Securities and Exchange ordinance 1969
- Bangladesh Securities and Exchange Rules 1987
- Bangladesh Securities and Exchange Commission Act 1993
- Bangladesh Securities and Exchange Commission IPO Rules 2006
- Any other directives, orders and circulars issued by Bangladesh Securities and Exchange Commission
- Dhaka Stock Exchange (DSE) Listing Regulations, 2015, Chittagong Stock Exchange (CSE) (Listing) Regulations, 2015
- The Income Tax Act 2023
- SEC Rules 2020
- SRO's and other notification issued by National Board of Revenue (NBR)
- The Value Added Tax Act, 2012
- SRO's and other notification issued by National Board of Revenue (NBR)
- Any other applicable laws and regulation

We have extracted the disclosure of non-financial information from our day to day maintained robust MIS reports for the statement of financial position, unless otherwise stated that it has been extracted from a reliable source. Reflecting our integrated thinking, the report extends beyond financial reporting and includes non-financial performance, including opportunities and risks, which have a significant influence on our ability to create value along with the strategies adopted and stakeholder outcomes resulting from strategies.

Furthermore, there have not been any significant changes to the scope, boundary and reporting basis since the last reporting date as of June 30, 2025.

The Sustainability requirements, as elaborated separately in our Sustainability Report, adhere to the guidelines issued by the Global Reporting Initiative (GRI) Standard, UN Sustainability Development Goals (SDGs).

To report our Corporate Governance consistently comply with the requirements of:

- Corporate Governance Code No. BSEC/CMRRCD/2006-158/Admin/80 dated 3 June, 2018 issued by Bangladesh Securities and Exchange Commission (BSEC).
- The Companies Act, 1994
- Securities and Exchange ordinance 1969,
- Bangladesh Securities and Exchange Rules 1987,
- Dhaka Stock Exchange (DSE) Listing Regulations, 2015, Chittagong Stock Exchange (CSE) (Listing) Regulations, 2015
- Central depository Bangladesh Limited (CDBL) rules & regulations.

INTEGRATED THINKING-REPORTING CYCLE:

Adopting the Integrated Reporting Framework and Integrated Thinking Principles has enabled us to not only enhance our communication standards, but also to plan and execute initiatives that have fostered financial stability and sustainable development.

With sustainability at the core of our evolving strategy, the rotation of integrated reporting-thinking has served to promote a more cohesive and rational approach in our arena of "performance communication." It also allowed us to see the factors that have a significant impact on our potential to generate fortune over time, as well as improve our accountability and management of our six capitals. Indeed, integrated thinking has improved our decision-making abilities and practices, allowing us to comprehend value creation through three lenses: short, medium, and long-term.

Our comprehensive reporting process is overseen by the Board Audit Committee. During their audits, our internal and external audit teams cover essential controls and accounting issues, ensuring the accuracy of information. Other levels of external assurance are sought from appropriate government authorities, regulators, and professional bodies as needed.

Our corporate governance framework, which is governed by our Board and Leadership team, is the centrepiece of this report. It shows our joint commitment to fostering performance with integrity and ethics via the prism of our decision-making processes and effective management systems.

EXTERNAL ASSURANCE:

The company has obtained external assurance to ensure the trustworthiness on the following reports in the respective period under consideration:

SL. No	Description of Report	External Assurance
01	Audited Financial Statements	G.Kibria & Co. Chartered Accountants
02	Corporate Governance	M/S Suraiya Parveen & Associates
03	Tax Consultants	M/S Zaman & Associates
04	Credit Rating Agency	Emerging Credit Rating Limited

COMPARABILITY:

All the information presented in this report is on the same basis as the 2023-24 report in terms of the entities covered, the measurement methods applied and time frames used. The information provided covers all material matters relating to business strategy, risk and areas of critical importance to our stakeholders. The structure of the report has been further developed as part of our continuous focus on improving communication to our stakeholders.

AVAILABILITY OF THE ANNUAL REPORT:

The hard copy & soft copy of the Annual Report has been sent to all shareholders, prior to holding the Annual General Meeting, giving due period of notice. Moreover, for the benefit of all stakeholders, the report has been made available in the website: //www.Paramountgroupbd.com

RESPONSIBILITY OVER THE INTEGRITY OF THE INTEGRATED REPORT:

I acknowledge the integrity of the disclosures contained in the Annual Report 2024-2025 which contained in the Integrated Report presented herewith which comprise the discussion and analysis, disclosures pertaining to stewardship, which should be read in conjunction with the audited financial statements and other reports given in the Financial Reports section of the Annual Report 2024-25. I affirm that the Annual Report 2024-25 presented herewith has been prepared in accordance with all applicable reporting frameworks.



Shakhawat Hossain
Managing Director



OUR PEOPLE, OUR PRIDE

100% BANGLADESHI MANAGEMENT

Paramount always believe in its manpower and we are the only one who has been appointing 100% Bangladeshi people to drive its stirring through maintaining world class quality. The Company recognizes that its employees are an integral part of the Company and the most important resources in the organization. They bring values, skills, diversity and expertise to Paramount Textile that make up the market leader in the textile sector of the country. It is also the dedication, knowledge and performance of the employees and excellence of the senior management team that consolidate its position as the market superior in the said field. Accordingly human resource development remains the center piece of its corporate policy. Therefore, the employees, who serve in the Company, are united in their common endeavor to contribute to the strength and growth of the Company.

As strategic initiatives include developing competencies, identifying and nurturing a strong pipeline of competent employees, continually engaging talent and helping employees an their career aspirations.

Paramount Textile always concern about the improvement of its existing employees as routine work and hiring the most potential employees through its strong & efficient internal talent hunting team. The company has designed its management team a good blending of young and experienced people though ensuring their best efforts towards the business development of the company. Through this way the company has become one of the best employers in the textile sector of the country.

EMPLOYEES IN THE TEXTILE SECTOR OF THE COUNTRY

Paramount Textile has been all sorts' facilities & benefits according to Bangladesh Labor Laws and as well as other Regulatory requirements. Among these we are focusing a few of them as below:

EQUAL EMPLOYMENT OPPORTUNITY / GENDER DIVERSITY

The Company will maintain a policy of nondiscrimination with all employees and applicants for employment. All aspects of employment within the Company will be governed on the basis of merit, competence and qualifications and will not be influenced in any manner by gender, religion, caste or region or physical disabilities. The company has been appointing a few physically disable people to live like a good citizen not to limited into circle.

RECRUITMENT AND SELECTION

Paramount Textile always try to recruit the best talent through its Recruitment and Selection Policy which has been framed with the view of recruiting and selecting people who have a strong desire to achieve the Company's vision, and who will assist us in achieving the business results.

TRAINING AND DEVELOPMENT

Training and Development activities help new employees learn how to perform their jobs and help existing employees to improve job performance and prepare for higher positions.The primary purpose of training and development in the Company is to assist its employees to improve their skills, knowledge and overall abilities in order to enhance both their personal growth and contribution to achieve of the Company's objectives. The company has given training both home and abroad.

The performance management process enables Appraisers to meet specific development objectives by:

- linking all Training and Development to performance objectives
- prioritizing Training and Development events in terms of business imperatives
- assessing the contribution made by Training & Development

Training and Development Manager will be held accountable to Head of HR for ensuring implementation and monitoring of all throughout the Company.

COMPENSATION AND BENEFITS

With a view to retain and motivate our employee talent and helping employees to achieve the maximum efficiency and productivity, it is essential that the terms and conditions of employment compare favorably with other companies. To maintain that situation, salary/wages and terms and conditions of employment are reviewed periodically and are matched with market forces. The company has designed its compensation and benefits through offering best packages in the industry

The company is very much conscious about employee's benefits. Our employees enjoy enormous benefits from the company. These initiatives have established a good reputation and brought its name and fame in home and abroad. We currently ensure the following benefits to its employee and few are also into consideration-

- The provident fund.
- Service Benefit
- Establishing fare price shop for providing Healthy Food
- Continuous Training for the Skill development of the employees
- Earn leave, sick leave, casual leave and maternity leave.
- Night allowance
- Death Insurance
- Festival Bonus
- 24 hours medical facilities
- Housing facilities
- Napkins among the female workers
- Oral saline in summer season
- Winter dress
- Additional two festival leave
- Loan avail from provident fund
- Personal loan at distress time
- Treatment facilities among the helpless employees
- Child care facility for the workers
- Corporate Agreement with various company for confirming extra benefits
- Corporate Agreement with various Hospital
- Cultural programs in Pohela Boishakh
- Ifter party and allowance
- Annual Picnic
- Inter Cricket/Football match

PERFORMANCE MANAGEMENT

Managing performance is about identifying what the individual or team must do to achieve business goals, and finding ways to do this better than before. Managing performance is about getting the

right job done now, and developing the individual to do a better job tomorrow.

Our business goals are achieved through the performance of all employees in the Company. Performance Management System is the means by which to get alignment of personal goals with business strategy, provide feedback for performance improvement and help identify and exploit the potential of our people. Paramount Textile designed the performance management of employees based on its set-forth policy. The Performance appraisal team evaluates the performance of its employees as periodic basis based on their daily activities.

EMPLOYEE SAFETY & PROTECTION INITIATIVES

The company is committed to managing a safe, secure and healthy working environment. Safety of the employees, customers, suppliers and local communities, and the protection of the physical environment in which Paramount Textile operates are the prime importance.

As safety is the highest priority, all protective measures have been taken to avoid all sorts' unexpected accidents as well as others in the workplace We are always very much concern about our employees. To ensure health and safety for the greater benefit of the workers we already took the following initiatives-

FIRE DETECTION SYSTEM

Addressable Fire Detection System has installed and monitored from fire detection room. All modern detectors are used like smoke detector, heat detector, multi detector, beam detector and aspiration smoke detector

FIRE FRIGHTENING EQUIPMENT

Fire extinguishing equipped with ABC Dry powder, Carbon Di-Oxide and Foam Type are available in the factory. Besides these fire blanket, mask, fire beater, fire hook, fire buckets etc. makes the extinguishing system more effective.

FIRE HYDRANT SYSTEM

150HP, 1000GPM Electrical pump, 1000 GPM diesel pump and 10 KW jockey pump ensure water during any unwanted fire incident and keeps the factory safe. Sprinkler also used at due places. Our water reservoir & natural sources like lake water supply huge amount of water through the pumps.

PUBLIC ADDRESS SYSTEM (PA SYSTEM)

Whole factory premises is under coverage of PA system which is controlled centrally.

LIGHTENING PROTECTION SYSTEM (LPS)

All Buildings at factory Premises are provided Lightening Protection System (LPS) for the safety of workers and machines. All LPS are Conventional type

PERSONAL PROTECTIVE EQUIPMENT

Paramount Textile PLC provides all types of personal protective equipment such as fabrics masks, gas masks, surgical masks, wielding hand gloves, leather hand gloves, chemical hand gloves, safety shoe, helmets, ear plug, ear muff, gum boot, safety belt, protective eye glass etc. for the employees.

EMPLOYEE RELATIONS

With a view to preserving a positive work environment, the Company's employee relation policies emphasis open door practice in which employee have the right to deal directly with their Superior and other members of management regarding complaints or inequitable condition of employment.

COMPLIANCE POLICY

The company is committed to compliance with Bangladesh Labor Law, 2006 (amended in 2013) and the requirements given by the respective buyers.

To support the implementation of the Bangladesh labor law, the factory shall put into effect internal policies and control mechanisms to identify any potential noncompliance at an early stage and work towards remediation wherever required. This internal audit or compliance system should integrate the monitoring and implementation of compliance-related systems. This system must be supported by an internal compliance team, headed by the compliance Manager, officer and integrates the work of relevant HR, QA and other areas' staff

within the factory. The company also generates and keeps records which demonstrate their legal and non-legal compliance.

RECOGNITION AND AWARD

Paramount Textile always recognize the contribution of its employees. The company rewarded its employees based on their performance, integrity, Honesty, Innovation, obedience towards the organization etc. based on above the company recognized the best employee and rewarded by monetary, non-monetary & other intangible benefits with an objective to motivate. This reward and recognition is a continuous process.

Paramount Textile management organized Residential Program to share the ideas from young and experienced personnel for the sustainable development of the company. The company honors its employees recognizing their long service within the company which dictates sound employer – employee bondage.

IMPROVEMENT ATTAINED

- Employees are motivated to work willingly.
- Productivity has been increased significantly
- Become first choice of job seekers in textile industry
- These initiatives have held the worker to do their job in an attentive and efficient manner.

RESPONSIBILITIES TOWARDS THE EMPLOYEES

Paramount Textile is committed to fostering a workplace that is safe and that is founded on fair employment practices and mutual respect. We believe in fair treatment and compensation of employees, recognizing and rewarding good performance, and offering opportunities for advancement through promotions and training. In particular, we will always strive for a work environment that:

- Values the safety, health and security of our co-workers
- Values and embraces diversity and equal opportunities
- Prohibits all forms of harassment
- Strongly Prohibits the abuse of drugs and alcohol
- Ensures respect for the confidentiality of our employees' personal information

Encourages caution, moderation and good judgment in the giving and receiving of gifts, favors and entertainment.





HUMAN CAPITAL

Human capital is the economic value of the abilities and qualities of an employee that influence productivity. These qualities include higher education, technical or on-the-job training, health, and values such as punctuality. It is needed for companies to achieve goals, develop and remain innovative.

Paramount Textile consider its employees as capital that why the Company is to assist its employees to improve their skills, knowledge and overall abilities in order to enhance both their personal growth and contribution to achieve the vision, mission, goals & objectives of the organization.

HUMAN RESOURCE ACCOUNTING:

Human Resource Accounting is the process of assigning, budgeting, and reporting the cost of human resources incurred in an organization, including wages and salaries and training expenses. This process used to identifying and measuring data about human resource and communicating this information to the interested parties.

Paramount Textile considered following variables for Human Resource Accounting:

- Number of Employees
- Employee Categories
- Employee Benefits
- Performance Recognition
- Training and Development

EMPLOYMENT TYPE:

The company has designed its employees categories based on its business volumes and good industry practices. We stated total number of employees engaged in different categories as below:

Particulars	2024-2025		2023-2024	
	Head Office	Factory	Head Office	Factory
Senior Management	15	27	15	31
Mid-Level Management	80	171	71	133
Entry Level	187	3739	181	4003
Total	**282**	**3937**	**267**	**4167**

TOTAL EMPLOYEES:

The company's total employees are mainly spread over head office to factory and we given the segregation as below:

Total Employee Distribution:

Particulars	2024-25	2023-24
Head office	282	267
Factory	3937	4167
Total	**4219**	**4434**

NEW EMPLOYMENT:

Recruitment is a continuous process of a

manufacturing company. For capacity enhancement of various unit and migration of employees, during the year the company has recruited the below mention employees:

Particulars	2024-25	2023-24
Head office	54	71
Factory	1288	3020
Total	**1342**	**3091**

EMPLOYEE TURNOVER:

The employee turnover during the year are given below:

Particulars	2024-25	2023-24
Head office	39	61
Factory	1518	3089
Total	**1557**	**3150**

EMPLOYEE TRAINING & DEVELOPMENT:

Paramount Textile is very much concern about skill development of employees, that's why the company is trying to provide to employees the maximum number of training and development opportunities for their skill development through on the job and off the job training procedures:

Particulars	2024-25		2023-24	
	No. of Participants	Total Hours	No. of Participants	Total Hours
In house training	3480	8700	3600	10,750
Training by other institute	320	960	200	1,120
Total	**3800**	**9660**	**3800**	**11,870**

GENDER POSITION OF EMPLOYEE:

Paramount Textile always promote equal employment opportunity in respect of gender. The precise description is given below regarding the issue:

Particulars	2024-25		2023-24	
	Male	Female	Male	Female
Head office	266	16	252	252
Factory	3623	314	3846	3846
Total	**3889**	**330**	**4098**	**4098**

OPERATING INCOME PER EMPLOYEE:

Particulars	2024-25	2023-24
Operating Income per Employee	0.55	0.44

OPERATING COST PER EMPLOYEE:

(in Million)

Particulars	2024-25	2023-24
Operating cost per Employee	0.08	0.07

PROFIT BEFORE TAX PER EMPLOYEE:

(in Million)

Particulars	20234-25	2023-24
Operating Income per Employee	0.36	0.30

PROFIT AFTER TAX PER EMPLOYEE:

(in Million)

Particulars	2024-25	2023-24
Profit after Tax per Employee	0.32	0.24



VALUE CHAIN MODEL

We, paramount Textile are portraying all business activities, carried out in regular business to create value for stakeholders by a value chain mode in order to do this we have adopted porter's value chain analysis to examine all activities, the way in which value chain activities are performed, to see how they are connected and how these activities are affecting costs and profits.

PRIMARY BUSINESS ACTIVITIES:

INBOUND LOGISTICS

- Sourcing suppliers of high-quality materials
- Strong relationship with suppliers and vendors
- Logistics and stock management
- Supply schedules are matched with production

OPERATION

- Anticipating, identifying, developing and delivering fabric to meet the customer needs
- Automated & manual manufacturing process
- Compliance in every aspect and step of the production processes
- Quality control and inspection
- Order fulfillment on time
- Real time inventory and sales tracking system

OUTBOUND LOGISTIC

- Efficient dispatch and delivery system
- Inventory management
- On time delivery
- Emergency shipment

SALES AND MARKETING

- Effective customer management system
- Efficient sales by skill and experiences employees
- Regular training of the sales team through sales training department
- Entering new and emerging markets
- Market research
- Branding and promotion of products

SERVICE

- Customer survey and seeking feedback





- Structured approach to understand to the requirement of customers

SUPPORT BUSINESS ACTIVITIES:

FIRM INFRASTRUCTURE

- The design of the building and factory is good and reflects modern concept
- Prevalence of good governance
- Practice of strong code of business conduct
- Improved communication between different department through the intranet
- Better accounting and financial management practices

HUMAN RESOURCE MANAGEMENT

- Offering healthy working environment
- Strong HR department to recruit, training and motivate employee
- Excellent corporate culture for team work and leadership development
- Competitive salary package and compensation benefits
- Ensuring employees health and safety issues

TECHNOLOGY DEVELOPMENT

- Installation of machinery and equipment with advanced technologies
- IT department with required expertise
- Development of in-house customized software
- Efficient R&D departments continuously engaged with developing new product or upgrading existing one.

PROCUREMENT

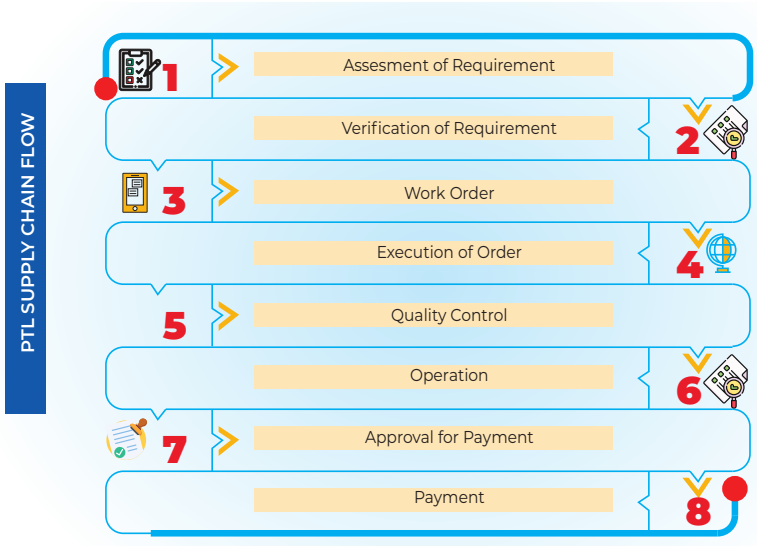
- Direct contract with vendors and suppliers
- Good cross border relationship
- IT based procurement planning and inventory management system
- Practice of strong code of business conduct.

SUPPLY CHAIN MANAGEMENT

Supply chain management is the handling of the entire production flow of a goods or service starting from the raw components all the way to delivering the final product to the consumer. It is create a network between a company and its suppliers to produce and distribute a specific product to the final buyer. The supply chain also represents the steps it takes to get the product or service from its original state to the customer.

SUPPLY CHAIN PRACTICE IN PARAMOUNT TEXTILE PLC:

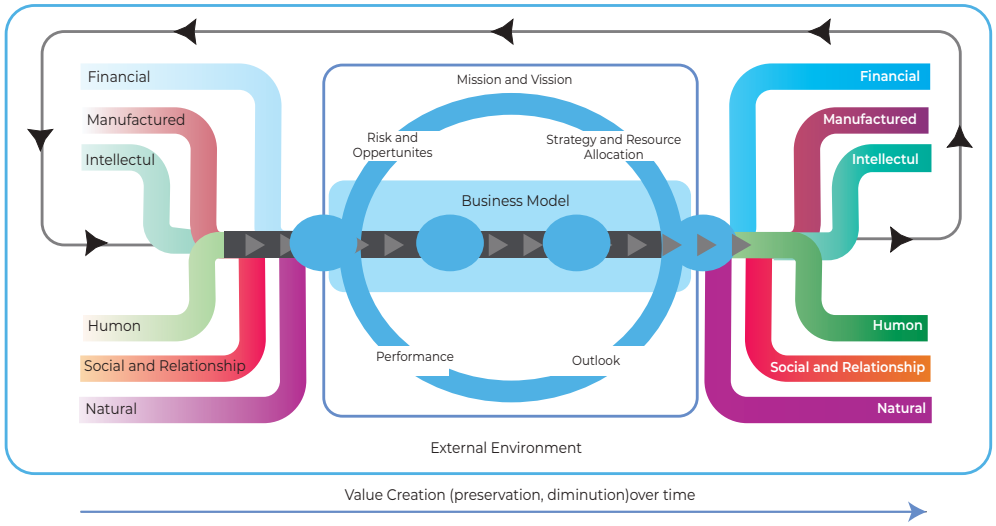
Supply chain Management is aimed to examining and managing supply chain network to cost savings, overall quality output & just in time service. Paramount Textile follow a standard work flow char for Supply Chain Management as follows



PROCUREMENT PRACTICE

Procurement is the process of purchasing goods or services and is usually in reference to business spending. Procurement is most commonly associated with businesses because companies need to solicit services or purchase goods, usually on a relatively large scale. Paramount Textile has a procurement practice which is guided by the procurement manual and purchase practice must comply with procurement guideline, Policy and principle. Cash Purchase is highly discourage. For all kind of purchase, several quotations are obtained to ensure competitive cost. Procurement practices of Paramount Textile as follow:





HOW WE CREATE VALUE USING SIX CAPITAL

01. FINANCIAL CAPITAL

Paramount Textile is disciplined in the way we allocate our financial resources. It use cash generated from operations and investments as well as debt and equity financing to run the business and fund growth during the year.

Key Inputs (Amount in Mil)		Outputs (Amount in Mil)	
Net Worth	7,860.62	Revenue	12,264.74
Finance cost	1,276.95	Gross Profit	2,633.21
Short Term Debt	6,553.65	Net Profit after Tax	1,160.60
Market Capitalization	7,254.23	EPS	6.48
		Dividend	12.00%

CHALLENGE

- To continue production is the major challenge due to shortage of Electricity & Gas
- To ensure on time delivery
- To ensure raw materials for smooth production
- To arrange finance to facilitate all activities

RESPONSES

- Made strategic investments to continue production
- Try to on time delivery by strong team working
- Ensure employees' salaries, wages, bonus & other benefits etc. timely keep to keep them confidence towards his / her works.
- Forward contract to ensure raw materials round the clock

02. MANUFACTURING CAPITAL

Paramount Textile have invested in its' manufacturing capital manifest in its plant and equipment and land and buildings to produce high quality products for its end customers. These

investments also help to manage the environmental footprint and assist us to comply with regulatory requirements.

Key Inputs (Amount in Mil)		Outputs
Property Plant and equipment	11,271.06	For coherent of production facility
Capital work in progress	3,443.50	

CHALLENGE

- Ensuring infrastructure sufficiency supports to align with growth ambitions
- Balancing costs and benefits of the Investments
- Rapid changes in technology and the timing of investments
- Ensure timely delivery of quality Product

RESPONSES

- Made strategic investments
- Conducted regular cost benefit analysis
- Always maintain a good communication with the local and international consultants to be updated with best practices and technological changes.

03. INTELLECTUAL CAPITAL

Paramount Textile always try to use latest technologies in production, updating all sorts of licenses & recommendations from its buyers & regulators, ensure smooth procedures & protocols that support us to get competitive advantage among its competitors. It always focus on quality products, innovation and improvement which reinforces the company to thrive for production efficiency and resource optimization which adhering operational excellence, continuous improvement and digitalization.

Key Inputs	Outputs
1. Product and service formulations	1. Become a renowned textile manufacturing company
2. Branding initiatives	2. Achieve Customer Satisfaction
3. Diversified Leadership team	3. Won stakeholders satisfaction
4. In house software development	4. Increase Profit margin & company value
5. Process Innovation	5. Enhance Brand image in international Market
6. Knowledge sharing	6. New product launched

04. HUMAN CAPITAL

To grow and operate our business safely and efficiently, we require efficient, innovative and diverse officials with the right skills, capabilities and experience. Paramount Textile focus on being an inclusive organization, building and retaining critical skills and promoting a work culture that prioritizes safety, diversity, meritocracy and an overall wellbeing of the employees.

Key Inputs	Outputs
1. Efficient and Productive young work force	1. Increase productivity
2. Low turnover on senior/middle management	2. Decrease employee turnover
3. Implemented Health and Safety measures	3. Enhancing employees skill and knowledge
3. Ensure Compensation & benefits	4. Enhance employee job satisfaction towards his/her job as well as organization.
4. Promoting training & continuous skill development	

05. SOCIAL AND RELATIONSHIP CAPITAL

To create a supporting and enabling environment for our operations and investments, Paramount Textile integrate the needs of societies into business and deliver on our commitments to engage with and assist the grassroots. The company actively engage with stakeholders in building long-term, transparent and trust-based relationships to achieve the values-based growth strategy.

Key Inputs	Outputs
Engaging with various CSR and Welfare activities round the year for the betterment of society as well Company employees in different social and environmental crisis	Enhancing company's Brand images towards its customers & Stakeholders as a whole

06. NATURAL CAPITAL

Our natural Capital encompasses the ecosystems and natural resources that are affected by our business. We understand that we cannot escape for our responsibility towards the environment. So in every step of our production process Paramount Textile closely monitor the environment impact and effectively mitigate any risks that arise thereon.

Key Inputs	Outputs
▣ Used natural Gas ▣ We setting up "Biological ETP & WTP ▣ Setting up "Caustic Recovery Plant (CRP)" in our factory ▣ We have a 1,510,500 cubic litter capacity "Water Reservoir" where we reserve Rain Water. ▣ We use "Cogenerated Exhaust Gas" in our Chiller & Boiler ▣ We reuse almost 80% of our produced stem Condense ▣ We reuse Cool Down used water during our production machineries. ▣ We do Heat Recovery by using latest technologies machineries in our production process ▣ We use our basic Raw Materials like Yarns viz organic, Ecobera, Supima, BCI, post recycle cotton etc and for Dyes & Chemical we use "Blue Sign" certified Dyes & chemicals ▣ We already setting-up "25 KW Solar Panel" in our factory and also used Energy Savings LED light ▣ We use "Transparent Sheet" ▣ Adopting green office guidelines. ▣ Encourage E- communication over paper correspondence ▣ Reduction of chemical consumption ▣ Tree plantation	▣ Reduce the use of natural resource & power ▣ Controlled Carbon Footprint ▣ Increase the awareness about the necessity environment towards its stakeholders ▣ Strong advocate to save the mother earth. ▣ Established strong brand images among the clientele group ▣ Getting competitive advantages in products and prices of products.

VALUE ADDED STATEMENT

Value Added Statement is a financial statement that depicts wealth created by an organization and how is that wealth distributed among various stakeholders.

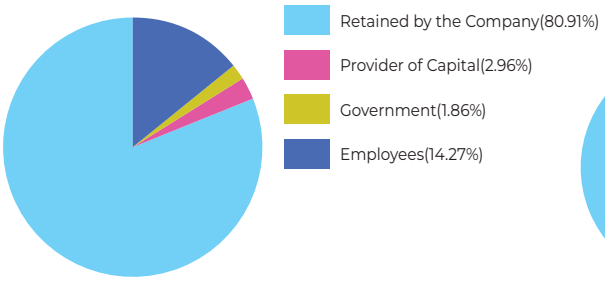
Value added is the wealth created by Paramount Textile through export business

Particulars	2024-2025	2023-2024
Value added:		
Operating revenue	12,264,739,671	11,174,242,698
Less: Cost of raw materials	(5,422,785,119)	(5,082,545,781)
Add: Other income	178,904,190	56,911,252
Add: Income From associate company	319,421,251	333,409,474
Value added	**7,340,279,993**	**6,660,677,062**
Distribution of value addition:		
Employees:	**1,047,481,825**	**1,316,074,755**
Salaries wages and other benefits	1,023,529,201	1,298,106,308
Contribution to workers profit participation & welfare fund	23,952,624	17,968,447
Government:	**136,858,551**	**126,242,774**
Corporate Tax and others	136,858,551	126,242,774
Shareholders:	**214,940,263**	**81,416,766**
Dividend	214,940,263	81,416,766
Retained the Company:	**5,940,999,354**	**4,974,109,233**
Depreciation & Amortization	626,932,594	576,387,456
Retained Earning	**5,314,066,760**	**4,397,721,777**

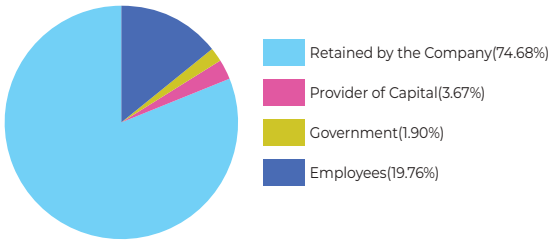
Number of Employees = 4219

Value added per employee = 1,739,815.08

DISTRIBUTION OF VALUE ADDITION IN 2024-25



DISTRIBUTION OF VALUE ADDITION IN 2023-24



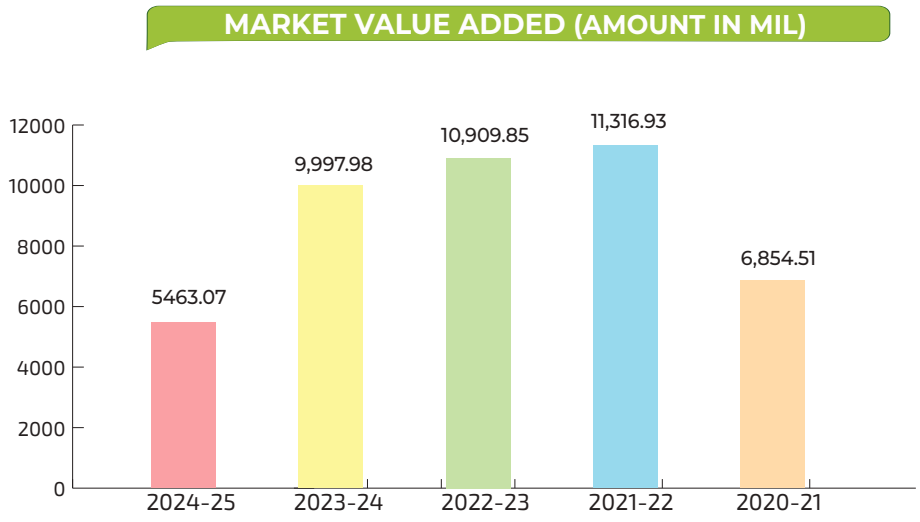
MARKET VALUE ADDED (MVA) STATEMENT

Market value added (MVA) statement reflect the company's external performance evaluated by the market through the share price of the company. Market value added means the difference between the Market Value of a company and the amount investors contributed to it. Higher Market value added are attractive and a good indication for company and it shows that the company created substantial wealth for its shareholders.

MVA= Market Value of the company- Book Value of the company

The MVA of Paramount Textile PLC hence resulted as below:

Particulars	2024-2025	2023-2024
Market Price Per Share	40.50	71.40
Number of Shares	179,116,886	162,833,532
Market Value of the Company	7,254,233,883	11,626,314,184
Book Value of the Company	1,791,168,860	1,628,335,320
Market Value Added	5,463,065,023	9,997,978,864



MATERIALITY & MATERIAL MATTERS

Material matters are those issues that could substantially affect our ability to create value in the short-, medium- and long-term. These matters influence our strategy and how we manage our associated risks, as well as opportunities we explore as a result of these factors:

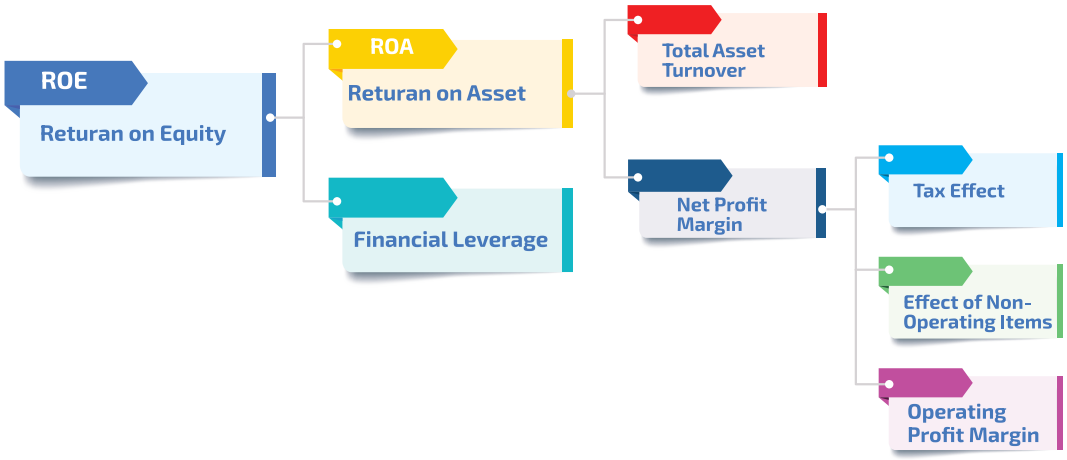
- Indentification through ongoing cross collaboration;
- Prioritisation through frequent engagement;
- Monitoring through governance structures;
- Emerging material problems are examined on a regular basis, and their status is controlled and reported accordingly.

DUPONT FRAMVEWORK

5(Five) Factor Model

DuPont analysis is a financial performance tool used to assess return on equity (ROE) by breaking it down or disaggregating it into its key components. By analyzing factors such as tax burden, asset turnover, financial leverage, etc., DuPont analysis can provide insights into how efficiently a company utilizes its resources and capital to generate returns for shareholders. This method helps the management strengthen its decision-making in areas such as capital structure while analyzing the factors that drive its return on equity.

At Paramount Textile, our DuPont framework provides an analysis of the key metrics affecting our ROE, thus uncovering a clearer picture of the bank's performance. Through our DuPont equation, we are able to improve our identification of the institution's strengths and areas of opportunity:



Metric	2025	2024	Formula
Return on Equity (ROE) (%)	18.22%	19.77%	Taxes x Interest x operating efficiency x asset efficiency x Financial leverage
Return on Asset (ROA) (%)	4.16%	4.28%	Net profit margin x Total asset turnover
Net Profit Margin (%)	11.16%	10.94%	PAT/Revenue
Operating Profit Margin (%)	18.82%	17.37%	Profit before provisions/Revenue
Tax Effect (%)	90.91%	90.64%	PAT/PBT
Effect of Non-operating item (%)	65.23%	69.44%	PBT / profit before provisions
Total Asset Turnover (Times)	37.24%	39.11	Revenue/Total Average Assets
Financial Leverage (Times)	4.38	4.62	Total Average Asset/Average Shareholders' Equity

ROE as per DuPont, 2025	18.22%

The higher the value of all components of DuPont analysis indicates the lower impact on Return on Equity.

Main Highlights of DuPont analysis:

1. Net Profit Margin has been increased due to significant increase of net investment income and other operating income.
2. Asset Turnover in terms of total income has been decreased due to substantially increased of other operating income.
3. Financial Leverage shows decreasing trends due to increase of Average Assets.

Return on Equity has been decreased due to significant increase of net investment income and other operating income

ECONOMIC VALUE ADDED STATEMENT

Economic value added (EVA) is a measure of a company's financial performance based on the residual wealth calculated by deducting its cost of capital from its operating profit, adjusted for taxes on a cash basis. EVA can also be referred to as economic profit, as it attempts to capture the true economic profit of a company.

EVA=Net Operating Profit-Taxes-Cost of Capital

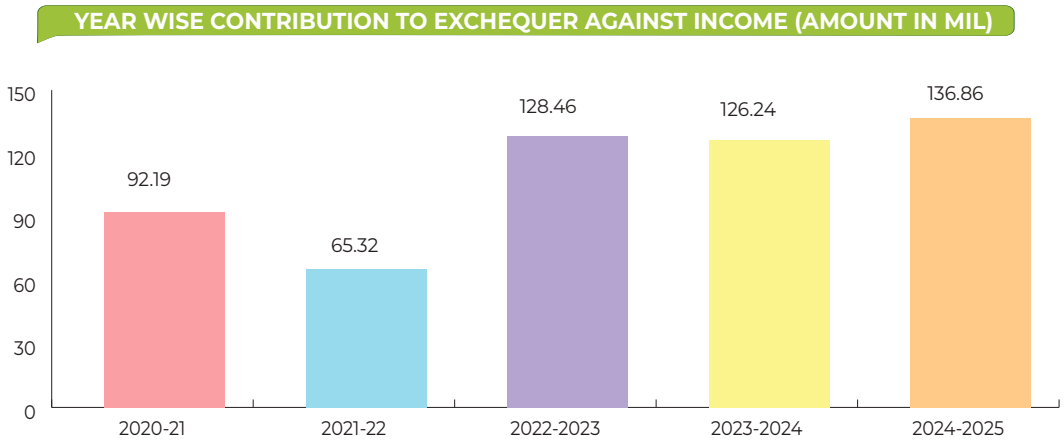
The EVA of Paramount Textile PLC hence resulted as below:

Particulars	2024-2025	2023-2024
Net Operating profit	2,307,925,299	1,941,524,633
Provision for taxes	(136,858,551)	(126,242,774)
Net Operating Profit after tax	2,171,066,748	1,815,281,859
Capital employed	26,169,388,817	24,037,458,205
Cost of equity	8.30%	7.55%
Changes for Capital	2,172,059,272	1,814,828,095
Economic Value Added Changes for capital	(992,524)	453,765

CONTRIBUTION TO THE ECONOMY OF BANGLADESH

Paramount Textile PLC aspires to be one of the major contributors to the economy of Bangladesh through its contribution to the national exchequer as well as through creation of employment (both direct and indirect).

In FY 2024-25 Paramount Textile contributed to the National Exchequer of the company was 136.86 million as corporate income tax. Also Taka 194.74 million was collected and deposited to the government exchequer as withholding Tax, VAT, other duties.



STAKEHOLDERS ANALYSIS

A stakeholder is a party that has an interest in a company and can either affect or be affected by the business' operations and performance. An entity's stakeholders can be both internal and external to the organization. Key stakeholders of Paramount Textile s as follows:



ENGAGEMENT WITH STAKEHOLDERS

Stakeholders	Key Concerns	Engagement Mode	Frequency
Shareholders / Investors	Sustainable growth	Company website, Annual report	Continuous process, Annually
	Financial Performance	Annual report, financial statement	Quarterly, half yearly, yearly
	Corporate governance	Annual Report	Annually
	Risk Management	Annual Report	Annually
	Business expansion plan	Board Meeting	As per requirement
	Relationship	Meeting, Mails, telephone conversation	As per requirement
	Company information	Website of Paramount Textile, Annual Report	Continuous process, Annually

Stakeholders	Key Concerns	Engagement Mode	Frequency
Employees	Work life Balance	Awareness mail, Monitoring	As per requirement
	Diversity and career progression	Different Engagement program	As per requirement
	Performance evaluation and rewards	Letter, arranging program	Annually
	Recruitment and retention	Exams, interview, training programs, financial and non-financial benefits	As per requirement
	HR information	iHRM	Continuous
Customers	Quality service	Sales Manager	Continuous
	Privacy and information security	Mails, SMS, Newsletter	As per requirement
	Dispute resolution	Direct customer feedback	On a regular basis
	Product information	Brochures, Website	Continuous
	Relationship with customer	Mail, telephone, physical visit	On a regular basis
Regulatory bodies and Government	Compliance with regulations	Submission of returns and report	within the prescribed deadline
	Awareness and Knowledge	Training and workshop	As per requirement
	Communication	Telephone, Email, physical visits	On a regular basis
	Addressing of key issue	Meeting and discussion with senior management.	As per requirement
Business Partners	Relationship with Suppliers	Meeting, Telephone/mail/letter, periodic visits	On a regular basis
	Networking	Regular Communication, Visits	On a regular basis
	Future Business opportunities	Meetings, on site visits	As per requirement
Society	Ethics and Code of conduct	Website, Annual report	Annually
	Sustainability initiatives	Website, Annual report	Annually
	Community investment	Website, Annual report	Annually

PESTLE ANALYSIS

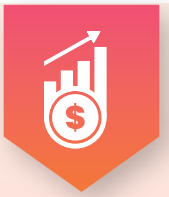
Businessmen and entrepreneurs often turn towards business analysis tools for aiding them in making suitable decisions for their firm. Before any business venture, the business owners often remain doubtful regarding its outcome and how it would be received. Pestle (Political, Economic, Social, Technological, Legal and Environmental) analysis is adopted for determining an answer to these questions and used for business and strategic planning, marketing, planning, organizational change, business and product development and research reports.



Political Analysis include government rules and regulations, Political instability (hartal, strikes) and Export, import policy. Political condition of our country has been quite stable during the last few year and we neither faced any big troubles while carrying our regular business activities nor were any government rules and regulations against us.



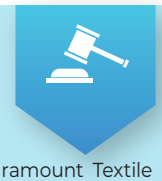
Social Analysis being a responsible company, we have taken numerous CSR & welfare initiatives for the betterment of the society beyond commercial boundaries. Internally we continued to adopt sound human resource practices to nurture our valued staffs.



Economic Analysis include Exchange rate and interest rate fluctuations, global economic crisis, and fluctuation in GDP growth rate due to pandemic situation. Bangladesh has emerged as one of the fastest growing countries of the world in terms of achieving high Gross Domestic Product. Currently, the country has been recognized as developing country from LDC grade. Standards of living have been improving in recent years which are visible in the economic growth of the country. Paramount Textile PLC aspires to be one of the major contributors to the economy of Bangladesh through its contribution to the national exchequer and at the same time by delivering stable shareholders return. There are more than 15,500 people directly and indirectly involved with the operation of paramount Textile and the company is committed to provide maximum possible living standards for its stakeholders.



Technological Analysis We continue to make investments in research and development to deliver innovation that satisfies diverse consumer preferences. We have adopted all world standard technology for maintaining our production process.



Legal Analysis Paramount Textile is being regulated by the Companies Act 1994. As a public limited company we also follow the Rules, Regulations of Stock Exchanges, Bangladesh Securities and Exchange Commission (BSEC), RJSC, CDBL etc. as well as any other applicable laws as much required.



Environmental Analysis with rising global awareness on the negative impact of climate change, Paramount Textile regularly conducts plantation activities across the country for reduction of carbon footprint and use energy efficient technology, machineries, establishing Biological ETP, solar energy, LED Certified establishments among others to reduce carbon emissions. We believe that any business has corporate social responsibility in helping the society to achieve the necessary sustainable balance of economic growth, environmental protection and social progress.

SWOT ANALYSIS

Strengths

- Strong relationship with Stakeholders, Regulators, Suppliers & Customers
- Good reputation of the sponsors/Directors in the country along with abroad.
- Environment friendly State-of-the-Art Machineries, Innovation and continuous development
- Skilled & Dedicated Management Team
- Strong Organizational Culture
- Sufficient financial ability of the Company
- Best quality Products, Competitive price & on-time delivery

Weaknesses

- Lack of automation in whole production process
- Lack of skilled manpower in entry level

Opportunities

- Geographical location of the country
- Involving Foreign Direct Investment
- New opportunities to expansion of Business
- Various Stipules package of Government

Threats

- Scarcity of Gas & other Utilities
- Uneven price competition for China & USA Trade War
- Unusual price hike of Raw Materials
- International Supply Chain threat due to Ukraine Rasia war
- Narrowing price margin due to Raw Materials price hike
- Exuberate Buyers restrictions on business
- Political Unrest/Turmoil

SUSTAINABILITY
overview

Forging towards a Sustainable Future

Building a sustainable future is about going beyond and leverage sustainability to create value for the organization, its people and community. The sustainability philosophy of Paramount Textile PLC (PTL) is based on managing ESG related risks and opportunities, the ultimate purpose of which is to create value for the organization, shareholders and stakeholders. This is also the ultimate outcome expected from the statement of purpose **"Forging Ahead Sustainably."**

Our meaning of Sustainability

Sustainability for Paramount Textile means committing to long-term value creation that respects and enhances the well-being of people and the planet. We strive to integrate environmental, social, and governance considerations into our productions, operations, marketing, and investment decisions, driving positive impact while delivering sustainable returns for our stakeholders.

Our Commitment





ESG Highlights
in 2025



ENVIRONMENT

- Recognized as one of the best Bangladesh's Sustainable Companies
- Setting and Disclosing Smart targets to Reach Net Zero Emissions by 2050
- Green financing in solar power
- Energy & Resource Efficiency
- Investment in green garment industries
- Training programmer on fire safety



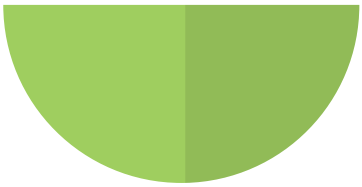
SOCIAL

- Sustainable Agriculture
- invested in fostering resilient Agricultural practices.
- Women Empowerment & Gender Equality committed to financial inclusion and economic upliftment of women.
- Workplace safety
- Partnered with local NGOs to drive environmental awareness and sustainability campaigns
- Corporate Social Responsibility (CSR) Contributions: contributed to Health sector, Education
- sector, Environment sector, & Climate Adaptation



GOVERNANCE

- BDT 3,423 mn Contribution to National Economy
- Board Risk Management Committee
- Emission Reduction Steering Committee
- Environmental & Social Risk Management Policy.
- Occupational health and safety Policy
- Recognized by ICSB for Exemplary on Corporate Governance Practices







Our approach to
ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG)

Sustainability integration is critical in our strategy to create long-term value and future-proof our business. In the face of global climate, health, and economic challenges, our adoption of ESG integration has enabled Paramount Textile to remain steadfast as a responsible business, being able to weather disruptions, whilst driving our pursuit of long-term value for the shareholders, stakeholders, and other beneficiaries.

We live in an age where communal and global needs preside, and ever evolving crises significantly disrupt business. As such, we take it very seriously to address every need of our stakeholders into our business model and not just the shareholders. Considering the ongoing pandemic, we have further realized the importance of embedding the ESG considerations into our business strategy. We choose to find opportunities among these challenges and have shaped our business approach to integrate corporate citizenship principles.

Our commitments support the goals we set in three impact areas –

Environmental Responsibility: Shaping a Greener Future

We are dedicated to reducing our environmental footprint and leading by example in sustainable finance. By integrating climate conscious strategies into our operations and services, we're fostering an ecosystem where both our business and the planet thrive. Our initiatives focus on renewable energy investment, waste reduction, and carbon neutrality, ensuring we contribute to global efforts to combat climate change.

Governance: Upholding Ethical Standards

Our governance framework is designed to ensure transparency, accountability, and ethical leadership. We are committed to the highest standards of corporate governance, maintaining strict compliance with regulatory requirements while fostering trust with our stakeholders. By implementing robust oversight, anti-corruption measures, and fostering a culture of integrity, we ensure our operations are conducted with the utmost responsibility.

Social Impact: Enhancing Communities and Diversity

We prioritize social impact by investing in communities, advancing financial inclusion, and promoting diversity, equity, and inclusion (DEI) in every aspect of our business. We actively partner with organizations that drive positive change and work to create a more equitable society. Our inclusive workplace policies reflect our commitment to fostering diverse talent and empowering underserved communities with the tools they need for financial growth.

Important Notice Regarding Sustainability Report

Certain statements in Paramount Textile PLC (PTL) 2025 Annual Report are forward-looking and aligned with IFRS S1 and S2 standards. These statements reflect PTL's goals, strategies, and commitments related to sustainability, ESG priorities, climate risk management, and the transition to a low-carbon economy. They are based on current assumptions and expectations, and often include terms like "expect," "plan," and "intend."

However, such statements are subject to various uncertainties—such as production conditions, regulatory shifts, economic conditions, technological changes, and external risks (e.g., climate events or geopolitical factors). As such, actual outcomes may differ materially.

PTL advises stakeholders not to place undue reliance on forward looking statements, as various risk factors—such as credit risk, market risk, liquidity risk, regulatory compliance risk, and climate-related financial risks—may impact actual outcomes. These risks are discussed in greater detail in the Risk Management section of PTL's Annual Report 2025.

PTL's Sustainability Report 2025

This report presents a comprehensive overview of Paramount Textile PLC's progress on Environmental, Social, and Governance (ESG) matters for the financial year 2025. In December 2023, the Institute of Chartered Accountants of Bangladesh introduced the IFRS S1 (Sustainability-related Financial Disclosures) and IFRS S2 (Climate-related Financial Disclosures), mandating disclosure of sustainability and climate-related risks in line with global best practices. In response, PTL successfully submitted its IFRS S1 & S2 reports, underscoring its commitment to transparency and responsible operation.

PTL continues to enhance its reporting framework by integrating climate risk and broader ESG considerations to meet regulatory and stakeholder expectations. This report reflects compliance with the new standards and marks a significant milestone in our sustainability journey.

In addition to IFRS-aligned disclosures, PTL follows GRI Sustainability Reporting Standards to maintain transparency on how its operations and decisions impact society and the environment.

Textile sector influences the economy, environment, society, and people - positively or negatively - through their decisions and relationships. GRI-based reporting helps us communicate our contributions to sustainable development, both direct and indirect.

- Sustainable Environmental & Social Risk Management policy
- Environmental & Social Risk Management procedure
- Dedicated Environmental & Social Risk team

PTL's ESG Framework and Strategic Focus 2025

In 2025, PTL reaffirmed its commitment to sustainability by further strengthening its Environmental, Social, and Governance (ESG) framework. ESG principles have been integrated across the Company's business strategy, financial operations, and risk management practices to ensure long-term value creation for stakeholders and to contribute meaningfully to Bangladesh's sustainable development.

These efforts align with the United Nations Sustainable Development Goals (SDGs), with a strategic focus on advancing a green economy. A green economy is defined by low carbon emissions, efficient resource use, and inclusive growth. It drives employment and income through public and private investments in activities, infrastructure, and technologies that reduce emissions and pollution, enhance energy and resource efficiency, and safeguard biodiversity and ecosystem health.

Low Carbon growth and ensuring climate resiliance

01. Expanding green investment, reducing carbon emissions, integrating climate risk assessment, measuring Scope 1, 2, and 3 emissions, and adopting sustainable banking practices.

-Low carbon growth

-strengthening social responsibility

-Resource efficiency

Strengthening Social Responsobilites

02. Enhancing investment in solar power plants, supporting the government, and maintaining strong corporate governance practices.

Resource Efficiency

03. Internal resource efficiency and promoting sustainable investments in efficient machineries.

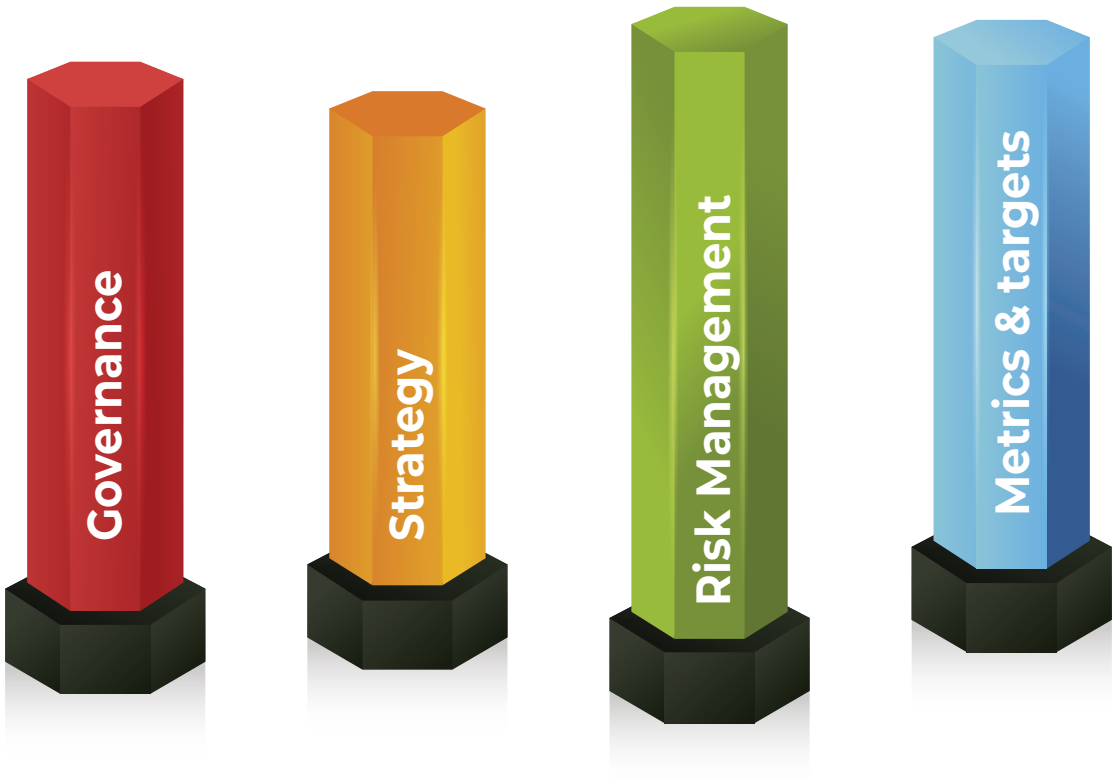
IFRS S1 (Sustainability-related financial Disclosures) and IFRS S2

(Climate-related financial disclosures)

IFRS S1 and S2 are global standards introduced by the International Financial Reporting Standards (IFRS) Foundation to improve the transparency, consistency, and reliability of sustainability and climate-related disclosures. These standards aim to provide investors and stakeholders with clear, comparable non-financial information on the financial impact of ESG and climate-related risks.

At PTL, we have long been a frontrunner in sustainability and are committed to being among the pioneer companies in the country to publish a comprehensive report under IFRS S1 and S2. In 2025, we will have disclosed the majority of the required elements, with climate risk assessments (physical and transition risks) currently in progress. These will be included in future disclosures. This proactive stance underscores our leadership in sustainable finance and our ongoing commitment to transparency.

Built on a four-pillar structure, the standards ensure comprehensive coverage of key Environmental, Social, and Governance (ESG) factors;





Pillar 1: Governance

PTL remains at the forefront of Bangladesh's Textile sector in adopting international best practices for corporate social responsibility and governance. A key pillar of our strategic agenda is to lead in sustainable growth through strong institutional oversight.



Role of Board of Directors

- The governance mechanism established by the Board of Directors (BoD) concerning sustainability are as follows:
- Except for matters reserved for the Annual General Meeting (AGM), the Board retains exclusive authority to approve all general policies and strategies, including those related to sustainability.
- The BoD also oversees the Corporate Social Responsibility (CSR) Policy, ensuring alignment with the company's long-term value creation goals.



Corporate Social Responsibility:

CSR is an evolving business practice that incorporates sustainable development by delivering economic, social, and environmental benefits for all stakeholders. Paramount Textile Corporate Responsibility initiative is firmly based on three key pillars of our society, economy, and environment and we are responsible for our impact on society, economy and environment. Our corporate social responsibility is about addressing the needs of all the stakeholders in a way that advances our business and makes a positive and meaningful contribution to the society.

- We endeavor to achieve our objectives in the area of corporate social responsibility in the following manner:
- Minimizing the environmental impact of our operations.
- Supporting charitable ventures, relief operations, and environmental protection.
- Coming to the aid of the poor and the needy people of the society.
- Maintaining high compliance standards in regard to all relevant laws and regulations of all regulatory bodies.
- Supporting art, education, sports, culture, health-care etc.
- Supporting development of the women community.
- Offering competitive pay package and career path to the employees and creating a congenial workplace.
- Enhancing shareholder value by optimizing financial performance at a competitive cost.
- Implementing policies rendering people responsible and accountable.
- Continuously improving our CSR performance.
- Donating various Govt. recognized organization.
- Employment to disable person.
- Contributing various social organization like Anjuman Mofidul Islam etc.



Pillar 2: Strategy

PTL acknowledges its significant role in combating climate change and has been committed to making a positive impact on its stakeholders for years. Guided by our three environmental principles, we focus on identifying and developing sustainable business opportunities while effectively managing and mitigating climate-related risks.

PTL is committed to fostering transparent and continuous dialogue with its shareholders, buyers, and stakeholders to effectively address market demands and improve the energy efficiency of both our operations and export services. In alignment with this commitment, we have developed a comprehensive strategic framework over a five-year period, outlining our key priorities, essential tools and mechanisms, and a detailed action plan to achieve our Environmental, Social, and Governance (ESG) objectives.

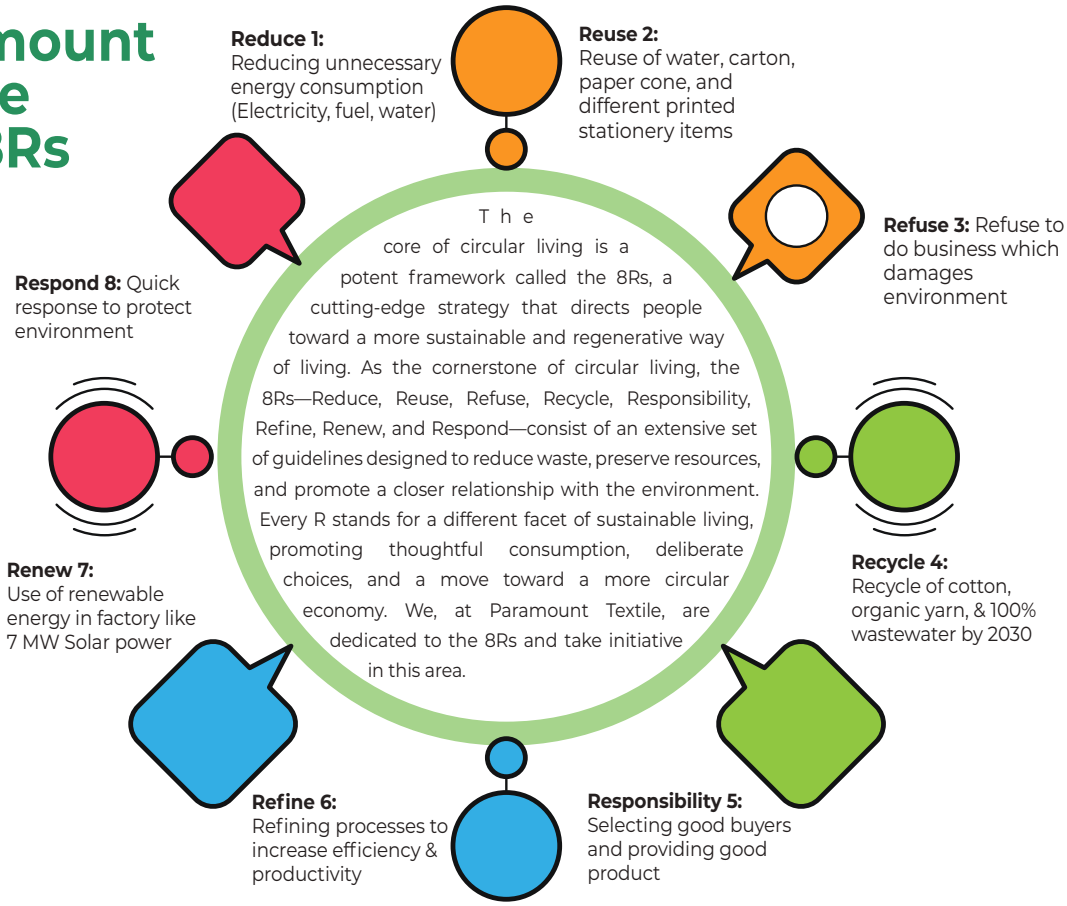
Environmental (Including climate)

Priorities	Process	Tools/Mechanisms	Commitments and actions
Environmental Stewardship	Comprehensive environmental & social risk assessment through green financing.	Environmental & social risk matrix Green finance tracking system Environmental impact assessment	Integrate climate risk in the overall E&S risk management framework. Finance new renewable energy projects.
Enhance capacity to assess and manage climate risks	Framework development for managing and measuring climate risks.	Analytical and stress testing. Integrate climate indicators into risk appetite framework.	Collaborate with peers, regulatory bodies, and international organizations to improve climate risk management and disclosure frameworks.
Calculate & set target to reduce carbon emission from operation.	Measure baseline emission. Find out scope for energy efficiency practices.	Implement energy efficiency initiatives. Designing efficient workspaces. Measuring efficiency in day to-day operation.	Achieve carbon reduction target by offsetting annual GHG emissions from our operational activities.
Incorporate the fight against climate change into economicactions	Accounting calculation using PCAF methodology to measure financed emissions	Set progressive reduction targets for financed emissions based on internationally recognized decarbonization scenarios.	Reduce greenhouse gas (GHG) emissions from financing activities.

Social

Priorities	Process	Tools/Mechanisms	Commitments and actions
Social responsibility	Enhance financial inclusion initiatives and support women entrepreneurs. Implement responsible lending practices.	Social Risk Assessment Tool Gender-lens investing framework. Community impact measurement system.	Increase women employees. Train new employees in sustainable business practices.
Governance Excellence	Strengthen ESG governance structure and enhance transparency in ESG reporting. Implement ethical corporate practices.	Sustainable finance committee. IFRS S1 & S2 reporting framework.	Publish comprehensive sustainability report annually.
Stakeholder engagement	Engage employees in sustainability efforts.	Stakeholder engagement platform. Employee sustainability training and program. Multi-stakeholder initiative participation.	Achieve 100% employee sustainability training.

Paramount Textile and 8Rs





Pillar 3: Risk Management

As we look ahead, PTL is now focusing on assessing and mitigating climate-related risks as integral components of our risk management framework. We recognize that climate risk presents potential threats that could lead to financial losses or adversely affect our activities in production. These risks could also heighten our exposure to strategic, reputational, and regulatory compliance challenges if our response is perceived as inadequate or non-compliant with our commitments.

Climate risk comprises two main categories: physical risks and transition risks. Physical risks involve the potential impact of increased frequency and severity of extreme weather events, while transition risks arise from the shift toward a low-carbon economy, including changes in technology, policy, and regulations aimed at reducing greenhouse gas emissions.

We are committed to integrating climate considerations into our decision-making processes, enhancing our capabilities in analyzing climate risk, and offering ongoing climate risk management training to our employees, particularly those in client-facing roles.

Climate risk management at Paramount Textile



Integrating Climate Considerations into Risk Management Framework



Looking ahead: climate risk as a core focus

- PTL is conducting a comprehensive GHG emissions assessment, covering operational emissions (Scope 1 & 2) and financed emissions (Scope 3).
- PTL is actively integrating climate risk into its risk management framework and strategic decision-making processes.
- Key challenges include financial exposure and reputational risks arising from climate-related factors.
- PTL will adopt a proactive approach to identifying and mitigating climate risks across short, medium, and long-term horizons.

Understanding climate risks



Physical Risks: Extreme weather events such as floods, cyclones, heat waves etc. pose significant risks to assets, infrastructure, and economic stability. As these events become more frequent and intense due to climate change, companies face increasing exposure to production, market, and operational risks, impacting both buyers and company owners.

Transition Risks: These risks arise from evolving climate policies, technological advancements, and regulatory changes, impacting buyers' business models, asset valuations, and overall production risk exposure. Effective management of transition risks is crucial for maintaining portfolio resilience and aligning with sustainability goals.

Action plan

Enhancing Capabilities and Training

- Continuous training for employees in climate risk management.
- Specialized training for buyer-facing roles to assess climate risks.
- Development of analytical tools to evaluate climate risks effectively.

PTL's path to sustainable risk management



- Developing climate risk assessment frameworks and including into regular credit practice
- Maturity level/gap assessment of climate risk management
- Transition risk exposure mapping and Materiality assessment
- Maintaining regulatory compliance and strategic risk mitigation

Commitment to Sustainability and Resilience



- Climate risk is a priority in our risk management strategy
- We are committed to mitigating risks and seizing opportunities
- Together, we can drive sustainable growth



Pillar 4: Metrics & targets

Strategic focus in 2025

- Measure greenhouse gas (GHG) emissions (both CO2 and non-CO2)
- Increasing investment in green financing through investing more in energy-efficient capital machineries.
- Investing in solar energy panel projects to promote a renewable source of energy.
- Driving the business according to the economic target for sustainable business growth.
- Implementing Environmental and Social Due Diligence (ESDD) for the eligible buyers to evaluate environmental and social impacts.
- Reviewing and implementing policies by regulators to strengthen the governance structure.

Sustainable and Green investment target vs. achievement

Investing in a "green investment" involves putting money into projects, companies, or funds that support the ecological transition and environmental protection. This can include renewable energy production, energy efficiency, sustainable mobility, or carbon finance, and we successfully achieved 100 MW & 30 MW (AC) Solar power.

New target requirement

From 2025 onwards, the targets are to participate in various tenders on green investment in Solar power to 25MW, 50MW, 100MW, & 150MW in different locations across Bangladesh.

Achievement 100%

SUSTAINABLE AND GREEN INVESTMENT PORTFOLIO AS ON 30 JUNE 2025


Intraco Solar Power Limited


Dynamic Sun Energy Private Ltd.


Moulavibazar Solar Power Ltd

Internal Resource Optimization

In our commitment towards achieving environmental sustainability, we have always gone beyond the target set by the company's management, reflected in our overall portfolio.

Our primary target is to minimize resource utilization wastage as much as possible and as part of that goal, we have taken several environmental initiatives. Due to inflation and increase in human and manufacturing capital, the resource utilization cost has increased slightly.

STRATEGIES and TARGETS

Scope 1 and 2 Emissions

Scope-1 emissions are direct greenhouse gas emissions that occur from sources that are controlled or owned by an organization. Some of the categories of Scope-1 emissions are fuel consumption, biofuel consumption, air conditioning, refrigerators, and owned vehicles. Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling, as they are a result of the organization's energy use.

As part of our Sustainability Roadmap for "Reducing Environmental Impact", our interim target for 2026 strategizes on restraining Scope 1 and Scope 2 emissions. As the company is growing and its footprint is expanding, total GHG emission is likely to expand as well. However, our target is to restrict it to a minimum.

Scope	Target	Strategy
Scope 1 (emissions cover direct emissions from sources owned or controlled by PTL)	Efficient use of natural resources at factory premises	• Consider GHG emission reduction in design, construction, and maintenance of factory premises • Maintain optimum temperature of AC at all locations • Use of energy intensity sensor-based lights where possible • Purchase laptops while phasing out old desktops • Encourage using online platforms for cross location meetings
Scope 2 (emission covers indirect greenhouse gas emissions resulting from the purchase and consumption of electricity, steam, heat, or cooling from external sources.	Reduction of carbon emission of our own operation	• Installation of Solar Panel at PTL factory premises • Awareness campaign for employees to promote responsible habits • Investment in Solar panel

Scope 3 Emission

Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly affects in its value chain. Scope 3 emissions include all sources not within an organization's Scope 1 and 2 boundaries. Examples of some Scope-3 emissions are- Material Used, Employee Commuting, Business Travel (Air), Hotel Stay, Water Supply, Investments etc.

PTL has considered three major GHG contributing sectors to set interim emission reduction targets by 2030 and long-term emissions reduction targets by 2050. All targets have been aligned with Zero Emission Scenarios. The reduction targets have been set by 2030 and 2050.

Investing Sector	Strategies for 2030	Estimated Emission Reduction Target (%) for 2050	Strategies for 2050
Textile & RMG	Encourage Investment in Sustainable Technologies	100%	Engaged in reducing GHG emission, and strategise on carbon footprint reduction. Zero financing of coal fired broilers, encourage shift towards renewable energy
Transport	Encourage fuel efficiency for the transport Increasing finance in less emission based Transport system Develop and support for improving the Inland Transport System Invest in development of advanced technology for transport sector and transportation systems renewable energy vehicle manufacturing Encourage the adoption of low carbon		Assess the financial risks and opportunities associated with the scenarios Regularly review and update the action plan based on various sustainability
Power	Investments in Solar Power plants Adoption of low-carbon technologies and renewable energy sources		Increase investment in sustainable business practices Increase the investment in renewable energy sectors, solar PV and wind energy. Support research and development efforts for reducing GHG emission

Present & Future Approaches To Improve GHG Emission Management

Through these strategic initiatives, PTL aims to reduce its Scope 1 & 2 emissions while promoting sustainability in its operations.

Enhancing Data Accuracy & Automation

- Implementing a centralized system for real-time energy and fuel consumption tracking.
- Improving the MIS system

Transitioning to renewable energy

- Investing in solar power energy in different parts of our country
- Participating in tenders for renewable energy in Govt projects.

Energy efficiency measures

- Implementing LED lighting and energy-efficient HVAC systems
- Encouraging paperless work environment

Green vehicle fleet & sustainable mobility

- Gradually transitioning from fossil-fuel vehicles to hybrid or electric vehicles (EVs) for PTL's operational fleet.
- Promoting employee engagement in low-carbon commuting options like carpooling or cycling incentives.

Target setting & reduction strategy

- PTL is committed to reducing its operational carbon footprint by 2030

ISO CERTIFICATE DISCLOSURE

ISO certification is one of the credentials from an independent body, the International Standards Organization (ISO) that validates the process and policy-guidelines of the organization. It increases an organization's credibility towards stakeholders in the industry. As PTL strives to follow international best practices and continuously work to achieve such standards for our core divisions: Manufacturing of woven fabrics (finished), dyed Yarn and all over printing, and quality management system.



CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

In 2015 United Nations adopted 17 agenda for Sustainable Development Goals (SDGs), in the world for ending poverty, reduce Inequality and build more peaceful, prosperous societies by 2030. Paramount Textile actively emitted to contributing to achieve the SGDs and accordingly we have identify some goals based on the evaluation of impacts of our business operation on SDGs across the entire value creation model. How we contributing towards achievement of SDGs are illustrated below;

01
NO POVERTY



- Directly and indirectly more than 15,500 people involve with Paramount Textile PLC over all activities.
- Creating new Job opportunity in every year through expansion of business.
- Facilitated disable person for employment

02
ZERO HUNGERY



- Distributed relief/ food assistance among the distress families across the country.

05
GENDER EQUALITY



- To reduce gender Inequality Company always refer female employees on work.
- Supporting the women community for their economic freedom.

06
CLEAN WATER AND SANITATION



- Installed new technology for reduced water usage
- Liquid and solid waste management
- Reuse waste management system
- 15,10,500 cubic litter capacity "Water Reservoir" where we reserve Rain water

09
INDUSTRY, INNOVATION AND INFRASTRUCTURE



- Innovation of new products
- Establishment of new new Goal

10
REDUCED INEQUALITIES



- Equal treatment of employees regardless of religion, gender, age, race and ethnicity

13
CLIMATE ACTION



- Setting up Biological ETP & WTP in our factory
- Setting up Caustic Recovery Plant

14
LIFE BELOW WATER



- Under consideration

17
PARTNERSHIPS FOR THE GOALS



- Under consideration

SUSTAINABLE DEVELOPMENT GOALS

03
GOOD HEALTH AND WELL-BEING

- Conducted health awareness program
- For ensuring medical service of all employees we established Clinic & Diagnostics Center & Medical College & Hospital.
- Medicine Support to the employees, Staffs & workers
- 24/7 doctors support
- Provided face masks, hand wash & hand sanitizer for every employees and staffs

04
QUALITY EDUCATION

- Established various educational institutions & donate as regular basis for promoting education to all.
- Supporting the children of deceased employees to complete their studies
- Established training facilities for employees, Staffs & workers
- Provide scholarship to poor student
- Establishing Medical college and Hospital

07
AFFORDABLE AND CLEAN ENERGY

- In line with Govt. focus the company already invested energy sector i.e. HFO based & Solar based power plant to ensure electricity for all which help sustainable economic development of the country.

08
DECENT WORK AND ECONOMIC GROWTH

- Cultivation of productive workplace
- Continuous employee training and development

11
SUSTAINABLE CITIES AND COMMUNITIES

- Under consideration

12
RESPONSIBLE CONSUMPTION AND PRODUCTION

- Under consideration

15
LIFE ON LAND

- Maximum use of waste and effluent before discharging to the environment

16
PEACE, JUSTICE AND STRONG INSTITUTIONS

- Under consideration

SUSTAINABLE BUSINESS FOR A SUSTAINABLE WORLD

Sustainability reporting enables organizations to consider their impacts of wide range of sustainability issues, enabling them to be more transparent about the risks and opportunities they face. We made our sustainability report on economy, environment, Product, Good Employee practice and social impacts caused by everyday activities of our organization. Our sustainability report presents the organization's values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable world.

Sustainability reporting can help us to measure, understand and communicate economic, environmental, social and governance performance, and based on these we set goals, and manage change more effectively.

SUSTAINABILITY REPORTING GUIDELINES

Paramount Textile PLC sustainability reporting has been prepared on the basis of guidelines from the Global Reporting Initiative (GRI). It aims to provide only disclosures and indicators that are material to the business about the economy, Product, environmental, Good Employees Practice and social impacts that really matter.

SUSTAINABILITY Focus

- Energy and GHG Reduction
- Water Consumption Reduction
- Chemical Management
- Wastewater Management
- Waste Management
- Sustainable Yarn Sourcing
- Corporate Social Responsibility

BUSINESS Motto

Better Business for Greener Future”

SUSTAINABILITY Initiatives



Roof Top Solar
751 KW Roof Top Solar is present.



EGB Boiler
11 Tons per Hour (TPH) Boiler is present.



Machine Cooling Water Reuse
Water Saving 40% per year.



SUSTAINABILITY SUMMARY

CHEMICAL MANAGEMENT:

- **Workers Health & Safety:** PPE, MSDS, Secondary Containment
- **Chemical Training:** GHS Pictogram, MSDS's different points,Emergency Situation Handling
- **Chemical Store Management:** Segregation, Proper Labelling,Hazard Zone, Proper MSDS, Temperature Control
- **Safe Handling Equipments:** Chemical Spillage Kit Box, Eye Washand Safety Shower Station, Fire Extinguisher, First Aid Box
- Chemical Auto Dispensing
- ZDHC MRSL Chemical Compliance Percentage (99.48%)
- Check Report Verification Successfully
- Supplier to Zero "Foundational Level"
- Brands Requirement:
- Use Inditex "The List: A" Category Chemicals
- Use Levi's "Screen Chemistry" Chemicals

CORPORATE SOCIAL RESPONSIBILITY

- Relief Distribution to the Flood Affected People
- Health Safety Program and Awareness Program duringCorona Pandamic.
- Build Mosque, School, Madrasha and these are opened forall, also donating regularly to continue these institutions.
- Distribute Winter Dress and Blanket to the Poor, Helplesspeople during Winter Season.
- Hepatitis-B Vaccination Program.
- Increase literacy rate among the illiterate workers.

WASTEWATER MANAGEMENT

- Biological ETP, Capacity: 9600 m3/day, Brand: Panta Rei
- Removing 95% of Inlet Pollution Load
- Eco-Friendly Process and Less Chemical Consumption Meeting
- Requirements of Do.E and ZDHC
- Using ETP Outlet Water: Gardening, Car Washing, Toilet Flushing, Road Cleaning

SUSTAINABLE YARN SOURCING

- 80% Use of Sustainable Yarn like Organic Yarn, BCI
- Cotton,Eco-Vera Viscous, Pre-Consumed Recycle
- Blended Yarn
- Year to Year Increasing the Percentage of Using theseSustainable Yarn

WASTE MANAGEMENT

- Re-Use Carton
- Re-Use Paper Cone
- Hazardous Sludge Dispatching to Lafarge-Holcim Cement Industry for Geo-Cycle Process
- Used Lubricating Oil Dispatching to Min Oils Ltd.(Bangladesh Petroleum Corporation Approved)

Higg Index

As per the score of the year 2023, Paramount Textile is upgraded as the grade "Silver" by our valuable client C&A.



ENERGY AND GHG REDUCTION





GOAL : We are committed to contribute in GHG reduction & will become Net Zero by 2040.

STRATEGY

- Energy Efficiency : Implementing Energy Efficiency Projects
- Renewable Energy : Roof Top Solar Installation
- Technology Upgradation: Implementing upgrade Technology





Energy Saving Commitment

Paramount Textile is committed to reduce consumption of Fossil Fuel, contribute in GHG Reduction and moving forward to the Renewable Energy.

TARGET

25% GHG Reduction by 2020 against the Baseline.

Baseline : 6.15 Kg CO2 eq. /Kg (Year 2021)



ACHIEVEMENT

We have reduced 17 % of GHG intensity from the year 2022 to 2023 for per

CONDENSATE RECOVERY SYSTEM	YEARLY ENERGY **SAVING**: 28.1 MILLION MJ	YEARLY GHG **REDUCTION**: 1.5 MILLION KG CO2	AIR-TO-AIR HEAT RECOVERY	YEARLY ENERGY SAVING: 10.4 MILLION MJ	YEARLY GHG REDUCTION: 0.6 MILLION KG CO2
WASTE HEAT RECOVERY BOILERS	YEARLY ENERGY **SAVING**: 127.6 MILLION MJ	YEARLY GHG **REDUCTION**: 7.2 MILLION KG CO2	ENERGY EFFICIENT MACHINE (YARN DYEING - LORIS BELLINI)	YEARLY ENERGY SAVING: 3.9 MILLION MJ	YEARLY GHG REDUCTION: 0.2 MILLION KG CO2
HOT WATER CHILLERS	YEARLY ENERGY **SAVING**: 26.5 MILLION MJ	YEARLY GHG **REDUCTION**:1.5 MILLION KG CO2	ENERGY EFFICIENT MACHINE (FABRIC DYEING - DANITECH)	YEARLY ENERGY SAVING: 20.9 MILLION MJ	YEARL Y GHG REDUCTION:1.2 MILLION KG CO2
ECONOMIZERS	YEARLY ENERGY SAVING: 15.2 MILLION MJ	YEARLY GHG REDUCTION: 0.8 MILLION KG CO2	ENERGY EFFICIENT MACHINE (FABRIC DYEING - THERMOSOL)	YEARLY ENERGY SAVING: 5.5 MILLION MJ	YEARLY GHG REDUCTION: 0.3 MILLION KG CO2
INVERTER	YEARLY ENERGY SAVING: 24.6 MILLION MJ	YEARLY GHG REDUCTION:1.4 MILLION KG CO2	ENERGY EFFICIENT MACHINE (CPB FABRIC DYEING - KUSTER)	YEARLY ENERGY SAVING: 3.4 MILLION MJ	YEARLY GHG REDUCTION: 0.2 MILLION KG CO2
LED LIGHTS	YEARLY ENERGY SAVING: 3.9 MILLION MJ	YEARLY GHG REDUCTION: 0.2 MILLION KG CO2	ROOF TOP SOLAR (A SUSTAINABLE SOLUTION)	YEARLY ENERGY SAVING: 13.3 MILLION MJ	YEARLY GHG REDUCTION: 0.7 MILLION KG CO2

WATER MANAGEMENT





ACHIEVEMENT

We have reduced 5 % of GroundwaterExtraction from the year 2023 to 2024.

Goal

We are committed to contribute inWater Consumption Reduction & will 100% wastewater recycle by 2030.

Strategy

By implementing a water Re-use & Recycling system combined with a water-efficient dyeing machines & process and employee-driven water conservation initiatives, Paramount Textile aimsto reduce it's water consumption to reduce water footprint.

Target

30% Recycling of Wastewater to Reuse it in the manufacturing process within the next 03 years footprint.

RAIN WATER HARVESTING FOR PROCESS USE

Total 7,642 m3 water saved by Rain water harvesting in 2024

WTP BACKWASH WATER REUSE

Total 9,876 m3 water saved by reusing of WTP Backwash water.

SHIFT TOWARDS WATEREFFICIENT DYES AND CHEMICALS

Example of some water efficient dyes using in Paramount Textile are Remazol, Levafix, Drimaren, Corafix, Avitera, Bercolin, Pigmaset, Coralene, Corazol, Novacron, Coracive

RAIN WATER HARVESTING FOR DOMESTIC AND EMERGENCY USE

We are committed to maximum utilization of rainwater.

LOW LIQUOR YARN DYEING MACHINES (LORIS BELLINI)

In Paramount Textile, we have 03 Loris Bellini Dyeing Machines of capacity 7 ton/day, which save 3,808 m3 water in this year.

DIGITAL PRINTING: A UNIQUELY WATER-SAVING PRINTING MACHINE

We have Atexco High speed digital textile Printer, Capacity 8,000 meter/day

REUSE OF MACHINE COOLING WATER

Total 10,04,805 m3 water saved by reusing of machine cooling water.

LOW LIQUOR SOFT FLOW DYEING MACHINES (DANITECH)

By Danitech machine, 19,600 m3 was saved in this year.

CHEMICAL MANAGEMENT

GOAL

To achieve 100% ZDHC MRSL Chemical Compliance, which is regarded as green chemical.

STRATEGY

Paramount Textile is continuously strive for excellence to perform better chemical management practice. As a part of it, we are continuously searching ZDHC MRSL Version 3.1 Level 03 Chemicals to Zero: Progressive Level Chemicals use in our production, which is less hazardous for human/environment.

ACHIEVEMENT

Already Paramount Textile has achieved 99.48 % of ZDHC MRSL Version 3.1, Level 03 Chemical Compliance in the year 2024



WORKERS HEALTH AND SAFETY

Without Secondary Containment, PPE and MSDS, no hazardous chemical is stored.

CHEMICAL STORE MANAGEMENT

We are conducting internal audit periodically to inspect the chemical store condition to confirm their compliance.

CHEMICAL TRAINING

We are maintaining time to time training to the workers periodically regarding MSDS, GHS Pictogram, PPE, Emergency Situation Activities etc.

SAFE HANDLING EQUIPMENTS

We are periodically checking these Safe Handling Equipments to confirm that they are in usable condition for operation.

CHEMICAL AUTO DISPENSING

By usingAuto Dispenser Machine, chemical waste amount is reduced about 30 % So, potential risk of hazard chemical handling is reduced, as well as subsequent environmental impact is also reduced.



Ø ZDHC
Zero Discharge of Hazardous Chemicals

We are now just 1% less to reach the milestone of 100% ZDHC MRSL Chemical Compliance

WASTEWATER MANAGEMENT









ETP Outlet water Re-Use
ETP Chemical Consumption Reduction

Paramount Textile established a Biological ETP having capacity 9600 m3/day by a Renowned European Brand named Panta Rei Water Solution.

This is an environmental friendly and Conventional Activated Sludge Process having about 95% reduction capacity of inlet pollution load with cheaper operating cost.

ETP outlet parameters are well-controlled, meeting the Do.E, ZDHC as well as all buyers requirements tested by in house lab as well as third party.

Our ETP is 100% biological & biological ETP use nature's own mechanisms to purify water, eliminating the need of chemical additives. This means the treatment process is more eco-friendly.

We believes in the maximum utilization of Environmental Resources. As a part of this, we are partially utilizing ETP Outlet water in various purposes instead of fully drain it.

ETP Outlet Water Re-Use Sectors:

- Gardening
- Car Washing
- Road Cleaning
- Toilet Flashing
- Civil Construction

Also, after installing Biological ETP at the year 2016, our chemical consumption in the ETP is decreased as almost half. During Chemical ETP from the year 2008 - 2015, our chemical consumption was almost 1 ton/day (PAC, Decoloring Agent, Polymer). After installing Biological ETP from the year 2016, our chemical consumption reduces to 0.5 ton/day (only Sulfuric Acid for pH control). As a result, after installing Biological ETP, we both reduced chemical types and chemical consumption quantity, which is also plays an important role to reduce the impact on the environment.







WASTE MANAGEMENT

All wastages in factory premises are tracked and monitored regularly by tracing hazard and non-hazard categories and kept in wastage store.

Wastage Cartons & Paper Cones are collected which are generated from production processes within the factory. Those are then checked, cleaned & refurbished. After that, those are Reused in Manufacturing Activities. In 2024 , we have Reused total 13,580 Kg of Wastage Cartons & Paper cones.

Waste Management: Hazardous Sludge





Hazardous ETP Sludge is dispatched to the Geo-Cycle unit of Lafarge-Holcim Cement Industry to process in a Eco-Friendly Way. In the year 2024, we disposed 8.15 tons of sludge to the Lafarge-Holcim Cement Industry and they disposed it by incineration process (at 1450 Deg. Celcius).



WASTE MANAGEMENT: USED LUBRICATING OIL

Used Lubricating Oil is dispatched to registered reclamation plant & BPC approved companies according to National Energy Policy. This year we have dispatched 7,109 liters used lubricating oil to MIN OILS which is BPC approved.



SOCIAL

Following table showing Paramount Textile contribution in the national economy in terms of Export business, Tax, VAT, Dividend & Employment generation.

PROMOTING EDUCATION

Paramount Textile always trying to ensure "Education for all" among all of its employee's children and neighbors. That's why the company has been made a Building at nearby school & also made Mosque, Mandir for enhancing religious sprits.

FAIRNESS IN WORKPLACE

Paramount Textile has been nursing to ensure safe and sound working place to all. It has already ensure all modern amenities in working place and always adheres to adopt all sorts of new system in work place.

EQUAL JOB OPPORTUNITY

Paramount Textile has been nursing to ensure safe and sound working place to all. It has already ensure all modern amenities in working place and always adheres to adopt all sorts of new system in work place.

SAFETY

Safety is the prima facie concern of Paramount Textile. To ensure safety for all the company has already installed & available all sorts of safety instruments within the company



FREE FIST



CHILD CARE



FREE TREATMENT



FAIR PRICE SHOP

PRODUCT'S:

Paramount Textile always concern about its products which the company produces to its customers. To ensure quality the company has been using below mention among others:

- Organic Cotton
- Contamination free yarn
- BCI standards cotton
- Tinsel Yarn
- Supima among others
- CMIA Yarn
- Core Spun yarn
- Indigo Yarn
- Linen Yarn
- Mélange Yarn
- Viscos Yarn
- Lurex Yarn
- TC Yarn

TREATMENT FOR ALL

Paramount Textile has been setting up a medical unit within factory premises through which the company has ensured treatment for all during their work and also provide free medicine as well. Specialist doctors, nurses are always available and ensure 24/7 medical consultancy services through GP Tonic etc. & doctors presence physically.

FAIR PRICE SHOP

Paramount Textile has established a fair price shop into the factory premises for its employees through which the company provide safe food at lower price among all which save the addition time for shopping into the market and give more time in family life.





GOOD EMPLOYMENT PRACTICES

Paramount Textile considers its human resources as its assets. Therefore it is committed to offering competitive compensation, benefits, training and development, congenial working environment to bring dynamism and growth in business. Our Human Resource Strategy is designed to attract, retain and motivate the best people in many ways:

- Merit based Recruitment
- Fair Remuneration Policy
- Positive Working Environment
- Recognize Reward and Reinforce the right behavior
- Training and Development
- Equal employment opportunities
- Zero tolerance policy on sexual harassment

We believe this approacvh attracts new talent, retains valuable employee and underlines the reputation of the company as a good employer.



CSR & WELFARE ACTIVITIES

CORPORATE SOCIAL RESPONSIBILITY:

CSR is an evolving business practice that incorporates sustainable development by delivering economic, social and environmental benefits for all stakeholders. Paramount Textile Corporate Responsibility initiative are firmly based on three key pillars of our society, economy and environment and we are responsible for our impact on society, economy and environment. Our corporate social responsibility is about addressing the needs of all the stakeholders in a way that advances our business and makes a positive and meaningful contribution to the society.

WE ENDEAVOR TO ACHIEVE OUR OBJECTIVES IN THE AREA OF CORPORATE SOCIAL RESPONSIBILITY IN THE FOLLOWING MANNER:

- Minimizing the environmental impact of our operations
- Supporting charitable ventures, relief operations and environment protection.
- Coming to the aid of the poor and the needy people of the society.
- Maintaining high compliance standard in regard to all relevant laws and regulations of all regulatory bodies.
- Offering competitive pay package and career path to the employees and creating a congenial workplace.
- Enhancing shareholder value by optimizing financial performance at a competitive cost.
- Supporting development of the women community.
- Contributing various social organization like Anjuman Mofidul Islam etc.
- Implementing policies rendering people responsible and accountable.
- Continuously improving our CSR performance.
- Employment to disable person.
- Donating various Govt. recognized organization.
- Supporting art, education, sports, culture, health-care etc.

Paramount Textile PLC. has contributing a good amount in CSR & Welfare activities during the financial year for the betterment of its employee's and society:

(In taka)

Particulars	2024-2025	2023-2024
Amount of CSR and Welfare activities	39,11,868	32,80,396

CSR & WELFARE ACTIVITIES

















ENVIRONMENT, HEALTH AND SAFETY





Paramount Textile is one of the pioneers of driving sustainability practices in the country and the organization is keen to maintain a safe working environment, foster safe behaviours, and ensure a positive impact on the environment throughout its business.

PTL is fully committed to ensuring the safety of the people who are associated with our overall operation, as well as minimizing impact on the environment; air, water, waste, soil, and natural resources to ensure a sustainable business. Being a responsible organization, major initiatives such as digital chiller operation, Online UPS, Automatic Voltage Controllers installation, water efficient HVAC (Heating Ventilation, and Air Conditioning systems) energy efficient motors usage, condensate free steam supply system installation, generator run hour reduction, Reverse Osmosis plant installation, onsite solar power generation, and ensuring zero waste to landfill have been done for reducing energy consumption, increasing water recycling and proper disposal and recycling of waste materials which are vital to ensure sustainable operations.

For developing a proper cultural mindset, communications and awareness programs based on environment and sustainability for managers, employees, and contractors are done throughout the year. Also, by integrating a world-class way of working all the relevant personnel are aligned and fully involved in the process of continuous improvement in a zero-loss mindset. Moreover, health and safety focused various training are arranged based on safe work practices on the production floor, in warehouses, in transportation management, and in offices. PTL is actively tracking all the local laws and regulations via a robust legal register to be compliant in Environment, Health, and Safety requirements.

ENVIRONMENTAL PERFORMANCE & GREEN INITIATIVES



Environment is a sole factor for the existence of life on the earth. Without it, no existence of life on earth but there is a drastic environment change due to global warming, excessive pollution, Industrialization etc. Regardless this Paramount Textile very much concern about sustainable environment and always committed to a clean environment. We always follow the rules of "Reduce, Reuse & Reprocess strategy" in our business policy.

Green initiative helps to reduce air pollution and environmental toxins by using alternative energy sources and avoiding the burning of fossil fuels, recycling and reducing waste and driving more efficiently. As a part of green initiative Paramount Textile took following initiatives for sustainable environment.

As part of sustainable environment and green initiatives Paramount Textile takes following measure:

- We setting up "Biological ETP & WTP" in our factory, upon recycling the sludge from this we use it as Fertilizer & also used the treated water in Gardening.
- We setting up "Caustic Recovery Plant (CRP)" in our factory through which we recycle & reuse Caustic which reduce environmental pollution and as well minimize the PH level in water.
- We have a 15,10,500 cubic litter capacity "Water Reservoir" where we reserve Rain Water. During technical complexities / urgencies we use these water in our Fire Hydrant as well as our Production process. Moreover in case of emergency we help closely located factory during their distress situation.
- We use "Cogenerated Exhaust Gas" in our Chiller & Boiler through which we save 9,888 Cubic feet gas hourly which save the mother earth and reduce the carbon emissions.
- We reuse almost 80% of our produced stem Condense which save a substantial quantity of Gas in production process.
- We reuse Cool Down used water during our production machineries. Through which it is reducing the load to ground water which also save electricity consumption in production.
- We do Heat Recovery by using latest technologies machineries in our production process which save substantial amount of Heat and safe environment.
- We use our basic Raw Materials like Yarns viz organic, Ecobera, Supima, BCI, post recycle cotton etc and for Dyes & Chemical we use "Blue Sign" certified Dyes & chemicals which are environment friendly and safe for



mother earth. For that reason, the slugs of our ETP & WTP are not harmful to environment.

- We already setting-up "751 KW Solar Panel" in our factory and also used Energy Savings LED light in all over the factory which reduce & save substantial amount of Electricity.
- We use "Transparent Sheet" in our establishments through which we save huge amount of Electricity and reduce carbon emissions.
- We use fabrics, paper in our packaging stages and restricted poly into factory.
- Adopting green office guidelines.
- Encourage E- communication over paper correspondence.
- Reduction of chemical consumption.
- Tree plantation.
- Conduct Public awareness program.
- Conducting our business in harmony with the environment etc.

FUTURE PLAN:

- Business Automation
- Paperless office
- Converting all establishment as LEED Certified Building
- Setting up energy savings machineries etc.
- 5 MW Roof top Solar
- 30% Waste water recycle
- Biomass Boilers Installation

FOOTPRINT TOWARDS CARBON EMISSION





INTRACO SOLAR POWER LIMITED, LALMONIRHAT

Intraco Solar Power Limited, 30 MW Power (AC) Grid-tied Solar Photovoltaic (PV) Power Plant Project situated in Dakshin Bhotmarir Char of Bhotmari Union under Kaliganj Upazila in Lalmonirhat District of Bangladesh. Who already got Letter of Intent (LOI) from Bangladesh Power Development Board (BPDB), and Commercial date of Operation (COD) is 25th August, 2022 of the said project. As a part of portfolio diversification and option to lucrative returns to the shareholders, Paramount Textile PLC. acquiring 80% of total Paid-up Capital of Intraco Solar Power Ltd.



DYNAMIC SUN ENERGY PABNA SOLAR PV PARK, BANGLADESH

Dynamic Sun Energy Private Limited, 100 MW Power (AC) Grid-tied Solar PV Power Plant Project at Bhabanipur & Ratanpur Mouza, Pabna Sadar, Pabna, Bangladesh. Who already got Letter of Intent (LOI) from Bangladesh Power Development Board (BPDB) dated 31st December, 2017 and Commercial date of Operation (COD) is 23th March, 2024 of the said project. As a part of portfolio diversification and option to lucrative returns to the shareholders, Paramount Textile PLC. acquiring 60% of total Paid-up Capital of Dynamic Sun Energy Private Ltd.



MOULVIBAZAR SOLAR POWER LIMITED MOULVIBAZAR, BANGLADESH

Intraco Solar Power Limited, 10 MW Power (AC) Grid-tied Solar Photovoltaic (PV) Power Plant Project situated at Moulvibazar Sadar, Moulvibazar, Bangladesh. Who already got Letter of Intent (LOI) from Bangladesh Power Development Board (BPDB) dated 4th February 2019. As a part of portfolio diversification and option to lucrative returns to the shareholders, Paramount Solar Ltd. is a 100% Subsidiary of Paramount Textile PLC, acquiring 49% of total Paid-up Capital of Moulvibazar Solar Power Ltd.



DIRECTORS' REPORT

DEAR SHAREHOLDERS,

ASSALAMUALAIKUM

On behalf of the Board of Directors and on my own behalf I warmly welcome all of you to the 19th Annual General Meeting of your company. The Board of Directors is pleased to take the opportunity to present you the Directors' Report for the year ended 30th June 2025 according to section 184 of the Companies Act, 1994, Rule 12 (and the schedule thereunder) of the Securities and Exchange Rules,1987, BSEC Order No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 03, 2018 and IAS-1 codes as adopted by the Institute of Chartered Accountants of Bangladesh in the following paragraphs:

BANGLADESH ECONOMY

The country's Gross Domestic Product (GDP) stood a relatively healthy to 3.97 percent and the country's per capita income reaching $2,820. The GDP growth that the country saw the last time was in FY 2001-02, which was 4.36 percent, according to data from the BBS. GDP growth was 4.22 percent in FY-24, GDP growth was 6.03 percent in FY-23, GDP growth was 7.10 percent in FY-22, 6.94 percent in FY-21, 5.24 percent in FY-20, 8.13 percent in FY-19, 7.86 percent in FY-18 and 7.28 percent in FY-17. The country's remittance earnings increased by 27.63 percent year-on-year to $ 30,328.81 million in the just concluded fiscal year 2024-25 with the country's foreign reserve exceeding $ 31.77 million.

TEXTILE INDUSTRY SCENARIO:

Industrialization is a major reason for the economic development of a country. It plays a significant role in transforming the monetary structure of developing nations. Textile industry of Bangladesh is more than 500 years old. It is one of the oldest and most successful industries with its rich history.

Moreover today the developed countries are hugely dependent on the developing nations for textile and garment manufacturing. At present, Bangladesh ranks second in the world as the largest apparel producers with a $20 billion business in which 80% is earned by exporting goods.

There are three fundamental factors which have boosted the growth of textile in Bangladesh. The country has plenty of resources, opportunities, and beneficial government policies. In Bangladesh large number of labor workers can be found. Also, natural gas and cost of energy is cheap. With huge population, labor is abundant, and Bangladesh has an advantage in producing labor intensive products.

The main reason for the development of the textile industry in Bangladesh is the hardworking labor force. They put in more working hours to complete the target. Therefore, in recent times the per capita income of the country and the standards of living of the people have improved. Secondly, the country acquired an advantageous opportunity to trade with America and the European countries in readymade garments segment.

These opportunities were supported by the government policies which sustained the growth of textile in Bangladesh. The liberal government policies promoted investments from foreign countries. The garment industry of Bangladesh is renowned and holds a major place in the world market today. The textile industry of the country has specialized textile goods, knitwear, and woven apparels. These products top in grabbing the export income for the country.

The new textile policies which have been introduced almost have no tariffs for the spinning sector. However, the imported yarns and materials have high tax rates so as to encourage the use of local fabrics and yarn production. All these factors worked together in favor of the textile development in Bangladesh. Nevertheless, in the past ten years the country has witnessed the growth of spinning industry.

PRINCIPAL ACTIVITIES:

The principal activities of the company continued to be manufacturing and marketing of yarn dyed woven fabrics to its customers. Besides that the Company also carried out yarn dyeing, solid dyeing and printing facilities business as well.

CAPACITY AND USAGE:

The company has been trying to enhance its production capacity through diversifying its investment. The comparative production capacity last five year is given below:

Particulars	2024-2025	2023-2024	2022-2023	2020-2021	2019-2020
Yarn Dyed Fabric (per day):					
Installed Capacity (yds)	130,000	130,000	130,000	110,000	110,000
Actual Production (yds)	110,000	130,000	110,000	100,639	101,008
Utilization	84.62%	84.62%	84.62%	91.49%	91.82%
Dyed Yarn (per day):					
Installed Capacity	38 ton	38 ton	38 ton	38 ton	32 ton
Actual Production	28 ton	28 ton	30.80 ton	30.00 ton	28.63 ton
Utilization	73.68%	73.68%	81.05%	78.95%	89.47%
Printing (per day):					
Installed Capacity	27 ton	27 ton	27 ton	24.80 ton	12 ton
Actual Production	20.00	23.00	23.00 ton	15.00 ton	10.87 ton
Utilization	74.07 %	85.19%	85.19%	60.48%	90.58%
Solid Dyed Fabric (per day)					
Installed Capacity (yds)	90,000	80,000	40,000	-	-
Actual Production per day	70,000	62,000	28,000 ton	-	-
Utilization	77.78%	77.50%	70.00%	-	-

COST OF PRODUCTION:

A) VOLUME OF PRODUCTION (PTL STANDALONE):

(BDT In Mil)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Production (Yds.)	35.40	40.09	49.21	46.85	32.39

B) COST OF MAJOR ITEMS (PTL STANDALONE):

(BDT In Mil)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Raw Material Consumed	6,489.53	6,571.28	5,163.71	3,701.25	2,421.98
Fuel/Power etc.	1,768.66	1,344.88	768.27	451.09	397.98
Spare Parts	29.24	42.73	42.63	37.59	21.29
Wages and Salaries	936.71	1,168.51	761.04	720.92	663.23
Other Overhead	1,606.06	772.90	723.37	889.72	664.42
Product Cost	**10,830.20**	**9,900.30**	**7,459.02**	**5,800.57**	**4,168.91**

ALLOCATION OF COST ON SALES:

(In %)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Materials consumed	52.91%	58.81	54.56	55.95	48.24
Fuel &Power etc.	14.42%	12.04	8.12	6.82	7.93
Wages & Salaries	7.64%	10.46	8.04	10.90	13.21
Other Factory overhead	2.65%	7.30	8.09	14.02	13.66
Administration & Distribution OH	2.39%	2.61	3.50	4.24	4.76
Finance Cost	6.90%	6.00	5.09	4.71	4.27
Others	13.09%	2.79	12.58	3.38	7.93
Total	**100.00%**	**100.00**	**100.00**	**100.00**	**100.00**

FINANCIAL RESULTS AND APPROPRIATION OF PROFIT:

(BDT In Mil)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Profit before tax	1,505.35	1,348.19	1,485.55	825.33	754.079
Less : Provision for tax	133.20	125.94	130.09	65.32	92.19
Profit after tax	1,368.49	1,221.92	1,310.34	760.01	661.89
Add:	4,397.72	3,482.85	2,422.11	1,860.75	1359.21
Un-appropriated profit b/d	4,397.72	3,482.85	2,422.11	1,860.75	1359.21
Profit available for appropriation	5,766.21	4,704.77	3,732.45	2,620.76	2021.09
Less :	214.94	162.83	162.83	198.64	160.35
Proposed Dividend	214.94	162.83	162.83	198.64	160.35
Tax Holiday Reserve	-	-	-	-	-
Un-appropriated profit	5551.27	4541.94	3569.62	2,422.12	860.74

MARKET EXPOSURES:

The Company's marketing operations continued to emphasis on export sales over the year as depicted below:

(BDT In Mil)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Sales volume (yards)	30.46	35.16	47.96	47.45	33.16
Sales Revenue (Tk.)	11,046.77	10,072.44	8,609.80	6,615.53	5,020.71

CAPITAL EXPENDITURES:

In order to continuously upgrade the production facilities, the company made additional net capital expenditures of Tk. 42.02 Crore during the year which are follows:

(BDT in Crore)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Civil Construction	1.84	2.91	5.24	30.93	10.71
Plant & Machineries	12.62	23.26	16.73	21.94	8.40
Other Fixed Assets	13.36	15.85	28.29	15.95	19.73
Total	**27.82**	**42.02**	**50.16**	**68.82**	**28.84**

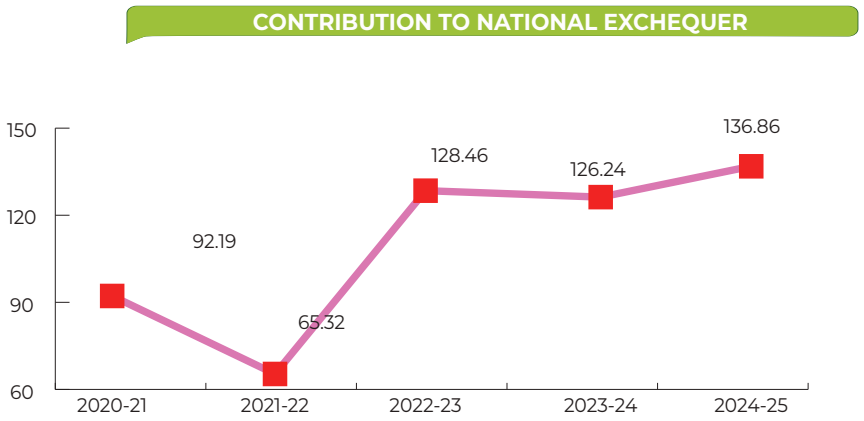
CONTRIBUTIONS:

1. CONTRIBUTION TO NATIONAL EXCHEQUER:

(BDT In Mil)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Contribution to National Exchequer	136.86	126.24	128.46	65.32	92.19

The contributions to the national exchequer by the company are shown graphically:



2. FOREIGN EXCHANGE EARNED/SAVED:

The company contributed substantially to the Foreign Exchange Reserve of the country from its inception through its export marketing operation. The details are given below:

(BDT in Crore)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Total Export Earnings	1,104.68	1,007.24	860.98	661.56	502.07
Import costs/expenses	(470.39)	(593.12)	(389.69)	(556.39)	(324.28)
Raw Materials	399.13	503.53	345.78	454.19	252.04
Capital Machinery	71.26	89.58	43.94	102.20	46.70
Net Export Earnings	634.29	414.13	471.29	105.17	177.79

RESERVES:

In FY 2024-25 total reserves of the company stood at BDT 6,069.45 million where Retained earnings of the Company stood at BDT 5,314.07 million, Tax holiday reserve stood at BDT 203.62 million and holding gain reserve stood at BDT 11.77 million against 5,165.89 million, 203.62 million and 24.55 million respectively as on the corresponding previous period.

DECLARATION OF DIVIDEND:

The board of directors has recommended 12% Cash Dividndd in its meeting 28th October, 2025 for the shareholders for the year June 30, 2025 (subject to the final approval in the forthcoming AGM) whose names will be appear in depository Register of CDBL as on Record date i.e. November 19, 2025.

CREDIT RATING:

The Company promoted to AA rating in long term and ST-1 for short term with stable outlook which is rated by Emerging Credit Rating Limited (ECRL) up to 15th September, 2026.

The assigned rating indicates very strong credit quality in Long Term and strongest ability to meet short term financial commitment.

CONTRIBUTION TO CSR:

Social responsibility is an ethical framework and suggest that an entity, be it an organization or individual, has an obligation to act for the benefits of society at large. Social responsibility is a duty every individual has to perform so as to maintain a balance between the economy and ecosystem. Corporate Social responsibility (CSR) is tantamount with responsible business practices of a body corporate. An active CSR practice shall put emphasis and focus on social, environmental and economic sustainability of a body corporate. It is a form of corporate self-regulation which reflects the responsibility of it towards the impact on the society and its own prosperity. Since the inception of Paramount Textile, the company has taken a various activities for the betterment of the people as well as society. The details of the CSR and welfare activities are given in page No 126-127 of the Annual report.

HUMAN RESOURCES:

As a part of commitment to have a well trained work force, the Company has given more emphasis to develop management skills to suit today's business environment. We are given a comprehensive statement regarding our workforces in Page No-84-85 the report.

COMPLIANCE WITH LAWS AND REGULATIONS:

The Company was not engaged in any activities contravening the laws and regulations. All those responsible for ensuring compliance with the provision in various laws and regulations did so within the stipulated time.

Apart from those the Directors are pleased to confirm the following, In accordance with Bangladesh Securities and Exchange Commission's Notification BSEC Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 03, 2018:

(I) INDUSTRY OUTLOOK AND POSSIBLE FUTURE DEVELOPMENTS IN THE INDUSTRY:

The Industry outlook and possible future developments in the industry has shown in page no.133 in this annual report.

(II) SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE:

The Company is producing and marketing high quality yarn, solid dyed, woven fabrics & printed fabrics in diverse shade, quality, construction, recipes, colors etc. for its buyers to different countries. Beside from this the company also produces Knit yarn dyeing, Sweater yarn dyeing & printing fabrics as well.

Revenue generates from different source but core revenue of the Company are coming from deemed export through export oriented RMG against back to back LC. The detailed of the segment wise performance are given bellow:

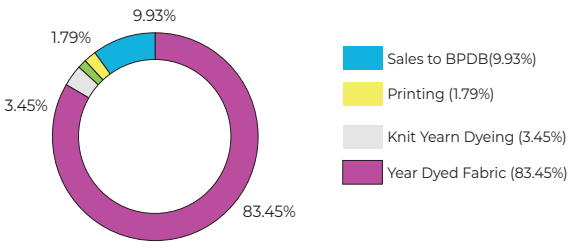
(BDT in Mil)

Particulars	2024-25		2023-24		2022-23		2021-22		2020-21	
	Growth	Tk	Growth	Tk	Growth	Tk	Growth	Tk	Growth	Tk
Yarn dyed fabrics	8.68%	10,234.84	19.08%	9,417.59	32.45%	7,908.41	38.92%	5,970.66	(3.88%)	4,297.81
Knit yarn dyeing	5.47%	423.44	3.16%	401.47	15.85%	389.18	(3.73%)	335.92	6.51%	348.94
Sweater yarn dyeing	-	169.47	-	-	-	-	-	-		
Printing	(13.56%)	219.02	(18.85%)	253.38	1.06%	312.23	(17.38%)	308.94	5.41%	373.94
Sales to BPDB	10.54%	1,217.97	29.01%	1,101.80	-	854.02	-	-	-	-
Total	9.76%	12,264.74	18.07%	11,174.24	43.05%	9,463.81	31.76%	6,615.53	(2.58%)	5,020.70

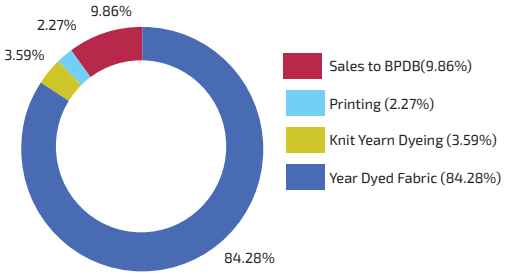
Segment wise contribution on total Revenue

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Yarn dyed fabrics	83.45%	84.28%	83.56%	90.25%	85.60%
Knit yarn dyeing	3.45%	3.59%	4.11%	5.08%	6.95%
Sweater yarn dyeing	1.38%	0.00%	0.00%	0.00%	0.00%
Printing	1.79%	2.27%	3.30%	4.67%	7.45%
Sales to BPDB	9.93%	9.86%	9.02%	-	-
Total	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

SEGMENT WISE REVENUE (2024-25)



SEGMENT WISE REVENUE (2023-24)



(III) RISK AND CONCERN

Paramount Textile operates as a backward linkage to the country's export oriented woven RMG manufactures. That's why; its risk is always associated with the global supply & demand chain, investment risk, intellectual property right, WTO regulation etc. Any economic downturn in the western world has a direct impact on the business, though the demand is increasing day by day from the emerging countries, Bangladesh will become a market which is very vibrant and growing every day.

Moreover, risks and concern of the industry solely depends on the Government policy as well. However, garments being major foreign currency earner always enjoyed special consideration from all the successive Governments and expectation is that it will continue in the future.

We gave a detailed discussion regarding various types of risk & the mitigating procedures of risk and action taken in line with that in Page No 173-175 of the Annual Reports.

(IV)DISCUSSION ON COST OF GOODS SOLD, GROSS PROFIT MARGIN AND NET PROFIT MARGIN:

(In Million BDT)

Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
Cost of Goods Sold	9,631.53	8,901.07	7,566.84	5,619.90	4,246.96
Gross Profit	2,633.21	2,273.18	1,896.97	995.63	773.73
Net Profit	1,160.60	1,077.70	1,223.58	760.00	661.88

The Costs of Goods Sold increased by 8.21% compare to last year due to increase of production. Moreover, the Gross Profit also has increased by 15.84% due to increase of sales volume as a result Net Profit after Tax has increased by 7.69% to stood BDT 1,160.60 million

(V) DISCUSSION ON CONTINUITY OF ANY EXTRA-ORDINARY GAIN OR LOSS

Extra ordinary gain occurred during the reporting period except Income from profit from Associate Company & House Rent which are shown in Note No. 8.01, 8.001, 8.02, 8.002,8.003 & 32 of the Notes to the Financial Statements of the Company which would require to adjustment or disclosure in the financial statements

(VI) RELATED PARTY TRANSACTION

During the year the company had carried out considerable numbers of transaction in carrying out its operation with the related parties in its normal courses of business. The name of the related parties, nature of transaction as well as information about the transaction, the amount of transaction, the amount of outstanding balance at the financial year ending have been monitored, disclosed and set out in the Notes No-42 of the Notes to the Financial Statements in accordance with the provisions of BAS-24 “Related Party Disclosures”.

(VII) UTILIZATION PROCEEDS FROM SECURED ZERO COUPON BOND

No Zero-Coupon Bond was made in the financial year 2024-2025

ISSUANCE OF PERFERERENCE SHARES

As on 30 June, 2023, the company has been raised the fund BDT 1,100 (One thousand one hundred) million through the issuance of fully redeemable non-convertible cumulative Preference Shares of BDT 1,500 million (One Thousand Five Hundred million only).

INVESTMENT IN DYNAMIC SUN ENERGY PRIVATE LIMITED

Dynamic Sun Energy Private Limited, 100 MW Power (AC) Grid-tied Solar PV Power Plant Project at Bhabanipur & Ratanpur Mouza, Pabna Sadar, Pabna, Bangladesh. who already got Letter of Intent (LOI) from Bangladesh Power Development Board (BPDB) dated 31st December, 2017 and estimited Commercial date of Operation (COD) is 23th March, 2024 of the said project. As a part of portfolio diversification and option to lucrative return to the shareholders, Paramount Textile PLC. acquiring 49% of total Paid-up Capital of Dynamic Sun Energy Private Ltd.

NVESTMENT IN INTRACO SOLAR LIMITED

Intraco Solar Limited, a 30 MW Power (AC) Grid-tied Solar PV Power Plant Project at Lalmonirhat, Bangladesh. who already got Letter of Intent (LOI) from Bangladesh Power Development Board (BPDB) Commercial date of Operation (COD) already done of the said project. As a part of portfolio diversification and option to lucrative return to the shareholders, Paramount Textile PLC acquiring 80% of total Paid-up Capital of Intraco Solar Limited.

CLOSURE OF BUSINESS OF PARAMOUNT BTRAC ENERGY LIMITED

A Power purchase agreement no. 10457 dated 15th October, 2018 was executed between Bangladesh Power Development Board (BPDB) and Paramount Btrac Energy Limited, a 200 MW HSD Power plant of which Paramount Textile PLC holds 49% equity has expired and BPDB has declined to extend the contract. Subsequently the management of Paramount Btrac Energy Limited has decided to shut down the plant.

(VIII) EXPLANATION IF THE FINANCIAL RESULT DETERIORATE AFTER THE COMPANY GOES FOR IPO

No IPO was made in the financial year 2024-2025

(IX) QUARTERLY GROWTH PERFORMANCES ARE SHOWN BELOW

(In Mil BDT):

Particulars	Q1	Q2	Q3	Q4	Total
Revenue	3,001.40	2,896.59	3,540.13	2,826.62	12,264.74
Cost of Sales	(2,373.73)	(2,194.21)	(2,573.83)	(2,489.76)	(9,631.53)
Gross Profit	627.67	702.38	966.30	336.86	2,633.21
Profit from Operation	531.36	569.04	905.73	301.80	2,307.93
Profit after tax	190.66	277.97	495.42	404.44	1,368.49
Total assets	32,215.85	33,789.62	32,716.25	34,455.02	34,455.02
Total Equity	6,955.19	7,142.40	7,634.02	7,860.62	7,860.62
EPS	1.07	1.44	2.76	1.21	6.48
NAV Per Share	42.71	39.88	42.62	43.89	43.89
NOCFPS	1.67	5.03	6.73	(3.06)	10.37

There is no significant variance occurred between quarterly financial performances to Annual Financial Statements.

(X) REMUNERATION TO DIRECTORS

The remuneration of Directors including Independent Director has shown in notes no.44 in the Notes of Financial Statements of the Report.

(XI) FAIRNESS OF FINANCIAL STATEMENTS:

The Financial Statements together with the Notes thereon of the Company present true and fair view of the Company's state of affairs result of its operation, cash flows and changes in equity.

(XII) BOOKS OF ACCOUNTS:

The company has been maintaining proper books of accounts as required by the prevailing laws.

(XIII) APPROPRIATE ACCOUNTING POLICIES:

The company has been following appropriate accounting policies in formulating the financial statements and accounting estimates which are reasonable and prudent. Due to investment in associate company & fixed property the company has followed "BAS-28 Investment on Associates and Joint Venture" and "BAS-40 Investment Property" accordingly.

(XIV) APPLICATION OF IAS/BAS & IFRS/BFRS:

The company has been following International Accounting Standards (IAS) / Bangladesh Accounting Standards (BAS) / International Financial Reporting Standards (IFRS) / Bangladesh Financial Reporting Standards (BFRS), as applicable in Bangladesh in preparation of the financial statements and any departure there from has been adequately disclosed.

(XV) INTERNAL CONTROL:

The Company's internal control system is designed at Board, Management and individual level to provide reasonable assurance regarding the achievement of Company's objectives in respect of effectiveness and efficiency of operations, reliability of financial reporting, risk management, compliance with applicable laws, rules, regulations and Company's policies. The company has strong Internal Audit Department to ensure effective internal control mechanism. The Audit Committee always give their suggestion and recommendation for efficiently accomplishment of their work as and when required.

(XVI) MINORITY SHAREHOLDERS PROTECTION:

During the year Minority shareholders of the company have been protected from the abusive actions by, or in the interest of, controlling shareholders action either directly or indirectly through the efficient handling of management.

(XVII) GOING CONCERN

While approving the financial statements, the directors have made appropriate enquiries and analyzed the significant financial, operating as well as other indicators for enabling them to understand the ability of the company to continue its operations for a foreseeable period. The board of directors has convinced and had a reasonable expectation that the company has adequate resources to continue its operation consistently for the foreseeable future. Therefore, the company adopted the going concern basis in preparing the financial statements.

(XVIII) SIGNIFICANT VARIANCE OVER THE LAST YEAR'S OPERATING PROFIT

Due to increase of revenue of the company, operating profit of the company increased by 18.87% compare to last year.

(XIX) KEY OPERATING & FINANCIAL DATA

Key operating and financial data of last five years have been presented in summarized form in page no 64 to 74 in the report.

(XX) REASON FOR NOT DECLARING DIVIDEND

Not applicable

(XXI) BOARD STATEMENTS REGARDING INTERIM DIVIDEND

Company didn't declare any Bonus share or Stock dividend during the year as interim dividend.

(XXII) BOARD AND COMMITTEE MEETINGS & ATTENDANCE

During the FY-2024-25, a total of 22 (Twentytwo) meetings of the board were held. Attendance by the Directors has been summarized in corporate governance report of the annual report page no. 159

(XXIII) PATTERN OF SHARE HOLDING OF DIRECTORS

The patterns of shareholdings of the Directors as on 30th June 2025 are shown in this annual report page no 61

(XXIV) DIRECTORS' APPOINTMENT, RETIREMENT & RE-APPOINTMENT

With regard to the appointment, retirement and re-appointment of Directors, the Company is governed by its Articles of Association & the Companies Act, 1994 and other related Rules & Legislations issued time to time by various Regulators. Accordingly, the following three Directors of the Board will retire from the office of the Company and Being they are eligible for re-election as per clause No: 100 of the Articles of Association of the Company, they applied for re-election in the ensuing 19th Annual General Meeting:

RESUME OF RETIRE & RE-APPOINTMENT DIRECTORS

Name of the Director	Ms. Anita Haque Shangita
Date of First Appointment	12th June, 2006
Date of Last Appointment	23rd December, 2023
Date of Birth	05th February, 1970

Name of the Director	Ms. Samsun Nahar Nadia
Date of First Appointment	25th Aug, 2010
Date of Last Appointment	20th Mar, 2023
Date of Birth	07th Dec, 1978

Name of the Director	Mr. A.H.M Abdur Rahman
Date of First Appointment	16th April, 2014
Date of Last Appointment	23rd December, 2023
Date of Birth	01st Jan,1983

(XXV) MANAGEMENT DISSUASION AND ANALYSIS:

A detailed management's discussion and analysis is given in page no 28-33 as per condition no. 1(5)(xxv) of Bangladesh securities and Exchange Commission Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 which is signed by Managing Director of the company.

(XXVI) DECLARATION BY THE MD AND THE CFO:

The declaration by the MD and the CFO disclosed in page no. 172 of this Annual Report.

(XXIVI) REPORTING AND COMPLIANCE OF CORPORATE GOVERNANCE:

Pursuant to the provisions of BSEC Notification No. BSEC/CMRRD/2006-158/207/Admin/80, Dated: 3rd June, 2018, the Board of Directors has appointed Suraiya Parveen & Associates, Chartered Secretaries regarding compliance of conditions of Corporate Governance Guidelines of BSEC for the financial years 2024-2025.

The Corporate Governance Compliance Audit Report is annexed herewith as Annexure-VIII The report does not contain any qualification, reservation or adverse remark. Compliance of condition under condition No. 9 is annexed herewith as Annexure-IX

MANAGEMENT APPRECIATION

I take this opportunity, on behalf of the Board of Directors, to express my heartfelt gratitude to all of our valued clients, shareholders and well-wishers home and aboard for their wholehearted co-operation and active support in discharging the responsibilities reposed on me and the Board during the year under review.

I am also giving thanks to the Registrar of Joint Stock Companies and Firms (RJSC), Bangladesh Securities and Exchange Commission (BSEC), Dhaka Stock Exchange PLC. (DSE) and Chittagong Stock Exchange PLC. (CSE), Central Depository Bangladesh Ltd. (CDBL), Government and Private Sector Organization and many others for their sincere support and whole hearted co-operation to our company.

I, on behalf of the Board also put on record my deep appreciation for the services and loyalty of the executives, officers and workers of the company at all levels without which we could not have achieved this result.

To ensure financial security we always welcome your suggestion and opinion to improve present and future services of the company.

I now appeal to the magnanimity of valued shareholders to kindly accept and approve the Auditors' Report, Annual Audited Accounts 2024-2025 and Directors' Report placed before you.

Thanking you,

On behalf of the Board of Director



(Anita Haque Shangita)

Chairman

প্রিয় শেয়ারহোল্ডারবৃন্দ,

আসসালামু আলাইকুম।

প্যারামাউন্ট টেক্সটাইল পিএলসি. এর ১৯তম বার্ষিক সাধারন সভায় কোম্পানীর পরিচালনা পর্ষদ এবং ব্যবস্থাপনার পক্ষ থেকে আমি আপনাদের সকলকে আন্তরিক কৃতজ্ঞতা ও শুভেচ্ছা সহ সাদর আমন্ত্রন জানাচ্ছি। প্যারামাউন্ট টেক্সটাইল পিএলসি এর পরিচালনা পর্ষদ ৩০ শে জুন ২০২৫ ইং তারিখে সমাপ্ত বছরের নিরীক্ষিত আর্থিক বিবরণী, নিরীক্ষকের প্রতিবেদন ও পরিচালনা পর্ষদের প্রতিবেদন ১৯৯৪ সালের কোম্পানী আইন, সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন রুলস ১৯৮৭, বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন অর্ডার নং- বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/১৩৪/২০৭/এডমিন/৮০, তারিখ-জুন ০৩, ২০১৮ এবং ইনস্টিটিউট অফ চার্টার্ড একাউন্টেন্টস অফ বাংলাদেশ কতৃক গ্রহনকৃত আন্তর্জাতিক একাউন্টিং স্ট্যান্ডার্ড অনুযায়ী আপনাদের নিকট পেশ করতে পেরে খুবই আনন্দিত।

বাংলাদেশের অর্থনীতি

২০২৪-২৫ অর্থবছরে দেশের মোট জিডিপি প্রবৃদ্ধি দাড়িয়েছে ৩.৯৭ শতাংশ এবং মাথাপিছু আয় হয়েছে ২,৮২০ ডলার । বিবিএস প্রতিবেদন অনুযায়ী ২০২৪ অর্থবছরে জিডিপি প্রবৃদ্ধি ছিল ৫.৮২ শতাংশ, বিবিএস প্রতিবেদন অনুযায়ী ২০২৩ অর্থবছরে জিডিপি প্রবৃদ্ধি ছিল ৬.০৩ শতাংশ, ২০২২ অর্থবছরে জিডিপি প্রবৃদ্ধি ছিল ৭.১০ শতাংশ , ২০২১ অর্থবছরে জিডিপি প্রবৃদ্ধি ছিল ৬.৯৪ শতাংশ, ২০২০ অর্থবছরে জিডিপি প্রবৃদ্ধি ছিল ৫.২৪ শতাংশ, ২০১৯ অর্থবছরে ছিল ৮.১৩ শতাংশ, ২০১৮ অর্থবছরে ছিল ৭.৮৬ শতাংশ এবং ২০১৭ অর্থবছরে ছিল ৭.২৮ শতাংশ। ২০২৪-২০২৫ অর্থবছেরে দেশের রেমিট্যান্স আয় পৌঁছেছে ৩০,৩২৮.৮১ বিলিয়ন মা: ডলার এবং মোট বৈদেশিক সঞ্চয় ছাড়িয়েছে ৩১.৭৭ বিলিয়ন মা: ডলারে ।

বাংলাদেশের টেক্সটাইল শিল্প

একটি দেশের অর্থনৈতিক উন্নয়নের প্রধান হাতিয়ার হল শিল্পায়ন। এটি একটি দেশের আর্থিক কাঠামোর পরিবর্তনে গুরুত্বপূর্ণ ভূমিকা পালন করে। বাংলাদেশের বস্ত্রশিল্প দেশটির অর্থনৈতিক উন্নয়নের প্রধান ভূমিকা পালন করে আসছে, এই শিল্পটির ইতিহাস ৫০০ বছরেরও বেশি পুরাতন। ইহা একটি প্রাচীন এবং সবচেয়ে সফল শিল্পগুলোর মধ্যে অন্যতম। আজ উন্নত দেশগুলো বস্ত্র ও পোশাক উৎপাদনের জন্য উন্নয়নশীল দেশগুলোর ওপর ব্যাপকভাবে নির্ভরশীল। এই সুযোগ কাজে লাগিয়ে বর্তমানে পোশাক উৎপাদনকারী দেশ হিসাবে বাংলাদেশের অবস্থান বিশ্বের মধ্যে দ্বিতীয়।

বাংলাদেশে টেক্সটাইল শিল্প প্রবৃদ্ধির পিছনে তিনটি মৌলিক বিষয় রয়েছে। যা হল প্রচুর সম্পদ, সুযোগ এবং উৎপাদন সহায়ক সরকারি নীতিমালা। এদেশে কম মুজুরিতে প্রচুর সংখ্যক শ্রমিক পাওয়া যায় এটাও টেক্সটাইল শিল্প প্রবৃদ্ধির পিছনে আর একটি অন্যতম কারণ। এছাড়াও প্রাকৃতিক গ্যাস ও বিদ্যুৎ খরচ অন্যান্য দেশের তুলনায় কম।

বাংলাদেশের বস্ত্র শিল্পের বিকাশের প্রধান হাতিয়ার হল পরিশ্রমী শ্রমশক্তি। যথাসময়ে কার্যসম্পাদনে তারা কর্ম ঘন্টার চেয়ে অনেক বেশি কাজ করে থাকে যা সাম্প্রতিক সময়ে দেশের মাথাপিছু আয় ও মানুষের জীবনযাত্রার মান উন্নয়নে ভূমিকা রাখছে। তাছাড়াও দেশটির তৈরি পোশাকখাত আমেরিকা ও ইউরোপীয় দেশগুলির সাথে বাণিজ্য করার সুযোগ অর্জন করেছে। এই সুযোগগুলো সরকারি নীতিদ্বারা সমর্থিত ছিল যা বাংলাদেশের টেক্সটাইল শিল্পের প্রবৃদ্ধিকে টিকিয়ে রেখেছে। উদারপন্ত্রী সরকারের নীতিগুলো বিদেশি বিনিয়োগকারীদেরকে উৎসাহিত করেছিল।

বাংলাদেশের পোশাক শিল্প আজ বিশ্ববাজারে সুপরিচিত এবং একটি সম্মানজনক অবস্থান দখল করে আছে। দেশের বস্ত্র শিল্পের মধ্যে রয়েছে টেক্সটাইল পণ্য, নিটওয়্যার এবং বোনন পোশাক। এসব পণ্য দেশের রপ্তানি আয়ে শীর্ষ স্থান দখল করে আছে। নতুন যে টেক্সটাইল নীতিগুলো চালু করা হয়েছে তাতে স্পিনিং সেক্টরের জন্য শুল্ক মুক্ত করা হয়েছে। অন্যদিকে আমদানিকৃত সুতা এবং উপকরণ এর উপর উচ্চ হারে কর বসানো আছে যাতে করে স্থানীয় কাপড় ও সুতা উৎপাদনকে উৎসাহিত করা যায়। বাংলাদেশের বস্ত্র শিল্প উন্নয়নে এই সমস্ত সকল উপকরণ কাজ করছে যার সাক্ষী হচ্ছে গত দশ বছরের স্পিনিং শিল্পের প্রবৃদ্ধি।

মূখ্য কার্যক্রম:

কোম্পানীর মূখ্য কার্যক্রম হল ইয়ার্ন ডাইড ফেব্রিক্স উৎপাদন করে ক্রেতাদের কাছে বাজারজাতকরন করা। এছাড়াও কোম্পানী ইয়ার্ন ডাইং ও সলিড ডাইং ব্যবসা করছে এবং গ্রে ফেব্রিক্স প্রিন্টের ব্যবসা ও শুরু করেছে।

উৎপাদন ক্ষমতা এবং ব্যবহার:

কোম্পানীর ৩০ শে জুন, ২০২৫ ইং তারিখ পর্যন্ত উৎপাদন ক্ষমতা নিম্নে দেওয়া হল:

বিবরন	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
ক. ইয়ার্ন ডাইড ফেব্রিক্স:(প্রতি দিন)					
উৎপাদন ক্ষমতা	১৩০,০০০ গজ	১৩০,০০০ গজ	১৩০,০০০ গজ	১৩০,০০০ গজ	১১০,০০০ গজ
প্রকৃত উৎপাদন	১১০,০০০ গজ	১১০,০০০ গজ	১১৮,০০০ গজ	১১০,০০০ গজ	১০০,৬৩৯ গজ
ব্যবহার	৮৪.৬২%	৮৪.৬২%	৯০.৭৭%	৮৪.৬২%	৯১.৪৯%
খ. ডাইড ইয়ার্ন:(প্রতি দিন)					
উৎপাদন ক্ষমতা	৩৮ টন	৩৮ টন	৩৮ টন	৩৮ টন	৩২ টন
প্রকৃত উৎপাদন	২৮ টন	২৮ টন	৩০.৮০ টন	৩০.০০ টন	২৮.৬৩ টন
ব্যবহার	৭৩.৬৮%	৮১.০৫%	৮১.০৫%	৭৮.৯৫%	৮৯.৪৭%
গ. প্রিন্টিং:(প্রতি দিন)					
উৎপাদন ক্ষমতা	২৭ টন	২৭ টন	৩৪.০০ টন	২৪.৮০ টন	১২ টন
প্রকৃত উৎপাদন	২০ টন	২৩ টন	২৩.০০ টন	১৫.০০ টন	১০.৮৭ টন
ব্যবহার	৭৪.০৭%	৮৫.১৯%	৬০.৫২%	৬০.৪৮%	৯০.৫৮%
সলিড ডাইড ফেব্রিক্স:(প্রতি দিন)					
উৎপাদন ক্ষমতা	৯০,০০০ টন	৮০,০০০ টন	৪০,০০০ টন	-	-
প্রকৃত উৎপাদন	৭০,০০০ টন	৬২,০০০ টন	৩৭,০০০ টন	-	-
ব্যবহার	৭৭.৭৮%	৭৭.৫০%	৯২.৮২%	-	-

উৎপাদন মূল্য:

ক. উৎপাদনের পরিমান:

(মিলিয়ন গজ)

বিবরণ	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
পরিমান	৩৫.৪০	৪০.০৯	৪৯.২১	৪৬.৮৫	৩২.৩৯

খ. প্রধান উপাদানের ব্যয়:

(মিলিয়ন টাকা)

বিবরণ	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
ব্যবহৃত কাঁচামাল	৬,৪৮৯.৫৩	৬,৫৭১.২৮	৫,১৬৩.৭১	৩,৭০১.২৫	২,৪২১.৯৭
জ্বালানী এবং শক্তি	১,৭৬৮.৬৬	১,৩৪৪.৮৮	৭৬৮.২৭	৪৫১.০৯	৩৯৭.৯৭
স্পেয়ার পার্টস	২৯.২৪	৪২.৭৩	৪২.৬৩	৩৭.৫৯	২১.২৮
মজুরী এবং বেতন	৯৩৬.৭১	১,১৬৮.৫১	৭৬১.০৪	৭২০.৯২	৬৬৩.২৩
অন্যান্য উপরি খরচ	১,৬০৬.০৬	৭৭২.৯০	৭২৩.৩৭	৮৮৯.৭২	৬৬৪.৪৬
মোট খরচ	**১০,৮৩০.২০**	**৯,৯০০.৩০**	**৭,৪৫৯.০২**	**৫,৮০০.৫৭**	**৪,১৬৮.৯১**

ব্যয়ের বন্টন:

(শতকরা)

বিবরন	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
ব্যবহৃত কাঁচামাল	৫২.৯১	৫৮.৮১	৫৪.৫৬	৫৫.৯৫	৪৮.২৪
জ্বালানী এবং শক্তি	১৪.৪২	১২.০৪	৮.১২	৬.৮২	৭.৯৩
মজুরী এবং বেতন	৭.৬৪	১০.৪৬	৮.০৪	১০.৯০	১৩.২১
অন্যান্য কারখানা উপরি খরচ	২.৬৫	৭.৩০	৮.০৯	১৪.০২	১৩.৬৬
বিক্রয় ও প্রশাসনিক খরচ	২.৩৯	২.৬১	৩.৫০	৪.২৪	৪.৭৬
অর্থ ব্যায়	৬.৯০	৬.০০	৫.০৯	৪.৭১	৪.২৭
অন্যান্য	১৩.০৯	২.৭৯	১২.৫৮	৩.৩৮	৭.৯৩
মোট ব্যায়	**১০০.০০**	**১০০.০০**	**১০০.০০**	**১০০.০০**	**১০০.০০**

আর্থিক ফলাফল ও বন্টনযোগ্য মুনাফা ঃ

(মিলিয়ন টাকা)

বিবরন	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
কর পূর্ববর্তী মুনাফা	১,৫০৫.৩৫	১,৩৪৮.১৯	১,৪৮৫.৫৫	৮২৫.৩৩	৭৫৪.০৭
বাদঃ আয়কর সঞ্চিতি	১৩৩.২০	১২৫.৯৪	১৩০.০৯	৬৫.৩২	৯২.১৯
কর পরবর্তী মুনাফা	১,৩৬৮.৪৯	১,২২১.৯২	১৩১০.৩৪	৭৬০.০১	৬৬১.৮৮
যোগঃ	৪,৩৯৭.৭২	৩,৪৮২.৮৫	২,৪২২.১১	১,৮৬০.৭৫	১,৩৫৯.২১
অবন্টিত মুনাফা (পূর্ববর্তী জের)	৪,৩৯৭.৭২	৩,৪৮২.৮৫	২,৪২২.১১	২,৬২০.৭৬	১,৩৫৯.২১
বন্টনযোগ্য মুনাফা	৫,৭৬৬.২১	৪,৭০৪.৭৭	৩,৭৩২.৪৫	১৯৮.৬৪	২,০২১.০৯
বাদঃ	২১৪.৯৪	১৬২.৮৩	১৬২.৮৩	১৯৮.৬৪	১৬০.৩৪
প্রস্তাবিত লভ্যাংশ	২১৪.৯৪	১৬২.৮৩	১৬২.৮৩	১৯৮.৬৪	১৬০.৩৪
কর অবকাশ সঞ্চিতি	-	-	-	-	-
অবন্টিত মুনাফা	৫,৫৫১.২৭	৪,৫৪১.৯৪	৩,৫৬৯.৬২	২,৪২২.১২	১,৮৬০.৭৪

মার্কেট প্রকাশ:

কোম্পানীর বিক্রয় কার্যক্রম মূলত রপ্তানী বিক্রয়কে গুরুত্ব দিয়ে চলছে যাহার চিত্র নিচে তুলে ধরা হলো:

(মিলিয়ন টাকা)

বিবরণ	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
বিক্রয়ের পরিমাণ (পণ্য)	৩০.৪৬	৩৫.১৬	৪৭.৯৬	৪৭.৪৫	৩০.৭৩
বিক্রয়ের পরিমাণ (টাকা)	১১,০৪৬.৭৭	১১০,০৭২.৮৪	৯,৪৬৩.৮২	৬,৬১৬.৫৩	৫,০২০.৭০

মূলধনী ব্যয়: অবিরত উৎপাদন কার্যক্রম উন্নয়নে উক্ত বছরে কোম্পানী অতিরিক্ত ৪২.০২ কোটি টাকা খরচ করে যা নিচে তুলে ধরা হলো:

(কোটি টাকা)

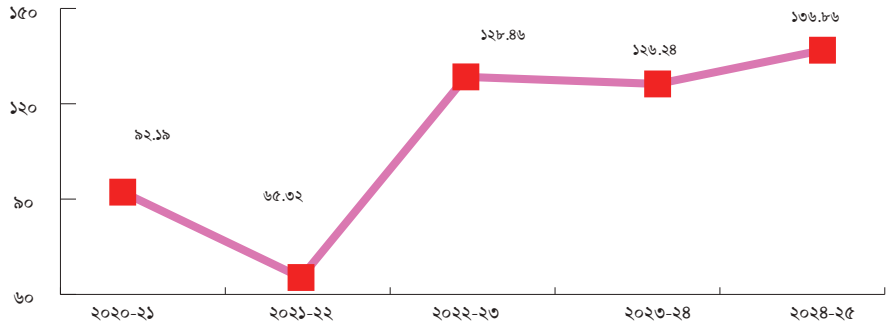
বিবরণ	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
সিভিল কন্সট্রাকশন	১.৮৪	২.৯১	৫.২৪	৩০.৯৩	১০.৭১
প্লান্ট এবং মেশিনারিজ	১২.৬২	২৩.২৬	১৬.৭৩	২১.৯৪	৮.৪০
অন্যান্য স্থায়ী সম্পত্তি	১৩.৩৬	১৫.৮৫	২৮.২৯	১৫.৯৫	৯.৭৩
মোট	**২৭.৮২**	**৪২.০২**	**৫০.১৬**	**৬৮.৮২**	**২৮.৮৪**

সরকারি কোষাগারে অবদ

(মিলিয়ন টাকা)

বিবরণ	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
সরকারি কোষাগারে অবদান	১৩৬.৮৬	১২৬.২৪	১২৮.৪৬	৬৫.৩২	৯২.১৯

প্যারামাউন্ট টেক্সটাইল পিএলসি. চলমান অর্থ বছরে সরকারি কোষাগারে অবদান নিম্নের চিত্রের মাধ্যমে তুলে ধরা হলো:



২. অর্জিত / সঞ্চিত বৈদেশিক মুদ্রা (কোটি টাকা):

বিবরণ	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
মোট রপ্তানী আয়	১,১০৪.৬৮	১,০০৭.২৪	৮৬০.৯৮	৬৬১.৫৬	৫০২.০৭
বাদ: আমদানি খরচসমুহ	(৪৭০.৩৯)	(৫৯৩.১২)	(৩৮৯.৬৯)	(৫৫৬.৩৯)	(৩২৪.২৮)
ব্যাবহত কাঁচামাল	৩৯৯.১৩	৫০৩.৫৩	৩৪৫.৭৮	৪৫৪.১৯	২৭৭.৫৮
মুলধনী যন্ত্রপাতি	৭১.২৬	৮৯.৫৮	৪৩.৯৫	১০২.২০	৪৬.৭০
নীট রপ্তানী আয়	৬৩৪.২৯	৪১৪.১৩	৪৭১.২৯	১০৫.১৭	১৭৭.৭৯

সঞ্চিতি:

হিসাব বর্ষ ২০২৪-২৫ শেষে কোম্পানীর মোট সঞ্চিতির পরিমান দাড়িয়েছে ৭,৮৬০.৬২ৎ যা ২০২৩-২৪ বছরে ছিল ৬,৭৯৪.২২ মিলিয়ন টাকা যা মালিকানা স্বত্তের বিবরনীতে বর্নিত হয়েছে।

লভ্যাংশ ঘোষণা:

কোম্পানীর শেয়ার /সিডিবিএল এর ডিপোজিটরী রেজিস্ট্রারে রেকর্ড ডেট ১৯শে নভেম্বর, ২০২৫ ইং তারিখে বিদ্যমান শেয়ারহোল্ডারগণের জন্য কোম্পানীর পরিচালনা পর্ষদ জুন ৩০, ২০২৫ ইং তারিখে সমাপ্ত বছরের জন্য ১২% নগদ লভ্যাংশ প্রস্তাব করছেন যা অনুমোদনের জন্য উপস্থাপন করা হল।

ক্রেডিট রেটিং:

কোম্পানীর ক্রেডিট রেটিং "Emerging Credit Rating Limited" কর্তৃক করানো হয়েছে যাহা দীর্ঘ মেয়াদে "ডাবল এ" রেটিং এবং স্বল্প মেয়াদে এসটি – ১ রেটিং অর্জন করেছে সেপ্টেম্বর ১৫, ২০২৬ এবং যাহা কোম্পানীর স্থিতিশীল প্রতিচ্ছবি প্রকাশ করে। বরাদ্দকৃত এই রেটিং দীর্ঘমেয়াদে যথাসময়ে পরিশোধে পর্যাপ্ত রুপে নিরাপত্তা এবং স্বল্পমেয়াদে আর্থিক অংগীকার পূরনে শক্তিশালী সামর্থ্য নির্দেশ করে।

প্রাতিষ্ঠানিক সামাজিক দায়বদ্ধতাতে অবদান :

সামাজিক দায়বদ্ধতা একটি নৈতিক কাঠামো এবং ইহা পরামর্শ দেয় যে কোনও সত্তা, সে সংগঠন বা স্বতন্ত্র ব্যক্তি, সমাজের সুবিধার্থে বৃহত্তর কাজ করার একটি বাধ্যবাধকতা রয়েছে। অর্থনীতি এবং বাতন্ত্রের মধ্যে ভারসাম্য বজায় রাখতে সামাজিক দায়বদ্ধতা প্রতিটি ব্যক্তিরই পালন

করতে হবে। কর্পোরেট সামাজিক দায়বদ্ধতা (সিএসআর) একটি বডি কর্পোরেশনের দায়ত্বশীল ব্যবসায়ক অনুশীলনের সাথে সামঞ্জস্য। একটি সক্রিয় সিএসআর অনুশীলন কর্পোরেশনের সামাজিক, পরিবেশগত এবং অর্থনৈতিক স্থায়ত্বের উপর জোর দেয় এবং মনোনিবেশ করবে। এটি কর্পোরেট স্ব-নিয়ন্ত্রণের একটি রূপ যা এটি সমাজের উপর প্রভাব এবং নিজস্ব সমৃদ্ধির দিকে এর দায়বদ্ধতা প্রতিফলিত করে। প্যারামাউন্ট টেক্সটাইল প্রতিষ্ঠার পর থেকে সংস্থাটি জনগণের পাশাপাশি সমাজের উন্নতির জন্য বিভিন্ন কার্যক্রম গ্রহণ করেছে। সিএসআর এবং কল্যাণমূলক কার্যক্রমের বিশদটি বার্ষিক প্রতিবেদনের ১২৬-১২৭ নং পৃষ্ঠায় দেওয়া হয়েছে।

মানব সম্পদ:

ব্যবসায়িক অংশীদার হিসাবে কোম্পানী তার মানব সম্পদের ব্যবস্থাপকীয় দক্ষতা বৃদ্ধির জন্য এর উক্ত বছরে কর্মকর্তা ও কর্মচারীদের বিভিন্ন প্রশিক্ষন ও কর্মশালার ব্যবস্থা করেছে। উক্ত বছরের কোম্পানীর ব্যবস্থাপনা এবং কর্মকর্তা ও কর্মচারীদের মধ্যে একটি চমৎকার সম্পর্ক বিদমান ছিল। এই প্রতিবেদনের ৮৪-৮৫ নং পৃষ্ঠায় আমাদের মানব সম্পদ সংক্রান্ত একটি বিস্তৃত বিবৃতি দেওয়া হয়েছে।

আইন ও নিয়ম কানুন মেনে চলা:

কোম্পানী আইন ও নিয়ম কানুন ভঙ্গ কোন কর্মকান্ডে জড়িত ছিলো না ।

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নির্দেশনা বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/১৩৪/২০৭/এডমিন/৮০, তারিখ-জুন ০৩,২০১৮ অনুযায়ী পরিচালকবৃন্দ নিম্নোক্ত বিষয় গুলো সম্পর্কে নিশ্চয়তা দিচ্ছে:

(i) প্রতিষ্ঠানটির সম্ভাব্য ভবিষ্যৎ সম্মৃদ্ধিঃ

টেক্সটাইল ও পোশাক শিল্প "প্রাথমিক পোশাক" ও "রপ্তানীমুখী তৈরি পোশাক" এই দুই অংশে বিভক্ত। প্রাথমিক পোষাক শিল্পে তূলা থেকে সূতা, সূতা থেকে বিভিন্ন পর্যায় (সূতা রং করা, কাপড় বুনানো, কাপড়ের ফিনিসিং করা, প্রিন্ট করা ইত্যাদি) পোশাক তৈরীর উপযোগী কাপড় তৈরী পর্যন্ত অন্তর্গত।

টেক্সটাইল মিল সমূহ পোশাক শিল্পের মেরুদন্ড। প্যারামাউন্ট টেক্সটাইল এই শিল্পে অতি উচ্চমানের কাপড় তৈরী করার কাজে নিয়োজিত। কোম্পানীটি ১০০ ভাগ রপ্তানীমুখী ডাইড ওভেন ফেব্রিক্স তৈরী করে থাকে যা বিশ্বের নামী-দামী পোশাক প্রস্তুতকারী ক্রেতা কোম্পানীগুলো পোশাক তৈরীর জন্য ব্যবহার করে। পোশাক ক্রেতা কোম্পানীগুলো তাদের প্রয়োজন এবং পছন্দমত কাপড় তৈরীর জন্য অর্ডার দিয়ে থাকে এবং প্যারামাউন্ট টেক্সটাইল ক্রেতার প্রয়োজন অনুযায়ী কাপড় তৈরী করে তা তাদের মনোনীত গার্মেন্টস ফ্যাক্টরীতে সরবরাহ করে। ব্যাক টু ব্যাক এলসির মাধ্যমে এই কাপড় সরবরাহ করা হয়। সূতা রং করা থেকে শুরু করে পোষাক তৈরীর আগ পর্যন্ত যা যা করা প্রয়োজন তার সবকিছু করার সুবিধা প্যারামাউন্ট টেক্সটাইলে রয়েছে।

যেহেতু তৈরী পোষাকের চাহিদার উপর নির্ভর করে কাপড় তৈরী করা হয়, সেহেতু ফেব্রিক্স মিল সমূহের উন্নয়ন বা সম্প্রসারন তৈরী পোষাকের চাহিদা এবং তা' সম্প্রসারনের উপর নির্ভর করে। যেহেতু খুব কম পারিশ্রমিকে বাংলাদেশে তৈরী পোষাক বানানো সম্ভব তাই এই খাত সম্প্রসারন এবং উন্নয়নের সমূহ সম্ভাবনা রয়েছে। এ ছাড়াও যেহেতু গত ৮/১০ বছরে বাংলাদেশের ফেব্রিক্স সংক্রান্ত বিভিন্ন পর্যায়ের কারিগরি বিষয়ে অনেক উন্নতি সাধিত হয়েছে এবং শ্রমিক-কর্মচারী ও কর্মকর্তাগণ দক্ষ হয়ে উঠেছে, সেহেতু ক্রেতারা সহজেই বাংলাদেশের প্রতি আকৃষ্ঠ হচ্ছেন বলে ধরে নেয়া যায়। সেক্ষেত্রে প্যারামাউন্ট টেক্সটাইলেরও ভবিষ্যৎ সম্প্রসারন এবং সম্মৃদ্ধি অবসম্ভাবী।

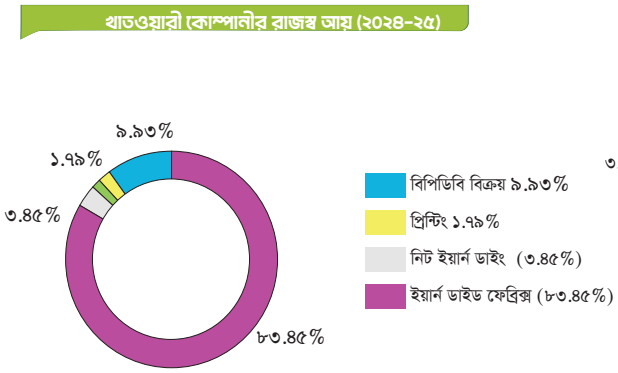
(ii) বিভাগ ভিত্তিক বা পণ্য ভিত্তিক কর্মক্ষমতা:

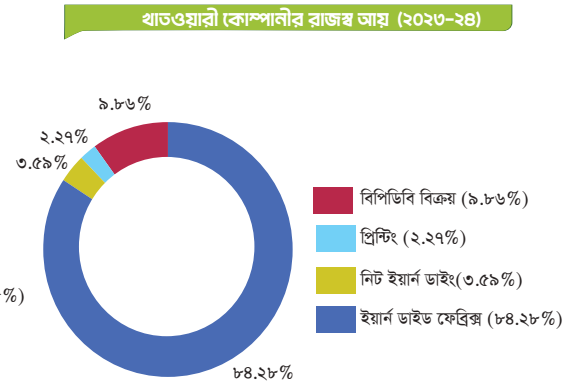
কোম্পানী উচ্চ মান সম্পন্ন বিভিন্ন রং, মাত্রা, মান কনষ্ট্রাকশন প্রনালী ইত্যাদি ওভেন ফেব্রিক্স তৈরী করছে বিভিন্ন দেশে ক্রেতাদের জন্য। এগুলোর পাশাপাশি কোম্পানী নিট ইয়ার্ন ডাইং, সোয়েটর ইয়ার্ন ডাইং এবং প্রিন্টিং এর ব্যবসা ও করছে।

মূলত: কোম্পানীর রাজস্ব আয় Deemed Exporter হিসাবে ব্যাক টু ব্যাক এল সি এর মাধ্যমে তৈরী পোশাক কারখানায় বিক্রয়ের মাধ্যমে অর্জিত হচ্ছে।

রাজস্ব	২০২৪-২৫ (মিলিয়ন টাকা)	হ্রাস/বৃদ্ধি (%)	২০২৩-২৪ (মিলিয়ন টাকা)	হ্রাস/বৃদ্ধি (%)	প্রবৃদ্ধি	
					হ্রাস/বৃদ্ধি (টাকায়)	শতকরা (%)
ইয়ার্ন ডাইড ফেব্রিক্স	১০,২৩৪.৮৪	৮.৬৮%	৯,৪১৭.৫৯	১৯.০৮%	১,৫০৯.১৮	৮৪.২৮
নিট ইয়ার্ন ডাইং	৪২৩.৪৪	৫.৪৭%	৪০১.৪৭	৩.১৬%	১২.২৯	৩.৫৯

প্রিন্টিং	২১৯.০২	(১৩.৫৬%)	২৫৩.৩৮	(১৮.৮৫%)	(৫৮.৮৫)	২.২৭
বিপিডিবি বিক্রয়	১,২১৭.৯৭	১০.৫৪%	১,১০১.৮০	২৯.০১%	২৪৭.৭৮	৯.৮৬
মোট	**১২,২৬৪,৭৪৯**	**৯.৭৬%**	**১১,১৭৪.২৪**	**১৮.০৭%**	**১,৭১০.৪৩**	**১০০.০০**





(iii) ব্যবসায়িক ঝুঁকি ও অনিশ্চয়তাসমূহঃ

প্যারামাউন্ট টেক্সটাইল পিএলসি. তৈরী পোষাক শিল্পের ব্যাকওয়ার্ড লিংকেজ হিসাবে ব্যবসা পরিচালনা করে যাচ্ছে। অতএব এর ঝুঁকি সর্বদা বৈশ্বিক চাহিদা ও যোগানের সাথে সম্পর্কযুক্ত। উন্নত বিশ্বের যে কোন ধরনের আর্থিক মন্দা সরাসরি এই ব্যবসার উপর নেতিবাচক প্রভাব ফেলে। বর্তমানে তাদের চাহিদা বৃদ্ধি পাওয়ায় বাংলাদেশের বাজারও দ্রুত বৃদ্ধি পাচ্ছে।

অধিকতর সরকারী নীতির উপর এ ঝুঁকি ও উদ্বেগ নির্ভর করে। যাই হোক পোষাক খাত দেশে সর্ববৃহৎ বৈদেশিক মুদ্রা অর্জনকারী খাতে পরিনত হওয়ায় সর্বদা সরকারের বিশেষ প্রনোদনা উপভোগ করছে এবং সরকার এ ধারাবাহিকতা রক্ষা করবেন বলে আশা করা যায়।

উক্ত বার্ষিক প্রতিবেদনের ১৭৩-১৭৫ নং পৃষ্ঠায় কোম্পানি ঝুঁকি ও ঝুঁকি ব্যবস্থাপনা পদ্ধতি তুলে ধরা হয়েছে।

(iv) বিক্রিত পন্যের ব্যয়, মোট লাভ এবং নীট লাভ এর বিবরনঃ

(মিলিয়ন টাকা)

বিবরন	২০২৪-২৫	২০২৩-২৪	২০২২-২৩	২০২১-২২	২০২০-২১
বিক্রিত পন্যের ব্যয়	৯,৬৩১.৫৩	৮,৯০১.০৭	৭,৫৬৬.৮৪	৫,৬১৯.৯০	৪,২৪৬.৯৬
মোট লাভ	২,৬৩৩.২১	২,২৭৩.১৮	১,৮৯৬.৯৭	৯৯৫.৬৩	৭৭৩.৭৩
নিট লাভ	১,১৬০.৬০	১,০৭৭.৭০	১,২২৩.৫৮	৭৬০.০০	৬৬১.৮৮

উৎপাদন ও বিক্রয় বৃদ্ধির সাথে সাথে কোম্পানীর চলমান অর্থ বছরে বিক্রিত পন্যের ব্যয় বিগত বছরের তুলনায় ৮.২১% এবং মোট লাভ ১৫.৮৪% বৃদ্ধি পেয়েছে।

(v) অস্বাভাবিক লাভ ও ক্ষতির প্রতিবেদনঃ

উল্লেখিত অর্থ বছরে কোম্পানীর তাৎপর্যপূর্ন কোন এক্সস্ট্রা অডিনারি আয় হয় নাই যাহা আর্থিক প্রতিবেদনে সমন্বয় বা প্রকাশের প্রয়োজন রয়েছে। তবে টীকা নং ৮.০১, ৮.০০১, ৮.০২, ৮.০০২, ৮.০০৩ এবং ৩২ এ সহযোগী কোম্পানী থেকে লাভ এবং বাড়ি ভাড়া বাবদ আয় সর্ম্পকে বর্ণনা দেয়া হয়েছে।

(vi) সর্ম্পকিত দল/গোষ্ঠির লেনদেনঃ

সর্ম্পকিত দলের লেনদেন আর্থিক বিবরনী টীকা ৪২ এ উপস্থাপন করা হয়েছে।

(vii) জিরো কুপণ বন্ড হতে প্রাপ্ত অর্থের ব্যবহারঃ

প্রযোজ্য নহে।

(viii) সংস্থাটি আইপিও-তে যাওয়ার পরে আর্থিক ফলাফলের অবনতি ঘটলে ব্যাখ্যা

প্রযোজ্য নহে।

(ix) প্রান্তিক দক্ষতা:

কোম্পানীর পাক্ষিক দক্ষতা চিত্র নিম্নে তুলে ধরা হলো:

(মিলিয়ন টাকা)

বিবরণ	১ম প্রান্তিক	২য় প্রান্তিক	৩য় প্রান্তিক	৪র্থ প্রান্তিক	মোট
বিক্রয়	৩,০০১.৪০	২,৮৯৬.৫৯	৩,৫৪০.১৩	২,৮২৬.৬২	১২,২৬৪.৭৪
বিক্রয় খরচ	(২,৩৭৩.৭৩)	(২,৯৪.২১)	(২,৫৭৩.৮৩)	(২,৪৮৯.৭৬)	(৯,৬৩১.৫৩)
মোট মুনাফা	৬২৭.৬৭	৭০২.৩৮	৯৬৬.৩০	৩৩৬.৮৬	২,৬৩৩.২১
অপারেটিং মুনাফা	৫৩১.৩৬	৫৬৯.০৪	৯০৫.৭৩	৩০১.৮০	২,৩০৭.৯৩
কর পরবর্তী মুনাফা	১৯০.৬৬	২৭৭.৯৭	৪৯৫.৪২	৪০৪.৪৪	১,৩৬৮.৪৯
মোট সম্পদ	৩২,২১৫.৮৫	৩৩,৭৮৯.৬২	৩২,৭১৬.২৫	৩৪,৪৫৫.০২	৩৪,৪৫৫.০২
মোট মালিকানাস্বত (ইক্যুইটি)	৬,৯৫৫.১৯	৭,১৪২.৪০	৭,৬৩৪.০২	৭,৮৬০.৬২	৭৮৬০.৬২
শেয়ার প্রতি আয়	১.০৭	১.৪৪	২.৭৬	১.২১	৬.৪৮
শেয়ার প্রতি নীট সম্পতি	৪২.৭১	৩৯.৮৮	৪২.৬২	৪৩.৮৯	৪৩.৮৯
শেয়ার প্রতি নীট নগদ প্রবাহ	১.৬৭	৫.০৩	৬.৭৩	(৩.০৬)	১০.৩৭

প্রতিবেদন অনুযায়ী উক্ত বছরে কোম্পানীর ত্রৈমাসিক আর্থিক বিবরনী সাথে নিরীক্ষিত আর্থিক বিবরণীর তাৎপর্যপূর্ন কোন বিচ্যুতি নেই।

(x) পরিচালকবৃন্দের জন্য পারিশ্রমিক:

স্বতন্ত্র পরিচালকসহ পরিচালকবৃন্দের পারিশ্রমিক আর্থিক বিবরনী টীকা ৪৪ এ দেখানো হয়েছে।

xi) আর্থিক বিবৃতির নির্ভূলতা:

কোম্পানীর আর্থিক বিবরনী এবং এর সংঙ্গে সংযুক্ত টীকা সমূহ, কোম্পানীর কার্যক্রম, ব্যবসা, নগদ প্রবাহ এবং মালিকানা সমূহে সত্ত্বের পরিবর্তন ইত্যাদি সম্পর্কে সঠিক এবং নির্ভূল চিত্র উপস্থাপন করা হয়েছে।

(xii) হিসাব বই:

বিদ্যমান এবং প্রযোজ্য নিয়ম নীতি অনুসরন করে কোম্পানীর জন্য প্রযোজ্য হিসাব বই সমূহ যথাযথ ভাবে সংরক্ষন করা হয়।

(xiii) হিসাব নীতি:

উপযুক্ত হিসাব নীতি অনুসরনের করে কোম্পানীর আর্থিক বিবরনী এবং অনুমানসমূহ প্রণয়ন করা হয়। কোম্পানীটি উক্ত হিসাব বৎসরে BAS-28 এবং BAS-40 হিসাব নীতিতে অর্ন্তভুক্ত করেছেন।

(xiv) IAS/BAS এবং IFRS/BFRS এর প্রয়োগ:

কোম্পনীর আর্থিক বিবরনী প্রস্তুতের বা এর কোন অংশ বর্জনের ক্ষেত্রে IAS/BAS/IFRS/BFRS এর নীতিসমূহের যত টুকু বাংলাদেশের উক্ত শিল্পের জন্য প্রযোজ্য ততটুকু অনুসরন করা হয়।

(xv) অভ্যন্তরীণ নিয়ন্ত্রন ঃ

কার্যকরী ও দক্ষভাবে কোম্পানীর উদ্দেশ্য অর্জন, আর্থিক বিবরনীর নির্ভরশীলতা, ঝুঁকি ব্যবস্থাপনা, কোম্পানীর নীতি ও অন্যান্য প্রয়োগযোগ্য আইন, বিধি ও নিয়মের প্রতিপালনের জন্য কোম্পানীর পরিচালনা পর্ষদ, ব্যবস্থাপনা ও ব্যক্তি পর্যায়ের মধ্যে একটি সুসংগঠিত ও দক্ষ অভ্যন্তরীণ নিয়ন্ত্রন ব্যবস্থা প্রণয়ন করা হয়েছে। কোম্পানীর অভ্যন্তরীণ নিয়ন্ত্রন ব্যবস্থা নিশ্চিত করার জন্যে একটি শক্তিশালী অভ্যন্তরীণ নিরীক্ষা বিভাগ কাজ করে যাচ্ছে।

(xvi) সংখ্যালঘু গোষ্ঠীর স্বার্থরক্ষা ঃ

দক্ষ ব্যবস্থাপনার মাধ্যমে উক্ত হিসাব বৎসরে কোম্পানীর ব্যবস্থাপনা কর্তৃপক্ষ এর সংখ্যা লঘু শেয়ার হোল্ডারদেও স্বার্থ সংরক্ষিত হবে।

(xvii) চলমান ব্যবসা নীতিঃ

অত্র আর্থিক বিবরনী অনুমোদনের প্রাক্কালে পরিচালকবৃন্দ কোম্পানীর তাৎপর্যপূর্ন আর্থিক, পরিচালন এবং অন্যান্য গুরুত্বপূর্ন উপাদানসমূহের যথাযথ অনুসন্ধান ও বিশ্লেষণ পূর্বক এই সিদ্ধান্তে উপনীত হয়েছেন যে, কোম্পানী তার বর্তমান কার্যক্রম ভবিষ্যতে-

তও অব্যাহত রাখতে সক্ষম হবে। অধিকন্তু চলমান ব্যবসার নীতি অনুসরন করে অত্র বছরের আর্থিক বিবরনীসমূহ প্রস্তুত করা হয়েছে।

(xvii) চলমান ব্যবসা নীতিঃ

অত্র আর্থিক বিবরনী অনুমোদনের প্রাক্কালে পরিচালকবৃন্দ কোম্পানীর তাৎপর্যপূর্ন আর্থিক, পরিচালন এবং অন্যান্য গুরুত্বপূর্ন উপাদানসমূহের যথাযথ অনুসন্ধান ও বিশ্লেষণ পূর্বক এই সিদ্ধান্তে উপনীত হয়েছেন যে, কোম্পানী তার বর্তমান কার্যক্রম ভবিষ্যতেও অব্যাহত রাখতে সক্ষম হবে। অধিকন্তু চলমান ব্যবসার নীতি অনুসরন করে অত্র বছরের আর্থিক বিবরনীসমূহ প্রস্তুত করা হয়েছে।

(xviii) বিগত আর্থিক বছরের মধ্যে বিচ্যুতি :

উৎপাদন ও বিক্রয় বৃদ্ধির সাথে সাথে কোম্পানীর চলমান অর্থ বছরে বিক্রিত পন্যের ব্যয় বিগত বছরের তুলনায় ৮.২১% এবং মোট লাভ ৯.৭৬% বৃদ্ধি পেয়েছে। প্রতিবেদন অনুযায়ী উক্ত বছরে কোম্পানীর ত্রৈমাসিক আর্থিক বিবরনী সাথে নিরীক্ষিত আর্থিক বিবরণীর তাৎপর্যপূর্ন কোন বিচ্যুতি নেই।

(xix) পাঁচ বছরের আর্থিক প্রতিচ্ছবি:

উক্ত বার্ষিক প্রতিবেদনের ৬৪-৬৮ নং পৃষ্ঠায় তে বিগত পাঁচ বছরের প্রধান ব্যবসায়িক এবং আর্থিক উপাত্ত সংক্ষিপ্ত আকারে তুলে ধরা হয়েছে।

(xx) লভ্যাংশ ঘোষণা না করার কারন:

প্রযোজ্য নহে।

(xxi) অন্তবর্তী কালীন লভ্যাংশ ঘোষণার ক্ষেত্রে বোর্ডের বিবরণী:

এ বছরে কোন নগদ ও বোনাস শেয়ার বা স্টক অর্ন্তবর্তীকালীন লভ্যাংশ হিসেবে ঘোষণা করেনি।

(xxii) বোর্ড ও কমিটি মিটিং এবং সদস্যদের উপস্থিতি:

কোম্পানীর বোর্ড ও কমিটি সভার সংখ্যা এবং সভায় সদস্যদের উপস্থিতি উক্ত রির্পোটের বার্ষিক প্রতিবেদনের ১৫৯-১৬১ নং পৃষ্ঠায় উপস্থাপন করা হয়েছে।

(xxiii) শেয়ার ধারনের ধরন:

৩০ শে জুন, ২০২৫ তারিখ পর্যন্ত কোম্পানীর পরিচালকদের শেয়ার ধারনের বিবরণ বার্ষিক প্রতিবেদনের ৬১ নং পৃষ্ঠায় উপস্থাপন করা হয়েছে।

(xxiv) পরিচালক অবসর গ্রহন ও পুনঃনিয়োগ ঃ

পরিচালকদের অবসরগ্রহন ও পুনঃ-নিয়োগের ক্ষেত্রে কোম্পানীর সংঘবিধি, কোম্পানী আইন ১৯৯৪ এবং নিয়ন্ত্রনকারী সংস্থা সমূহ কর্তৃক বিভিন্ন সময়ে জারীকৃত নিয়ম-কানুন ও প্রজ্ঞাপন অনুসরণ করা হয়েছে। এরই প্রেক্ষিতে নিম্নোক্ত পরিচালকগণ আসন্ন বার্ষিক সাধারন সভায় অবসর গ্রহন করবেন ।

- **জনাবা আনিতা হক সঙ্গীতা**
- **জনাবা সামসুন নাহার নাদিয়া**
- **জনাব এ.এইচ.এম আব্দুর রহমান**

যেহেতু তাঁরা কোম্পানীর আর্টিকেল অফ এসোসিয়েশন অনুযায়ী পুনঃ নিয়োগের যোগ্য বিধায় পুনঃনির্বাচিত হওয়ার ইচ্ছা প্রকাশ করেছেন।পুনঃ নিয়োগের যোগ্য পরিচালকদের বিস্তারিত বৃত্তান্ত পৃষ্ঠা নং ৪৮-৫২ তে দেয়া হয়েছে।

(xxv) ব্যবস্থাপনা কর্তৃপক্ষের আলোচনা এবং বিশ্লেষণ:

বিএসইসি এর নোটিফিকেশন বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০ এর কন্ডিশন ১ (৫) (xxv) অনুযায়ী উক্ত বার্ষিক প্রতিবেদনের ২৮-৩৩ নং পৃষ্ঠায় ব্যবস্থাপনা কর্তৃপক্ষের বিস্তৃত আলোচনা এবং বিশ্লেষণ প্রদান করা হয়েছে ।

(xxvi) MD এবং CFO ঘোষনা:

MD এবং CFO এর ঘোষনা প্রতিবেদনের মধ্যে সংযুক্তি- VI হিসাবে সংযুক্ত আছে ।

(xxivi) প্রতিবেদন এবং কর্পোরেট গর্ভানেন্স এর সম্মতি:

বিএসইসি নোটিফিকেশন নং বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/১৩৪/২০৭/এডমিন/৮০, তারিখ-জুন ০৩, ২০১৮ অনুসারে মেসার্স সুরাইয়া পারভিন এন্ড এসোসিয়েটস কে বিএসইসি নিয়ম অনুসারে ২০২৪-২০২৫ কমপ্লায়েন্স অডিটর হিসেবে নিযুক্ত করা হয়েছে।

উক্ত কমপ্লায়েন্স রির্পোট সংযুক্তি- VIII হিসাবে সংযুক্ত আছে। উক্ত রির্পোটে কোন প্রকার বিচ্যুতি বা প্রতিকুল মন্তব্য কোম্পানীর প্রতিকূলে নেই।

কৃতজ্ঞতা স্বীকারঃ

সুধীবৃন্দ, বিগত সময়ে আমাদের উপর ন্যাস্ত দায়িত্ব পালনের ক্ষেত্রে দেশ ও বিদেশের সকল গ্রাহক এবং শেয়ারহোল্ডারবৃন্দের সহযোগীতা প্রদানের জন্য পরিচালনা পর্ষদের পক্ষ থেকে আমি সবাইকে জানাই আন্তরিক অভিনন্দন ও শুভেচ্ছা।

আমি কৃতজ্ঞতা ও ধন্যবাদ জানাই রেজিস্ট্রার অব জয়েন্ট স্টক কোং এবং ফার্মস, বাংলাদেশ সিকিউরিটি এন্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ পিএলসি, চট্টগ্রাম স্টক এক্সচেঞ্জ পিএলসি, সিডিবিএল, ব্যাংকসমূহ এবং সংশ্লিষ্ট সকল সরকারী ও বেসরকারী সংস্থাসমূহের কর্মকর্তা ও কর্মচারীবৃন্দকে তাঁদের অকৃপন সহযোগীতা প্রদান করার জন্য । যাদের সহযোগীতার কারনেই আমাদের এ সাফল্য অর্জন করা সম্ভব হয়েছে ।

আমি কোম্পানীর সকল পরিচালক, কর্মকর্তা, কর্মচারী ও শ্রমিকবৃন্দের নিকট কৃতজ্ঞতা ও ধন্যবাদ জ্ঞাপন করছি। যাদের নিরলস পরিশ্রম ও ত্যাগের কারনে কোম্পানীর এ সাফল্য অর্জন সম্ভব হয়েছে।

পরিশেষে আমি সম্মানীত শেয়ারহোল্ডারবৃন্দকে কোম্পানীর নিরীক্ষিত আর্থিক বিবরনী, নিরীক্ষকের প্রতিবেদন এবং পরিচালকবৃন্দের প্রতিবেদন গ্রহন এবং অনুমোদন করার জন্য বিনীত অনুরোধ জানাচ্ছি।

সবাইকে আন্তরিক ধন্যবাদ ও কৃতজ্ঞতা জানিয়ে শেষ করলাম,

আল্লাহ্ হাফেজ।

পরিচালনা পর্ষদের পক্ষে,

(আনিতা হক সঙ্গীতা)
চেয়ারম্যান



ANNEXURE-I

DIRECTORS' DECLARATION

In pursuance with Corporate Governance code of Bangladesh Securities & Exchange Commission the Directors are declaring following statements in addition to the Directors' report to the best of their knowledge as complied and maintained for the current financial year under review:

- Appropriate accounting policies have been followed in formulating the Financial Statements and Accounting estimates are reasonable and prudent.
- Proper books of accounts as required by law have been maintained.
- The Financial Statements were prepared and presented in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).
- The Financial Statements prepared by the management of the Company present a true and fair view of Company's state of affairs, result of its operations, cash flows and changes in equity.
- The system of internal control is sound in design and has been effectively implemented and monitored.
- The entire business operation is being conducted in accordance with the laws, rules, regulations, agreements, guidelines and standards governing in the country.
- The minority Shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective mean of redress.
- All the judgments and decisions taken by management are reasonable and prudent.

On behalf of the Board

Anita Haque Shangita
Chairman



ANNEXURE-II

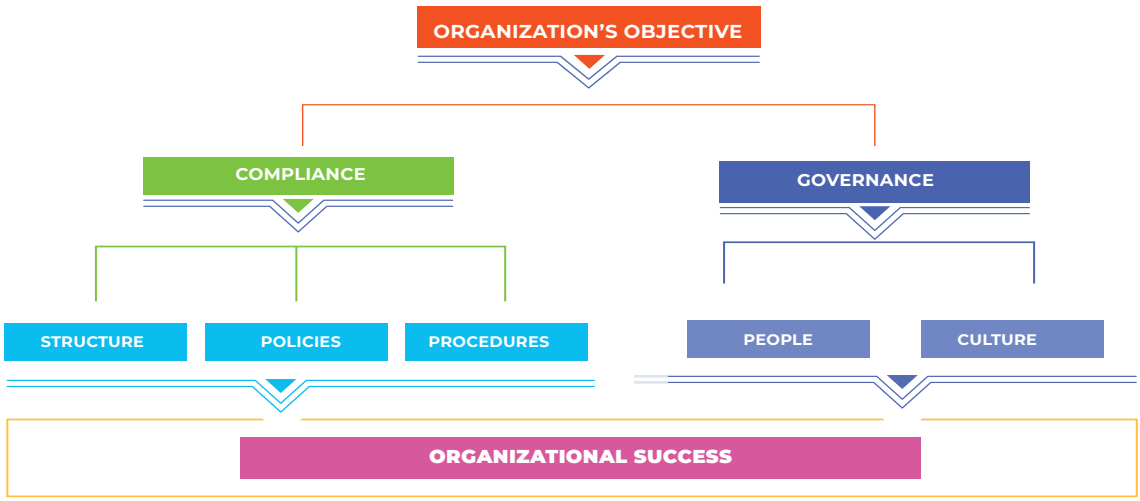
STATEMENT OF CORPORATE GOVERNANCE

Corporate governance is the system by which companies are directed and controlled by the management to the best interest of the stakeholders, thereby ensuring greater transparency, better and timely financial reporting.

As a part of its growth strategy, the Company believes in adopting the best practices that are followed in the area of Corporate Governance to ensure full transparency and accountability in all its activities, in order to protect the interests of its stakeholders. In this task the Board of Directors considers itself as a trustee of its shareholders and acknowledges its responsibilities towards them through creating and building long term value for the shareholders.

During the year under review, the Board continues its pursuit of achieving these objectives through the adoption and monitoring of corporate strategies, prudent business plans monitoring major risks of the Company's business and ensuring that the company pursues policies and procedures to satisfy its legal and ethical responsibilities.

CORPORATE GOVERNANCE DRIVERS:



The core facets of Paramount Textile emphasizes the Company's effective corporate governance strategy, as demonstrated in the diagram. The Company's governance model is rigorously aligned to its expressed vision, mission, values and objectives. The Company's Board of Directors is responsible for promulgating proper governance, which includes setting out the Company's strategic aims, providing the necessary

leadership to implement such aims, supervising the management of the Company, and informing shareholders on governance stewardship outcomes.

The sustainment of strong corporate governance standards is the topmost priority of the Board. Hence, it is united in its efforts to implement and promote sound governance practices in order to support efficient and effective management in order to generate long-term shareholder value within the determined risk tolerance levels or the risk perimeter.

Furthermore, with a view to exercising clarity about the Directors' responsibilities towards shareholders, corporate governance is a dynamic everyday practice at the Company that facilitates it to remain focused on its business objectives and create a culture of openness, transparency and accountability. Keeping this in mind, clear structures and ownership, supported by well comprehended policies and procedures to guide the activities of the Company's management, have been instituted and institutionalized across the Company.

Our corporate governance culture is anchored on:

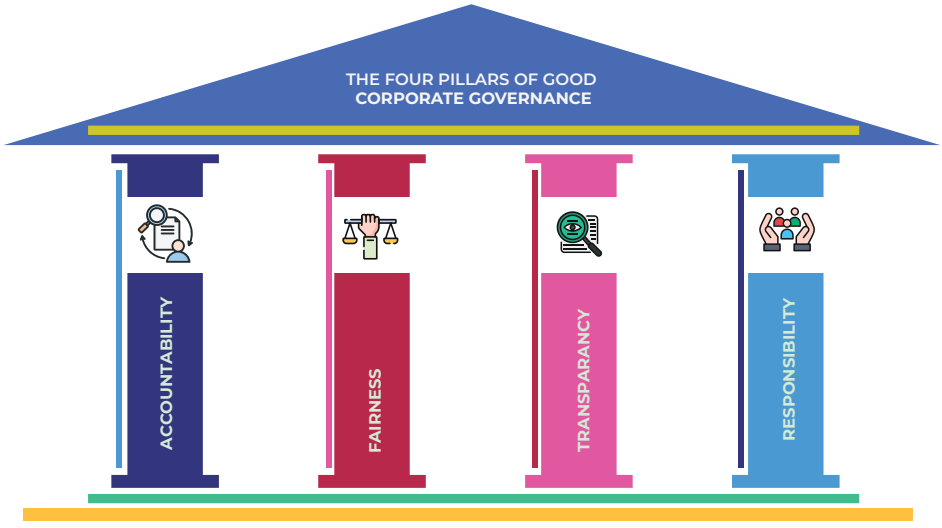
- Specialist leadership
- Strong risk management culture
- Effective internal controls
- Prudent financial practices
- Accountability toward shareholders

Paramount Textile is dedicated to updating its corporate governance rules and procedures on a continuous basis to guarantee openness in its activities and the delivery of the highest ethical standards and quality of disclosures to its stakeholders. This assures long-term success and sustainability, as well as builds confidence with shareholders and other stakeholders, who are critical pillars of our Company.

In addition to establishing the highest standards of governance, Paramount Textile also embraces best governance practices across all its activities and across the business spectrum, including operations, quality, marketing, sales, human resources, customer service and stakeholder relations.

The independent role of the Board of Directors, the segregated and independent role of the Chairman and Chief Executive Officer, demarcated roles of the Company Secretary, Chief Financial Officer and different Board Committees enable Paramount Textile to achieve excellence in corporate governance.

FOUR FUNDAMENTAL PILLARS OF GOOD CORPORATE GOVERNANCE:



The four fundamental pillars of good governance, viz. Accountability, Fairness, Transparency and Responsibility are integrated into our Company's DNA. As a responsible public-facing entity, the Company

is austere and highly transparent in maintaining the highest levels of integrity and accountability practices aligned to global standards. Further, fairness, fidelity and competence are embedded both in our leadership and management levels, which have been reflected in the business practices of the Company over the years.

Paramount Textile has always preserved the key corporate governance principles that have been at the heart of its two-tier governance framework, with the Board of Directors and the Board Committees at the apex level, and with the Management structure at the operational level, which is the leadership team or the top management.

We firmly believe that long-term value creation is supported by a robust governance framework that allows us to foster and cultivate a long-term alliance and strong co-working model between the Board, shareholders, co workers and other stakeholders of the Company.

GOVERNANCE COMPLIANCE REQUIREMENTS:

As a listed Company, Paramount Textile is highly compliant with the requirements of the Corporate Governance Code (CGC) issued by the Bangladesh Securities and Exchange Commission (BSEC), as per notification No.BSEC/CMRRCD/2006-158/207/Admin/80, dated June 3, 2018, and notification No.BSEC/CMRRCD/2006-158/208/Admin/81, dated June 20, 2018, on financial reporting and disclosure issued by BSEC. According to these notifications, the Company is required to provide a statement in its Annual Report that the BSEC Corporate Governance Code has been complied with Paramount Textile embraces best governance practices to ensure that the highest standards of corporate governance are met. Independent role of the Directors, the Chairman's role separated and independent from the Chief Executive Officer, distinct roles of the Company Secretary, Chief Financial Officer and Head of Internal Audit & Compliance and different Board committees, such as Audit Committee, Nomination & Remuneration Committee, and CSR Committee enable PTL to achieve excellence in corporate governance.

The status of compliance is duly certified by a practicing Professional Chartered Secretary. A certificate on compliance with the CGC certified by practicing professional chartered secretaries in practice is enclosed in this Annual Report. Moreover, apart from the mandatory compliance with the BSEC CGC, your Company also voluntarily complies with local and international governance standards of professional bodies, such as Corporate Governance Checklist of the Institute of Chartered Accountants of Bangladesh, Institute of Chartered Secretaries of Bangladesh, Institute of Cost and Management Accountants of Bangladesh, Global Reporting Initiative (GRI) Standards and global best practices.

CORPORATE GOVERNANCE OUTLINE:

Paramount Textile's corporate governance framework has been developed and enhanced based on the basic principles and best practices outlined in the following guidelines: Codes of Corporate Governance as outlined by the Bangladesh Securities & Exchange Commission (BSEC); The Companies Act, 1994 along with the amendment of the Companies Act dated 26th November 2020 and other applicable corporate regulations of Bangladesh; The Memorandum and Articles of Association of the Company; Dhaka Stock Exchange and Chittagong Stock Exchange Listing Regulations; laws of the land; Standard of Business Conduct (SoBC), policies and guidelines of the Company; Statement of Risk Management and internal controls of the Company; The Delegation of Authorities of the Company; and local and global best practices. We emphasize on the four pillars of our governance strategy to maintain good governance standards across the Company.

MAINTAINING GOVERNANCE IN CHALLENGING SITUATIONS:

The current Ukrainian-Russia situation has presented the Board with a complicated new reality, and the Board strives to adapt the governance model that has ably led the Board and management over the years. While the Board's job is primarily one of supervision, in a crisis situation like this, the Board's capacity

to stay aware of new developing realities is critical to steering the organization to safer shores while simultaneously satisfying the diverse expectations of stakeholders.

BAPLC CERTIFICATE:



BOARD COMPOSITION:

The Board comprises ten members, a good blend of executives and non-executives and independent Directors having diverse and professional skills and experiences. The non-executives and independent Directors are from varied businesses and professional backgrounds and their experience enables them to execute independent judgments on the Board where their views carry substantial weight in the decision making. They contribute to the Company's strategy and policy formulation in addition to maintaining its performance as well as its executive management. The profiles of all members of the Board are given on page 48 to 52.

BOARD DIVERSITY:

The company has ensure and maintain a good blending of equal job opportunities within every lair of the company. To encompasses this principles among total 10 (Ten) members into the Board; 2 (two) members came from female representation and two members came from Independent Directors part. There are a good blending of young, energetic, sound education background and expert in business relating with his/her area. A short detail of each director are given Page no. 48-52 in the Annual Report.

RESPONSIBILITIES OF THE BOARD

The Board is collectively responsible to the Company's members as laid down in its Articles of Association and the relevant laws and Regulations. The Board of directors are taken decision at its meetings as per

the Articles of Association. The Company Secretary calls the meetings of the Board and Board Committee, prepares the agenda in consultation with the Chairman of the Board of Directors, the Chairman of sub-committees and the Managing Director of the Company. The Agenda for the meetings of the Board and its Committees, together with the appropriate supporting documents are circulated well in advance of the Meetings. All Board members are entitled to raise other issues as they think pertinent with the overall business of the Company. The Board's responsibilities are:-

- To review and approve the strategic business Plans for the Company;
- To analysis and approve new investment opportunities to diversified company's portfolio;
- To review the adequacy and integrity of the company's internal control systems;
- To review and approve the un-audited quarterly financial Statements;
- To oversee the code of conduct and overall Performance of the Company;
- To approve policy relating to corporate branding, Public relations, investor relations and shareholders communication program;
- To approve changes in the corporate organization structure;
- To review succession planning and talent management plans for the Company and approving the appointment and Compensation of senior management staff.

The Board duly complies with the guidelines issued by BSEC and Companies Act, 1994 regarding the responsibility and accountability of the Board, its Chairman and Managing Director.

CHAIRPERSON OF THE BOARD:

The Chairperson is a non- executive and responsible to lead the Board. The Chairperson ensures her leadership through facilitating productive & constructive contribution to the Board. The Board considers that the Chairperson is independent in all aspects of the Company.

ROLE AND RESPONSIBILITIES OF THE CHAIRMAN:

The Chairperson leads the Board. He / She shall be responsibility to provide leadership to the Board and ensure that the Board works effectively & efficiently and discharges its responsibilities as directors of the Company. The Board clearly defined the respective roles and responsibilities of the Chairperson and in particular she will:

- Confirm an effective relationship among Directors, act as the principal conduct for communication and issues relating to business strategy, planned acquisitions and corporate governance;
- Set the agenda of the meeting after consulting with the Managing Director and Company Secretary;
- Confirm that Board Committees are properly structured and all Corporate Governance matters are fully addressed;
- Confirm that all Board Committees are properly established, Composed and operated;
- Support the Managing Director in strategy formulation and more broadly, provide support and give advice;
- Confirm that effective communication with shareholders, host governments and other relevant constituencies and ensure that the views of these groups are understood by the board;
- Confirm that effective operations of the Board and its committees in conformance with the highest standards of corporate governance;
- The Chairman presides over the meeting of the Board and Company (AGM) and ensure good corporate governance in the conduct of the Board and the Company.

The Nomination and Remuneration Committee (NRC) has laid down the code of conduct of the Chairperson according to condition no 7 of Corporate Governance Code 2018 as per BSEC Notification No. BSEC/CMRRCS/2006-158/207/Admin/80 as well as best practices.

MANAGING DIRECTOR:

Mr. Shakhawat Hossain was appointed as Managing Director of the company on 1st March, 2018 and according to Section-110 (1) of the Companies Act 1994, his appointment was expired on 28th February, 2023. Being he is eligible for re-appointment, the Board of Directors of the company in its meeting dated 5th February, 2023 appointed Mr. Shakhawat Hossain as Managing Director of the company for a period of another 5 (Five) years with an immediate effect and the final approved by the members in the Annual General Meeting but his honorium and other benefits will remain same.

ROLES AND RESPONSIBILITIES OF THE MANAGING DIRECTOR:

The Managing Director has the overall responsibility for the performance of the Company's business. He is the chief executive of the Board. He is responsible for establishing and executing the Company's overall operating plan that is necessary to achieve the Company's objectives; as a coach. The Board of Directors has been clearly defined the roles & responsibilities of the Managing Director in the Articles of Association of the Company.

The primary roles and Responsibilities of the Managing Director are given below:

- Responsible for driving business operations, leading the development and execution of the company's long-term strategies with a view to creating shareholder value;
- His leadership role also entails being ultimately responsibility for all day to day management decisions and for implementing the company's long and short-term plans;
- He acts as a direct liaison between the Board and the Management of the Company and communicated to the Board on behalf of the Management;
- He also communicates on behalf of the Company to the employee, Government authorities, other stakeholders and the public at large;
- He also communicate with the shareholders and BSEC, along with Stock Exchange(s), through the company secretary.

Moreover the Nomination and Remuneration Committee (NRC) has laid down the code of conduct of the Managing Director according to condition no 7 of Corporate Governance Code 2018 as per BSEC Notification No. BSEC/CMRRCS/2006-158/207/Admin/80 as well as best practices.

SEPARATE ROLE OF THE CHAIRPERSON AND THE MANAGING DIRECTOR/CEO:

The position of the Chairman and the Managing Director has filled by different person. The respective roles and responsibilities of the Chairman and the Managing Director are clearly defined by the Board of Directors of the company and the Managing Director serves as Chief Executive Officer of the company.

INDEPENDENT DIRECTORS:

As on June 30, 2025 the Company had ten Directors on its Board, two of whom are Independent Directors. The Company has complied with the notification of the Bangladesh Securities and Exchange Commission with regard to composition of the Board. Mr. Sib Sankar Saha & Mr. Md. Jahangir Yahya are the Independent Directors of the Company. They have more than 31 year's professional experience. They have no relationship with the Company which can materially interfere with or affect the exercise of their independent judgment. The Board believes their experience and knowledge enable them to provide both effective and constructive contribution to the Board.

RETIREMENT AND RE-ELECTION OF DIRECTORS:

As per the Article of Association of the company, at least one-third of the directors will retire in every year and they shall be those who holding the longest period of office. But in case of appointment in the same date, the retirement shall (unless they otherwise agree themselves) be determined by lottery, but the retiring director will remain eligible for re-election.

CODE OF CONDUCT FOR THE CHAIRPERSON, OTHER BOARD MEMBERS AND CHIEF EXECUTIVE OFFICER:

The Board laid down a code of conduct based on recommendation of the Nomination and Remuneration Committee for the Chairperson, other Board members and Chief Executive Officer/Managing Director of the company and the said code of conduct also posted in the Company's Website which is available at: www.paramountgroupbd.com

BOARD MEETINGS:

The Board meets regularly to discharge its duties effectively. During the year 22 (Twenty Two) Board Meetings were held of the Company and the gap between two meetings did not exceed three months. The Board approves the Annual Budget and reviews the business plan of the company and gives guidelines for improvement whenever necessary. The management operates within the guidelines, limits, policies as well as the budgetary control which has adopted by the Board. The Board also ensures strict compliance on the regulatory requirements by timely submission of audited / un-audited Financial Statements & any other related information for protecting shareholder's interest so that the shareholders' will able to assess the overall performance of the Company. The company secretary is also responsible to record the minutes of the meetings as well as keep required books and records in line with the provisions of the Bangladesh Secretarial Statdards (BSS) which is adopted by Institute of Chartered Secretaries of Bangladesh (ICSB).

Attendance in the Board meetings for the year ended 30th June 2025 are shown below:

Name of Directors	Designation	Board Meeting		
		Meeting Held	Attended	Percentage
Mrs. Anita Haque Shangita	Chairman	22	22/22	100%
Mr. Shakhawat Hossain	Managing Director	22	22/22	100%
Mr. Alock Kumar Das	Director	22	22/22	100%
Mrs. Anita Das (Appointment as on 20th March, 2023)	Director	22	18/22	82%
Aparna Ghosh (Appointment as on 20th March, 2023)	Director	22	12/22	54%
Sumsun Nahar Nadia	Director	22	13/22	59%
Mr. A.H.M. Abdur Rahman	Director	22	17/22	77%
Mr. A.H. M. Habibur Rahman	Director	22	20/22	91%
Mr. Md. Jahangir Yahya	Independent Director	22	13/22	59%
Mr. Sib Sankar Saha (Appointment as on 7th June, 2023)	Independent Director	22	20/22	91%

BOARD COMMITTEES:

The Board has established two Sub-committee of the Board; one is (i) Audit Committee and (ii) Nomination & Remuneration Committee, to whom it has delegated some of its responsibilities. The Committees have their own terms of reference through which respective roles and responsibilities are delegated by the Board, which is kept under review and updated regularly to ensure that they remain consistent with the best practice.

AUDIT COMMITTEE:

The company has formed an Audit Committee consisted by 3 (Three) members as a sub-committee of the Board, has been constituted by one of the Independent Directors as Chairman and two other members of the Board by non-executive directors for ensuring good governance practices within the Company. Mr. Sib Sankar Saha FCA, who represents in the Board as Independent Director is the Chairman of the Committee who has thirty years practical knowledge and professional experience in the fields of Banking, finance, audit and corporate management. The Company Secretary is the Secretary of the Audit Committee in addition to the three members. The Committee assists the Board in ensure that the financial statements reflect true and fair view of the state of affairs of the Company an ensuring a good monitoring system within the business. Audit Committee is responsible to the Board of Directors for its roles and responsibilities that are clearly set forth by the Company and time to time issued notifications by the regulators. The number of the Audit committee meeting held and attendance of each member during the year 2024-2025 are as follows:

Name	Board Status	Position	Audit Committee Meeting		
			Meeting Held	Attended	Percentage
Mr. Sib Sankar Saha FCA (Appointed as on 7th June, 2023)	Independent Director	Chairman	5	5/5	100%
Mr. Alock Kumar Das	Director	Member	5	5/5	100%
Mr. A.H.M. Habibur Rahman	Director	Member	5	5/5	100%

RESPONSIBILITIES OF THE AUDIT COMMITTEE INCLUDE THE FOLLOWING:

- To ensure compliance with accounting policies, standards and principles and monitoring the integrity of the financial reporting process;
- To mitigate risks and monitor the internal controls and business risk management Process;
- To oversee the selection and performance of external auditors which ensures that the statutory auditors are not involved in the company, which is also restricted under regulatory guidelines;
- To monitor and review the effectiveness of the internal audit function;
- To engage in other matters as per the terms of reference of the Audit committee.

NOMINATION & REMUNERATION COMMITTEE:

The company has formed a NR Committee as a sub-committee of the Board, has been constituted by one of the Independent Director as Chairman and two other members of the Board in line with the newly issued Corporate Governance Code. Mr. Md. Jahangir Yahya who represent in the Board as Independent Director is the Chairman of the Committee who has twenty-six years practical knowledge and professional experience in the fields of accounting, finance, audit and corporate management. The Company Secretary is the Secretary of this Committee. The NRC assist the board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive. The NRC members nominated and appointed by the Board and also responsible to the Board of Directors for its roles and responsibilities that are clearly set forth by the Company and time to time issued notifications by the regulators. During the year 03 (Three) NRC Meeting was held. The number of the NRC committee meeting held and attendance of each meeting during the year 2024-2025 are as follows:

Name	Board Status	Position	NRC Committee Meeting		
			Meeting Held	Attended	percentage
Mr. Md. Jahangir Yahya (Appointed as on 7th June, 2023)	Independent Director	Chairman	3	3/3	100%
Mrs. Anita Haque Shangita	Chairman	Member	3	3/3	100%
Mr. Alock Kumar Das	Director	Member	3	3/3	100%

CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE:

The company has formed a CSR Committee as a sub-committee of the Board, has been constituted by 5 (five) members, the board formed the CSR Committee to ensure better management of the company's CSR initiatives in a way that secures business sustainability and creates and sustains a positive impact on the reputation of the company. The CSR committee guides, monitors and evaluates the strategy and ongoing CSR activities in order to create a greater impact on society. The terms of reference of the committee subject to amendment from time to time, as per requirements, sudject to prior approval by the company's board of directors.

During the year 01 (One) CSR Committee Meeting was held. The number of the CSR committee meeting held and attendance of each number during the year 2024-2025 are as follows:

Name of Directors	Designation	CSR Committee Meeting		
		Meeting Held	Attended	Percentage
Mr. Shakhawat Hossain	Managing Director	1	1/1	100%
Mr. A.H.M. Abdur Rahman	Director	1	1/1	100%
Mr. A.H. M. Habibur Rahman	Director	1	1/1	100%
Mr. Mohammad Jahidul Abedin	CFO	1	1/1	100%
Mr. Md. Robiul Islam FCS	Company Secretary	1	1/1	100%

EXTERNAL /STATUTORY AUDITORS:

G.Kibria & Co., Chartered Accountants was the External/ Statutory of the Company for auditing the financial statements of the Company for the year ended 30th June, 2025 until the conclusion of the 19th Annual General Meeting at a remuneration of Tk. 4,50,000/- (Taka Four Lac fifty thousand).

Being they have completed two years of audit and pursuant to Bangladesh Securities and Exchange Commission (BSEC) Order No. SEC/CMRRCD/2009-193/174/Admin/61 dated 08th July, 2015 and Regulation No. 15(3) of Dhaka Stock Exchange PLC. (Listing) Regulations, 2015, the retiring auditors are eligible for re-appointment as a statutory auditor for the financial year 2025-2026.

In the meantime, G.Kibria & Co. Chartered Accountants have expressed their Expression of Interest (EOI) for appointing them for the financial year ended 30th June, 2026. In recommendation of the audit committee, the Board of Directors in their meeting held on 28th October, 2025 proposed to appoint G.Kibria & Co. Chartered Accountants as statutory auditors of the Company until the conclusion of the next AGM for auditing the Financial statements for the year ended 30th June, 2026 at a remuneration increasing a little bit amount of Tk. 5, 00,000/= (Taka five lac) only for holding the office upon getting final approval from the Shareholders of the company.

Moreover Statutory Auditors didn't engage with the company to perform any services which are laid down on condition No.-7 on Bangladesh Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006-158/207/Admin/80.

APPOINTMENT OF COMPLIANCE AUDITOR:

In recommendation of Audit Committee, the Board of Directors of the Company in its meeting held on 28th October, 2025 has proposed to appoint M/S Reza & Associates Chartered Secretaries & Business Consultants as Compliance Auditor of the company for certifying compliance of conditions of Corporate Governance Code for the year ended 30th June, 2026 at a remuneration of Tk. 50,000/- only (Taka Fifty thousand) upon getting final approval from the Shareholders of the company.

Appointment of Independent Scrutinizer:

Pursuant to the provisions of BSEC Directive No. BSEC/CMRRD/2009-193/08 dated 10th March, 2021, the Board of Directors in its meeting held on 28th October, 2025 decided to appoint Mr. Md. Asraful Islam

FCS as an independent scrutinizer to observe of the whole process of 19th annual general meeting of the Company and subsequently reporting to Regulators.

STATEMENTS OF UNCLAIMED/UNDISTRIBUTED CASH & STOCK DIVIDEND SUMMARY:

Paramount Textile maintains year wise Unpaid-Unclaimed dividend record. Summary of Unpaid or Unclaimed Dividend of Pramount Textile as on June 30, 2025

SUMMARY OF UNPAID OR UNCLAIMED DIVIDEND OF PARAMOUNT TEXTILE PLC. AS ON JUNE 30, 2025

Year	Dividend			Unpaid Cash Dividend	Unpaid Stock Dividend
	Cash	Stock	Total		
2013-2014	-	15%	15%	7,016.31 (Fraction)	330
2014-2015	16%	-	16%	1,201,668.96	-
2015-2016	10%	7%	17%	1,110,765.52	26
2016-2017	5%	10%	15%	273,322.66	38
2017-2018	7%	5%	12%	197,266.09	38
2018-2019	7%	9%	16%	3,20,555.95	162
2019-2020	15%	5%	20%	812,981.74	62
2020-2021	20% (Only for General Shareholders)	5%	25%	891,722.12	95
Transfer to CMSF				48,08,283.04	751
2021-2022	10%	-	10%	416,790.30	-
2022-2023	10%	-	10%	10,33,831.65	-
2023-2024	5%	10%	15%	3,80,903.24	84
Remaining Unpaid-Unclaimed Dividend				18,31,525.19	84

Details list of the shareholders are available in the company's website: https://paramountgroupbd.com/

MANAGEMENT COMMITTEE:

The Company has formed a Management Committee which is entrusted with the day-to-day operation of the Company. The Managing Director is the head of the Management Committee. Being the Committee, as the Company's management body, is committed to serving the interests of the Company and trying to achieve sustainable growth & focus on value creation within the Company. The members of the Management Committee are jointly accountable for the overall management of the Company and decide on the basic issues of business policy and corporate strategy. The Committee meets in regular intervals or as and when required to review the business performance of the Company and take decisions which they think pertinent in favor of the Company.

CHIEF FINANCIAL OFFICER (CFO)

The Company has appointed a Chief Financial Officer (CFO). He is a partly qualified Chartered Accountants from the Institute of Chartered Accountants of Bangladesh (ICAB). He is responsible for accounts and finance activities of the Company. The Board of Directors clearly defined the respective roles, responsibilities and duties of the CFO. In compliance with the corporate governance guidelines of the BSEC, the CFO attends in the meetings of the Board of Directors except where he is interested in any matter which is in practice within the company.

KEY RESPONSIBILITIES OF CHIEF FINANCIAL OFFICER ARE GIVEN BELOW:

- Oversee the overall financial Management of the Company;
- Ensure overall accuracy of budgetary and financial control system and to monitor the performance of the Company, its flow of funds and adherence to the budget;
- Ensure proper tax management and compliance systems;
- Ensure national regulatory compliances as well as International Accounting Standards and Bangladesh Accounting Standards and responding to the ever-increasing regulatory developments, including financial reporting, capital requirement;
- Act as a steward by protecting vital Company assets, complying with financial regulations, maintaining the books correctly and communicating risk and rewards with Board members and investors;
- CFO acts as a strategist, influencing the Company's future direction and providing financial leadership and alignment of finances with the business to facilitate sustainable business planning and corporate growth;
- Trigger and promote timely changes in the financial aspects of the Company with a view to facilitating various business improvement initiatives, like cost reduction, procurement processes, pricing processes and others;
- Preparing Annual/unaudited Financial Statements within the specified timeframe;
- Liaise with the External Auditor and oversee the audit procedure;
- Actively participating in planning and policy-making and fixing business strategies, including long-term business plans.

COMPANY SECRETARY

As a part of statutory requirement the Board of Directors of Paramount Textile PLC has appointed a qualified Company Secretary. He is a fellow Member of the Institute of Chartered Secretaries of Bangladesh (ICSB). He is responsible for dealing with corporate & various policies matters of Paramount Textile, making bridge between the Board and other Stakeholders, custodian of the Shareholders and also conducts the statutory functions pursuant to the applicable laws and regulations. The Board of Directors clearly defined the roles, responsibilities and duties of the Company Secretary. Company Secretary attends in the meetings of the Board of Directors except where he is interested in any matter which is in practice within the company.

KEY ROLES AND RESPONSIBILITIES OF COMPANY SECRETARY

The brief roles and responsibilities of the company secretary are given below:

- Ensure that appropriate Board procedures are followed, as per Bangladesh Secretarial Standards (BSS), as adopted by ICSB and other guidelines and best practices and advice to the Board on such matters;
- Engagement with stakeholders for public affairs of the Company;
- Filing statutory returns to regulatory bodies, such as RJSC, Bangladesh Bank, Bangladesh Securities & Exchange Commission (BSEC), Stock Exchanges and Central Depository System, etc.;
- Maintain the necessary liaison with the relevant offices of the Government, regulatory authorities and other stakeholders on matters of corporate interest in a transparent manner and act as a bridge between the Board, management and shareholders to facilitate good governance in the Company;
- Drive policy compliance awareness among Company employees;
- Perform the duties as per the Power of Attorney of the Company and liaison with external regulators, auditors, lawyers and other relevant authorities for court affairs;
- Compliance with acts, rules, regulations, notifications, guidelines, orders/directives, etc., as issued by the BSEC or Stock Exchange(s) applicable to the conduct of business activities of the Company;
- Disclosure of the Company's Price Sensitive Information (PSI) and other capital market related issues;
- Prepare the Company's Annual Report, holding, managing and administering Board and Committee meetings and annual general meetings of shareholders; Monitor changes in relevant legislations and the regulatory environment, and taking appropriate actions etc.

HEAD OF INTERNAL AUDIT & COMPLIANCE

Paramount Textile PLC has a Head of Internal Audit & Compliance. He is a fellow Member of the Institute of Cost and Management Accountants of Bangladesh & resource personnel in his assigned arena. He is responsible for internal control, internal audit & compliance of the Company among other tasks. The Board of Directors clearly defined his respective roles, responsibilities and duties of the Head of Internal Audit. The HIAC attends in the meetings of the Board of Directors except where he is interested in any matter.

KEY ROLE OF INTERNAL AUDIT & COMPLIANCE

- Prepare audit programs and approaches that meet the objectives of audit that complies with internal control design and testing;
- Ensure that a proper internal control system is in place for smooth operations of the Company;
- Check compliance with internal and external regulations;
- Conduct special investigation on any allegation of fraud or forgery noticed by the management;
- Perform other duties and special assignment as assigned by the Managing Director or Audit Committee;
- Establish an internal accountability and assurance framework, including how internal audit works with other providers of assurance;
- Develop annually a risk-based internal audit plan for Audit Committee's review and approval;
- Provide technical assistance with investigations and special audits and provide subject-matter expertise as needed;
- Recommend revisions and/or additions to policies and procedures in order to improve operations as well as internal controls
- Maintain a comprehensive system for recording all audit plans, work papers, findings, reports and follow-up audits;
- Maintain a comprehensive system for recording all audit plans, work papers, findings, reports and follow-up audits.

INVESTMENT IN ASSOCIATED COMPANY:

As a part of portfolio diversification and ensure stable revenue of the company for ensuring shareholders return, the company has invested huge amount in sector specially solar Energy considering lucrative return in line with its core business operation. As of date the company hold 49% of Paramount BTrac Energy Ltd. 80% Shares of Intraco Solar Power Ltd. & 49% shares of Dynamic Sun Energy Private Ltd. It's expected that the said investment will help to reduce power crises of the country as well as create huge employment opportunities.

FINANCIAL REPORTING AND TRANSPARENCY

The Company has prepared and presented its financial report according to International Accounting Standards (IAS), Bangladesh Accounting Standards (BAS), International Financial Reporting Standards (IFRS), Bangladesh Financial Reporting Standards (BFRS) etc. The Company always very much conscious to disclosure issues so that the financial statements reflects true and fair views and establishes transference in all aspects within the Company which is also the ultimate motto of the Company.

INTERNAL CONTROLS

The Directors are responsible for instituting an internal control system to ensure the effective implementation of all policies and decisions which are taken by the Board in their meeting. The Board ensures that the Company maintains effective control in all significant strategic, financial, organizational and compliance issues.

The Board delegates the responsibility to the Management Committee & the Internal Audit team for

establishing and implementing the control system which are appropriate to the business environment in which it operates.

The Company's internal controls highlighted are as follows:

- Clear definition of the organizational structure and delegated authorities to functional management.
- Strategic planning and the related annual planning and quarterly forecasting process.
- Reviewing & establishing control measures within the set frame of the Company's Annual Budget & suggest possible recommendation to solve the variance.
- Procedure for the review and authorization of capital expenditures & investments.
- Accounting and financial reporting policies to ensure the consistency, integrity and accuracy of the Company's accounting records.
- Reporting and review of financial results and other operating statistics as well as the Company's published quarterly and annual financial statements which are based on a standard reporting system.

The Company has an internal audit department headed by the Head of Internal Audit. The internal control system is maintained and reviewed by an internal audit team and reports to the Management and the Audit Committee. The work of the internal auditors is focused on the areas of risk to the Company among others which are determined on the basis of a risk management approach to audit.

COMPLIANCE WITH THE LAW

Paramount Textile PLC operates its business within the frame of applicable laws and regulations and which are the fundamental aspects of the Company. To this end, the Company has established set procedures to ensure compliance with all applicable statutory and regulatory requirements. Assigned personnel are responsible for ensuring proper compliance with applicable laws and regulations and this is being followed by the Company.

COMPANY'S CORPORATE WEBSITES

The Company has developed its corporate & official website which is linked with also Stock Exchanges. Through which the members, stakeholders, potential investors & others are getting Company's financial, operational, compliance etc information with more vibrant & transparent ways which encourages its stakeholders to communicate their ideas, views etc. about the Company in an organized manner.

INVESTORS RELATIONSHIP DEPARTMENT

The company has formed an Investors Relationship Department as per instruction of Regulators and the management has clearly defined the roles and responsibilities of the officials of the said department. If anyone has any query they can directly communicate with the officials of this department to redress it. The contract details are given below:

E-mail : share@paramountgroupbd.com

Telephone : +880-55049834-37, 55049839

Phone : +8801709631430

Fax : +880-2 55049838

COMMUNICATION WITH STAKEHOLDERS

The Company encourages communications with shareholders throughout the year and welcomes their participation at shareholders' meeting. Four times each year, Paramount Textile PLC presented financial reports to its stakeholders regarding its business, financial position and earnings etc. The Company holds its Annual General Meeting normally within the stipulated time frame according to regulatory requirements in each year. Among other things, the members present decided in the Annual General Meeting regarding adoption of financial statements, declaration of dividend and election of the Board members and the appointment of the auditors.

DISCLOSURE ON GOVERNANCE UNDER SECRETARIAL STANDARDS BY INSTITUTE OF CHARTERED SECRETARIES OF BANGLADESH FOR THE YEAR 2024-25

BSS-1		
Particulars		**Compliance Status**
1.0	Convening of Meeting	Complied
2.0	Frequency of Meeting	Complied
3.0	Quorum	Complied
4.0	Attendance in Meeting	Complied
5.0	Chairman	Complied
6.0	Passing of Resolution by Circulation	Complied
7.0	Minutes	Complied
8.0	Attendance in Meetings and their Recording in the Minutes	Complied
9.0	Preservation of Minutes and Supporting Papers	Complied
10.0	Disclosure	Complied
11.0	Effective Date	Complied

BSS-2		
Particulars		**Compliance Status**
0.1	Convening of Meeting	Complied
2.0	Frequency of Meeting	Complied
3.0	Quorum	Complied
4.0	Presence of Directors and Auditors	Complied
5.0	Chairman	Complied
6.0	Voting	Complied
7.0	Proxies	Complied
8.0	Conduct of Poll	Not Applicable
9.0	Withdrawal of Resolutions	Not Applicable
10.0	Rescinding of Resolutions	Not Applicable
11.0	Modification to Resolutions	Not Applicable
12.0	Reading of Report / Certificate	Complied
13.0	Distribution of gift	Complied
14.0	Adjournment of Meeting	Not Applicable
15.0	Minutes	Complied
16.0	Recording in the minutes	Complied
17.0	Preservation of Minutes and other Records	Complied
18.0	Disclosure	Complied

BSS-3		
Particulars		**Compliance Status**
1.0	Maintenance	Complied
2.0	Contents	Complied
3.0	Recording	Complied
4.0	Alteration/ Modification	Not Applicable
5.0	Finalization & signing	Complied
6.0	Inspection	Complied
7.0	Preservation	Complied

BSS-4		
Particulars		**Compliance Status**
1.0	Declaration / Recommendation of Dividend	Complied
2.0	Dividend of Profit	Complied
3.0	Dividend Out of Reserve	Not Applicable
4.0	Entitlement to dividend	Complied
5.0	Payment of Dividend	Complied
6.0	Unpaid/ Unclaimed Dividend	Complied

BSS-5		
Particulars		**Compliance Status**
1.0	Convening a Meeting Through Electronic Modes	Complied
2.0	Special Cares to be Taken for Conducting a Meeting Through Electronic Modes	Complied
3.0	Conducting a Meeting Through Electronic Modes	Complied
4.0	Minutes and Proceedings of a Meeting Through Electronic Modes	Complied
5.0	Guidance for General Meeting Through Electronic Modes	Complied
6.0	Standards for Convening and Conducting of Members Meeting Throuch Electronic Modes	Complied

BSS-6		
Particulars		**Compliance Status**
1.0	Authority	Complied
2.0	Procedure	Complied
3.0	Approval	Complied
4.0	Recording	Complied
5.0	Validity	Complied

OTHER REGULATORY DISCLOSURES

Pursuant to the BSEC Notification on 'Code of Corporate Governance' (CG) dated 3rd June 2018, the Directors of Paramount Textile also report that:

- The Company is aware of its various risks and concerns. The financial risk management has been disclosed under note 3.13 of the financial statements;
- All transactions with related parties have been made on a commercial basis and the details of the related party and transactions have been disclosed under note 42 of the financial statements;
- Proper books of account of the Company have been maintained;
- Appropriate accounting policies have been followed in the preparation of the financial statements and the accounting estimates are based on reasonable and prudent judgment;
- The financial statements are prepared in accordance with IAS/IFRS and any departure therefrom has been adequately disclosed;
- From inception, the financial results of the Company have continued to grow as reflected in the yearly financial statements of the Company;
- Extraordinary gain or loss has been recognized in the financial statements of the Company in the Annual Report;
- No significant variations have occurred between quarterly and final financial results of the Company during 2025;
- All significant deviations from the previous year in the operating results of the Company have been highlighted and reasons thereof have been explained;
- The key operating and financial data for the last five years have been disclosed in the Directors' Report;
- The Company has proposed cash dividend for the year 2025;
- Rights and interests of the minority shareholders have been duly protected by means of transparent operations and proper disclosure of material information of the Company;
- No bonus or stock dividend has been declared as interim dividend during the year;
- A statement of 'Management Discussion and Analysis' has been presented on page28-33 of this Report;
- Shareholding pattern of the Company as on 30th June 2025 are shown in page 61 of this report; and
- Directors' profiles have been included in the Annual Report (page 48-52) as per BSEC Guidelines.
- Declaration or Certification by the CEO and the CFO as required BSEC Code (condition No. 3(3) disclosed under 'Certificate of Due Diligence' on page 172 in the Annual Report.

REPORT OF THE AUDIT COMMITTEE

Paramount Textile PLC established an Audit Committee as a Sub-committee of the Board of Directors and they assist the Board of Directors in fulfilling its oversight responsibilities and ensuring that the Financial Statements reflect true and fair view. There are three members in the Audit Committee including one Independent Director. The Independent Director is the Chairman of the Committee. The members of the Audit Committee possess adequate knowledge on business management and all of them are financially literate as per regulatory requirements and also able to analyze and interpret, corporate laws, financial issues and financial statements.

During the year ended on 30th June, 2025 the Committee held 5 (Five) meetings in which the Committee reviewed issues relating to business operation, administrative control, Finance and Accounts, review the financial reporting among other things. The committee has been empowered to examine the matters related to financial and internal control management and other affairs of the company. Relevant departmental heads and other members of the management also attend the meetings as required. The proceedings of the Committee meetings are regularly reported to the Board of Directors.

Activities carried out during the year:

1. The financial statements was reviewed by the committee after the closing of each and every quarter before submission to Board and subsequently recommended to the Board for consideration and approval.
2. The Committee had overseen, reviewed and approved the procedure and task of the internal audit, financial report preparation and the external audit reports and made suggestions for improvement.
3. Holding meeting to review the financial statements with Statutory Auditors & management before submission to the Board
4. Reviewed and recommended Board to consider few expenses from financial mode to operating mode.
5. The committee found adequate arrangement to present true and fair view of the activities and the financial status of the company and didn't find any material deviation, discrepancies or any adverse findings/observation in the areas of reporting.
6. Reviewed the appointment of external and compliance auditors and determination of audit fees and others.
7. Reviewed Management's Discussion and Analysis report before disclosing in the annual report
8. Review all related party transactions, its nature etc. submitted by the management.

Review the quarterly Financial Statements

At the beginning of the year under review, the company's first quarter (Q-1) consolidated revenue and EPS recorded BDT 3,001.40 million and 1.07 per share respectively. The second quarter (Q-2) consolidated revenue was recorded at BDT 2,896.60 million, which is 3.49% lower than the first quarter. Third quarter (Q-3) consolidated revenue was recorded BDT 3,540.13 million, which is 17.95% higher than the first quarter and 22.22% higher than from second quarter (Q-2). The Basic EPS for Q-2 and Q-3 were tk. 1.44 and 2.76 respectively. The company's fourth quarter (Q-4) consolidated revenue recorded BDT 2,826.62 million and total revenue stood at 12264.73 and EPS Tk. 6.48 at the end of the year. From the beginning to the end of the year, the business performance of the company remained stable although the overall economy of the world was not stable.

The Committee regularly reports on its work to the Board. The report includes a summary of the matters addressed in the meeting by the members present and the measures undertaken by the committee.



(Sib Sankar Saha FCA)

Chairman of Audit Committee &

Independent Director

REPORT OF THE NOMINATION & REMUNERATION COMMITTEE

The company has formed NR Committee as a sub-committee of the Board, has been constituted by one of the Independent Director as Chairman and two other members of the Board in line with the newly issued Corporate Governance Code. Mr. Md. Jahangir Yahya who represents in the Board as Independent Director is the Chairman of the Committee who has long around 50 year's corporate experience. The Company Secretary is the Secretary of this Committee.

The NRC assist the board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence among others of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive. The NRC members nominated and appointed by the Board and also responsible to the Board of Directors for its role and responsibilities that are clearly set forth by the Company and time to time issued notifications by the regulators. During the year 3 (Three) NRC Meeting was held. The name of the members & their attendance record in the meetings was given in page no. 160.

NOMINATION & REMUNERATION POLICY

This Nomination, Remuneration Policy (the "Policy") applies to the Board of Directors (the "Board") and the Top Level Executive (TLE) of Paramount Textile PLC (the "Company").

The expression ''Top Level executive'' means executive of the Company who are members of its core management team excluding Board of Directors, comprising all members of management, including the functional heads.

This Policy is in compliance with Clause 6 of the Corporate Governance Code, 2018 read along with the applicable rules and regulation of applicable laws thereto. Sub-clause (b) of Clause 6 of the Corporate Governance Code, 2018 states that the Nomination and Remuneration Committee shall assist the Board in formulation of the Nomination Criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive;

ROLE OF THE NRC

The roles and responsibilities of the NRC have been clearly mentioned in the Terms and References (ToR) of the Committee as approved by the Board of Directors of Paramount Textile Limited. The committee discharged its responsibility by holding a meeting and provide the Board, management based on its observation considering current situation and suggest what need to be adopt/insert/amend by the company. In the meeting the committee assist/recommended the Board to determine the qualifications, attributes, experiences etc. of directors and top level executives and determine their remuneration and as well.

EVALUATION CRITERIA OF DIRECTORS/TOP LEVEL EXECUTIVE OF THE COMPANY:

The evaluation/assessment of the Directors and the Top Level Executive of the Company is to be conducted as and when required and to satisfy the requirements of the Corporate Governance Code and as well as company's policy. The following criteria may assist in determining how effective the performances of the Directors/TLE have been:

I. Leadership & stewardship abilities;

II. Contributing to clearly define corporate objectives & plans;

III. Communication of expectations & concerns clearly with subordinates;

IV. Obtain adequate, relevant & timely information from external sources;

V. Review & approval achievement of strategic and operational plans, objectives, budgets;

VI. Regular monitoring of corporate results against projections;

VII. Identify, monitor & mitigate significant corporate risks;

VIII. Assess policies, structures & procedures;

IX. Direct, monitor & evaluate KMPs, senior officials;

X. Review management's succession plan;

XI. Effective meetings;

XII. Assuring appropriate board size, composition, independence, structure;

XIII. Clearly defining roles & monitoring activities of committees;

XIV. Review of corporation's ethical conduct;

ACTIVITIES OF NRC DURING THE YEAR:

During the year the NRC accomplished the following activities:

i. Reviews the status of the Board composition along with their qualification, experience, attributes, independence of board members made recommendation thereof;

ii. Reviewed the top level execut ives of the company and placed at different levels and determine their selection criteria, remuneration based on performance among others etc.

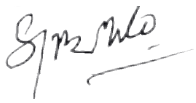
iii. Putting recommendation on the dra ft code of conduct of the Chairperson, other Board members & Chief Executive Officer to Board.

iv. Reviews the company's human resources policy and recommended on it.

v. Overseen other issues within the Code of Conduct of the NRC.

REPORTING BY THE NRC TO THE BOARD:

The NRC Committee regularly reports on its work to the Board and the report includes a summary of the matters addressed in the meeting. The NRC expressing its view to the Board that the nomination, retirement, re-election & remuneration of directors & top level executives are adequate for presetting true and fair view of the Administration & HR department and also expressed that the internal control of the company is quite well.



Md. Jahangir Yahya
Chairman of NRC &
Independent Director

DECLARATION BY CEO & CFO

The Board of Directors

Paramount Textile PLC.

House # 22 (Level-6), Road # 113/A,

Gulshan-2, Dhaka-1212

Subject: Declaration of Financial Statements for the year ended on 30th June, 2025.

Dear Sirs,

Pursuant to the condition no. 1(5) (xxvi) imposed vide the commission's Notification No. BSEC/CMRRD/2006-158/207/Admin/80, Dated: 3rd June, 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

1. The Financial Statements of Paramount Textile PLC for the year ended on 30th June, 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;
2. The estimates and judgments related to the financial statements were made on a prudent reasonable basis; in order for the financial statements to reveal a true and fair view;
3. The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;
4. To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;
5. Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the company were consistently followed; and
6. The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that:-

i. We have reviewed the financial statements for the year ended on 30th June, 2025 and that to the best of our knowledge and belief;

   a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   b. these statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.

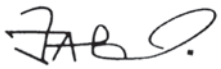
ii. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its members.

Sincerely yours,



Shakhawat Hossain

Managing Director



Mohammad Jahidul Abedin

Chief Financial Officer (CFO)



REPORT OF RISK MANAGEMENT COMMITTEE

Risk is defined as the chance of exposure to the adverse consequences of uncertain future events. This is an integral part of any organization. As a routine work the company's risk management team work intensively to identification, assessment, and prioritization of risks followed by coordinated and economical application of resources to minimize, monitor, and control the probability and/or impact of unfortunate events or to maximize the risk within the set limit. The risk management team always taking into consideration internal and external factors while taking initiatives to control and mitigate risks considering threat to sustainability and negative impact on environment.

The company's risk management policies are established to identify and analyze the risks faced by the company to set appropriate risk limits and controls and to monitor risks and adherence to limits.

The company has experience to the following risks from its operation;

- Operational risk
- Credit risk
- Liquidity risk
- Market risk
- Price fluctuation risk
- Currency risk
- Interest rate risk
- Sustainability & Environment impact

The company management has overall responsibility for the establishment and oversight of the company's risk management framework.

OPERATIONAL RISK

Operational risk addresses the risk associated with fraud, forgery, unauthorized activities, error omission, system failure and external events others. Pre-prescribed Checklist, Credit Inspection report, strong surveillance team etc are in place covering all probable risks associated with company's business and operations. Surprise audits and frequent inspections are also made on a regular basis by internal audit team to make sure that all control tools are functioning properly.

CREDIT RISK

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

Management has a credit policy in place and the exposure to credit risk is monitored on ongoing basis. In monitoring credit risk, debtors are grouped according to whether they are an individual or legal entity, ageing profile, maturity and existence of previous financial difficulties. Accounts and other receivables are mainly related to the company's subscribers. The exposure of the company to credit risk on accounts receivables is mainly influenced by the individual payment characteristics of post–paid subscribers. Interconnection receivables are normally paid within three months from when they are invoiced and credit risk from this receivable is very minimal. The company employs financial clearing houses to minimize credit risk involving

collection of roaming receivables. Credit risk does not arise in respect any other receivables.

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

LIQUIDITY RISK

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

MARKET RISK

Market risk is the risk that changes in market conditions, customer behavior, business reputation loss by the country, market prices, such as foreign exchange rates and interest rates will affect the company's income or value of its holding of financial instruments. Due to declining Turkish market business and new factories setting up China, India, Indonesia, Etiophia etc in the coming days it will be difficult to operate business smoothly. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

PRICE FLUCTUATION RISK

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

CURRENCY RISK

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

INTEREST RATE RISK

Interest rate risk is the risk the due to changes in interest rates on borrowing. The risk arises for fluctuation of floating interest rates. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at 30 June 2018 due to upward movement in LIBOR rate and a stable money market in the country.

SUSTAINABILITY & ENVIRONMENT IMPACT:

The management is committed to manage and protect environment as an integral part of its business. To reduce environmental footprint, the company has formed an Environmental Management System (EMS) team. Standard environmental policy has been formulated which addresses management of:

- Water use
- Waste Water
- Air Emissions
- Waste management
- Energy an GHG
- Chemical management

The management has efficiently readdress above issues to ensure sustainable business. We are also a very strong advocate of an Eco-friendly and Green environment for ensuring sustainable development

and have undertaken multifarious steps like Energy cogeneration in our Factory. To further reduce the carbon footprint, we have a planned afforestation program whereby trees are being planted regularly all over our factory premises.

Our vision has emerged to become one of the leading and most trusted yarn & solid dyed fabric manufacturer attaining sustainable development in business. We focus on environmentally friendly state-of-art machineries and promote safe working conditions for our colleagues.

As discussion above, it may be deemed that the company is trying to manage its risk within its target limit which is within its control but which are depend on macro & world economy situations is trying to control the best that can be achieved is reasonable management of the risk to which the company exposed through a sound management process based on most accurate, timely and intensive manner.

RISK MANAGEMENT FRAMEWORK:



RISK MITIGATION METHODOLOGY:

Risk mitigation is a process to taking steps to reduce adverse effects.

OPERATIONAL RISK:

- Effective employee engagement
- Ensuring appropriate segregation of duties
- Remediation activities
- Data backup and recovery processes
- Alternative power resource
- Disaster recovery plan
- Employee training
- Internal Audit

CREDIT RISK:

- Existing and projected cash flow analysis
- Financial ration analysis
- Projection analysis
- Seasonal impact analysis
- Strong group support

LIQUIDITY RISK:

- Reviewing liquidity and funding profile
- Adherence to policy to deal with liquidity disruptions
- Activating contingency funding plan for handling liquidity crisis

MARKET RISK:

- Policy settings with respect to risk appetite
- Prudence in terms of market volatility
- Customer feedback analysis
- Regular market survey
- Exposure management in different market scenario

CURRENCY RISK:

- Effective Foreign exchange policy
- Measuring currency risk time to time
- Continuous monitoring

INTEREST RATE RISK:

- Operating within the interest rate limit
- Following government policies

SUSTAINABILITY & ENVIRONMENT IMPACT:

- Following government policies
- Raising awareness and training
- Time to time monitoring

Suraiya Parveen & Associates
(Chartered Secretaries, Financial & Management Consultants)

[Certificate as per condition No.1 (5) (XXVII)]

Report to the Shareholders of Paramount Textile PLC on compliance on the Corporate Governance Code

We have examined the compliance status to the Corporate Governance Code by Paramount Textile PLC for the year ended on 30 June 2025. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 3 June, 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

(a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above mentioned Corporate Governance Code issued by the Commission;

(b) The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;

(c) Proper books and records have been kept by the company as required under the Companies Act, 1994, the securities laws and other relevant laws; and

(d) The Governance of the company is satisfactory.

Dhaka, Dated
05, November 2025

For Suraiya Parveen & Associates
Chartered Secretaries

Suraiya Parveen, FCS
Chief Executive Officer

Office Address: Razzak Plaza (9th Floor) Suite-10G, 383 Tangi Diversion Road (old), 2 Shahid Tajuddin Ahmmed Sarani (New), Moghbazar, Dhaka-1217, Mobile: 01911-421998, 01713-110408, E-mail: suraiyaparveenfcs@gmail.com, musfiquefcs@gmail.com

COMPLIANCE REPORT ON BSEC'S NOTIFICATION

Status of Compliance with the conditions imposed by the Commission's Notification No. SEC/CMRRD/2006-158/207/Admin/80 dated 3rd June, 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969:

(REPORT UNDER CONDITION NO. 9)

Condition No.	Title	Status	Remarks
1.0	**Board of Directors-**		
1(1)	Board's Size: Board members shall not be less than 5 (Five) and more than 20 (Twenty)	Complied	The Board is comprised of 10 (Ten) members
1(2)	**Independent Directors: Representation of ID in Board**		
1(2)(a)	Number of Independent Directors: At least 2(two) or one-fifth (1/5th)	Complied	There are two ID in the Board
	Provided that the Board shall appoint at least 1(one) female independent director in the Board of Directors of the company	Under processing	
1(2)(b)	**Without contravention of any provision of any other laws, for the purpose of this clause, and "independent director-"**	**The ID have declared their compliances**	
1(2)(b)(i)	Independent Director do not hold any share or less than 1% (one) percent share of total paid-up shares of the company	Complied	Do
1(2)(b)(ii)	ID is not connected with the company' sponsor or director or shareholder who holds 1% or more share	Complied	Do
1(2)(b)(iii)	Who has not been an executive of the company in immediately preceding 2 (two) financial years	Complied	Do
1(2)(b)(iv)	Independent Directors do not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary/associated company	Complied	Do
1(2)(b)(v)	Independent Directors are not the members or TREC holder, directors or officers of any stock exchange	Complied	Do
1(2)(b)(vi)	Who is not the shareholder, directors excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market	Complied	Do
1(2)(b)(vii)	Independent Directors are/were not the partners or executives during preceding three years of any statutory audit firm	Complied	Do
1(2)(b)(viii)	They are not the independent directors in more than five listed companies	Complied	Do
1(2)(b)(ix)	Who has not been reported as a defaulter in the latest Credit Information Bureau (CIB) report of Bangladesh Bank for non-payment of any loan or advance or obligation to a bank or a financial institution.	Complied	Do
1(2)(b)(x)	Who is not been convicted for a criminal offence involving moral turpitude	Complied	Do
1(2)(c)	The independent directors shall be appointed by the board of directors and approved by the shareholders in the Annual General Meeting; Provided that the Board shall appoint the independent director, subject to prior consent of the Commission, after due consideration of recommendation of the Nomination and Remuneration Committee (NRC) of the company.	Complied	Do
1(2)(d)	The post of independent directors cannot remain vacant for more than 90 days	Complied	Do
1(2)(e)	The tenure of office of an independent directors shall be for a period of three years which may be extended for one term only & Independent director shall not be subject to retirement by rotation as per companies Act, 1994.After completing two term e.g. six (6) years, a time gap of one (1) tenure e.g. three (3) years independent director may be considered for reappointment.	Complied	
1(3)	**Qualification of Independent director (ID)**		

Condition No.	Title	Status	Remarks
1(3)(a)	Independent Director shall be knowledgeable individual with integrity	Complied	The qualification justify their abilities as such
1(3)(b)(i)	Business leader who is or was a promoter or director of an unlisted company having minimum paid up capital of Tk. 100 million or any listed company or a member of any national or international chamber of commerce or registered business association	Not applicable	
1(3)(b)(ii)	Corporate leader who is or was a top-level executive not lower than CEO or MD or DMD or CFO or Head of Finance or Accounts or company secretary or head of internal audit and compliance or head of legal service or a candidate with equivalent position of an unlisted company having minimum paid up capital of 100 million or of a listed company.	Complied	
1(3)(b)(iii)	Former or existing official of government or statutory or autonomous or regulatory body in the position not below 5th grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or law	Not applicable	
1(3)(b)(iv)	University teacher who has an educational background in economics or commerce or business studies or law.	Not applicable	
1(3)(b)(v)	Professional or who is or was an advocate practicing at least in the high court division of supreme court or a CA or CMA or CFA or CCA or CPA or CMA or CS or equivalent position.	Complied	
1(3)(c)	The Independent Director shall have at least 10 years of experience in any field mentioned in clause (b)	Complied	
1(3)(d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the commission	Not applicable	
1.4	**Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer:**		
1(4)(a)	The Chairman of the Board and the Managing Director (MD) and /or Chief Executive Officer (CEO) shall be different individuals.	Complied	
1(4)(b)	The MD and/or CEO of a listed company shall not hold the same in another listed company	Complied	
1(4)(c)	The Chairman of the board shall be elected from among the non-executive Directors of the company	Complied	
1(4)(d)	The board shall clearly define respective roles & responsibilities of chairperson and MD and/or CEO	Complied	
1(4)(e)	In the absence of chairperson of the board, remaining members may elect one of themselves from non-executive directors as chairperson & the reason of absence shall be duly recorded in the minutes	Complied	
1.5	**The Directors' Report to Shareholders**		
1.5 (i)	Industry outlook and possible future developments in the industry	Complied	
1.5 (ii)	Segment-wise or product-wise performance	Complied	
1.5 (iii)	Risk and Concern including external & internal risk factors threat to sustainability & negative impact on environment, if any	Complied	
1.5 (iv)	A discussion on cost of goods sold, gross profit margin and net profit margin	Complied	
1.5 (v)	Discussion on continuity of an Extra-ordinary gain or loss	Complied	
1.5 (vi)	Basis for related party transaction- a statement of all related party transactions should be disclosed in the annual report	Complied	
1.5 (vii)	Utilization of proceeds from public issues, right issues and or through any other instruments	Not applicable	
1.5 (viii)	An explanation if the financial results deteriorate after the company goes for IPO, RPO, rights Offer, Direct Listing etc.	Not applicable	
1.5 (ix)	Explanation on significant variance occurs between quarterly financial performance and Annual Financial Statements	Complied	

Condition No.	Title	Status	Remarks
1.5 (x)	A statement of Remuneration to directors including independent director	Complied	
1.5 (xi)	The financial statements prepared by the management of the issuer company present fairly state its affairs, the result of its operation, cash flows and changes in equity	Complied	
1.5 (xii)	Proper books of account of the issuer company have been maintained	Complied	
1.5 (xiii)	Appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment	Complied	
1.5 (xiv)	International Accounting Standards (IAS)/ Bangladesh Accounting Standards (BAS)/International Financial Reporting Standards (IFRS)/Bangladesh Financial Reporting Standards (BFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there-from has been adequately disclosed.	Complied	
1.5 (xv)	The system of internal control is sound in design and has been effectively implemented and monitored	Complied	
1.5 (xvi)	Minority shareholders have been protected	Complied	
1.5 (xvii)	There are no significant doubts upon the issuer company's ability to continue as a going concern. If the issuer company is not considered to be a going concern, the fact along with the reasons thereof should be disclosed	Complied	
1.5 (xviii)	Significant deviations from the last year's operating results of the issuer company shall be highlighted and the reason thereof should be explained	Complied	
1.5 (xix)	Key operating and financial data of at least preceding five years shall be summarized	Complied	
1.5 (xx)	If the issuer company has not declared dividend (cash or stock) for the year, the reasons thereof shall be given	Not applicable	
1.5 (xxi)	No bonus share or stock dividend has been or shall be declared as interim dividend	Not applicable	
1.5 (xxii)	The number of Board meetings held during the year and attendance by each director shall be disclosed.	Complied	
1.5 (xxiii)	**Report on the pattern of shareholding disclosing the aggregate number of share held by-**		
1.5(xxiii)(a)	Parents/Subsidiary/ Associated companies and other related parties (name wise details)	Complied	
1.5 (xxiii)b	Directors, Chief Executive Officer, Company secretary, Chief Financial Officer, Head of Internal Audit and their spouses and minor children (name wise details)	Complied	
1.5 (xxiii) c	Executives	Complied	
1.5 (xxiii)d	Shareholders holding ten percent or more voting interest in the company (name wise details)	Complied	
1.5 (xxiv)	**Disclosure on the appointment /reappointment of directors-**		
1.5 (xxiv)a	A brief resume of the director	Complied	
1.5 (xxiv)b	Nature of his/her expertise in specific functional areas	Complied	
1.5 (xxiv)c	Names of companies in which the person also holds directorship and the membership of committees of the board	Complied	
1.5 (xxv)	A management discussion and analysis signed by CEO or MD presenting detailed analysis of the company's position and operations along with a brief discussion of changes in the financial statement, among others focusing on:	Complied	
1.5(xxv)(a)	Accounting policies & estimation for preparation of financial statements	Complied	
1.5(xxv)(b)	Changes in accounting policies & estimation, if any clearly describing the effect on financial performance or results and financial position as well as cash flows in the absolute figures	Complied	

Condition No.	Title	Status	Remarks
1.5(xxv)(c)	Comparative analysis (including effect of inflation) of financial performance or results and financial position as well as cash flows in the absolute figures	Complied	
1.5(xxv)(d)	Compare such financial performance or results and financial position as well as cash flows with the peer industry scenario	Complied	
1.5(xxv)(e)	Briefly explain the financial and economic scenario of the country and the globe	Complied	
1.5(xxv)(f)	Risks & concerns issued related to the financial statements, explaining such risk and concerns mitigation plan of the company	Complied	
1.5(xxv)(g)	Future plan or projection or forecast for company's operation, performance and financial position, with jurisdiction thereof, i.e. actual position shall be explained to the shareholders in the next AGM	Complied	
1.5(xxvi)	Declaration or certification by the CEO and the CFO to the board as required under condition No:.3(3) shall be disclosed as per Annexure-A;	Complied	
1.5(xxvii)	The report as well as certificate regarding compliance of conditions of the code as required under condition No.9 shall be disclosed as per Annexure-B & Annexure-C	Complied	
1.5(xxviii)	The Directors' report to the shareholders does not require to include the business strategy or technical specification related to products or services, which have business confidentiality	Complied	
1(6)	The company shall conduct its Board meetings and record the minutes of the meetings as well as keep required books and records in line with BSS as adopted by the Institute of Chartered Secretaries of Bangladesh	Complied	
1(7)	**Code of Conduct for the Chairperson, other Board members and Chief Executive Officer:**		
1(7)(a)	The board shall lay down a code of conduct based on the recommendation of the NRC at condition No.6 for the chairperson of the board, other board members & CEO of the company	Complied	
1(7)(b)	The code of conduct as determined by the NRC shall be posted in the website of the company among others prudent conduct & behavior; confidentiality; conflict of interest; compliance with laws , rules & regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency	Complied	
2.00	**Governance of Board of Directors of Subsidiary Company:**		
2 (a)	Provisions relating to the composition of board of holding company shall be made applicable to the composition of the board of subsidiary company	Complied	
2 (b)	At least one (1) independent director of the board of the holding company shall be a director in the board of subsidiary company	Complied	
2 (c)	The minutes of the subsidiary company shall be placed for review at the following board meeting of the holding company	Complied	
2 (d)	The minutes of the respective board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also	Complied	
2 (e)	The audit committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company	Complied	
3.	**MD or CEO, CFO, HIAC and CS:**		
3 (1)	**Appointment**		
3(1)(a)	The Board shall appoint MD, CFO, HIAC and CS	Complied	
3(1)(b)	Position of MD, CFO, HIAC and CS shall be filled by different individuals	Complied	

Condition No.	Title	Status	Remarks
3(1)(c)	The MD or CEO, CFO, HIAC and CS shall not hold any executive position in any other company at the same time Provided that CFO or CS or any listed company may be appointed for the same position in any other listed or non-listed company under the same group for reduction of cost or for technical expertise, with prior approval of the Commission Provided further that the remuneration and perquisites of the said CFO or CS shall be shared by appointing companies proportionately	Not Applicable	
3(1)(d)	Board shall clearly define their respective roles, responsibilities and duties of CFO, HIAC & CS	Complied	
3(1)(e)	The MD or CEO, CFO, HIAC and CS shall not be removed from their position without approval of Board as well as immediate dissemination to the commission & stock exchange(s).	Complied	
3(2)	Requirements to attend BOD's Meetings-The MD or CEO, CFO, HIAC and CS shall attend Board of Directors meeting	Complied	
3(3)	**Duties of MD or CEO and Chief Financial Officer:**		
3(3)(a)	The MD or CEO and CFO shall certify to the board that they have reviewed financial statements for the year and that to the best of their knowledge and belief:	Complied	
3(3)(a) (i)	These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading	Complied	
3(3)(b)	These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws	Complied	
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the annual report	Complied	
4	Board of Directors' committee		
4(i)	Audit Committee	Complied	
4 (ii)	Nomination and Remuneration Committee	Complied	
5	**Audit Committee**		
5(1)	Responsibility to the Board of Directors		
5 (1)(a)	Audit Committee shall be the sub-committee of the Board of Directors	Complied	
5 (1)(b)	The committee shall assist the Board of Directors in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business	Complied	
5 (1)(c)	The Audit Committee shall be responsible to the Board of Directors. The duties of the Audit Committee shall be clearly set forth in writing	Complied	
5 (2)	**Constitution of the Audit Committee:**		
5 (2)(a)	The Audit Committee shall be composed of at least three members	Complied	
5 (2)(b)	Board shall appoint members of Audit Committee from non-executive directors except chairperson including one independent director	Complied	
5 (2)(c)	All members of the audit committee should be financially literate and at least one member shall have accounting or related financial management experience and ten years of such experience.	Complied	

Condition No.	Title	Status	Remarks
5 (2)(d)	When the terms of service of any committee member expires or there is any circumstances causing any committee member to be unable to hold office before expiration of terms of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 60 (sixty) days from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit	Complied	
5 (2)(e)	The company secretary shall act as the secretary of the committee	Complied	
5 (2)(f)	The quorum of the Audit Committee meeting shall not constitute without at least one independent director	Complied	
5(3)	**Chairperson of the Audit Committee**		
5 (3)(a)	Chairman of the Audit Committee shall be an Independent Director	Complied	
5 (3)(b)	In the absence of the chairperson of the audit committee remaining members may elect one among themselves as Chairperson	Complied	
5 (3)(c)	Presence of Chairman of the Audit Committee in the Annual General Meeting	Complied	
5 (4)	**Meeting of the Audit Committee:**		
5 (4) (a)	Frequency of Meeting of the Audit Committee	Complied	
5 (4) (b)	Quorum of the Audit Committee Meeting	Complied	
5 (5)	**Role of Audit Committee:**		
5 (5) (a)	Oversee the financial reporting process	Complied	
5 (5) (b)	Monitor choice of accounting policies and principles	Complied	
5 (5) (c)	Monitor internal audit and compliance process, approval of internal audit and compliance plan and review of these reports	Complied	
5 (5) (d)	Oversee hiring and performance of external auditors	Complied	
5 (5) (e)	Hold meeting with external auditors for review of annual financial statements before submission to the board	Complied	
5 (5) (f)	Review along with the management, the annual financial statements before submission to the board for approval	Complied	
5 (5) (g)	Review along with the management, the quarterly and half yearly financial statements before submission to the board for approval	Complied	
5 (5) (h)	Review the adequacy of internal audit function	Complied	
5 (5) (i)	Review the Management's discussion and analysis before disclosing in the annual report	Complied	
5 (5) (j)	Review statement of significant related party transactions submitted by the management	Complied	
5 (5) (k)	Review management letters/ letter of internal control weakness issued by statutory auditors and review of these	Not applicable	
5 (5) (l)	Oversee the determination of audit fees and others for effective audit and evaluate performance of external auditors	Complied	
5 (5) (m)	Oversee proceeds raised through initial public offering/ repeat public offering/rights issue the company shall disclose to the audit committee about the uses/applications of funds by major category (capital expenditure, sales and marketing expenses, working capital etc.), on a quarterly basis, as a part of their quarterly declaration of financial results	Not applicable	
5 (6)	**Reporting of the Audit Committee:**		
5 (6) (a)	**Reporting to the Board of Directors:**		

Condition No.	Title	Status	Remarks
5 (6) (a) (i)	The audit committee shall report on its activities to the board of directors	Complied	
5 (6))(a) (ii)	Audit committee immediately report to the Board on the following findings-		
5 (6) (a) (ii) (a)	Report on conflict of interest	Complied	The directors have declared their compliance
5 (6) (a) (ii)(b)	Suspected or presumed fraud or irregularity or material defect in the internal audit & compliance process or in the financial statement	Complied	There was no such case during the year
5 (6) (a) (ii)(c)	Suspected infringement of laws, including securities related law, rules and regulations	Complied	Do
5 (6) (a) (ii)(d)	Any other matter which deems necessary shall be disclosed to the board of directors immediately	Complied	Do
5 (6) (b)	Reporting to the authorities: If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and discussed accordingly with the Board and management but they unnecessarily ignored, then inform to commission regarding the findings, upon reporting of such matters to the Board for 3 times or completion of 6(six) months from the date of first reporting to Board, whichever is earlier.	Not applicable	Do
5 (7)	Reporting to the shareholders and general investors	Complied	Activities of AC are disclosed in the Annual Report
6	**Nomination and Remuneration Committee (NRC)-**		
6(1)(a)	Nomination committee is a sub-committee of the Board	Complied	
6(1)(b)	NRC shall assist the board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors & top level executives as well as considering remuneration of directors, top level executive	Complied	
6(1)(c)	TOR of NRC shall be set forth in writing	Complied	
6 (2)	**Constitution of the NRC**		
6(2)(a)	The committee shall comprise of at least 3 members including an independent director	Complied	
6(2)(b)	At least 02 (two) members of the committee shall be non-executive directors	Complied	
6(2)(c)	Members of the committee shall be nominated and appointed by the board	Complied	
6(2)(d)	The board shall have authority to remove and appoint any member of the committee	Complied	
6(2)(e)	In case of death, resignation, disqualification, or removal of any member of the committee or any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) of occurring such vacancy	Not applicable	
6(2)(f)	The chairperson of the committee may appoint or co-opt any external expert or members of staff to committee who shall be non-voting member	Not applicable	
6(2)(g)	Company secretary shall act as the secretary of the committee	Complied	
6(2)(h)	Quorum of the NRC shall not constitute without attendance of at least an independent director	Complied	
6(2) (i)	No member of the NRC shall receive any remuneration other than Directors' fees or honorarium from the company	Complied	
6 (3)	**Chairperson of the NRC:**		
6(3)(a)	The board shall select one member of the NRC to be chairperson of the committee who shall be an independent director	Complied	

Condition No.	Title	Status	Remarks
6(3)(b)	In the absence of chairperson of NRC, the remaining members may elect one of themselves as chairman of the meeting.	Complied	
6(3)(c)	The chairperson of NRC shall attend the AGM and in the absence of regular chairperson, any member from the NRC shall be selected to attend in AGM	Complied	
6 (4)	**Meeting of the NRC**		
6(4)(a)	The NRC shall conduct at least 1 meeting in a financial year	Complied	
6(4)(b)	Chairperson may call emergency meeting upon request by member	Complied	
6(4)(c)	Quorum of the NRC	Complied	
6(4)(d)	Record and confirmation of minutes	Complied	
6 (5)	Role of the NRC		
6(5)(a)	NRC shall be independent and responsible or accountable to the board and shareholders	Complied	
6 (5) (b)	**NRC shall oversee among others the following matters and make report with recommendation to the Board-**		
6(5)(b)(i)	Formulating the criteria for determining qualifications, positive attributes and independence of director and recommend policy to Board relating to remuneration of the directors, top level executive considering the following-	Complied	
6(5)(b)(i)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully	Complied	
6(5)(b)(i)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks	Complied	
6(5)(b)(i)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of company and its goals	Complied	
6(5)(b)(ii)	A policy on boards diversity considering age, gender, experience, ethnicity, educational background & nationality	Complied	
6(5)(b)(iii)	Identifying persons who are qualified to become directors and top level executive in accordance with the criteria laid down and recommend their appointment and removal to the board	Complied	
6(5)(b)(iv)	Formulating the criteria for evaluation of independent directors and the board	Complied	
6(5)(b)(v)	Identifying the company's needs for employees at different levels and determine their selection, transfer or replacement or promotion criteria	Complied	
6(5)(b)(vi)	Developing, recommending and reviewing annually the company's human resources and training policies	Complied	
6(5)(b)(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	Complied	
7	**External or Statutory Auditors-**		
7 (1)	**The Company shall not engage its external or statutory auditors to perform the following services-**		
7 (1) (i)	Non-engagement in appraisal or valuation services or fairness opinions	Complied	
7 (1) (ii)	Non-engagement in Financial information systems design and implementation	Complied	
7 (1) (iii)	Non-engagement in Book-keeping or other services related to the accounting records or financial statements	Complied	
7 (1) (iv)	Non-engagement in Broker-dealer services	Complied	
7 (1) (v)	Non-engagement in Actuarial services	Complied	

Condition No.	Title	Status	Remarks
7 (1) (vi)	Non-engagement in Internal audit or special audit services	Complied	
7 (1) (vii)	Non-engagement in any other service that the audit committee determines	Complied	
7 (1) (viii)	Audit or certification services on compliance of corporate governance as required under condition: 9(1)	Complied	
7 (1) (ix)	Any other service that creates conflict of interest.	Complied	
7 (2)	No partner or employees and family members of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company.	Complied	
7 (3)	Representative of external or statutory auditors shall remain present in the shareholders meeting (AGM or EGM) to answer the queries of the shareholders	Complied	
8	**Maintain a Website by the Company-**		
8.(1)	The company shall have an official website linked with the websites of the stock exchange	Complied	
8.(2)	The company shall keep the website functional from the date of listing	Complied	
8.(3)	The company shall make available the detailed disclosures on its website as required under the listing regulations of the concerned stock exchange(s)	Complied	
9	**Reporting and Compliance of Corporate Governance-**		
9.(1)	Obtaining Certificate from a professional accountant/ Secretary regarding compliance of conditions of Corporate Governance Guidelines of the BSEC on a yearly basis and disclose it in the Annual Report	Complied	
9(2)	The professional who will provide the certificate on compliance of the code shall be appointed by the shareholders in AGM	Complied	
9(3)	The directors of the company shall state, in accordance with the annexure attached, in the directors' report whether the company has complied with these conditions	Complied	



DIVIDEND DISTRIBUTION POLICY

01. Introduction:

The Dividend Disbursement policy is made pursuant to the Securities & Exchange Commission Directive no. BSEC/CMRRCD/2021-386/03 dated 14th January 2021. Herein the board has approved the Dividend Distribution Policy for declaration & distribution of dividend for members of Paramount Textile PLC.

02. Objectives:

The objectives of this Policy is to lay down criteria, parameters and a consistent approach to dividend declaration & distribution of Paramount Textile PLC. This policy ensure an optimum balance between sufficient Profits, Dividends & Retain Earnings for the Members.

03. Purpose:

The purpose of this policy to maintain optimum dividend for the members of the Paramount Textile PLC.

04. Effective Date:

Dividend Distribution policy will be effective from the date of its approval by the board of directors of the Company.

05. Dividend:

Dividend means any amount paid by the company out of Profits or Reserves available for that purpose to its members in proportion to the amount paid up on the share held by the members. Paramount Textile PLC shall be paid Dividend as interim or final.

06. Types of Dividend:

- Cash Dividend: A cash dividend is the distribution of funds or money paid to members generally as part of the company's current earnings or accumulated profits.
- Stock Dividend: Stock dividend are those paid out in form of additional stock of the company.
- Property/Specie Dividend: Special / Property dividend are those paid out in the form of assets from the issuing company.

07. Form of Dividend:

- Interim dividend
- Final Dividend

08. Interim Dividend:

Interim dividend means dividend declared by the board of directors at any time during a year before the closing of the year.

- Board of directors of the company shall declare interim dividend.
- The interim dividend declared by board of directors of the company. After finalization of audited quarterly/half yearly financial statements of the company.
- Only cash shall be paid in the form of interim dividend.
- Interim dividend shall be declare on the basis of face value of per share.
- Interim dividend shall be paid out of profits.
- Interim dividend shall be part of final dividend. In case no final dividend declared by the company, if nay interim dividend paid during the financial year, shall be considered as final dividend at the annual general meeting of the company.
- No dividend shall bear interest against the company.

09. Final Dividend:

Final dividend means dividend declared in the annual general meeting of the year.

- Final dividend paid in the form of either cash, stock or property/specie Dividend.
- Board of Directors of the company shall recommend final dividend.
- The dividend Recommended by board of directors after finalization of audited financial statement of the company.
- Dividend shall be approved by the members at the Annual General Meeting on the basis of recommendation of the board.
- No dividend shall exceed the amount recommended by the board.
- Dividend should relate to a financial year.
- Dividend shall be paid out of the profit of the company for the financial year or out of the profit of the company previous financial year, free Reserve, Dividend equalization Fund etc.
- When profits are inadequate, the company may declare and pay dividend out of reserves & Dividend equalization Fund etc.
- Dividend shall not be declared out of the share premium account or the capital reserve account or revaluation reserve account or out of profit earned prior to the incorporation of the company.
- Stock dividend recommended in view to utilization for business expansion.
- Dividend shall be declare on the basis of face value of per share.
- No dividend shall bear interest against the company.

10. Classes of Shares:

Paramount Textile PLC has only one class of share i.e. equity shares hence parameters for dividend distribution apply to the same.

11. Entitlement of Dividend:

The members Paramount Textile PlC whose name will appeared in the Depository Register on the record date then they will be entitled to receive Dividend.

12. Authority:

Authority of recommendation, declaration & approval of dividend in a financial year of Paramount Textile PLC as follows:

- Board of Directors of Paramount Textile PLC shall declare & approve interim Dividend for the Members in consideration of interim profit.
- Board of Director of Paramount Textile PLC shall recommended final dividend for the Members in consideration of profit and distributable reserve & surplus.
- Members of Paramount Textile PLC shall approved final dividend on the basis of recommendation by the board in Annual General Meeting.

13. Parameters for Dividend:

The Board of Paramount Textile PLC shall determine the parameters of dividend for distribution to its members time to time as they think fit.

14. Factors considering for Dividend Recommendation:

The Board of the Paramount Textile PLC shall consider following factors for recommendation and declare final dividend and interim dividend for the members of the company along with statutory & regulatory factors as follows:

- Net profit after tax for the year.
- Free reserve of the company.
- Operating cash flows.
- Liquidity position of the company.
- Investment opportunity.
- Dividend trend of the company.
- Dividend of peer industry.
- Any other factors as may be deemed fit by the Board.

15. Dividend Disbursement Mode:

- Cash Dividend: Cash dividend shall paid to the members through BEFTN, A/C Cheque, Warrant or any other Electronic form approved by the Bangladesh Bank. Cash dividend of Non-resident Sponsor, Director, Shareholders, unit holder or Foreign Portfolio Investor shall paid trough security custodian.
- Stock Dividend: Stock dividend shall credit directly to the BO accounts of the members.

16. Settlement of Margin Claim:

Paramount Textile shall settle margin claim on cash dividend upon receiving claim from Stock broker, Merchant banker or Portfolio Manager as per regulatory instruction.

17. Dividend Disbursement time:

- Interim Dividend: Paramount Textile PLC shall be paid interim dividend within 30 days from the date of record date.
- Final Dividend: Paramount Textile PLC shall be paid Final dividend within 30 days from the date of approval of dividend.

18. Taxes:

Paramount Textile PLC shall deduct taxes on cash & stock dividend of its members as per Finance Act of respective year.

19. Utilization of retained earnings:

Profit retain by the company for the purpose of further investment, business operation, BMRE and as well as dividend declaration of upcoming years.

20. Circumstances under which the members of the company may not expect dividend:

Paramount Textile PLC may not declare dividend for the members for the following circumstances:

- At the event of the company making losses or the profits are inadequate.
- Where the company is having requirement of funds for capital allocation, working capital etc.
- BMRE & new Investment opportunities.
- Expansion of existing Business.
- Inadequate availably of cash.
- Any adverse situation which is beyond control by the company.
- Any other reason as may be deemed fit by the board in accordance with The Articles of the company.

21. Unpaid & Unclaimed Dividend:

- The amount of dividend which remain unpaid or unclaimed after one year Paramount Textile PLC shall maintain those unpaid or unclaimed dividend in accordance with regulatory instruction and also disclose the same in the Yearly/quarterly financial statement, Annual Report as well as Website of the company.
- Unpaid & unclaimed stock dividend shall be created to the suspense BO account directly.

22. Settlement of Unpaid or Unclaimed Dividend:

- Dividend which is remain unpaid or unclaimed less than three year's Paramount Textile PLC shall settle the same as per company's internal policy upon getting claim from the member time to time.
- Dividend which is remain unpaid or unclaimed more than three year's Paramount Textile PLC shall settle the same in accordance with the regulatory instruction upon getting claim from the member time to time.

23. Dividend Compliance Report:

Paramount Textile PLC shall submit dividend compliance report to the Commission & Exchange in accordance prescribed format of commission within stipulated time and also disclose the same in the website of the company.

24. General:

This policy would be amendment in accordance with the Statutory & Regulatory Rules and Regulation time to time and Paramount Textile PLC also reserve its right to alter, modify, add, delete or amend any of the provision of this policy by Board of Directors.

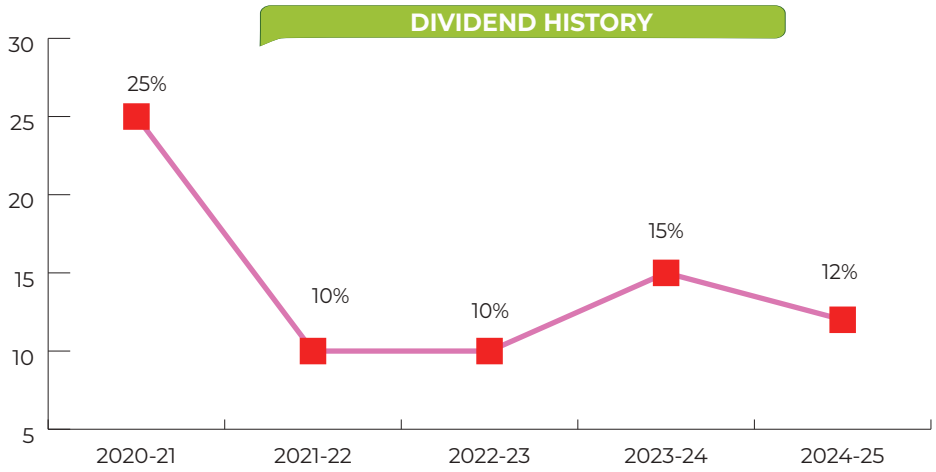
25. Discloser:

Paramount Textile PLC shall disclose the dividend disbursement policy in its website as well as Annual Report for the all stakeholders.

DIVIDEND HISTORY

Paramount textile is an investor friendly organization. The board of directors of the company always maintain a consistent rate to declare dividend to the shareholders.

Dividend Declaration history of Paramount Textile PLC as follows:



Year	Dividend		Total
	Cash	Stock	
2013-14	-	15%	15%
2014-15	16%	-	16%
2015-16	10%	7%	17%
2016-17	5%	10%	15%
2017-18	7%	5%	12%
2018-19	7%	9%	16%
2019-20	15% only for General Shareholders	5%	20%
2020-21	20% only for General Shareholders	5%	25%
2021-22	10%	-	10%
2022-23	10%	-	10%
2023-24	5%	10%	15%
2024-25	12% (Recommendation)	-	12%

DIVIDEND COMPLIANCE REPORT

The company has been submitted its dividend compliance report within the stipulated time frame with regulators.

	Report Distribution Compliance Report 2023-2024	
	Under Clause (6) of the Directive No. BSEC/CMRRCD/2021-386/03, dated:14/01/2021	
1	Name of the Issuer/Securities/Mutual Fund	Paramount Textile PLC
2	Particulars of Issuer DP	428
3	Type of the Dividend (Annual/ Interim) (Put tick mark (a) on the recommended option)	a) Annual √ b) Interim
4	Whether audited or not for Interim Dividend (Put tick mark (a) on the recommended option)	a) Audited √ b) Unaudited
5	Date of recommendation of Dividend by the Board of Directors/ Trustee(Enclose Copy of PSI)	28.10.2024
6	Whether Dividend recommended other than directors or sponsors or any other classes (Put tick mark (a) on the recommended option)	a) Yes b) No √
7	Record date for entitlement	19.11.2024
8	Rate of Dividend recommendation by the Board of Directors/Trustee	Cash Dividend: 5% Bonus/Stock Dividend: 10%
9	Dividend recommended-Type (Put tick mark (a) on the recommended option)	a) Cash √ b) Stock √
10	Securities/mutual fund traded under which categories (Put tick mark (a) on the recommended option)	a) A √ b) B c) G d) N e) Z
11	Date of transfer to a separate bank account (pls. mention bank details) or provisional credit of shares/units by CDBL	A) Date of Cash Dividend Transfer: 20.01.2025, Bank: Eastern Bank PLC, A/C No. 1041060005177 , Branch: 100 Gulshan avenue B) Date of Credit of Shares/units by CDBL: 20.01.2025
12	Date of approval of Dividend at AGM	21.12.2024
13	Rate of Dividend approved at AGM-details at Annexure, (in any change)	Cash Dividend: 05% Bonus/Stock Dividend: 10%
14	Date of commencement of disbursement of Cash and Stock dividend	20.01.2024
15	Mode of disbursement of cash dividend (Put tick mark (a) on the recommended option)	a) BEFTN √ B) Bank Transfer √ C) MFC d) Dividend warrant √ e) Any other √ mode
16	Date of completion of disbursement of cash Dividend and Stock Dividend [Enclose Bank statements and Corporate Action processing Report (DP70)]	A)Date of Cash Dividend Transfer: 20.01.2025 B) Date of Credit of Shares/units by CDBL: 20.01.2025
17	Paid-up-capital of the issuer-before corporate action/entitlement	1,62,83,35,320
18	Numbers of securities/shares outstanding-before corporate action/entitlement: 16,28,33,532	
19	Total cash in taka or stock (nos. shares) dividend as per corporate declaration	a) Cash Dividend Tk. 8,14,16,766 b) Bonus/Stock Dividend: 1,62,83,354
20	Distribution/disbursement details of Cash & Stock Dividend: (30.06.2024)	Cash (Tk) Stock (nos) Annexures
	A. Mode of Dividend Payment/credit for the concerned year:	
	a) through BEFTN or directly credited to respective BO	1,86,00,208.26 1,62,83,270
	B) through Bank Transfer other than entitled BO-Margin Loan	55,72,711.02
	C) through Bank Transfer	3,82,316.87
	d) through Mobile Financial Service (MFS)	-
	e) through any other mode as approved by Bangladesh Bank	

	f) through transfer to Suspense Account for dematerialized Shares (BO wise detailed with reason should be maintained and submitted)		84
	g) through issuance of Dividend warrant or issue of Shares to Suspense Account for Non-dematerialized securities	4,57,44,762.22	
21	Total Dividend paid/credited for the concerned year	7,0299,998.37	1,62,83,354
22	Total unpaid/undistributed Dividend/accrued during the period (2023-24)	10,20,798.44	-
23	Total unpaid/undistributed Dividend/accrued as on 1st day of Accounting year (as per Audited Accounts)	23,79,827.00	835
24	Transfer to suspense Account for Demate Shares or any other reasons during concerned year		
	A. Mode of Dividend Receipts/payment/credit for the previous years:		
	a) through BEFTN directly credited to respective BO	4,237.00	
	b) through Bank Transfer	-	-
	C) through Mobile Financial Service (MFS)	-	
	d) through any other mode as approved by Bangladesh Bank (Dividend warrant)	-	
	e) through transfer to/from Suspense Account for Demate Shares or any other reasons	-	
	f) through issuance of Dividend Warrant or issue of shares to Suspense Account for non-dematerialized securities/shares/units	-	
	g) transfer of cash or stocks to the fund as prescribed or directed by commission after 3 years or forfeit of share to Suspense Account for non-dematerialized securities		
25	Total Dividend paid/credited for previous years:	8,91,722.12	751
26	Total unpaid/undistributed Dividend for previous years (23+24-25) Taka/ Nos	13,63,265.56	84
27	Grand Total of unpaid/undistributed Dividend (22+26)	23,84,064.00	84
28	Aging of grand Total of unpaid/undistributed Dividend for previous years:		
	More than 3 years; balance	-	-
	More than 4 years; balance	-	-
	More than 5 years & above ; balance	-	-
	Total of unpaid/undistributed Dividend for previous years	23,84,064.00	84
	(Supporting bank statements and balances of securities with the Depository)		

Note: Issuer shall maintain BO wise details information for all transfers/credit to suspended Accounts

With reasons and submit along with bank statements and other supporting documents. The issuer shall fill up all the applicable fields.

Transfer to Capital Stabilization Fund (CMSF)

Year	Amount	Interest-Bank Charge (Paid)	Total (Paid)	Dated of Transfer
2012-2017	25,84,905.08	-	25,84,905.08	30.08.21
2017-2018	197,266.09	16,371.91	2,13,638	15.03.22
2018-2019	320,555.95	11,922.10	3,32,478.05	09.01.23
2019-2020	812,981.74	(20,125.71)	812,981.74	25.01.24
2020-2021	891,722.12	(53,885.00)	891,722.12	27.01.25
Total	48,07,430.98	28,294.01	48,35,724.99	

All dividend amount are showing excluding Tax

Reporting As on: 29th January, 2025

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Md. Robiul Islam FCS

Company Secretary

Paramount Textile PLC.

Financial Statements & Auditor's Report

For the year ended June 30, 2025



G. KIBRIA & CO.
CHARTERED ACCOUNTANTS

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

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

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

KEY AUDIT MATTER	How our audit addresses the Key Audit Matter
Revenue	
At the year ended June 30, 2025, the company's reported total revenue of BDT 12,264,739,671 (BDT 11,174,242,698 in the year ended June 30, 2024) and BDT. 11,046,766,256 (BDT 10,072,440,163 in the year ended June 30, 2024) in the company's consolidated and separate financial statements respectively. Revenue from sale of goods is measured at fair value of consideration received or receivable net off return and allowance trade discount volume rebates exclusive of VAT. Some of sales contracts contain various performance obligation and management exercises judgment to determine timing of revenue recognition i.e. over time or a point in time.	We have tested the design and operating effectiveness of key controls focusing on the following: ▶ Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that revenue is recognized in the appropriate accounting period. ▶ Policy of revenue recognition ▶ Segregation of duties in invoice creation and modification (if any) and timing of revenue recognition.

There is the risk the revenue may be overstated due to early recognition of export executed to achieve the desire result. The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations. The revenuerecognition has been considered as key audit matter, since it is one of the key performance indicators of the company and also the key financial element which would eventually increase the inherent risk of the company.	▶ Assessing the appropriateness of the Company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standards. ▶ Obtaining supporting documents for sale transaction along with checking the recording period of revenue recognition. ▶ Critically assessing manual journals posted to revenue to identify unusual or irregular items, and finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
Details of Revenue Recognition are included in Note 27.00 and 27.00 (separate) the Financial Statements	

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

Property, Plant & Equipment (PPE)	
The WDV value of the consolidated and separate PPE is BDT 11,271,056,475 and 6,142,109,747 as at 30 June, 2025. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements. The expenditures are classified as an asset, if it is probable that the future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.	Our audit procedures included: ▶ We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent. ▶ We obtained a listing of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured during the year. ▶ We verified the invoices and L/C documents on sample basis to segregate the capital and operating expenditure and found that the transactions are appropriately classified.

The useful lives of PPE items are based on management's estimates regarding the period over which an asset is expected to be available for use. The estimates of useful life of the assets is a matter of judgment based on the experience of the entity with similar assets and also take into consideration the physical condition of the assets.	▶ We evaluated whether the useful lives determined and applied by the management were in line with the nature of assets, physical condition of the assets and its uses. ▶ We checked whether the depreciation of PPE items was commenced from the date of ready to use and found the depreciation had been started accordingly
Details of PPE are included in in Note 5.00 and Annexure A to the Financial Statements	

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

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

Ref: GKC/25-26/A/140

Other Matters

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

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

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

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

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

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

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

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

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

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

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

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

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

on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the consolidated and separate financial statements we are responsible for the direction, supervision and performance of the company audit. We solely responsible for our audit opinion.

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

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

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

Report on other Legal and Regulatory Requirements

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

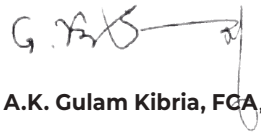
- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Company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

For and on behalf of

G. Kibria & Co.

Chartered Accountants

Firm's FRC Enlistment No. CAF-001-030



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

Engagement Partner

Date: 28th October 2025

Dhaka, Bangladesh

DVC: 2510280392AS992951

Ref: GKC/25-26/A/140

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

Amount in BDT

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

Restated

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

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

Report of the Auditors to the Shareholders:

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

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

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

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

Ref: GKC/25-26/A/140

Paramount Textile PLC
And It's Subsidiary

Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2025

Amount in BDT

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

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

Report of the Auditors to the Shareholders:

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

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

Place: Dhaka
Dated: October 28, 2025
DVC: 2510280392AS992951
Ref: GKC/25-26/A/140

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

Particulars	Amount in taka					
	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Holding Gain Reserve	Total
Balance as at 1 July, 2024	1,628,335,320	540,000,000	4,397,721,776	203,617,141	24,550,553	6,794,224,790
Cash dividend paid to shareholders for the year ended June 30, 2024	-	-	(81,416,766)	-	-	(81,416,766)
Dividend on Preference Shares for the year ended June 30,2024	162,833,540	-	(162,833,540)	-	-	-
Net Profit for the year	-	-	1,160,595,290	-	(12,782,177)	1,147,813,113
Total equity	**1,791,168,860**	**540,000,000**	**5,314,066,760**	**203,617,141**	**11,768,374**	**7,860,621,136**

For the year ended 30 June, 2024

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

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

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

Report of the Auditors to the Shareholders:

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

Ref: GKC/25-26/A/140

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

Amount in BDT

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

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



Chairman



Managing Director



Company Secretary

Report of the Auditors to the Shareholders:

This is the statement of Consolidated Financial Position referred to in our report of even date.
The annexed notes 1 to 55 form an integral part of these financial statements
Ref: GKC/25-26/A/140

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

1.00 Introduction

1.01 Industry outlook

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

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

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

The recent financial crises especially in Europe have reduced export to the European Countries. The economic slow-down of Europe has resulted in a fall of purchasing capacity, which has brought forth a downward tendency in importing apparels from Bangladesh. In order to offset the export reduction in EU and USA, Bangladesh exporters are going to dispatch trade missions to South Africa, Malaysia, Australia and Latin American countries. Following the recent agreement between governments of Bangladesh and India, India will be one of the major export destinations. Moreover, the minimum wages of the workers in Bangladesh is one of the lowest in Asia.
Intraco Solar Power Limited is a private limited company by the shares having its registered office in Dhaka, Bangladesh incorporated under Companies Act, 1994 on 8 days of May, 2016 vide the incorporation no. C-130770/2016

1.02 Corporate history of reporting entity

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

1.03 Corporation & other offices

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

1.04 Nature of business activities

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

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

1.05 Investment in Associates and Subsidiary:

An entity in which an investor has significant influence but which is neither a subsidiary nor an interest in a joint venture is classified as Investment in Associates.
Paramount Textile PLC owned 49.00% shares of Paramount BTrac Energy Ltd. (PBEL) which was incorporated 25th February, 2018 and commencing COD from 16th February 2019 as a Private Limited company for establishing a 200 MW HSD Fired Engine Based Power Plant on Build, own and operate (BOO) basis at Baghabari, Sirajgonj, Bangladesh under Bangladesh Power Development Board (BPDB).

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

Paramount Textile PLC acquired an 80% equity interest in Intraco Solar Power Ltd. (ISPL) during the year which was incorporated on 8th May, 2016 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. In the previous year, Paramount Textile PLC held 29% of ISPL shares and prepared financial statements using the equity method; no consolidated financial statements were required. This year, Paramount holds 80% of ISPL shares, acquired for a consideration cost of 510,000,000 for 12,000,000 shares (at 10 tk per share), and goodwill has been calculated accordingly.
Paramount Textile PLC acquired an 99.99% equity interest in Paramount Solar Ltd. (PSL) during the nine- months period ended which was incorporated on 20th March, 2024 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. This year, Paramount holds 99.99% of PSL shares, acquired for a consideration cost of 99,99,990 for 9,99,999 shares (at 10 tk per share), and goodwill has been calculated accordingly.

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

1.06 Capital structure of the company

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

1.07 MIS and internal control mechanism

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

2.00 Basis of preparation

2.01 Statement of compliance

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

2.02 Basis of measurement

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

2.03 Functional and reporting currency

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

2.04 Use of Estimates and Judgments

The preparation of financial statements require management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form that basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.
Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimates is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.
In particulars, information about significant areas of estimations and judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are described in the following notes,

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

2.05 Going concern

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

2.06 Reporting period

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

2.07 Basis of Consolidation

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

3.00 Significant accounting policies

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

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

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

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

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

3.02 Property, plant and equipment

3.02.1 Recognition and measurement

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

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

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

3.02.2 Subsequent costs

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

3.02.3 Depreciation

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

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

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

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

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

3.02.4 Major maintenance activities

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

3.02.5 Gain or losses on disposal

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

3.02.6 Borrowing costs

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

3.02.7 Capital work in progress

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

3.03 Inventories

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

3.04 Financial instruments

3.04.1 Non-derivatives financial assets

The company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the transaction.
Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the company has legal right to offset the amounts intends either to settle on a net basis or to realize the assets and the liability simultaneously.
Financial assets include cash and cash equivalents short term investments, accounts receivable, other receivables and deposits.

3.04.1.1 Accounts receivable

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

3.04.1.2 Advance, deposits & prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustment or any other changes.
Deposits are measured at payment value.
Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to statements of comprehensive income.

3.04.1.3 Cash and cash equivalents

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

3.04.1.4 Available-for-sale financial assets

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

3.04.2 Non-derivative financial liabilities

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

3.04.2.1 Trade and other payables

Trade and other payables are recognized when its contractual obligations from past events are certain and settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.
The company recognizes a financial liability at fair value less any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortized cost using the effective interest method.

3.05 Impairment

3.05.1 Non- derivative financial assets

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

Loans and receivables and held-to-maturity investment securities

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

Available–for–sale financial assets

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

3.05.2 Non–derivative non-financial assets

In compliance with IAS 36 “Impairment of Assets” the carrying amounts of the company’s non–financial assets, other than biological assets, investment property, inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the assets recoverable amount is estimated. For goodwill, and intangible assets that have indefinite useful lives or that are not yet available for use, the recoverable amount is estimated each year at the same time. An impairment loss is recognized if the carrying amount of an asset or its related cash generated unit (CGU) exceeds its estimated recoverable amount.
The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less cost to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets or CGU.
For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGU.

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

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

3.06 Taxation

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

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

According to IAS 12 "Income Taxes" deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary difference when they reverse, using tax rates enacted or substantively enacted by the reporting date.
Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously. A deferred tax asset is recognized for unused tax loses, tax credits and deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extant that it is no longer probable that the related tax benefit will be realized.

3.07 Employee benefits

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

3.07.1 Defined contribution plan

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

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

3.07.2 Short term employee benefits

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

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

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

3.08 Provisions

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

3.09 Contingencies

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

3.10 Revenue

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

I. Identify the contract;
II. Identify the separate performance obligation;
III. Determine the transaction price
IV. Allocate the price to the performance obligation; and
V. Recognize revenue

3.11 Earnings per share

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

3.12 Foreign currencies

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

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

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

3.13 Financial risk management

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

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

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

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

3.13.1 Credit risk

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

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

In monitoring credit risk, debtors are grouped according to whether they are an individual or legal entity, ageing profile, maturity and existence of previous financial difficulties. Accounts and other receivables are mainly related to the company's subscribers. The exposure of the company to credit risk on accounts receivables is mainly influenced by the individual payment characteristics of post–paid subscribers. Interconnection receivables are normally paid within three months from when they are invoiced and credit risk from this receivable is very minimal. The company employs financial clearing houses to minimize credit risk involving collection of roaming receivables. Credit risk does not arise in respect any other receivables.
At the reporting date, there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

3.13.2 Liquidity Risk

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

3.13.3 Market risk

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

3.13.4 Price fluctuation risk

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

3.13.5 Currency risk

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

3.13.6 Interest rate risk

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

3.14 Financial cost

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

3.15 Statement of Cash flow

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

3.16 Events after the reporting period

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

3.17 Transaction with related parties

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

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

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

3.19 Responsibility for preparation and presentation of financial statements

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

3.20 Comparative information

Comparative information has been disclosed in respect to the year 2023-2024 for all numerical information of the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statements.
Last year figures have been rearranged where considered necessary to conform to current year's presentation.

3.21 Consistency of presentation

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

3.22 Lease

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

3.23 Level of precision

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

4.00 Components of financial statements

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

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

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

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

Investment property represent purchase of commercial Space 9,956 sft consist of three floor at Shikhara Jolchhobi, 408 Gulshan North Avenue, Dhaka-1212,which cost price Tk. 507,717,671 and charges depreciation @1%.

8.00	**Investment in Associates**		
	Paramount BTrac Energy Ltd (Note-8.01)	1,063,529,501	2,128,857,604
	Dynamic sun energy Pvt Ltd . (Note-8.02)	6,834,792,646	4,792,830,724
		7,898,322,147	**6,921,688,328**
8.01	**Paramount BTrac Energy Ltd.**		
	Opening Investment in Share	2,128,857,604	2,129,223,585
	Add: Share of Profit of associate (Note -8.001)	(6,328,103)	402,134,019
	Less : Adjustment against refund	(1,059,000,000)	(402,500,000)
		1,063,529,501	**2,128,857,604**
8.001	**Share of Profit of Associate**		
	Net profit attributable to the Shareholders of associate	(12,914,496)	820,681,671
	Percentage of holding	49.00%	49.00%
	Share of net profit	**(6,328,103)**	**402,134,019**

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

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

The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt Ltd (DSEPL).DSEPL is joint venture company between Paramount Textile Plc & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital company privateLtd).At Financial statement,equity interest is accounted for @ 49% on equity method.

9.00	**Right of Use Assets**		
	Opening Balance	52,860,234	54,748,100
	Depreciation during the year	1,887,866	1,887,866
	Closing Balance	**50,972,369**	**52,860,234**

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
10.00	**Intangible assets (Goodwill):**		
	Consideration Given	510,000,000	510,000,000
	Plus: Non-Controlling Interest at Acquisition	(3,944,689)	(3,944,689)
	Less: Net Assets at Acquisition	(23,648,035)	(19,723,446)
		529,703,346	**525,778,757**

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

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

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

For further details please refer to annexure B

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

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

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

12.02	**Ageing analysis of trade receivables**		

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

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

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
13.00	**Advance, deposits & prepayments**		
	Advance against salary	11,062,493	12,677,588
	Advance against suppliers and others	1,335,495,725	804,235,485
	Advance Income Tax	2,574,831	2,342,885
	Advance house/office rent	2,067,202	1,929,802
	Advance Against Land filling	9,474,016	9,474,016
	Advance Trade VAT (AT)	9,038,656	5,046,350
	Bank guarantee	5,827,312	5,423,161
	Security deposit - CDBL	500,000	500,000
	Imprest fund	2,301,449	2,045,196
	L/C margin deposit	5,919,764	5,112,231
	Prepaid expenses	5,904,648	6,425,941
	Prepaid Insurance	4,977,919	-
	Security deposit -others	10,757,541	17,108,101
	Security deposits for internet	7,000	7,000
	Security deposits for Titas Gas	94,334,866	84,214,641
	Telephone line deposit	13,000	13,000
		1,500,256,422	**956,555,398**

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

For further details please refer to Annexure-C

14.00	**Other receivable**		
	House Rent Receivable	12,321,918	17,439,328
		12,321,918	**17,439,328**
15.00	**Investment**		
	Investment in listed companies (Market price) (Annex.:D)	35,556,023	47,250,272
		35,556,023	**47,250,272**

The above investment in share has been recognized as "Available for Sale" financial instrument thus measured in market value as on June 30, 2025

16.00	**Cash & cash equivalents**		
	Cash in hand (Note-16.01)	11,213,984	8,694,082
	Cash at banks (Note-16.02)	60,538,279	491,596,370
	Cash at banks (foreign currency) (Note-16.03)	110,073,804	67,655,312
	Cash at Bank (FDR)	543,801,364	111,642,285
		725,627,431	**679,588,048**
16.01	**Cash in hand**		
	Cash (Factory)	1,278,889	4,395,633

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Cash (office)	9,522,445	3,956,506
	Cash (salary)	412,650	341,943
		11,213,984	**8,694,082**
16.02	**Cash at banks**		
	Al-Arafah Islami Bank # 1431020005074	293,388	284,923
	Bengal Commercial Bank # 9001311000100	468,062	78,785
	Brac bank-1501202249220001	164,731	266,229
	Brac bank-1501202249220007	471,425	413,115
	City Bank -1403178246001	882,204	1,166,582
	Commercial Bank of Ceylone-1818005820	460,743	461,583
	Community Bank Bangladesh-0070310120101	1,548,124	11,920,830
	Citizens Bank # 1004111000147	77,268	100,030,631
	Dhaka Bank # 2251000006619	-	9,309
	Dutch Bangla Bank Ltd - 1031100041078	20,860	219,556
	Dutch Bangla Bank Ltd -1161100021942	5,185	6,220
	Dutch Bangla bank-2131107690	238,670	7,714,394
	Eastern Bank Ltd-1041360385960	256	251
	EBL # 1041060000763	279,482	346,545
	EBL - 1041060002576	988,909	1,077,427
	Eastern Bank Ltd-1041060538328	665	836,302
	Eastern Bank Ltd-1041220488523	1,982	3,607
	Eastern Bank Ltd-1041060306140	569,785	410,119
	HSBC # 001-012269-012	338,652	48,737,335
	Jamuna bank-003202100095179517	-	62,615
	Jamuna bank-1001000143034	79,464	80,154
	Meghna Bank # 1101-111-1319	78,132	79,282
	Mutual Trust Bank-1301000073836	536,428	2,013,544
	Modhumoti Bank # 110311100000938	289,107	370,577
	NCC Bank -00120210025262	1,229	3,556
	NRB Bank-93625	-	343,389
	Pubali Bank-056591028506	23,729	47,181
	PBL (SND) - 3555102003582	536,782	4,570,382
	Shimanto Bank-1005241000129	112,456	119,600
	Standard chartered bank-0114667301	37,304	1,055,009
	Standard bank-01833001939	129,302	1,029,247
	Trust Bank-00220210024029	23,882	580,541
	Uttara Bank-15941220021545	473,546	248,584
	UCBL # 0951101000013821	910,651	151
	Woori bank-CDA 923927289	79,028	23,377,631
	EBL - 1041060005177	380,458	-
	UCBL # 7861141000000656	485,828	-
	Padma Bank Ltd A/C-0111100235662/8425 (Gulshan Corp. Br.)	135	135
	Bank Asia-A/C-03533001397 (Shantinagar Br)	62,095	63,129

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

16.03 Cash at banks (Foreign Currency)

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

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

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
17.00	**Share Capital**		
	Authorized capital		
	500,000,000 ordinary shares of Tk. 10/-	**5,000,000,000**	**5,000,000,000**
	Issued, subscribed & paid up capital		
	Opening balance	1,628,335,320	1,628,335,320
	Stock dividend	162,833,540	-
		1,791,168,860	**1,628,335,320**

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

17.01 Composition of Share Holding:

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

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

17.02 Range of Holding

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

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

18.00	**Share premium**		
	Share premium received on 30,000,000 shares at Tk.18/- each	540,000,000	540,000,000
		540,000,000	**540,000,000**
19.00	**Holding gain reserve**		
	Investment in market price	35,556,023	47,250,272
	Investment in cost price	(23,787,649)	(22,699,720)
		11,768,374	**24,550,552**

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	For further details please refer to annexure D		
19.01	**Non-Controlling Interest**		
	Opening Balance	142,919,564	82,818,399
	Share of Net Assets at Acquisition	(1,405,209)	-
	Share of Profits during the year	53,434,260	60,101,165
		194,948,615	**142,919,564**
20.00	**Deferred tax (assets) / liability**		
	Deferred tax (assets) / liability is arrived as follows (PTL)		

Particulars	Carrying value as at June30, 2025	Tax base value as at June 30, 2025	Taxable/ (Deductible) temporary difference
For the year ended June 30, 2025			
Property, plant and equipment	6,142,109,747	5,958,914,581	183,195,166
Provident fund	(5,258,879)	-	(5,258,879)
WPPF & WF	(45,488,930)	-	(45,488,930)
Post employment benefit	(6,634,104)		(6,634,104)
			125,813,253
Effective tax rate			15%
Deferred tax liability/ (assets) excluding holding gain reserve (A)			**18,871,988**
Holding gain reserve	11,768,374		11,768,374
Effective tax rate			10%
Deferred tax liabilities/ (assets) on holding gain reserve (B)			1,176,837
Deferred tax liability / (assets) (A+B)			**20,048,825**

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

Ref: GKC/25-26/A/140

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
21.00	**Long term loan**		
	Bank and Financial Institutions:		
	HSBC	-	282,729,018
	Al-Arafah Islami Bank Ltd.	1,308,824,391	1,233,149,374
	Brac Bank Ltd.	-	49,417,921
	Pubali Bank Ltd.	4,250,481,622	3,373,394,115
	UCBL (TL)	803,781,317	1,133,797,025
	Uttara Bank Ltd	236,216,470	330,346,691
	Mutual Trust Bank Ltd	2,518,208,948	1,631,188,472
	Lankan Alliance Finance Ltd.	149,180,407	147,602,938
	Bengal Commercial Bank Ltd.	409,450,000	406,183,775
	Community Bank	200,000,000	210,343,786
	Shimanto Bank	226,063,611	226,436,632
	Trust Bank Ltd	1,107,046,326	1,053,035,192
	IPDC Finance Ltd	214,375,579	344,024,574
	IDLC Finance Ltd	322,395,610	396,379,280
	Lanka Bangla	401,995,261	-
	United Finance Ltd	-	8,747,778
	Directors' Loan	550,000,000	550,000,000
	Loan From - BIFFL (Funded by KFW & JICA)	1,711,656,699	1,600,000,000
	Preference shares (Non-convertible redeemable)	660,000,000	880,000,000
	Infrastructure Development Company Limited(IDCOL)	3,024,093,999	3,227,148,677
	Total	**18,093,770,240**	**17,083,925,250**
22.00	**Trade and other payables**		
	Paramount Textile Limited (Note-22.01)	422,548,059	170,805,017
	Intraco Solar Power Limited	28,132,279	97,604,720
		450,680,338	**268,409,738**
22.01	**Trade payables**		
	Deferred liabilities (import)	348,753,469	137,947,624
	Deferred liabilities (local))	102,130,119	32,962,738
	Foreign exchange gain/(loss) (fair value adjustment)	(203,250)	(105,345)
		450,680,338	**170,805,017**

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

22.01.01	**Ageing analysis of trade payables**		
	In compliance with the requirement of paragraph 60 and 61 of IAS 1 "Presentation of Financial Statements" trade payables have been analyzed as follows:		
	Less than 06 months	450,680,338	268,409,738
	More than 06 but less than 12 months	-	-
	More than 12 months	-	-
		450,680,338	**268,409,738**

Notes	Particulars		Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
23.00	**Liability for expenses**			
	Gas bill payable		213,885,956	31,187,251
	Security Deposit		13,745,084	17,417,172
	Security deposit against investment property		5,593,501	5,646,625
	Advance receive from investment property		227,200	227,200
	Other expenses		37,198,026	17,842,998
	Provident fund payable		5,258,879	1,934,051
	Post employment benefit		6,634,104	6,232,874
	Telephone bill payable		13,975	13,975
	Electricity bill payable		5,229,659	17,000,333
	Unallocated application fees		48,676	48,676
	Provision for WPPF & WF (Note-22.01)		102,852,210	78,899,586
	Provision for LD Expense		-	90,710,215
	Audit & professional fees payable		640,000	690,000
			391,327,269	**267,850,956**
24.00	**Short term loan**			
	PAD	PBL	1,085,616,323	-
	UPAS	PBL, BRAC, HSBC & MTBL	2,367,388,054	3,224,714,902
	LATR	MTBL	-	48,824,164
	EDF	PBL,EBL, MTBL & BRAC	1,147,689,057	793,304,275
	Bank overdraft /STL	PBL	673,249,841	670,717,125
		HSBC	-	112,176,864
		Brac Bank	143,639,978	143,809,905
		MTBL	95,588,296	102,753,364
		UCBL	74,585,340	-
		EBL	125,122,384	124,831,606
		Community Bank	481,334,567	463,954,235
		Citizens Bank	359,440,904	361,754,035
			6,553,654,743	**6,046,840,474**
25.00	**Current portion of long term loan**			
	IDLC Finance Ltd		83,999,985	140,000,108
	IPDC Finance Ltd		46,730,044	-
	Pubali Bank Ltd.		295,736,152	243,637,969
	Lankan Alliance Finance Ltd		12,093,259	29,948,877
	Al-Arafah Islami Bank Ltd.		205,120,459	99,278,809
	MTBL		157,992,014	-
	UCBL		-	196,851,356
	Uttara Bank Ltd		81,698,177	73,354,618
			883,370,090	**783,071,737**

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
26.00	**Provision for Tax**		
	Opening balance	871,902	17,959,653
	Add: During the year	-	5,346,933
	Less: Paid during the year	-	(22,940,901)
		871,902	**365,685**
	Add : Provision for the year (Note-35.00)	133,198,328	120,592,046
		134,070,230	**120,957,730**
	Less: Advance income tax	(129,305,175)	(120,085,828)
		4,765,055	**871,902**
27.00	**Revenue**		
	Yarn & solid dyed fabrics	10,234,841,401	9,417,590,696
	Knit yarn dyeing	423,435,782	401,472,053
	Solid & Softflow dyeing	169,468,241	-
	Printing	219,020,832	253,377,414
	Sales to BPDB	1,217,973,415	1,101,802,535
		12,264,739,671	**11,174,242,698**
28.00	**Cost of sales**		
	Paramount Textile Limited	9,287,370,530	8,475,326,818
	Intraco Solar Power Limited	330,871,316	425,740,440
	Paramount Solar	13,284,866	-
		9,631,526,712	**8,901,067,257**
	Details of costs of sales are shown in respective stand alone accounts.		
29.00	**Distribution costs**		
	BTMA certificate fees	727,500	207,243
	Courier charges	7,522,070	5,205,346
	Cost of free sample	13,972,922	9,998,110
	C & F expenses (export)	2,304,349	1,355,182
	Entertainment (buyer)	342,893	3,943,678
	Fuel, running, maintenance & carriage outwards	20,834,089	26,425,399
	Insurance premium (fire)	992,514	1,026,973
	Loading & unloading	153,477	31,000
	Miscellaneous expense	2,684,504	2,179,500
	Repair and maintenance of vehicles	4,808,930	3,868,151
		54,343,248	**54,240,582**
30.00	**Administrative expenses**		
	Advertisement exp.	1,803,699	3,687,977
	AGM expenses	578,375	1,368,584
	Audit & professional/Legal fees	2,975,435	4,825,236
	Books & periodicals	497,800	404,911
	CDBBL charge	403,295	1,364,536

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Conveyance	3,284,028	2,927,178
	Credit rating fees	1,148,434	1,309,164
	Cookeries	91,040	810,684
	Depreciation-administrative	40,927,631	40,251,553
	Amortization of Leasehold Land	1,887,866	-
	Donation & subscription	3,911,868	3,280,396
	Electricity bill	3,150,688	2,944,192
	Entertainment	580,754	626,507
	Fees for certificates	1,811,638	1,556,933
	Food allowance	9,327,243	3,592,129
	Forms, fees & renewal fees	2,762,321	506,089
	Fuel & lubricants	17,869,658	6,577,243
	Internet exp	2,624,561	2,191,661
	License & Renewal	1,183,712	1,340,910
	Listing fees	1,938,500	1,286,912
	Medicare exp	1,664,879	1,606,617
	Membership fees	136,751	272,407
	Miscellaneous exp	5,813,264	2,566,469
	Mobile bill	4,369,827	4,046,428
	Newspaper	29,521	31,882
	Office maintenance	4,877,689	10,457,982
	Office rent	11,419,092	10,501,528
	Postage	183,436	143,870
	Promotional expenses	1,225,000	359,468
	Provident fund	3,595,839	4,834,912
	RJSC Fees	7,520,869	1,104,257
	Remuneration	32,400,000	24,000,000
	Repair & maintenances-Car	11,051,648	10,523,183
	Software development	-	225,000
	Salary, allowance & festival bonus	64,680,193	105,593,736
	Sports equipment	-	7,750
	Water & Sewerage	181,727	200,995
	Annual report printing	283,500	233,316
	Stationery	7,265,182	4,051,322
	Telephone exp	36,694	25,455
	Tours & travels	13,092,331	15,125,563
	Allocation of post employment benefit	40,123	50,143
	Training & development	650,198	595,150
	Business Development Exp.	271,294	-
	Consultancy fees	577,792	-
	Survey Fees	749,317	-
	Rent A car	69,700	-
		270,944,412	**277,410,226**

Ref: GKC/25-26/A/140

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
31.00	**Finance Cost**		
	Bank charge	13,640,770	7,252,887
	Finance arrangement expenses	31,907,901	50,543,970
	Interest on bank overdraft	159,583,469	127,408,551
	Interest on loan (LATR)	364,485	10,651,973
	Interest on loan (IBP)	-	90,689,665
	Interest on term loan	1,040,968,529	650,884,210
	L/C charge	1,028,015	1,002,490
	Remittance collection charge	25,165,987	22,403,050
	Stamp charges	250,685	388,135
	Commission of BG	2,172,159	2,177,343
	Swift charges	1,868,015	2,279,755
		1,276,950,015	**965,682,030**
32.00	**Income from House Rent**		
	Income from house rent (investment property)	14,246,720	23,425,500
	Less : Maintenance cost including depreciation	(4,274,016)	(7,027,650)
		9,972,704	**16,397,850**
33.00	**Other income/(loss)**		
	Dividend income	1,064,410	980,481
	Interest income	10,743,236	8,414,792
	Income from dividend on preference shares from ISPL	89,010,000	-
	Income from dividend on preferance shares from DSEPL	96,291,000	69,380,507
	Wastage sales	653,680	283,175
	Capital gain/(loss) on sale of marketable securities	-	(91,592)
		197,762,326	**78,967,362**
34.00	**Exchange gain**		
	Foreign currency fluctuation gain/ (loss)	(28,830,840)	(38,453,960)
		(28,830,840)	**(38,453,960)**
35.00	**Income tax**		
	Income tax from operational income (Note-35.01)	91,067,171	94,924,017
	Income tax on other income (Note-35.02)	39,612,792	21,769,192
	Income tax on house rent income(Note-35.03)	2,243,858	3,689,516
	Income tax on Subsidiary's Income	274,506	209,320
		133,198,328	**120,592,046**
	Less: Tax rebate	-	-
		133,198,328	**120,592,046**
	Add/(less): Prior year Income tax refund/ adjustment	-	5,346,933
		133,198,328	**125,938,979**
35.01	**Income tax from operational income**		
	Profit before tax (PTL)	1,132,871,322	1,135,359,931

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

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	 30-Jun-24
39.00	**Net operating cash flows per share- NOCFPS**		
	Net cash flows from operating activities	1,857,280,124	1,257,189,107
	Number of share	179,116,886	179,116,886
		10.37	**7.02**
			Restated
40.00	**Net assets value per share- NAV**		
	Net Assets	7,860,621,136	6,794,224,789
	Number of share	179,116,886	179,116,886
		43.89	**37.93**
			Restated
41.00	**Reconciliation of net income with cash flows from operating activities**		
	Net Profit during the Year	**1,214,029,550**	**1,137,802,109**
	Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accruals :		
	Non-Cash Items :	**584,880,260**	**538,826,885**
	Depreciation	903,651,040	856,813,676
	Income Tax provision	7,538,847	(17,223,665)
	WPPF & WF Provision	23,952,624	17,968,447
	Share of profit of associates	(319,421,251)	(333,409,474)
	Income from dividend on preferance shares	(30,841,000)	14,769,493
	Profit on sale of share	-	(91,592)
	Changes in operating accruals :	**58,370,312**	**(419,439,888)**
	Increase/ Decrease in Trade receivables	172,694,776	(298,934,827)
	Increase/ Decrease in Inventory	205,080,636	(1,834,335,940)
	Increase/ Decrease in Advance & Prepayments	(532,025,474)	(152,230,267)
	Increase/ Decrease trade payables and others	116,827,950	1,888,390,171
	Increase/ Decrease in Liability for Expenses	99,523,689	13,179,607
	Increase/ Decrease in Security deposit	(3,731,265)	(35,508,632)
	Net Cash flows from operating activities	**1,857,280,124**	**1,257,189,107**

Paramount Textile PLC
Schedule of Consolidated Property, Plant & Equipment
As at and for the year ended 30 June, 2025

Annexure-A

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

Ref: GKC/25-26/A/140

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

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

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

Report of the Auditors to the Shareholders:

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

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

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

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

Paramount Textile PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2025

Amount in BDT

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

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

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

Report of the Auditors to the Shareholders:

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

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

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

Ref: GKC/25-26/A/140

G. KIBRIA & CO.
Chartered Accountants

Paramount Textile PLC
Statement of Changes in Equity
For the year ended June 30, 2025

Particulars	Amount in taka					
	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Holding Gain Reserve	Total
Balance as at 1 July, 2024	1,628,335,320	540,000,000	3,980,044,957	203,617,141	24,550,554	6,376,547,972
Cash dividend paid to shareholders for the year ended June 30, 2024	-	-	(81,416,766)	-	-	(81,416,766)
Stock dividend paid to shareholders for the year ended June 30, 2024	162,833,540	-	(162,833,540)	-	-	-
Net Profit for the year	-	-	930,837,277		(12,782,177)	918,055,100
Total equity	**1,791,168,860**	**540,000,000**	**4,666,631,928**	**203,617,141**	**11,768,374**	**7,213,186,304**

For the year ended 30 June, 2024

Particulars	Amount in taka					
	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Holding Gain Reserve	Total
Balance as at 1 July, 2023	1,628,335,320	540,000,000	3,217,702,013	203,617,141	22,946,440	5,612,600,913
Cash dividend paid to shareholders for the year ended June 30, 2023	-	-	(162,833,532)	-	-	(162,833,532)
Net Profit for the year	-	-	925,176,477		1,604,113	926,780,589
Total equity	**1,628,335,320**	**540,000,000**	**3,980,044,957**	**203,617,141**	**24,550,552**	**6,376,547,970**

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

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

Report of the Auditors to the Shareholders:

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Ref: GKC/25-26/A/140

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

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

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

Report of the Auditors to the Shareholders:

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

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

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

Report of the Auditors to the Shareholders:

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

Ref: GKC/25-26/A/140

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

Paramount Textile PLC

Notes to the Financial Statements

As at and for the Year Ended 30 June 2025

1.00 Introduction

1.01 Industry outlook

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

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

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

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

1.02 Corporate history of reporting entity

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

1.03 Corporation & other offices

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

1.04 Nature of business activities

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

1.05 Investment in Associates and Subsidiary:

An entity in which an investor has significant influence but which is neither a subsidiary nor an interest in a joint venture is classified as Investment in Associates.
Paramount Textile PLC owned 49.00% shares of Paramount BTrac Energy Ltd. (PBEL) which was incorporated 25th February, 2018 and commencing COD from 16th February 2019 as a Private Limited company for establishing a 200 MW HSD Fired Engine Based Power Plant on Build, own and operate (BOO) basis at Baghabari, Sirajgonj, Bangladesh under Bangladesh Power Development Board (BPDB).

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

Paramount Textile PLC acquired an 80% equity interest in Intraco Solar Power Ltd. (ISPL) during the year which was incorporated on 8th May, 2016 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. In the previous year, Paramount Textile PLC held 29% of ISPL shares and prepared financial statements using the equity method; no consolidated financial statements were required. This year, Paramount holds 80% of ISPL shares, acquired for a consideration cost of 510,000,000 for 12,000,000 shares (at 10 tk per share), and goodwill has been calculated accordingly.
Paramount Textile PLC acquired an 99.99% equity interest in Paramount Solar Ltd. (PSL) during the nine- months period ended which was incorporated on 20th March, 2024 as a Private Limited Company as per the Companies Act 1994 and operation of the company yet to be commenced. This year, Paramount holds 99.99% of PSL shares, acquired for a consideration cost of 99,99,990 for 9,99,999 shares (at 10 tk per share), and goodwill has been calculated accordingly.

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

1.06 Capital structure of the company

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

1.07 MIS and internal control mechanism

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

2.00 Basis of preparation

2.01 Statement of compliance

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

2.02 Basis of measurement

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

2.03 Functional and reporting currency

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

2.04 Use of Estimates and Judgments

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

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

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

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

2.05 Going concern

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

2.06 Reporting period

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

3.00 Significant accounting policies

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

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

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

Name of the IAS	IAS No.	Compliance Status

Presentation of financial statements	**1**	Complied
Inventories	**2**	Complied
Statement of Cash Flows	**7**	Complied
Accounting Policies, Changes in Accounting Estimates and Errors	**8**	Complied
Events after the Reporting Period	**10**	Complied
Income Taxes	**12**	Complied
Property, Plant and Equipment	**16**	Complied
Employee Benefits	**19**	Complied
Accounting for Government Grants and Disclosure of Government Assistance	**20**	Not Applicable
The Effect of Changes in Foreign Exchange Rates	**21**	Complied
Borrowing Costs	**23**	Complied
Related Party Disclosures	**24**	Complied
Accounting and Reporting by Retirement Benefit Plans	**26**	Not Applicable
Separate Financial Statements	**27**	Complied
Investments in Associates and Joint Ventures	**28**	Complied
Financial Reporting in Hyperinflationary Economies	**29**	Not Applicable
Financial Instruments: Presentation	**32**	Complied
Earnings per Share	**33**	Complied
Interim Financial Reporting	**34**	Complied
Impairment of Assets	**36**	Complied
Provisions, Contingent Liabilities and Contingent Assets	**37**	Complied
Intangible Assets	**38**	Not Applicable
Financial Instrument: Recognition and Measurement	**39**	Complied
Investment Property	**40**	Complied
Agriculture	**41**	Not Applicable

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

3.02 Property, plant and equipment

3.02.1 Recognition and measurement

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

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

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

3.02.2 Subsequent costs

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

3.02.3 Depreciation

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

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

3.02.4 Major maintenance activities

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

3.02.5 Gain or losses on disposal

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

3.02.6 Borrowing costs

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

3.02.7 Capital work in progress

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

3.03 Inventories

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

3.04 Financial instruments

3.04.1 Non-derivatives financial assets

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

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

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

3.04.1.1 Accounts receivable

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

3.04.1.2 Advance, deposits & prepayments

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

Deposits are measured at payment value.

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

3.04.1.3 Cash and cash equivalents

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

3.04.1.4 Available-for-sale financial assets

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

3.04.2 Non-derivative financial liabilities

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

3.04.2.1 Trade and other payables

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

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

3.05 Impairment

3.05.1 Non- derivative financial assets

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

Loans and receivables and held-to-maturity investment securities

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

Available–for–sale financial assets

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

3.05.2 Non–derivative non-financial assets

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

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

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

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

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

3.06 Taxation

The company is a public limited company, as per the income tax act, 2023 the rate of income tax is 15% on business income, 20% on dividend income and 22.50% on other income since the company is 100% export-oriented Textile industry.
Current tax has been charged at the rate applicable to the company as per Income Tax Act 2023 and Finance Act, subject to provision of section 163 of the ordinance taking higher income of- (a) at the rate of 1% of total gross receipts, (b) tax deducted at source for corporate sales u/s 89, tax collected at import stage U/S 120; and tax deducted at source of bank interest income u/s 102, (c) at the applicable tax rate on taxable income.
According to IAS 12 "Income Taxes" deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary difference when they reverse, using tax rates enacted or substantively enacted by the reporting date.
Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.
A deferred tax asset is recognized for unused tax loses, tax credits and deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extant that it is no longer probable that the related tax benefit will be realized.

3.07 Employee benefits

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

3.07.1 Defined contribution plan

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

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

3.07.2 Short term employee benefits

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

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

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

3.08 Provisions

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

3.09 Contingencies

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

3.10 Revenue

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

I. Identify the contract;
II. Identify the separate performance obligation;
III. Determine the transaction price
IV. Allocate the price to the performance obligation; and
V. Recognize revenue

3.11 Earnings per share

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

3.12 Foreign currencies

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

The import activities were not subject to any exchange fluctuation. Only the unencumbered portion of export bills was subject to exchange fluctuation which was dealt through statement of comprehensive income of the entity.
Foreign currency transactions are recorded at the applicable rates of exchange ruling at the transaction date.
Among the monetary assets and liabilities denominated in foreign currencies the reporting date, only the export retention quota account was translated the applicable rates of exchange ruling at that date. Exchange difference on such translation was also dealt through the statement of comprehensive income.

3.13 Financial risk management

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

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

This note presents information about the company's exposure to each of the above risks, the company's objectives, policies and processes for measuring and managing risk, and the company's management of capital.
The company management has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyze the risks faced by the company to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the company's activities.

3.13.1 Credit risk

its contractual obligations, and rises principally from the company's receivables from subscribers; interconnect operators roaming partners and dealers.
Management has a credit policy in place and the exposure to credit risk is monitored on ongoing basis.
In monitoring credit risk, debtors are grouped according to whether they are an individual or legal entity, ageing profile, maturity and existence of previous financial difficulties. Accounts and other receivables are mainly related to the company's subscribers. The exposure of the company to credit risk on accounts receivables is mainly influenced by the individual payment characteristics of post–paid subscribers. Interconnection receivables are normally paid within three months from when they are invoiced and credit risk from this receivable is very minimal. The company employs financial clearing houses to minimize credit risk involving collection of roaming receivables. Credit risk does not arise in respect any other receivables.
At the reporting date, there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.
Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet

3.13.2 Liquidity risk

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

3.13.3 Market risk

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

3.13.4 Price fluctuation risk

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

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

3.13.5 Currency risk

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

3.13.6 Interest rate risk

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

3.14 Financial cost

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

3.15 Statement of Cash flow

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

3.16 Events after the reporting period

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

3.17 Transaction with related parties

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

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

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

3.19 Responsibility for preparation and presentation of financial statements

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

3.20 Comparative information

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

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

3.21 Consistency of presentation

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

3.22 Lease

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

3.23 Level of precision

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

4.00 Components of financial statements

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

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

Ref: GKC/25-26/A/140

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

Investment property represent purchase of commercial Space 9,956 sft consist of three floor at Shikhara Jolchhobi, 408 Gulshan North Avenue, Dhaka-1212,which cost price Tk. 507,717,671 and charges depreciation @1%.

8.00	**Investment in Associates**		
	Paramount BTrac Energy Ltd (Note-8.01)	1,063,529,501	2,128,857,604
	Dynamic sun energy Pvt Ltd . (Note-8.02)	6,834,792,646	4,792,830,724
		7,898,322,147	6,921,688,328
8.01	**Paramount BTrac Energy Ltd.**		
	Opening Investment in Share	2,128,857,604	2,129,223,585
	Add: Share of Profit of associate (Note -8.001)	(6,328,103)	402,134,019
	Less : Adjustment against refund (Interest free Loan)	(1,059,000,000)	(402,500,000)
		1,063,529,501	**2,128,857,604**
8.001	**Share of Profit of Associate**		
	Net profit/Loss attributable to the Shareholders of associate	(12,914,496)	820,681,671
	Percentage of holding	49.00%	49.00%
	Share of net profit	**(6,328,103)**	**402,134,019**

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

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

8.02	**Dynamic sun energy Pvt Ltd**		
	Opening Investment in Share	4,792,830,724	1,097,924,762
	Addition : During the year	1,619,921,568	3,694,250,000
	Add:Dividend receivable on preference shares	96,291,000	69,380,507
	Add: Share of Profit of associate (Note -8.002)	325,749,354	(68,724,545)
		6,834,792,646	**4,792,830,724**
8.002	**Share of Profit of Associate**		
	Net profit/loss attributable to the Shareholders of associate	664,794,601	(140,254,173)
	Percentage of holding	49.00%	49.00%
	Share of net loss	**325,749,354**	**(68,724,545)**

The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt Ltd (DSEPL).DSEPL is joint venture company between Paramount Textile Plc & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital comapany privateLtd). At Financial statement, equity interest is accounted for @ 49% on equity method.

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

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
9.00	**Long term investment (At cost)**		
	Intraco Solar power Ltd. (Note-9.01)	1,676,380,592	1,587,370,592
	Paramount Solar Ltd.	322,765,478	-
		1,999,146,070	**1,587,370,592**

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

9.01	**Long term investment (At cost)**		
	Intraco Solar power Ltd		
	Investment in shares	1,676,380,592	1,587,370,592
		1,676,380,592	**1,587,370,592**
	Investment in Capital	510,000,000	510,000,000
	Investment in Convertible non-redeemable preference shares	989,000,000	989,000,000
	Investment Non-convertible redeemable preference shares	-	-
	Investment Share Money deposits	-	-
	Dividend receivable on preference shares	177,380,592	88,370,592
		1,676,380,592	**1,587,370,592**
10.00	**Inventories**		
	Chemicals	604,147,616	669,884,064
	Finished goods	2,436,379,839	2,327,250,862
	Yarn	1,315,426,150	1,606,080,433
	Packing & sub material	9,657,683	7,551,034
	Stock of Fabrics	350,876,026	227,919,696
	Work in process	1,365,656,614	1,448,538,474
		6,082,143,928	**6,287,224,563**

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

For further details please refer to annexure B

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

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

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

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

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

11.01	**Movement of trade receivables**		
	Opening balance	1,929,629,858	1,632,822,310
	Addition during the year	11,046,766,256	10,072,440,163

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
		12,976,396,114	**11,705,262,473**
	Realized during the year	11,113,856,357	9,775,632,615
	Closing balance	**1,862,539,757**	**1,929,629,858**
11.02	**Ageing analysis of trade receivables**		
	In compliance with the requirement of paragraph 60 and 61 of IAS 1 "Presentation of Financial Statements" trade receivables have been analyzed as follows:		
	Less than 06 months	1,862,539,757	1,929,629,858
	More than 06 but less than 12 months	-	-
	More than 12 months	-	-
		1,862,539,757	**1,929,629,858**
12.00	**Advance, deposits & prepayments**		
	Advance against salary	11,046,493	12,661,588
	Advance against suppliers and others	656,413,402	714,059,794
	Advance house/office rent	1,652,535	1,790,135
	Bank guarantee-Margin	5,827,312	5,423,161
	Security deposit - CDBL	500,000	500,000
	Imprest fund	2,301,449	2,045,196
	L/C margin deposit	5,919,764	5,112,231
	Prepaid expenses	5,904,648	8,121,259
	Security deposit -others	10,719,141	10,719,141
	Security deposits for internet	7,000	7,000
	Security deposits for Titas Gas	94,334,866	90,603,601
	Advance Trade VAT (AT)	8,967,350	4,975,044
	Telephone line deposit	13,000	13,000
		803,606,959	**856,031,151**
	i) All advance, deposits and prepayments are considered good and recoverable.		
	ii) There are no such amount due from any directors or officers of the company other than advance against salary.		
	iii) Advance against salaries are regularly being realized from respective employees' salary.		
	iv) Debts considered good in respect of which the company is fully secured.		
	For further details please refer to Annexure-C		
13.00	**Other receivable**		
	House Rent Receivable	12,321,918	17,439,328
		12,321,918	**17,439,328**
14.00	**Investment**		
	Investment in listed companies (Market price)	35,556,023	47,250,272
		35,556,023	**47,250,272**
	The above investment in share has been recognized as "Available for Sale" financial instrument thus measured in market value as on June 30, 2025		
15.00	**Cash & cash equivalents**		
	Cash in hand (Note-15.01)	6,396,415	4,747,466
	Cash at banks (Note-15.02)	10,987,717	196,044,355

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Cash at banks (foreign currency) (Note-15.03)	62,186,970	66,856,610
	Cash at Bank (FDR)	141,399,512	99,029,722
		220,970,615	**366,678,153**
15.01	**Cash in hand**		
	Cash (Factory)	1,278,889	449,017
	Cash (office)	4,704,876	3,956,506
	Cash (salary)	412,650	341,943
		6,396,415	**4,747,466**
15.02	**Cash at banks**		
	Al-Arafah Islami Bank # 1431020005074	293,388	284,923
	Bengal Commercial Bank # 9001311000100	468,062	78,785
	Brac bank-1501202249220001	164,731	266,229
	Brac bank-1501202249220007	471,425	413,115
	City Bank -1403178246001	882,204	1,166,582
	Commercial Bank of Ceylone-1818005820	460,743	461,583
	Community Bank Bangladesh-0070310120101	1,548,124	-
	Citizens Bank # 1004111000147	77,268	100,030,631
	Dhaka Bank # 2251000006619	-	9,309
	Dutch Bangla Bank Ltd - 1031100041078	20,860	219,556
	Dutch Bangla Bank Ltd -1161100021942	5,185	6,220
	Dutch Bangla bank-2131107690	238,670	7,714,394
	Eastern Bank Ltd-1041360385960	256	251
	EBL # 1041060000763	279,482	346,545
	EBL - 1041060002576	988,909	1,077,427
	Eastern Bank Ltd-1041060538328	665	836,302
	Eastern Bank Ltd-1041220488523	1,982	3,607
	Eastern Bank Ltd-1041060306140	569,785	410,119
	HSBC # 001-012269-012	338,652	48,737,335
	Jamuna bank-003202100095179517	-	62,615
	Jamuna bank-1001000143034	79,464	80,154
	Meghna Bank # 1101-111-1319	78,132	79,282
	Mutual Trust Bank-1301000073836	536,428	2,013,544
	Modhumoti Bank # 110311100000938	289,107	370,577
	NCC Bank -00120210025262	1,229	3,556
	NRB Bank-93625	-	343,389
	Pubali Bank-056591028506	23,729	47,181
	PBL (SND) - 3555102003582	536,782	4,570,382
	Shimanto Bank-1005241000129	112,456	119,600
	Standard chartered bank-0114667301	37,304	1,055,009
	Standard bank-01833001939	129,302	1,029,247
	Trust Bank-00220210024029	23,882	580,541

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Uttara Bank-15941220021545	473,546	248,584
	UCBL # 0951101000013821	910,651	151
	Woori bank-CDA 923927289	79,028	23,377,631
	EBL - 1041060005177	380,458	-
	UCBL # 7861141000000656	485,828	-
		10,987,717	**196,044,355**

15.03 Cash at banks (Foreign Currency)

Particulars	2024-25 USD	2024-25 Taka	2023-24 Taka
ERQA-EBL-1043100329458	212	25,984	24,969
ERQA -PBL-3555162000626	13,512	1,659,270	7,147,698
Margin account (foreign)-EBL-343	100,057	12,287,000	-
Margin account (foreign)-PBL-139	146,699	18,014,627	11,357,933
MTBL (Margin) - 1302000003633	182	22,303	31,583
UCB (FC AC) - 0951185000000128	602	73,899	65,893
Brac Bank (ERQA) - 2022492200008	1,595	195,813	188,308
Brac Bank (USD) # 2022492200006	125,697	15,435,638	81
Brac Bank (USD) # 2022492200009	15,183	1,864,433	28
Brac Bank -USD- 220002	725	89,064	85,583
HSBC-050003896-005	1	90	86
HSBC-001012269047	-	-	81,438
HSBC-001012269091	-	-	70,012
MTBL (USD) - 1302000003624	52,825	6,486,920	40,741,393
MTBL (ERQ) - 1302000003857	44,244	5,433,141	6,060,724
Woori bank-CDA 923927581	4,876	598,788	1,000,883
	506,409	**62,186,970**	**66,856,610**

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

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

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

16.01 Composition of Share Holding:

Particulars	30 June, 2025 No. of Share	%	30 June, 2024 No. of Share	%
Director and Sponsors	109,179,862	60.95	99,254,425	60.95

Notes	Particulars			Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Institution	22,413,165	12.51	16,673,546	10.24
	General Public	39,765,175	22.20	39,863,181	24.48
	Foreign Investor	7,758,684	4.33	7,042,380	4.32
		179,116,886	**100.00**	**162,833,532**	**100.00**

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

16.02 Range of Holding :

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

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

17.00	**Share premium**		
	Share premium received on 30,000,000 shares at Tk.18/- each	540,000,000	540,000,000
		540,000,000	**540,000,000**
18.00	**Holding gain reserve**		
	Investment in market price	35,556,023	47,250,272
	Investment in cost price	(23,787,649)	(22,699,720)
		11,768,374	**24,550,552**
	For further details please refer to annexure D		

19.00 Deferred tax (assets) / liability

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

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

Ref: GKC/25-26/A/140

Amount in BDT

Notes	Particulars		As at & for the year ended 30-Jun-25	30-Jun-24
	Deferred tax liability/ (assets) excluding holding gain reserve (A)			**18,871,988**
	Holding gain reserve	11,768,374		11,768,374
	Effective tax rate			10%
	Deferred tax liabilities/ (assets) on holding gain reserve (B)			**1,176,837**
	Deferred tax liability / (assets) (A+B)			**20,048,825**

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

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

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Lanka Bangla	401,995,261	-
	United Finance Ltd	-	8,747,778
	Directors' Loan	550,000,000	550,000,000
	Loan From - BIFFL (Funded by KFW & JICA)	1,711,656,699	1,600,000,000
	Preference shares (Non-convertible redeemable)	660,000,000	880,000,000
	Total	**12,596,396,819**	**12,436,310,499**
21.00	**Trade and other payables**		
	Trade payables (Note-21.01)	422,548,059	170,805,017
		422,548,059	**170,805,017**
21.01	**Trade payables**		
	Deferred liabilities (import)	348,753,469	137,947,624
	Deferred liabilities (local))	73,997,840	32,962,738
	Foreign exchange gain/(loss) (fair value adjustment)	(203,250)	(105,345)
		422,548,059	**170,805,017**

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

21.01.01 Ageing analysis of trade payables

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

Less than 06 months	422,548,059	170,805,017
More than 06 but less than 12 months	-	-
More than 12 months	-	-
	422,548,059	**170,805,017**
22.00	**Liability for expenses**	
Gas bill payable	213,885,956	31,187,253
Security Deposit	13,691,960	17,417,172
Security deposit against investment property	5,593,501	5,593,501
Advance receive from investment property	227,200	227,200
Other expenses	31,364,504	17,842,998
Provident fund payable	5,258,879	1,934,051
Post employment benefit	6,634,104	6,232,874
Telephone bill payable	13,975	13,975
Electricity bill payable	5,229,659	17,000,333
Unallocated application fees	48,676	48,676
Provision for WPPF & WF (Note-22.01)	45,488,930	42,154,773
Audit & professional fees payable	460,000	460,000
	327,897,343	**140,112,806**

Notes	Particulars		Amount in BDT As at & for the year ended 30-Jun-25	 30-Jun-24
23.00	**Short term loan**			
	PAD	PBL	1,085,616,323	-
	UPAS	PBL, BRAC, HSBC & MTBL	2,367,388,054	3,224,714,902
	LATR	MTBL	-	48,824,164
	EDF	PBL,EBL, MTBL & BRAC	1,147,689,057	793,304,275
	Bank overdraft /STL	PBL	673,249,841	670,717,124
		HSBC	-	112,176,864
		Brac Bank	143,639,978	143,809,905
		MTBL	95,588,296	102,753,364
		UCBL	74,585,340	-
		EBL	125,122,384	124,831,606
		Community Bank	481,334,567	463,954,235
		Citizens Bank - STL	359,440,904	361,754,035
			6,553,654,743	**6,046,840,474**
24.00	**Unclaimed Dividend**			
	Opening Balance		2,379,827	2,219,364
	Add: Cash Dividend Announced in AGM		81,416,766	162,833,532
	Less: Dividend Paid		(69,888,733)	(140,048,787)
	Less:Dividend payment to CMSF		(891,722)	(812,982)
	Less: TDS on dividend		(11,184,614)	(21,811,300)
	Closing Balance		**1,831,524**	**2,379,827**
	The details of the unclaimed dividend for Paramount Textile PLC are summarized below			
	FY 2020-2021		-	891,722
	FY 2021-2022		416,790	416,790
	FY 2022-2023		1,033,831	1,071,315
	FY 2022-2024		380,903	-
			1,831,524	**2,379,827**
	The above-mentioned amount has subsequently been made available in the designated Dividend Account with Eastern Bank PLC.			
25.00	**Current portion of long term loan**			
	IDLC Finance Ltd		83,999,985	140,000,108
	IPDC Finance Ltd		46,730,044	-
	Pubali Bank Ltd.		295,736,152	243,637,969
	Lankan Alliance Finance Ltd		12,093,259	29,948,877
	Al-Arafah Islami Bank Ltd.		205,120,459	99,278,809
	MTBL		157,992,014	
	UCBL		-	196,851,356
	Uttara Bank Ltd		81,698,177	73,354,618
			883,370,090	**783,071,737**

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
26.00	**Provision for Tax**		
	Opening balance	662,581	17,593,968
	Add: Prior year tax expense	-	5,346,933
	Less: Paid during the year	-	(22,940,901)
		662,581	**-**
	Add : Provision for the year (Note-35.00)	132,923,822	120,382,726
		133,586,403	**120,382,725**
	Less: Advance income tax	129,095,855	(119,720,144)
		4,490,548	**662,581**
27.00	**Revenue**		
	Yarn & solid dyed fabrics	10,234,841,401	9,417,590,696
	Knit yarn dyeing	423,435,782	401,472,053
	Solid & Softflow dyeing	169,468,241	-
	Printing	219,020,832	253,377,414
		11,046,766,256	**10,072,440,163**
28.00	**Cost of sales**		
	Opening stock		
	Raw materials	2,283,515,531	1,895,367,024
	Work-in-process	1,448,538,474	1,427,321,498
		3,732,054,005	**3,322,688,522**
	Purchase during the year (Note-28.01)	6,052,359,476	6,980,645,805
	Goods available for use	**9,784,413,481**	**10,303,334,327**
	Less: Closing stock		
	Raw materials	1,929,231,449	2,283,515,531
	Work-in-process	1,365,656,614	1,448,538,474
	Materials consumed	**6,489,525,418**	**6,571,280,322**
	Add: conversion cost		
	Wages, salaries & other benefits (Note-28.02)	936,714,197	1,168,512,572
	Factory overhead (Note-28.03)	2,093,216,222	2,160,504,382
	Cost of production	**9,519,455,837**	**9,900,297,276**
	Add: Opening stock of finished goods	2,555,170,558	1,130,200,100
		12,074,626,395	**11,030,497,376**
	Less: Closing stock of finished goods	2,787,255,865	2,555,170,558
		9,287,370,530	**8,475,326,818**
28.01	**Purchase**		
	Raw materials		
	Purchase of dyeing ,finishing & printing chemicals	1,504,078,615	2,050,628,461
	Purchase of yarn	2,570,516,655	3,086,607,030
	Purchase of Grey Fabrics	939,421,786	964,758,240
	Insurance premium (marine)	15,836,327	18,448,204

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Carriage inwards	58,084,439	45,169,699
	C & F expenses	102,977,798	70,018,541
	Acceptance commission	24,487,210	20,457,322
	Charges on UPAS (Discounting & Confirmation)	648,943,399	445,679,049
	Charges on EDF (Discounting & Confirmation)	49,675,395	127,475,997
	L/C commission	6,587,327	11,372,975
	Packing materials		
	Purchase of poly bag	35,470,276	33,535,157
	Purchase of plastic bag	8,780,862	9,253,996
	Sub- materials		
	Purchase of paper/plastic cone	36,139,835	33,519,120
	Purchase of plastic bobin	6,335,705	8,036,431
	Purchase of sizing chemicals	32,681,983	42,242,836
	Purchase of textile wax	3,292,800	3,029,300
	Purchase of paper tube	9,049,064	10,413,447
		6,052,359,476	**6,980,645,805**
28.02	**Wages, salaries & other benefits**		
	Wages, salaries & festival bonus	791,934,785	1,043,830,381
	Overtime, holiday & other allowance	98,069,057	75,919,095
	House rent to factory workers	17,070,282	20,403,950
	Provident Fund (Note-28.04)	8,390,290	11,281,460
	Insurance premium (factory workers)	2,301,484	3,512,642
	Earn leave expenses	18,948,299	13,565,044
		936,714,197	**1,168,512,572**
28.03	**Factory overhead**		
	Conveyance	3,686,035	3,348,590
	Commission on bank guarantee	5,504,579	67,454,286
	Depreciation-manufacturing	589,850,544	540,406,850
	Electricity Bill	113,980,155	141,093,395
	Entertainment	703,941	4,264,492
	ETP & WTP maintenance	9,248,490	1,018,035
	Food allowance	13,740,708	10,227,880
	Fuel & lubricants	33,405,209	27,923,942
	Gas bill	1,145,400,333	1,175,866,024
	Insurance premium (fire)	18,857,769	23,114,987
	Lab test expenses	22,848,790	13,653,229
	Medicare exp	1,809,570	1,468,767
	Miscellaneous exp	1,194,900	856,496
	Mobile bill	1,119,200	1,207,312
	Municipal tax	562,440	1,203,845
	Night allowance	39,563	43,330
	Purchase of ETP chemicals	8,263,793	6,458,890

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Purchase of generator & boiler chemicals	17,987,485	18,713,580
	Purchase of machine oil	1,523,020	1,341,114
	Repair & maintenance	41,768,718	52,360,267
	Repair & maintenance-car	660,000	550,000
	Spare parts	29,238,491	42,727,902
	Stationery	10,601,939	7,289,208
	Tour & travel (Note-28.05)	10,397,078	12,225,523
	Allocation of post employment benefit (Note-28.06)	361,107	451,283
	Compliance and safety	8,663,776	4,395,105
	Uniform & Liveries	1,798,589	840,050
		2,093,216,222	**2,160,504,382**
28.04	**Allocation of provident fund**		
	Wages, salaries & other benefits @ 70%	8,390,290	11,281,460
	Administrative overhead @ 30%	3,595,839	4,834,912
		11,986,129	**16,116,372**
28.05	**Allocation of tour & travel expenses**		
	Factory overhead @ 48%	10,397,078	12,225,523
	Administrative overhead @ 52%	11,263,502	13,244,317
		21,660,580	**25,469,840**
28.06	**Allocation of post employment benefit**		
	Factory overhead @ 90%	361,107	451,283
	Administrative overhead @ 10%	40,123	50,143
		401,230	**501,425**
29.00	**Distribution costs**		
	BTMA certificate fees	727,500	207,243
	Courier charges	7,522,070	5,205,346
	Cost of free sample	13,972,922	9,998,110
	C & F expenses (export)	2,304,349	1,355,182
	Entertainment (buyer)	342,893	3,943,678
	Fuel, running, maintenance & carriage outwards	20,834,089	26,425,399
	Insurance premium (fire)	992,514	1,026,973
	Loading & unloading	153,477	31,000
	Miscellaneous expense	2,684,504	2,179,500
	Repair and maintenance of vehicles	4,808,930	3,868,151
		54,343,248	**54,240,582**
30.00	**Administrative expenses**		
	Advertisement exp.	1,803,699	3,687,977

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	AGM expenses	578,375	1,368,584
	Audit & professional/Legal fees	2,036,575	1,824,706
	Books & periodicals	497,800	404,911
	CDBBL charge	403,295	1,364,536
	Conveyance	3,233,234	2,836,641
	Credit rating fees	1,083,934	1,309,164
	Cookeries	91,040	810,684
	Depreciation-administrative	37,082,050	35,980,606
	Donation & subscription	3,911,868	3,280,396
	Electricity bill	3,150,688	2,944,192
	Entertainment	342,893	405,498
	Fees for certificates	1,811,638	1,556,933
	Food allowance	9,327,243	3,592,129
	Forms, fees & renewal fees	2,762,321	506,089
	Fuel & lubricants	17,869,658	6,577,243
	Internet exp	2,624,561	2,191,661
	Listing fees	1,888,500	1,286,912
	Medicare exp	1,664,879	1,606,617
	Membership fees	136,751	272,407
	Miscellaneous exp	5,539,333	2,495,461
	Mobile bill	3,650,294	4,046,428
	Newspaper	29,521	31,882
	Office maintenance	4,354,675	4,923,437
	Office rent	11,419,092	10,501,528
	Postage	109,505	100,890
	Promotional expenses	1,225,000	359,468
	Provident fund (Note-28.04)	3,595,839	4,834,912
	RJSC Fees	397,779	1,087,522
	Remuneration	32,400,000	24,000,000
	Repair & maintenances-Car	10,488,046	4,568,401
	Software development	-	225,000
	Salary, allowance & festival bonus	54,415,004	89,767,851
	Water & Sewerage	181,727	200,995
	Annual report printing	283,500	233,316
	Stationery	6,350,900	2,206,888
	Loss on sale of car	-	-
	Telephone exp	36,694	25,455
	Tours & travels (Note-28.05)	11,263,502	13,244,317
	Allocation of post employment benefit (Note-28.06)	40,123	50,143
	Training & development	650,198	595,150
		238,731,734	**237,306,929**

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
31.00	**Finance Cost**		
	Bank charge	7,060,194	6,642,844
	Finance arrangement expenses	31,907,901	49,963,670
	Interest on bank overdraft	159,583,469	127,408,551
	Interest on loan (LATR)	364,485	10,651,973
	Interest on loan (IBP)	-	90,689,665
	Interest on term loan	618,924,182	358,877,653
	L/C charge	1,028,015	1,002,490
	Remittance collection charge	25,165,987	22,403,050
	Stamp charges	250,685	388,135
	Swift charges	1,868,015	2,279,755
		846,152,933	**670,307,787**
32.00	**Income from House Rent**		
	Income from house rent (investment property)	14,246,720	23,425,500
	Less : Maintenance cost including depreciation	(4,274,016)	(7,027,650)
		9,972,704	**16,397,850**
33.00	**Other income/(loss)**		
	Dividend income	1,064,410	980,481
	Interest income	9,745,031	7,947,058
	Income from dividend on preference shares from ISPL	89,010,000	87,880,192
	Income from dividend on preferance shares from DSEPL	96,291,000	69,380,507
	Wastage sales	653,680	53,175
	Capital gain/(loss) on sale of marketable securities	-	(91,592)
		196,764,121	**166,149,821**
34.00	**Exchange gain**		
	Foreign currency fluctuation gain	(10,120,409)	(12,922,572)
		(10,120,409)	(12,922,572)
35.00	**Income tax**		
	Income tax from operational income (Note-35.01)	91,067,171	94,924,017
	Income tax on other income (Note-35.02)	39,612,792	21,769,192
	Income tax on house rent income(Note-35.03)	2,243,858	3,689,516
		132,923,822	**120,382,726**
	Less: Tax rebate	-	-
	Tax on Income (A)	**132,923,822**	**120,382,726**
	Tax on Gross Receipts @ 1% (B)	110,467,663	59,749,082
	Tax deducted at source during the year ('C)	(129,095,855)	119,720,144
	Total Tax provision during the year (D= Higher of A, B & C)	**132,923,822**	**120,382,726**
	Add/(less): Income tax refund/ adjustment (previous year)	-	5,346,933
	Total Tax provision	**132,923,822**	**125,729,659**

Ref: GKC/25-26/A/140

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

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

38.01	**Number of shares**		
	Number of shares at the beginning of the year	179,116,886	162,833,532
	Add: bonus shares issued during the year	-	-

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-25	30-Jun-24
	Closing number of shares	**179,116,886**	**162,833,532**
	Face value of share Tk. 10/- per share		
39.00	**Net operating cash flows per share- NOCFPS**		
	Net cash flows from operating activities	1,842,339,479	561,070,649
	Number of share	179,116,886	179,116,886
		10.29	**3.13**
			Restated
40.00	**Net assets value per share- NAV**		
	Net Assets	7,213,186,304	6,376,547,970
	Number of share	179,116,886	179,116,886
		40.27	**35.60**
			Restated
41.00	**Reconciliation of net income with cash flows from operating activities**		
	Net Profit during the Year	**930,837,277**	**925,176,477**
	Adjustments to Reconciled with non cash iteams,non-operating items and net changes of the operating accruals :		
	Non-Cash Items :	**203,242,831**	**155,776,995**
	Depreciation	631,692,738	576,387,456
	Income Tax provision	7,488,188	(16,931,386)
	WPPF & WF Provision	3,334,157	2,932,690
	Share of profit of associates	(319,421,251)	(333,409,474)
	Income from dividend on preferance shares	(119,851,000)	(73,110,699)
	Profit on sale of share	-	(91,592)
	Changes in operating accruals :	**708,259,368**	**(519,882,822)**
	Increase/ Decrease in Receivables	72,207,512	(312,014,835)
	Increase/ Decrease in inventory	205,080,635	-
	Increase/ Decrease in Advance & Prepayments	(1,490,936)	(215,270,499)
	Increase/ Decrease trade payables and others	251,743,042	29,731,537
	Increase/ Decrease in Liability for Expenses	184,450,380	13,179,607
	Increase/Decrease in Advance & Prepayment	-	
	Increase/ Decrease in Security deposit	(3,731,265)	(35,508,632)
	Net Cash flows from operating activities	**1,842,339,479**	**561,070,649**

Ref: GKC/25-26/A/140

42.00 Related party disclosers

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

Paramount Textile Plc

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

43.00 Capital expenditure commitment

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

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

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

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

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

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

44.00 Key management personnel compensation

In compliance with the requirement of Schedule XI, Para 4 of company Act 1994 and Para 17 of IAS 24 following has been disclosed.
- No remuneration, board meetinwwg attendance fees is provided to any of the directors of the company except managing director.
- As per management decision, the following amount has been paid for the year ended June 30, 2025

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

Note	Particulars	2024-2025 Taka	2023-2024 Taka
45.00	**Capacity and usage**		
	In compliance with the requirement of Schedule XI, Part II, Para 7 of Company Act 1994 following has been disclosed.		
	Yarn dyed fabric		
	Installed capacity	130,000 yds per day	130,000 yds per day
	Actual production	110,000 yds per day	110,000 yds per day
	Utilization	84.62%	84.62%
	Dyed yarn		
	Installed capacity	38 ton/per day	38 ton/per day
	Actual production	28 ton/per day	28 ton/per day
	Utilization	73.68%	73.68%
	Printing		
	Installed capacity	27 ton/per day	27 ton/per day
	Actual production	20.00 ton/per day	23.00 ton/per day
	Utilization	74.07%	85.19%
	Solid Dyed Fabric		
	Installed capacity	90,000 yds/per day	80,000 yds/per day
	Actual production	70,000 ton/per day	62,000 ton/per day
	Utilization	77.78%	77.50%
	Softflow		
	Installed capacity	16 ton/per day	10 ton/per day
	Actual production	10 ton/per day	5.6 ton/per day
	Utilization	63%	56%
46.00	**Transaction in foreign currency**		
	During the year following transactions took place in foreign currency		
	CIF value of import		
	Yarn	2,498,799,240	3,000,490,694
	Chemical	1,492,497,210	2,034,838,622
	Capital machinery	712,628,219	895,839,693
		4,703,924,669	**5,931,169,009**
	FOB value of export	**11,046,766,256**	**10,072,440,163**
47.00	**Credit facility**		
	No credit facilities were availed by the company under any contract other than bank credit facility and trade credit which took place in the ordinary course of business.		

48.00 Contingent liability

Letter of credit	500,577,000	2,657,886,998
	500,577,000	**2,657,886,998**

49.00 Capital management

- The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Capital consist of total equity attributable to the equity holders.
- In order to maintain or adjust the capital structure, the group may adjust the amount of dividend or obtain long term debt.
- No changes were made in the objectives, policies or processes for managing capital during the year.
- The company is not subject to any externally imposed capital requirement.

50.00 Exposure to credit risk

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

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

51.00 Impairment losses

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

52.00 Liquidity risk

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

As at June 30, 2025

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

As at June 30, 2024

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

53.00 Exposure to currency risk

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

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

Net exposure	**801,158,068**	**895,842,540**

The following significant exchange rates are applied during the year:

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

54.00 Accounting classification and fair values

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

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

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

55.00 Events after reporting period (IAS-10)

i) The financial statements were authorized for issue on 28th October 2025 by the Board of Directors who had the power to amend the financial statements after issue. There is no other significant event that has occurred between the Financial Position date and the date when the financial statements were authorized for issue by the Board of Directors of the company.
ii) Subsequent to the financial position date, the Board of Directors has recommended 12% cash dividend in its Board meeting held on 28th October 2025 The dividend proposal is subject to shareholder's approval at the forthcoming Annual General Meeting (AGM).
Except the fact as stated above, no circumstances have arisen since the statement of financial position date which would require adjustments, or disclosure in the financial statements.

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

Place: Dhaka
Dated : October 28, 2025
Ref: GKC/25-26/A/140

Paramount Textile PLC
Schedule of Property, Plant & Equipment
As at and for the year ended 30 June, 2025

Annexure-A

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

Ref: GKC/25-26/A/140

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

G. KIBRIA & CO.
Chartered Accountants

Annexure-B

Quantitative movement of inventories for the year ended 30 June 2025

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

Particulars	Unit	Opening Stock		Purchases/ Production		Consumption/ Sales		Closing Stock	
		Qty	Value	Qty	Value	Qty	Value	Qty	Value
Raw materials									
Yarn	Kgs	3,334,599	1,606,080,433	7,759,143.48	3,142,453,108	8,401,309	3,433,107,391	2,692,433	1,315,426,150
Dyes & chemicals	Kgs	1,821,569	669,884,064	3,997,248	1,838,734,057	3,973,484	1,904,470,505	1,845,333	604,147,616
Grey Farbic		4,640,544	227,919,696	18,978,218	939,421,786	15,530,921	816,465,456	3,447,297	350,876,026
Packing & sub material	Various	484,041	7,551,034	10,464,696	131,750,525	10,345,132	129,643,876	603,605	9,657,683
Work in progress									
Yarn	Kgs	364,004	219,632,123	8,401,309	4,116,641,643	8,504,349	4,181,669,181	260,964	154,604,585
Fabrics	Yds	5,940,183	1,228,906,350	41,671,312	7,500,836,237	41,984,220	7,518,690,559	5,627,275	1,211,052,028
Finished goods									
Finished fabric	Yds	11,146,409	2,327,250,862	41,984,220	9,519,455,837	43,469,64 5	9,287,370,530	9,660,984	2,436,379,838

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

Annexure-C

Disclose information regarding advance deposits & prepayments as on June30, 2025
In compliance with the requirement of Schedule of XI, part 1, para (J) of the companies Act, 1994 aging of the advances except security deposits (Titas), security deposit CDBL, bank guarantee & security deposit for telephone line for utilities are given below:

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

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

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

Annexure-D

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

Ref: GKC/25-26/A/140

Compliance report on International Accounting Standards (IAS), & International Financial Reporting Standards (IFRS) for the year 2024-2025.

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

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

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✦ Our Journey	02	
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✦ The company's sustainability strategy with measurable objectives/targets of the year	117-123	
✦ A general review of the future prospects/outlook.	133,137	
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✦ What are the activities and supporting elements of the business that use these resources and capabilities and how can they be captured to provide a thorough and detailed assessment?	38-41,115-116	
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✦ Layout of the annual report clearly distinguishing between various segments of the report ✦ including distinction is made between standalone and consolidated statements	Yes	
✦ Does any colour contrast between text and background enhance or detract from the report readability	No	
✦ Usefulness and relevance of information & photographs provided in the report keeping in view whether there is any overcrowding of unnecessary and irrelevant information is provided.	No	
✦ Nature of details provided in terms of unit of measurement, rounding off criteria adopted, etc. and whether they are easily noticeable and whether there is consistency of adoption of the same throughout the annual report.	Yes	

PARAMOUNT TEXTILE PLC

House # 22 (Level 2, 5-8). Road No. 113/A, Gulshan-2, Dhaka-1212

PROXY FORM

Affix Tk.20 Revenue Stamp

I/We.....of.....
being a shareholder of **PARAMOUNT TEXTILE PLC** and entitled to vote hereby appoint Mr./Ms. .....as my / our proxy to attend and vote for me / us and on my/ our behalf at the **19th ANNUAL GENERAL MEETING** of the Company to be held on December 20, 2025 at 11.00 a.m at virtually **https://ptl19th.digitalagmbd.net**

As witness my / our hand this.....day of..... 2025

.....
Signature Shareholder

.....
Signature of Proxy

BO ID No. | | | | | | | | | | | | | | | | |

No. of Shares held _____ Dated _____

Notes:

01. This Form of Proxy, duly completed must be deposited at least 48 hours before the meeting of the company's share department at House# 22 (Level 2, 5-8) Road No.-113/A, Gulshan-2, Dhaka-1212
02. Proxy is invalid if not signed and stamped as indicated above.

PARAMOUNT TEXTILE PLC

House # 22 (Level 2, 5-8),Road No. 113/A, Gulshan-2, Dhaka-1212

ATTENDANCE SLIP

I/We hereby record my / our attendance at the **19th ANNUAL GENERAL MEETING** of the Company being held on December 20, 2025 at 11.00 a.m at virtually **https://ptl19th.digitalagmbd.net**

Name of Member/proxy:.....

BD ID No. | | | | | | | | | | | | | | | | |

No. of Shares held.....

_____
Signature Shareholder

_____
Signature of Proxy

Dated.....

Note: 1) Shareholders attending the meeting in person or by proxy are requested to complete Attendance slip and deposit the same at the entrance of the meeting lall.

2) No gift or benefit in cash or kind shall be paid / offered to the Shareholders as per Circular No. SEC/CMRRCD/2009-193/154 dated 24 October 2013 of BSEC for attending the AGM.

Weaving a colorful future

PARAMOUNT TEXTILE PLC

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www. paramountgroupbd.com

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