Paramount Textile PLC.

Dhaka, Bangladesh

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Auditor's Report & Financial Statements
For the year ended June 30, 2026

Independent Auditor's Report
To the Shareholders of Paramount Textile PLC
Report on the Audit of the Consolidated and Separate Financial Statements

Opinion

We have audited the consolidated financial statements of Paramount Textile PLC and its subsidiaries (The Company), which comprise the consolidated and separate Statement of Financial Position as at 30 June 2026, and the consolidated and separate Statement of Profit or Loss and Other Comprehensive Income, consolidated and separate Statement of Changes in Equity and consolidated and separate Statement of Cash Flows for the year then ended, and notes to the consolidated and separate financial statements, including a summary of material 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, the consolidated and separate financial position of the company as at 30 June 2026, and its consolidated and separate financial performance and its consolidated and separate 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 Guidelines of Bangladesh Securities and Exchange Commission (BSEC) 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 Consolidated and Separate 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 consolidated and separate financial statements of the current period. These matters were addressed in the context of our audit of the consolidated and separate 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, 2026, the company's reported total revenue of BDT 14,305,079,007 (BDT 12,264,739,671 in the year ended June 30, 2025) and BDT. 9,915,419,370 (BDT 11,046,766,256 in the year ended June 30, 2025) 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	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. ► Segregation of duties in invoice creation and modification (if any) and timing of revenue recognition. ► Assessing the appropriateness of the Company's accounting policies for revenue recognition and

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obligation and management exercises judgment to determine timing of revenue recognition i.e. over time or a point in time. There is the risk the revenue may be overstated due to early recognition of export executed to achieve the desire result. The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations. The revenue recognition has been considered as key audit matter, since it is one of the key performance indicators of the company and also the key financial element which would eventually increase the inherent risk of the company.	compliance of those policies with applicable accounting standards. ► Obtaining supporting documents for sale transaction along with checking the recording period of revenue recognition.
Details of Revenue Recognition are included in Note 27.00 and 28.00 (separate) the Financial Statements	

Inventories	
At the year ended June 30, 2026, the company's reported total inventories of BDT 5,194,449,335 (BDT 6,082,143,928 in the year ended June 30, 2025) and BDT 5,194,449,335 (BDT 6,082,143,928 in the year ended June 30, 2025) 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: ► Obtain an understanding of Company's internal control, systems and process around inventory management. ► Perform Physical inspection of inventory to determine the existence and valuation of inventory ► Perform procedure over inventory purchase to substantiate existence, completeness and valuation of inventory ► Perform price testing of inventory to determine inventory valuation. ► 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 45,881,435,210 and 17,637,700,725 as at 30 June, 2026. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements. The expenditures are classified as an asset, if it is probable that the future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The useful lives of PPE items are based on management's estimates regarding the period over which an asset is expected to be available for use. The estimates of useful life	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.

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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 2026, the reported amount of total long-term loan and short-term loan is BDT 39,293,426,130 (Current & Non-current portion) & BDT 18,323,706,754 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.
Details of Long-Term Loan and Short-Term Loan are included in Note 21.00, 24.00 & 25.00 and 21.00, 24.00 & 26.00 (separate) to the Financial Statements	

Other Matters

The audit of the subsidiary, Dynamic Sun Energy Private Limited. and Intraco Soler Power Limited were conducted by the component auditor, M. Hannan & Co, Chartered Accountants, on 07 November 2026, and Paramount Solar Ltd., was conducted by the component auditor, Abdullah Tarique, Chartered Accountants, on 27 October 2026 who issued an unmodified audit opinion.

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

Management is responsible for information other than consolidated and separate 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 consolidated and separate 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 Guidelines of Bangladesh Securities and Exchange Commission (BSEC) and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of consolidated and separate



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, actions taken to eliminate threats or safeguards applied.



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 Guidelines and relevant notifications issued by Bangladesh Securities and Exchange Commission (BSEC), except for the possible effects of the matter described in the Other Matters section of our report, 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 consolidated and separate financial position, statement of consolidated and separate profit or loss and other comprehensive income and statement of consolidated and separate changes in Equity and Statement of consolidated and separate 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: 8 November 2026
Dhaka, Bangladesh
DVC: 2611080392AS269543

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Ref: GKC/26-27/A/110

Paramount Textile PLC And It's Subsidiary
Notes to the Consolidated Financial Statements
As at and for the Year Ended 30 June 2026

1.00 Introduction

1.01 Industry outlook

The Readymade Garments (RMG) industry is one of the most important pillars of Bangladesh's economy and has established the country as the world's second-largest apparel exporter. Over the last four decades, the industry has experienced remarkable growth, transforming Bangladesh into a major global apparel manufacturing and export hub. The sector plays a significant role in generating foreign currency earnings, creating employment opportunities, empowering women and supporting the country's industrial development.

The growth of Bangladesh's RMG industry has been driven by competitive labour costs, a skilled workforce, supportive government policies, a well-established backward linkage industry, global trade opportunities and dynamic private-sector entrepreneurship. The industry remains the country's largest export-oriented manufacturing sector and a major source of industrial employment.

According to the Export Promotion Bureau (EPB) data published by the Bangladesh Garment Manufacturers and Exporters Association (BGMEA), Bangladesh's RMG export earnings reached approximately USD 38.70 billion during FY 2025–26, comprising USD 18.08 billion from woven garments and USD 20.62 billion from knitwear. The sector accounted for approximately 80.62% of the country's total export earnings of USD 48.00 billion during the same financial year. Compared with the previous financial year, RMG export earnings declined by approximately 1.64%, reflecting the challenging global economic and trade environment.

The European Union remained Bangladesh's largest apparel export destination, followed by the United States, the United Kingdom and Canada. Export opportunities in non-traditional markets, including Japan, Australia, South Korea, Russia, the Middle East and Latin America, continue to provide significant potential for market diversification.

The Bangladesh RMG industry has considerable opportunities for further growth through product diversification, technological advancement, automation, improved productivity and the expansion of high-value-added apparel manufacturing. Increasing global demand for sustainable, environmentally friendly and ethically manufactured apparel products also creates opportunities for Bangladeshi manufacturers to strengthen their international competitiveness.

However, the industry continues to face several challenges, including fluctuations in global demand, rising production and financing costs, energy supply constraints, international competition, geopolitical uncertainties, changing trade policies and increasingly stringent environmental and labour compliance requirements. Furthermore, Bangladesh's graduation from Least Developed Country (LDC) status is expected to bring changes to its existing international trade preferences, making competitiveness, productivity improvement and market diversification increasingly important.

Despite these challenges, the RMG industry remains a major driving force behind Bangladesh's industrialization, export growth and employment generation. With continued investment in modern technology, sustainable manufacturing, skilled human resources and product diversification, the industry is expected to maintain its global competitiveness and contribute significantly to the country's long-term economic growth.

The renewable energy sector, particularly solar power generation, is emerging as an important contributor to Bangladesh's energy security and sustainable economic development. With increasing demand for electricity, rising concerns over fossil fuel dependency and the

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government's commitment to expanding renewable energy capacity, solar power has become a promising investment opportunity.

Bangladesh has significant potential for solar power generation through utility-scale solar parks, rooftop solar installations and other renewable energy projects. The government is encouraging private-sector investment in renewable energy to diversify the country's energy mix, reduce carbon emissions and ensure a more sustainable and reliable electricity supply.

The solar power industry offers long-term business opportunities through power purchase agreements (PPAs) with the Bangladesh Power Development Board (BPDB) and other eligible electricity purchasers. However, the sector also faces challenges, including land availability, project financing, foreign currency exposure, grid connectivity, equipment costs and regulatory uncertainties.

Despite these challenges, continued investment in solar power generation, technological advancement and supportive government policies are expected to accelerate the development of renewable energy in Bangladesh. Accordingly, solar power is positioned to play an increasingly important role in the country's future energy landscape.

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 associate is an entity over which an investor has significant influence but which is neither a subsidiary nor an interest in a joint venture.

Paramount BTrac Energy Limited (PBEL)

Paramount Textile PLC holds a 49.00% equity interest in Paramount BTrac Energy Limited (PBEL), which was incorporated on 25 February 2018 as a private limited company under the Companies Act, 1994. The company was established to develop and operate a 200 MW HSD-fired engine-based power plant on a Build, Own and Operate (BOO) basis at Baghabari, Sirajganj, Bangladesh, under an agreement with the Bangladesh Power Development Board (BPDB). The

plant commenced commercial operations on 16 February 2019. Currently, the project's operational life has expired. Accordingly, PBEL has been classified as an associate of Paramount Textile PLC.

Dynamic Sun Energy Limited (DSEPL)

During the financial year, Paramount Textile PLC acquired a 60.00% equity interest in Dynamic Sun Energy Limited (DSEPL), which was incorporated on 4 September 2017 as a private limited company under the Companies Act, 1994. DSEPL is a 100 MW solar power generation company that commenced commercial operations on 23 October 2024. As Paramount Textile PLC holds the majority equity interest and exercises control over DSEPL, the company has been classified as a subsidiary and its financial statements have been consolidated with those of Paramount Textile PLC.

Intraco Solar Power Limited (ISPL)

During the financial year, Paramount Textile PLC acquired an 80.00% equity interest in Intraco Solar Power Limited (ISPL), which was incorporated on 8 May 2016 as a private limited company under the Companies Act, 1994. ISPL is a 30MW solar power generation company. The company commenced commercial operations on 28 August 2022. As Paramount Textile PLC holds the majority equity interest and exercises control over ISPL, the company has been classified as a subsidiary, and its financial statements have been consolidated with those of Paramount Textile PLC.

Paramount Solar Limited (PSL)

During the nine-month period, Paramount Textile PLC acquired a 99.99% equity interest in Paramount Solar Limited (PSL), which was incorporated on 20 March 2024 as a private limited company under the Companies Act, 1994. As Paramount Textile PLC holds 99.99% of the equity shares and exercises control over PSL, the company has been classified as a subsidiary, and its financial statements have been consolidated with those of Paramount Textile PLC.

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 Company's information technology (IT) infrastructure is continuously being developed to support its operational activities, financial management and administrative functions. Currently, the IT operations are managed by a dedicated team of 10 IT professionals who provide technical support, maintain IT infrastructure and ensure the smooth functioning of the Company's information systems.

The Company uses Tally accounting software for financial accounting and reporting, along with various application-based and packaged software solutions to support its day-to-day operational and management activities, including systems supported by STM Vision. The Company has approximately 362 desktop computers and laptops deployed across its head office and factory facilities to facilitate daily business operations, communication and information processing.

Internal Audit and Control System

The Company maintains a separate Internal Audit Department comprising 16 dedicated professionals to strengthen its internal control framework and ensure effective monitoring of operational and financial activities. The department is responsible for safeguarding the Company's assets, promoting operational efficiency, assessing internal control procedures and ensuring compliance with applicable laws, regulations, policies and management guidelines.

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To maintain independence and ensure effective oversight, the Internal Audit Department reports directly to the Chairman and Managing Director. Through regular audits, reviews and assessments, the department contributes to strengthening corporate governance, risk management and overall organizational accountability.

2.00 Basis of preparation

2.01 Statement of compliance

The financial statements of the Company for the year ended 30 June 2026 have been prepared in accordance with the applicable provisions of the Companies Act, 1994, the Bangladesh Securities and Exchange Rules, 1987, the applicable International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), as adopted by the Financial Reporting Council (FRC) of Bangladesh, and other relevant laws, rules and regulations in force in Bangladesh.

The Company has also ensured that the financial statements and related disclosures comply with the applicable financial reporting, corporate governance and disclosure requirements prescribed by the Bangladesh Securities and Exchange Commission (BSEC) and other regulatory authorities.

2.02 Basis of measurement

The financial statements have been prepared primarily on the historical cost basis, except for certain financial instruments measured at fair value and Property, Plant and Equipment (PPE), which are measured using the revaluation model in accordance with International Accounting Standard (IAS) 16 – Property, Plant and Equipment.

During the financial year ended 30 June 2026, the Company conducted a revaluation of its Property, Plant and Equipment through an independent professional valuer. The revaluation was carried out in accordance with the applicable requirements of IAS 16, the Bangladesh Financial Reporting Standards (BFRS), as adopted by the Financial Reporting Council (FRC), Bangladesh, and the Bangladesh Securities and Exchange Commission (BSEC) Notification dated 18 August 2013 regarding Revaluation of Assets, as applicable.

Accordingly, the revalued amounts have been duly incorporated into the financial statements for the year ended 30 June 2026, together with the related accounting adjustments and deferred tax implications in accordance with IAS 12 – Income Taxes.

All other assets and liabilities have been measured in accordance with the applicable requirements of the relevant International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), as adopted by the FRC, Bangladesh, and other applicable regulatory requirements.

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 Date of Authorization

The financial statements were authorized for issue by the Board of Directors on 8 November 2026.

2.08 Basis of Consolidation

The consolidated financial statements comprise the financial statements of Paramount Textile PLC (the Parent Company) and its subsidiaries, namely Dynamic Sun Energy Limited (DSEPL), Intraco Solar Power Limited (ISPL) and Paramount Solar Limited (PSL).
Subsidiaries are entities controlled by the Parent Company. Control exists when the Parent Company has power over an investee, is exposed or has rights to variable returns from its involvement with the investee, and has the ability to use its power to affect those returns. Accordingly, the financial statements of subsidiaries are consolidated from the date on which control is obtained until the date on which such control ceases, in accordance with IFRS 10 – Consolidated Financial Statements.
During the financial year ended 30 June 2026, Paramount Textile PLC acquired controlling equity interests of 60.00% in DSEPL, 80.00% in ISPL and 99.99% in PSL. Accordingly, these entities have been treated as subsidiaries, and their financial results, assets and liabilities have been incorporated into the consolidated financial statements from the respective dates on which control was obtained.
The financial statements of the Parent Company and its subsidiaries are prepared using consistent accounting policies for similar transactions and events. All significant intercompany balances, transactions, income and expenses arising from transactions among the group entities are eliminated in full upon consolidation. Non-controlling interests are presented separately within equity in the consolidated statement of financial position and separately in the consolidated statement of profit or loss and other comprehensive income.

Investment in Associate

Paramount Textile PLC holds a 49.00% equity interest in Paramount BTrac Energy Limited (PBEL). As the Parent Company exercises significant influence but does not have control or joint control over PBEL, it is classified as an associate and accounted for using the equity method in accordance with IAS 28 – Investments in Associates and Joint Ventures.
Under the equity method, the investment is initially recognized at cost and subsequently adjusted for the Parent Company's share of the associate's post-acquisition profit or loss and other comprehensive income. Dividends received or receivable from the associate reduce the carrying amount of the investment.



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

In accordance with International Accounting Standard (IAS) 16 – Property, Plant and Equipment, items of Property, Plant and Equipment are initially recognized at cost. Subsequently, the Company applies the revaluation model to the relevant classes of Property, Plant and Equipment, whereby assets are carried at their revalued amounts, being their fair value at the date of revaluation, less subsequent accumulated depreciation and accumulated impairment losses, if any. Other classes of Property, Plant and Equipment are measured at cost less accumulated depreciation and accumulated impairment losses, where applicable.

During the financial year ended 30 June 2026, the Company conducted a revaluation of its Property, Plant and Equipment through an independent professional valuer. Accordingly, the revalued amounts have been duly incorporated into the financial statements as at 30 June 2026 in accordance with IAS 16 and other applicable regulatory requirements.

Freehold land is not subject to depreciation, whereas buildings and other depreciable assets are depreciated over their respective estimated useful lives. Depreciation on revalued assets is calculated based on their revalued carrying amounts over their remaining useful lives.

The cost of an item of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, together with any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Significant components of an item of Property, Plant and Equipment having different useful lives are recognized and depreciated separately. Subsequent expenditure is capitalized when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost can be measured reliably.

The cost of qualifying Property, Plant and Equipment also includes eligible borrowing costs and any gain or loss transferred from equity relating to qualifying cash flow hedges of foreign currency purchases, where applicable and in accordance with the relevant accounting standards.

Purchased software that is integral to the functionality of the related equipment is capitalized as part of the cost 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.

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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.

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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 12% 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.

The Government of Bangladesh has introduced tax exemption facilities to encourage investment in renewable energy, particularly solar power generation. Under the applicable provisions of the Income Tax Act, 2023 and relevant Statutory Regulatory Orders (SROs) issued by the National Board of Revenue (NBR), eligible solar power generation companies may enjoy income tax exemption on income derived from renewable solar power generation and supply, subject to fulfilment of prescribed conditions.
The Group's solar power subsidiaries are engaged in renewable energy generation and supply. Accordingly, the respective subsidiaries assess their eligibility for applicable income tax exemption facilities based on their commercial operation dates, project arrangements and compliance with the relevant regulatory requirements.

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.

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3.10 Revenue

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

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

3.11 Earnings per share

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

3.12 Foreign currencies

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

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

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

3.13 Financial risk management

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

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

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

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



3.13.1 Credit risk

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

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

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.

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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 2024-2025 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.

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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 2026;
- Statement of profit or loss and other comprehensive income for the year ended 30 June 2026;
- Statement of cash flows for the year ended 30 June 2026;
- Statement of changes in equity for the year ended 30 June 2026;
- 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.



Paramount Textile PLC
And It's Subsidiary
Consolidated Statement of Financial Position
As At June 30, 2026

Amount in BDT

Particulars	Notes	For the year 30.06.2026	30.06.2025
ASSETS			
A. Non-current assets		**50,885,556,005**	**23,666,511,215**
Property, plant and equipment	5.00	45,881,435,210	11,271,056,475
Capital work in progress	6.00	176,094,990	3,443,502,605
Investment property	7.00	639,460,550	471,254,272
Investment in Associates	8.00	1,000,103,474	7,898,322,147
Long term investment (At cost)		82,797,688	1,700,000
Right of use assets (After Amortization)	9.00	49,084,503	50,972,369
Intangible assets	10.00	3,056,579,590	529,703,346
B. Current assets		**13,165,022,379**	**10,788,506,623**
Inventories	11.00	5,194,449,335	6,082,143,928
Trade receivables	12.00	5,334,907,076	2,432,195,254
Loan form Intercompany		-	405,647
Advance, deposits & prepayments	13.00	2,245,458,867	1,500,256,422
Other receivables	14.00	9,512,526	12,321,918
Investments	15.00	57,500,160	35,556,023
Cash & cash equivalents	16.00	323,194,414	725,627,431
TOTAL ASSETS (A+B)		**64,050,578,385**	**34,455,017,837**
EQUITY AND LIABILITIES			
C. Capital and reserves		**17,048,588,098**	**7,860,621,136**
Ordinary share capital	17.00	1,791,168,860	1,791,168,860
Share premium	18.00	540,000,000	540,000,000
Retained earnings		6,462,890,446	5,314,066,760
Revaluation Reserve		8,017,741,181	-
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve	19.00	33,170,470	11,768,374
D.Non-Controlling Interest	19.01	**3,519,802,888**	**194,948,615**
E. Deferred tax liability	20.00	**1,260,676,041**	**20,048,825**
F. Non-current liabilities		**33,174,430,075**	**18,093,770,240**
Long term loan	21.00	33,174,430,075	18,093,770,240
Trade and other payables	22.00	2,485,061,129	450,680,338
Liability for expenses	23.00	360,151,038	391,327,269
Short term loan	24.00	4,868,858,962	6,553,654,743
Unclaimed Dividend		2,827,717	1,831,524
Loan from Intercompany		65,003,491	-
Current portion of long term loan	25.00	1,250,137,093	883,370,090
Income tax provision	26.00	15,041,851	4,765,055
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)		**64,050,578,385**	**34,455,017,837**
Net asset value (NAV) per share	40.00	**95.18**	**43.89**
Net asset value (NAV) per share (Before Revaluation)	40.01	**50.42**	**43.89**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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 57 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: November 08, 2026
DVC:2611080392AS269543

G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Paramount Textile PLC
And It's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2026

Amount in BDT

Particulars	Notes	For the year 2025-2026	For the year 2024-2025
Revenue	27.00	14,305,079,007	12,264,739,671
Cost of sales	28.00	(9,654,058,836)	(9,631,526,712)
Gross profit		**4,651,020,171**	**2,633,212,958**
Operating Expenses		**(468,267,841)**	**(325,287,660)**
Distribution costs	29.00	(47,415,002)	(54,343,248)
Administrative expenses	30.00	(420,852,839)	(270,944,412)
Profit from operations		**4,182,752,330**	**2,307,925,299**
Finance costs	31.00	(2,102,427,184)	(1,276,950,015)
Fair Value gain on Investment property		172,918,821	-
Income from House Rent	32.00	11,054,142	9,972,704
Other income/(loss)	33.00	(164,409,977)	197,762,326
Exchange gain/(loss)	34.00	(26,097,182)	(28,830,840)
		(2,108,961,380)	**(1,098,045,825)**
Profit before WPPF & WF		**2,073,790,950**	**1,209,879,474**
Contribution to WPPF & WF		(25,396,624)	(23,952,624)
Share of profit of associates		354,632,535	319,421,251
Profit before tax		**2,403,026,861**	**1,505,348,101**
Tax expenses		**(129,300,377)**	**(136,858,551)**
Income tax	35.00	(110,287,818)	(133,198,328)
Deferred tax expense/income	36.00	(19,012,559)	(3,660,223)
Net profit after tax		**2,273,726,483**	**1,368,489,550**
Dividend on Preference Shareholders		**(46,750,000)**	**(154,460,000)**
Net profit Attributable to equity Shareholder		**2,226,976,483**	**1,214,029,550**
Profit Attributable to:			
Net profit/ (loss) for the period		1,363,763,947	1,160,595,290
Non-Controlling Interest		863,212,536	53,434,260
Other comprehensive income			
Unrealized gain/(loss) on investment in shares	37.00	21,402,096	(12,782,177)
Revaluation Surplus		8,017,741,181	-
Total comprehensive income		**9,402,907,224**	**1,147,813,113**
Basic earnings per share	38.00	**7.61**	**6.48**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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 57 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

G. KIBRIA & CO. DHAKA

Place: Dhaka
Dated: November 08, 2026
DVC:2611080392AS269543

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

Ref: GKC/26-27/A/110

Paramount Textile PLC
And it's Sunsidary
Consolidated Statement of Changes in Equity
For the year ended June 30, 2026

Particulars	Amount in taka						
	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Revaluation reserve	Holding Gain Reserve	Total
Balance as at 1 July, 2025	1,791,168,860	540,000,000	5,314,066,760	203,617,141	-	11,768,374	7,860,621,136
Cash dividend paid to shareholders for the year ended June 30, 2025	-	-	(214,940,263)	-	-	-	(214,940,263)
Revaluation reserve	-	-	-	-	8,017,741,181	-	8,017,741,181
Net Profit for the year	-	-	1,363,763,947	-	-	21,402,096	1,385,166,043
Total equity	**1,791,168,860**	**540,000,000**	**6,462,890,446**	**203,617,141**	**8,017,741,181**	**33,170,470**	**17,048,588,098**

For the year ended 30 June, 2025

Particulars	Amount in taka						
	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Revaluation 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**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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 57 form an integral part of these financial statements

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Paramount Textile PLC
And It's Subsidiary
Consolidated Statement of Cash Flows
For the year ended June 30, 2026

Amount in BDT

Particulars	For the year 2025-2026	2024-2025
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	12,730,819,051	12,432,317,037
Cash received from House rent	13,863,534	15,090,115
Cash received from other income	(164,409,977)	12,461,326
	12,580,272,608	**12,459,868,477**
Cash paid for operating activities		
Cash paid to suppliers	5,002,515,351	6,097,699,589
Wages, salaries & other benefits	898,131,657	951,278,365
Factory overhead	1,720,781,410	1,310,469,452
Administrative overhead	328,788,100	217,940,402
Distribution costs	47,415,002	54,343,248
Financial charges	2,102,427,184	1,276,950,014
Advance income Tax	4,625,568	-
Payment Against WPPF	28,518,713	-
Advance, deposits & pre-payments	167,840,969	3,731,265
Advance, security deposit receipt	177,743,544	532,025,474
Exchange loss/(gain)	26,097,182	28,830,840
Income tax	105,721,461	129,319,704
	10,610,606,141	**10,602,588,353**
Net cash flows from operating activities (Note-41.00)	**1,969,666,467**	**1,857,280,124**
B) Cash flows from investing activities		
Payment of investment in Associates	7,242,631,372	(883,687,046)
Dividend Receipt from Associates	-	-
Investment in FDR	14,990,926	-
Payment of Long term Investment	(8,224,348,872)	
Investment for subsidery company acqusition	-	(156,900,448)
Investment in share	(542,041)	(1,087,929)
Payment against property, plant, euipment and CWIP	(2,148,207,540)	(2,710,884,906)
Net cash increase from investing activities	**(3,115,476,155)**	**(3,752,560,329)**
C) Cash flows from financing activities		
Proceeds for bank overdraft	448,513,232	(27,035,823)
Increase of capital	-	9,000,000
Share money deposit	(1,972,235,119)	467,965,926
Non-convertible redeemable preference shares	883,350,000	(65,450,000)
Proceeds from loan against trust receipts (LATR)	-	(48,824,164)
Convertible redeemable preference share	2,000,000,000	-
Dividend payment	(213,527,280)	(81,965,069)
Dividend payment to CMSF	(416,790)	-
Share holders loan	2,916,269,607	-
Loan from sister concerns	59,926,087	(6,728,621)
Proceeds from term loan	(3,426,771,678)	1,692,817,601
Net cash flows used in financing activities	**695,108,059**	**1,939,779,849**
Net increase in cash and cash equivalents	**(450,701,628)**	**44,499,645**
Cash and cash equivalents at the beginning of year	**773,896,041**	**681,127,787**
Cash and cash equivalents at the end of year	**323,194,414**	**725,627,431**
Net operating cash flows per share (NOCFPS) -Note-39	**11.00**	**10.37**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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 57 form an integral part of these financial statements

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
5.00	**Property, Plant & Equipment**		
	Written Down Value of Property, plant and equipment are as follows:		
	Land & land development	3,478,552,247	484,779,252
	Building construction	10,384,782,243	1,298,922,132
	Effluent treatment plant (ETP) & water treatment plant (WTP)	169,910,670	110,250,878
	Electrical installation	239,725,729	93,951,017
	Gas line installation	34,829,553	25,998,656
	Transformer	14,879,326	11,957,905
	Plant & machinery	30,674,683,318	8,670,575,250
	Loose tools	320,609	558,378
	Reed air (jet)	3,485,974	367,861
	Fire equipment	82,516,550	49,808,321
	Factory equipment	32,892,279	15,074,166
	Generator & boiler	336,473,021	108,133,802
	Industrial rack	37,292,088	37,656,966
	Furniture & fixture	20,818,605	17,928,070
	Air conditioner	18,437,398	19,497,073
	Swimming pool	174,515	132,131
	Office decoration	18,541,074	23,303,798
	Office equipment	204,531,317	209,415,103
	Software	92,262	-
	IT Equipment	5,207,317	-
	Telephone equipment	113,732	175,997
	Motor vehicles	123,175,382	92,569,718
		45,881,435,210	**11,271,056,475**

For further details please refer to Annexure-A

Pursuant to the Board Resolution No. PTL/HO/CS/2026/4835 dated 15 October 2026, the Board of Directors approved the revaluation of Property, Plant and Equipment (PPE) as at 30 June 2026, conducted and certified by MABS & J Partners, Chartered Accountants in accordance with IAS 16. As per the valuation report, the fair value of PPE was determined at BDT 17,637,700,725, compared to the previous book value of BDT 16,452,623,501 and tax written-down value of BDT 8,411,382,128. The revalued amounts have been incorporated into these Financial Statements.

6.00	**Capital work in progress**		
	Building/Civil Construction	176,094,990	1,848,977,756
	ETP & water treatment	-	38,989,456
	Plant & machinery	-	1,555,535,393
		176,094,990	**3,443,502,605**

Capital Work-in-Progress (CWIP) has been transferred to Property, Plant and Equipment (PPE) upon completion and becoming available for its intended use.

6.01	**Movement of capital work in progress**		
	Opening balance	3,443,502,605	2,127,773,679
	Addition during the year	6,706,079	2,503,180,848
		3,450,208,684	**4,630,954,527**
	Transferred to property, plant & equipment	(3,177,880,828)	(1,174,652,313)
	Closing balance	**176,094,990**	**3,443,502,605**

7.00	**Investment property**		
	Commercial Space	507,717,671	507,717,671
	Less : Accumulated Depreciation up to 30.06.2025	(36,463,399)	(31,703,255)
	Less : Depreciation during the year	(4,712,543)	(4,760,144)
		466,541,729	**471,254,272**
	Fair Value gain on Investment property (Note: 7.01)	172,918,821	-
		639,460,550	**471,254,272**

A). 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%.

G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

B). Pursuant to the Board Resolution No. PTL/HO/CS/2026/4835 dated 15 October 2026, the Board approved and adopted the Valuation on Investment in Property as at 30 June 2026 in accordance with IAS 40 – Property, Plant and Equipment.The valuation report has conducted and certified by MABS and J Partners, chartered accountans. As per the valuation report, the fair value of investment in property was determined at BDT 639,460,550, compared to the previous book value of BDT 507,717,671 and written-down value of BDT 466,541,729. The revalued amounts have been incorporated into these Financial Statements.

7.01 Fair Value gain on Investment property

Fair Value of Investment Property	639,460,550	-
WDV of investment property 30 June 2026	466,541,729	-
Change in Fair Value	**172,918,821**	**-**

In accordance with IAS 40 – Investment Property, the difference between the fair value and carrying amount (cost) of the investment property has been recognised in the Statement of Profit or Loss as fair value gain on investment property.

8.00 Investment in Associates

Paramount BTrac Energy Ltd (Note-8.01)	1,000,103,474	1,063,529,501
Dynamic sun energy Pvt Ltd.	-	6,834,792,646
	1,000,103,474	**7,898,322,147**

8.01 Paramount BTrac Energy Ltd.

Opening Investment in Share	1,063,529,501	2,128,857,604
Add: Share of Profit of associate (Note -8.001)	(6,126,027)	(6,328,103)
Less : Adjustment against refund	(57,300,000)	(1,059,000,000)
	1,000,103,474	**1,063,529,501**

8.001 Share of Profit of Associate

Net profit attributable to the Shareholders of associate	(12,502,095)	(12,914,496)
Percentage of holding	49.00%	49.00%
Share of net profit	**(6,126,027)**	**(6,328,103)**

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

B). 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.

9.00 Right of Use Assets

Opening Balance	50,972,369	52,860,234
Depreciation during the year	1,887,866	1,887,866
Closing Balance	**49,084,503**	**50,972,369**

10.00 Intangible assets (Goodwill):

Consideration Given	7,843,821,795	510,000,000
Net Assets at Acquisition Parent portion	(4,787,242,205)	19,703,346
	3,056,579,590	**529,703,346**

11.00 Inventories

Chemicals	528,232,181	604,147,616
Finished goods	2,204,509,157	2,436,379,839
Yarn	653,342,563	1,315,426,150
Packing & sub material	6,806,763	9,657,683
Stock of Fabrics	239,532,312	350,876,026
Work in process	1,562,026,359	1,365,656,614
	5,194,449,335	**6,082,143,928**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

Existence, valuation ,completeness and appropriateness of quality and weight of above inventories have been confirmed after carrying out physical verification as on June 30,2026.

For further details please refer to annexure B

12.00 Trade receivables

Paramount Textile Limited	2,292,133,337	1,862,539,757
Intraco Solar Power Limited	1,534,876,386	569,655,497
Paramount Solar Limited	127,477,758	-
Dynamic sun energy Pvt Ltd.	1,380,419,595	-
	5,334,907,076	**2,432,195,254**

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	2,432,195,254	2,599,772,619
Addition during the year	14,305,079,007	12,264,739,671
	16,737,274,261	**14,864,512,290**
Realized during the year	(12,730,819,051)	(12,432,317,037)
Closing balance	**5,334,907,076**	**2,432,195,254**

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	4,567,468,883	2,432,195,254
More than 06 but less than 12 months	767,438,193	-
More than 12 months	-	-
	5,334,907,076	**2,432,195,254**

13.00 Advance, deposits & prepayments

Advance against salary	12,196,591	11,062,493
Advance against suppliers and others	1,893,470,253	1,335,495,725
Advance Income Tax	148,113,668	2,574,831
Advance house/office rent	1,846,802	2,067,202
Advance Against Land filling	9,474,016	9,474,016
Advance Trade VAT (AT)	13,213,673	9,038,656
Bank guarantee	6,247,261	5,827,312
Security deposit - CDBL	500,000	500,000
Imprest fund	2,618,143	2,301,449
L/C margin deposit	37,803,263	5,919,764
Prepaid expenses	6,340,327	5,904,648
Prepaid Insurance	10,944,263	4,977,919
Security deposit -others	8,335,741	10,757,541
Security deposits for internet	7,000	7,000
Security deposits for Titas Gas	94,334,866	94,334,866
Telephone line deposit	13,000	13,000
	2,245,458,867	**1,500,256,422**

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	9,512,526	12,321,918
	9,512,526	**12,321,918**

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
15.00	**Investment**		
	Investment in listed companies (Market price) (Annex.:D)	57,500,160	35,556,023
		57,500,160	**35,556,023**
	The above investment in share has been recognized as "Available for Sale" financial instrument thus measured in market value as on June 30, 2026		
16.00	**Cash & cash equivalents**		
	Cash in hand (Note-16.01)	17,699,115	11,213,984
	Cash at banks (Note-16.02)	95,840,366	60,538,279
	Cash at banks (foreign currency) (Note-16.03)	35,391,939	110,073,804
	Cash at Bank (FDR)	174,262,995	543,801,364
		323,194,414	**725,627,431**
16.01	**Cash in hand**		
	Cash (Factory)	3,352,759	1,278,889
	Cash (office)	13,890,106	9,522,445
	Cash (salary)	456,250	412,650
		17,699,115	**11,213,984**
16.02	**Cash at banks**		
	Al-Arafah Islami Bank # 1431020005074	5,162	293,388
	Bengal Commercial Bank # 9001311000100	22,415	468,062
	Brac bank-1501202249220001	164,731	164,731
	Brac bank-1501202249220007	327,335	471,425
	City Bank -1403178246001	2,866	882,204
	Commercial Bank of Ceylone-1818005820	461,582	460,743
	Community Bank Bangladesh-0070310120101	341,964	1,548,124
	Citizens Bank # 1004111000147	79,790	77,268
	Dutch Bangla Bank Ltd - 1031100041078	740,821	20,860
	Dutch Bangla Bank Ltd -1161100021942	5,185	5,185
	Dutch Bangla bank-2131107690	81,854	238,670
	Eastern Bank Ltd-1041360385960	261	256
	EBL # 1041060000763	116,504	279,482
	EBL - 1041060002576	1,030,026	988,909
	Eastern Bank Ltd-1041060538328	165	665
	Eastern Bank Ltd-1041220488523	140	1,982
	Eastern Bank Ltd-1041060306140	-	569,785
	HSBC # 001-012269-012	7,725	338,652
	Jamuna bank-1001000143034	77,902	79,464
	Meghna Bank # 1101-111-1319	45,331	78,132
	Mutual Trust Bank-1301000073836	64,229	536,428
	Modhumoti Bank # 110311100000938	18,066	289,107
	NCC Bank -00120210025262	-	1,229
	Pubali Bank-056591028506	231,156	23,729
	PBL (SND) - 3555102003582	2,508,279	536,782
	Shimanto Bank-1005241000129	254,442	112,456
	Standard chartered bank-0114667301	22,699	37,304
	Standard bank-01833001939	12,371,573	129,302
	Trust Bank-00220210024029	7,416	23,882
	Uttara Bank-15941220021545	789,027	473,546
	UCBL # 0951101000013821	150,416	910,651
	Woori bank-CDA 923927289	1,009,264	79,028
	EBL - 1041060005177	328,611	380,458
	UCBL # 7861141000000656	4,139,837	485,828
	EBL - 1041060007117	752,595	-
	Islami Bank # 20501020101329813	99,155	-
	National Bank Lmited-1067006802143	9,455	-
	PBL (CD A/C) - 4709901007864	10,508,304	-
	Rupali Bank PLC # 0349020004865	4,540	-
	Sonali Bank PLC-0002602006032	49,298	-
	Southeast Bank # 001011100018018	3,965	-
	Standard Islami Bank PLC (SND)-01836000862	691,966	-
	Padma Bank Ltd A/C-0111100235662/8425 (Gulshan Corp. Br.)	135	135
	Bank Asia-A/C-03533001397 (Shantinagar Br)	61,060	62,095
	Pubali Bank Ltd-A/C-3555901047059 (Principal Br)-reconciled	40,606,198	35,938,141
	Pubali Bank Ltd-A/C-2221901024587 (Tushbhandar Br)	29,184	1,376
	Community Bank # 0070333876101	25,478	513,679

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
	PBL-(BDT)3555901048950	21,608	527
	PBL -3555901-048968	1	1
	PBL-3555901-048987	6,654,597	6,660,287
	PBL- 3555901048972	27,821	148,318
	PBL-4709102000692	13,434	-
	Community Bank (FDR) # 0074TDCI23000374	-	5,320,000
	Eastern Bank Ltd-1141030000045 (Shantinagar Br)	145,136	138,973
	Uttara Bank Ltd-159412200211552 (Gulshan Br)	134,277	1,422
	Community Bank - 0070342396301	56,117	222,730
	1020102-PBL 3555102004165	507,629	-
	1020103-Dhaka Bank PLC-1201500000547	116,290	-
	1020104-UCB PLC-0951101000125235	35,715	-
	1020105-PBL-4709102000670	91,110	-
	1020106-UBL-159412200211791	4,138	-
	City Bank-1104257895001	48,205	7,240
	City Bank-Moulvibazar-1254257895001	105,479	300,938
	Community Bank # 0070343940301	41,051	214,279
	EBL - 1041060005122	61,500	10,192
	MTBL-1301000407770	10,972	10,230
	Modhumoti Bank-110313500000268	80,298	-
	NCC Bank # 0012-0210027340	7,910	-
	PBL-4709102000707	29,676	-
	AIBL-5063	-	-
	Brac Bank # 920363001	51,201	-
	CITIZENS BANK PLC-1004111000198	1,350	-
	Community Bank-32101	841	-
	IBBL A/C No. 2050102010329914	99,155	-
	PBL-4709102000688	5,803,886	-
	PBL-Pabna-70562	605,734	-
	Pubali Bank - Pabna, 0488901068840	1,447,835	-
	Pubali Bank, Principal Ac-3555901048333	46,238	-
	The City Bank Ltd. A/c 1103644258001	56,983	-
	Trust Bank-0210023637	104,363	-
	UCBL, Corporate A/C-0951101000013810	1,181,717	-
		95,840,366	**60,538,279**

16.03 Cash at banks (Foreign Currency)

Particulars	2025-2026	2025-2026	2024-2025
	USD	Taka	Taka
ERQA-EBL-1043100329458	211.36	25,984	25,984
ERQA -PBL-3555162000626	8,396.33	968,666	1,659,270
Margin account (foreign)-EBL-343	39,401.59	4,930,876	12,287,000
Margin account (foreign)-PBL-139	93,553.70	9,448,920	18,014,627
MTBL (Margin) - 1302000003633	-	-	22,303
UCB (FC AC) - 0951185000000128	601.78	73,899	73,899
Brac Bank (ERQA) - 2022492200008		-	195,813
Brac Bank (USD) # 2022492200006	19,950.00	2,446,868	15,435,638
Brac Bank (USD) # 2022492200009		-	1,864,433
Brac Bank -USD- 220002	725.28	89,064	89,064
HSBC-050003896-005	0.89	90	90
HSBC-001012269047	-	(0)	-
MTBL (USD) - 1302000003624	1,892.18	231,603	6,486,920
MTBL (ERQ) - 1302000003857	430.37	52,677	5,433,141
Woori bank-CDA 923927581	39,283.21	4,784,695	598,788
PBL (USD) - 3555161002433	62.15	6,628	46,244,501
PBL(USD-Proceeds AC) - 3555161002424	466.87	56,970	1,642,333
MMR A/C No. 0951180000001196	100,000.00	12,275,000	-
	304,976	**35,391,939**	**110,073,804**

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.

17.00 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	1,791,168,860	1,628,335,320
Stock dividend	-	162,833,540
	1,791,168,860	**1,791,168,860**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

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

17.01 Composition of Share Holding:

Particulars	30 June, 2026 No. of Share	%	30 June, 2025 No. of Share	%
Director and Sponsors	109,179,862	60.95	109,179,862	60.95
Institution	26,621,420	14.86	22,413,165	12.51
General Public	35,387,174	19.76	39,765,175	22.20
Foreign Investor	7,928,430	4.43	7,758,684	4.33
	179,116,886	**100.00**	**179,116,886**	**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	2,775	405,102	0.23%
501 to 5000 Shares	2,180	3,263,992	1.82%
5001 to 10000 Shares	347	2,530,911	1.41%
10001 to 20000 Shares	214	3,028,830	1.69%
20001 to 50000 Shares	192	6,113,989	3.41%
50001 to 100000 Shares	78	5,491,971	3.07%
100001 to 1000000 Shares	73	23,867,564	13.33%
Over 1000000 Shares	25	134,414,527	75.04%
	5,884	**179,116,886**	**100.00%**

Shares of the company are listed with Dhaka and Chittagong Stock Exchange and quoted at Tk. 66.70 per share 2026 and Tk. 40.50 Per share 2025 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	57,500,159	35,556,023
Investment in cost price	24,329,689	(23,787,649)
	33,170,470	**11,768,374**

For further details please refer to annexure D

19.01 Non-Controlling Interest

Opening Balance	194,948,615	142,919,564
Share of Net Assets at Acquisition	2,461,641,737	(1,405,209)
Share of Profits during the year	863,212,536	53,434,260
	3,519,802,888	**194,948,615**

20.00 Deferred tax (assets) / liability

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

Particulars	Carrying value as at June30, 2026	Tax base value as at June 30, 2026	Taxable/ (Deductible) temporary difference
For the year ended June 30, 2026			
Property, plant and equipment	8,411,382,128	8,232,572,839	178,809,289
Investment Property	639,460,550	466,541,729	172,918,821
Provident fund	(12,278,381)	-	(12,278,381)
WPPF & WF	(48,334,677)	-	(48,334,677)
Post employment benefit	(7,066,604)		(7,066,604)
			284,048,447
Effective tax rate			12%
Deferred tax liability/ (assets) excluding holding gain reserve (A)			**34,085,814**

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
	Holding gain reserve	33,170,470	33,170,470
	Effective tax rate		15%
	Deferred tax liabilities/ (assets) on holding gain reserve (B)		**4,975,571**
	Deferred tax liability / (assets) (A+B)		**39,061,384**
	Revaluation Surplus	9,239,355,837	**9,239,355,837**
	Effective tax rate		Average
	Deferred tax liabilities/ (assets) on Revalution surplus (C)		**1,221,614,657**
	Deferred tax liability / (assets) (A+B+C)		**1,260,676,041**

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**

21.00 Long term loan

Bank and Financial Institutions:		
Al-Arafah Islami Bank Ltd.	1,442,822,969	1,308,824,391
Pubali Bank Ltd.	4,051,924,990	4,250,481,622
UCBL (TL)	3,137,743,377	803,781,317
Uttara Bank Ltd	-	236,216,470
Eastern Bank PLC	240,268,100	-
Mutual Trust Bank Ltd	2,440,475,098	2,518,208,948
Lankan Alliance Finance Ltd.	84,986,100	149,180,407
Bengal Commercial Bank Ltd.	408,500,000	409,450,000
Community Bank	210,527,559	200,000,000
Shimanto Bank	227,460,806	226,063,611
Trust Bank Ltd	1,236,253,350	1,107,046,326
IPDC Finance Ltd	151,196,524	214,375,579
IDLC Finance Ltd	164,775,065	322,395,610
Lanka Bangla	304,651,644	401,995,261
Citizen's Bank Ltd	314,825,642	-
Directors' Loan	3,466,269,607	550,000,000
Loan From - BIFFL (Funded by KFW & JICA)	1,579,231,938	1,711,656,699
Preference shares (Non-convertible redeemable)	626,500,000	660,000,000
Infrastructure Development Company Limited(IDCOL)	2,672,951,954	3,024,093,999
Acceptated L/C Liabilty (Capital Machinery) (DSPEL)	10,413,065,353	-
Total	**33,174,430,075**	**18,093,770,240**

22.00 Trade and other payables

Paramount Textile Limited	2,426,509,593	422,548,059
Intraco Solar Power Limited	4,360,644	28,132,279
Paramount Solar Limited	54,190,892	-
	2,485,061,129	**450,680,338**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
22.01	**Trade payables**		
	Deferred liabilities (import)	2,407,769,913	348,753,469
	Deferred liabilities (local))	77,746,278	102,130,119
	Foreign exchange gain/(loss) (fair value adjustment)	(455,063)	(203,250)
		2,485,061,129	**450,680,338**

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	2,485,061,129	450,680,338
More than 06 but less than 12 months	-	
More than 12 months	-	
	2,485,061,129	**450,680,338**

23.00	**Liability for expenses**		
	Gas bill payable	103,455,596	213,885,956
	Security Deposit	11,231,431	13,745,084
	Security deposit against investment property	5,593,501	5,593,501
	Advance receive from investment property	30,486,176	227,200
	Other expenses	83,915,981	37,198,026
	Provident fund payable	12,278,381	5,258,879
	Post employment benefit	7,066,604	6,634,104
	Telephone bill payable	11,134	13,975
	Electricity bill payable	4,255,020	5,229,659
	Unallocated application fees	48,676	48,676
	Provision for WPPF & WF	99,724,287	102,852,210
	Audit & professional fees payable	2,084,250	640,000
		360,151,038	**391,327,269**

24.00	**Short term loan**			
	PAD	PBL & MTBL	1,348,939,629	1,085,616,323
	UPAS	PBL, BRAC & MTBL	681,569,351	2,367,388,054
	EDF	PBL,EBL & MTBL	436,875,439	1,147,689,057
	Bank overdraft /STL	PBL	672,755,129	673,249,841
		Brac Bank	-	143,639,978
		MTBL	102,472,751	95,588,296
		UCBL	-	74,585,340
		Uttara	1,040,447,086	-
		EBL	101,782,841	125,122,384
		Community Bank	484,016,735	481,334,567
		Citizens Bank	-	359,440,904
			4,868,858,962	**6,553,654,743**

25.00	**Current portion of long term loan**		
	IDLC Finance Ltd	392,153,452	83,999,985
	IPDC Finance Ltd	-	46,730,044
	Pubali Bank Ltd.	355,402,326	295,736,152
	Lankan Alliance Finance Ltd	50,594,760	12,093,259
	Lanka Bangla Finance Ltd.	120,245,712	-
	Al-Arafah Islami Bank Ltd.	177,128,808	205,120,459
	MTBL	154,612,036	157,992,014
	Uttara Bank Ltd	-	81,698,177
		1,250,137,093	**883,370,090**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
26.00	**Provision for Tax**		
	Opening balance	4,765,055	871,902
	Add: During the year	-	-
	Less: Paid during the year	(3,767,782)	-
		997,273	**871,902**
	Add : Provision for the year (Note-35.00)	110,287,818	133,198,328
		111,285,091	**134,070,230**
	Less: Advance income tax	(96,243,240)	(129,305,175)
		15,041,851	**4,765,055**
27.00	**Revenue**		
	Yarn dyed & solid dyed fabric	9,063,792,012	10,234,841,401
	Knit yarn dyeing	479,361,243	423,435,782
	Solid & Softflow dyeing	285,901,732	169,468,241
	Printing	86,364,384	219,020,832
	Sales to BPDB	4,389,659,637	1,217,973,415
		14,305,079,007	**12,264,739,671**

The increase in revenue is primarily attributable to the consolidation of Dynamic Sun Energy Limited (DSEPL) as a subsidiary of the Company, resulting in the inclusion of its revenue in the consolidated financial statements.

28.00	**Cost of sales**		
	Paramount Textile Limited	8,338,857,878	9,287,370,530
	Intraco Solar Power Limited	309,779,333	330,871,316
	Paramount Solar	41,728,255	13,284,866
	Dynamic Sun Energy Private Limited	963,693,369	-
		9,654,058,836	**9,631,526,712**

Details of costs of sales are shown in respective stand alone accounts.

29.00	**Distribution costs**		
	BTMA certificate fees	559,659	727,500
	Courier charges	5,219,653	7,522,070
	Cost of free sample	14,270,390	13,972,922
	C & F expenses (export)	1,124,303	2,304,349
	Entertainment (buyer)	1,204,641	342,893
	Fuel, running, maintenance & carriage outwards	16,931,934	20,834,089
	Insurance premium (fire)	893,263	992,514
	Loading & unloading	666,000	153,477
	Miscellaneous expense	2,249,100	2,684,504
	Repair and maintenance of vehicles	4,296,059	4,808,930
		47,415,002	**54,343,248**
30.00	**Administrative expenses**		
	Advertisement exp.	1,352,766	1,803,699
	AGM expenses	172,008	578,375
	Audit & professional/Legal fees	67,698,463	2,975,435
	Books & periodicals	491,172	497,800
	CDBBL charge	213,365	403,295
	Conveyance	2,289,938	3,284,028
	Credit rating fees	537,251	1,148,434
	Cookeries	8,260	91,040
	Depreciation-administrative	55,609,216	40,927,631
	Impairmental Loss	12,855,308	-
	Amortization of Leasehold Land	1,887,866	1,887,866
	Donation & subscription	2,078,664	3,911,868
	Electricity bill	467,596	3,150,688
	Entertainment	1,590,811	580,754
	Fees for certificates	2,538,931	1,811,638
	Food allowance	4,887,107	9,327,243
	Forms, fees & renewal fees	51,093,013	2,762,321
	Fuel & lubricants	6,356,612	17,869,658
	Internet exp	454,832	2,624,561
	License & Renewal	884,189	1,183,712
	Listing fees	1,200,000	1,938,500

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-26	30-Jun-25
	Medicare exp	41,997	1,664,879
	Membership fees	361,982	136,751
	Miscellaneous exp	5,197,640	5,813,264
	Mobile bill	3,923,738	4,369,827
	Newspaper	17,565	29,521
	Office maintenance	3,917,946	4,877,689
	Office rent	3,753,957	11,419,092
	Postage	137,023	183,436
	Promotional expenses	350,000	1,225,000
	Provident fund	4,394,564	3,595,839
	RJSC Fees	2,875	7,520,869
	Remuneration	32,400,000	32,400,000
	Repair & maintenances-Car	4,368,273	11,051,648
	Software development	32,292	-
	Salary, allowance & festival bonus	121,529,267	64,680,193
	Water & Sewerage	61,432	181,727
	Annual report printing	275,000	283,500
	Stationery	3,681,240	7,265,182
	Telephone exp	36,608	36,694
	Tours & travels	11,427,194	13,092,331
	Allocation of post employment benefit	43,250	40,123
	Training & development	1,193,474	650,198
	Business Development Exp.	299,767	271,294
	Accomodation Expenses	1,803,560	-
	Security Service	1,159,867	-
	Consultancy fees	139,440	577,792
	Gas Bill	36,280	-
	Other Administrative Expenses	5,051,321	-
	Survey Fees	-	749,317
	Rent car	547,919	69,700
		420,852,839	**270,944,412**

The significant increase in Admistrative costs is primarily attributable to the consolidation of Dynamic Sun Energy Limited (DSEPL) as a subsidiary of the Company, resulting in the inclusion of its admistrative costs in the consolidated financial statements.

31.00 Finance Cost

Bank charge	19,204,789	13,640,770
Finance arrangement expenses	6,741,230	31,907,901
Interest on bank overdraft	166,462,523	159,583,469
Interest on loan (LATR)	-	364,485
Interest on term loan	1,879,267,522	1,040,968,529
L/C charge	1,148,865	1,028,015
Remittance collection charge	19,270,816	25,165,987
Stamp charges	370,205	250,685
Commission of BG	8,473,518	2,172,159
Swift charges	1,487,715	1,868,015
	2,102,427,184	**1,276,950,015**

The significant increase in finance costs is primarily attributable to the consolidation of Dynamic Sun Energy Limited (DSEPL) as a subsidiary of the Company, resulting in the inclusion of its finance costs in the consolidated financial statements.

32.00 Income from House Rent

Income from house rent (investment property)	15,791,632	14,246,720
Less : Maintenance cost including depreciation	(4,737,490)	(4,274,016)
	11,054,142	**9,972,704**

33.00 Other income/(loss)

Dividend income	917,316	1,064,410
Interest income	65,323,029	10,743,236
LD Expense	(232,615,661)	-
Income from dividend on preference shares from ISPL	-	89,010,000
Income from dividend on preferance shares from DSEPL	-	96,291,000
Wastage sales	1,965,339	653,680
	(164,409,977)	**197,762,326**

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
34.00	**Exchange gain**		
	Foreign currency fluctuation gain/ (loss)	(26,097,182)	(28,830,840)
		(26,097,182)	**(28,830,840)**
35.00	**Income tax**		
	Income tax from operational income (Note-35.01)	52,141,060	91,067,171
	Income tax on other income (Note-35.02)	40,893,857	39,612,792
	Income tax on house rent income(Note-35.03)	2,487,182	2,243,858
		95,522,099	**132,923,822**
	Less: Tax rebate	-	
	Tax on Income (A)	**95,522,099**	**132,923,822**
	Tax on Gross Receipts @ 1% (B)	-	
	Tax deducted at source during the year ('C)	96,244,865	-
	Total Tax provision during the year (D= Higher of A, B & C)	**96,244,865**	**132,923,822**
	Add: Income tax on Subsidiary's Income	14,042,953	274,506
		110,287,818	**133,198,328**
	Less: Tax rebate	-	-
		110,287,818	**133,198,328**
	Add/(less): Prior year Income tax refund/ adjustment	-	-
		110,287,818	**133,198,328**
35.01	**Income tax from operational income**		
	Profit before tax (PTL)	1,175,123,231	1,132,871,322
	Add/(less): other income	(202,441,400)	(196,764,121)
	Add/(less) : House rent income	(11,054,142)	(9,972,704)
	Add/(less):Share of profit of associates	(354,632,535)	(319,421,251)
	Add/(less) : Post employment benefit	432,500	401,230
	Add/(less) : Fair Value gain on Investment property	(172,918,821)	-
	Taxable income	**434,508,832**	**607,114,475**
	Tax rate	12%	15%
	Income tax on operational income	**52,141,060**	**91,067,171**
35.02	**Income tax on other income**		
	Other income (160,98,309+1,24,776)*22.5%	3,650,194	2,339,710
	Dividend on Pref share (89,010,000+96,291,000)	37,060,200	37,060,200
	Dividend income (9,17,316)*20%	183,463	212,882
		40,893,857	**39,612,792**
35.03	**Income tax on house rent income**		
	Income from House Rent (157,91,632-47,37,490)*22.5%	2,487,182	2,243,858
		2,487,182	**2,243,858**
36.00	**Deferred tax expenses/income**		
	Deferred tax liability as on previous year	20,048,825	16,388,602
	Deferred tax liability as on current year	39,061,384	20,048,825
	Deferred tax benefit/expenses during the year	**(19,012,559)**	**(3,660,223)**

The significant change in deferred tax expense is primarily attributable to the tax impact arising from the revaluation of Property, Plant and Equipment in accordance with IAS 12.

37.00	**Unrealized gain on investment in shares**		
	Cost price	24,329,689	23,787,649
	Market price	(57,500,159)	(35,556,023)
	Unrealized gain	**33,170,470**	**11,768,374**
	Less: opening balance (provision)	11,768,374	24,550,552
	Gain on marketable securities during the year	**21,402,096**	**(12,782,177)**
38.00	**Basic earnings per share- EPS**		
	Net Profit fattributable to ordinary shareholders	**1,363,763,947**	**1,160,595,290**
	Number of shares	179,116,886	179,116,886
	Earnings per share	**7.61**	**6.48**

G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
38.01	**Number of shares**		
	Number of shares at the beginning of the year	179,116,886	179,116,886
	Add: bonus shares issued during the year	-	-
	Closing number of shares	**179,116,886**	**179,116,886**
	Face value of share Tk. 10/- per share		
39.00	**Net operating cash flows per share- NOCFPS**		
	Net cash flows from operating activities	1,969,666,467	1,857,280,124
	Number of share	179,116,886	179,116,886
		11.00	**10.37**
40.00	**Net assets value per share- NAV**		
	Net Assets	17,048,588,098	7,860,621,136
	Number of share	179,116,886	179,116,886
	Net assets value per share- NAV (After Revaluation)	**95.18**	**43.89**
40.01	**Net assets value per share- NAV (Before Revaluation)**	**50.42**	**43.89**

The Company's Net Asset Value (NAV) has increased significantly primarily due to the revaluation of Property, Plant and Equipment in accordance with IAS 16.

41.00 **Reconciliation of net income with cash flows from operating activities**

Net Profit during the Year	**2,226,976,483**	**1,214,029,550**
Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accruals :		
Non-Cash Items :	**1,252,085,053**	**584,880,260**
Depreciation	1,688,536,436	903,651,040
Income Tax provision	18,953,348	7,538,847
WPPF & WF Provision	25,396,624	23,952,624
Share of profit of associates	(354,632,535)	(319,421,251)
Fair Value gain on Investment property	(172,918,821)	
Income from dividend on preferance shares	46,750,000	(30,841,000)
Changes in operating accruals :	**(1,509,395,069)**	**58,370,312**
Increase/ Decrease in Trade receivables	(1,571,450,564)	172,694,776
Increase/ Decrease in Inventory	887,694,593	205,080,636
Increase/ Decrease in Advance & Prepayments	(172,466,537)	(532,025,474)
Increase/ Decrease trade payables and others	(441,833,171)	116,827,950
Increase/ Decrease in Liability for Expenses	(33,595,846)	99,523,689
Increase/ Decrease in Security deposit	(177,743,544)	(3,731,265)
Net Cash flows from operating activities	**1,969,666,467**	**1,857,280,124**

Ref: GKC/26-27/A/110

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Paramount Textile PLC

Schedule of Consolidated Property, Plant & Equipment

As at and for the year ended 30 June, 2026

Annexure-A

Particulars	Cost					Rate of Dep (%)	Depreciation				Written Down Value as at 30-06-26
	Opening Balance as on 01-07-25	Transfer from CWIP	Addition for the year	Residual value	Closing Balance as on 30-06-26		Opening Balance as on 01-07-25	Charge for the year	Residual value	Closing Balance as on 30-06-26	
Land & Land Development	1,409,825,514	-	622,969,044		2,032,794,558	0%	-	-	-	-	3,478,552,247
Building Construction	6,432,522,350	1,837,496,639	83,522,065	2,222,357,400	6,131,183,653	10%	1,489,271,261	196,777,421	2,222,357,400	1,686,048,683	10,384,782,243
Effluent Treatment Plant (ETP) & Water Treatment Plant (WTP)	192,296,422	39,138,626	12,788,927	-	244,223,975	10%	82,045,544	11,753,058	-	93,798,602	169,910,670
Electrical Installation	330,054,378	-	4,745,329	-	334,799,707	15%	236,103,361	14,638,126	-	250,741,487	239,725,729
Gas Line Installation	84,321,191	-	-	-	84,321,191	20%	58,322,535	5,199,731	-	63,522,266	34,829,553
Transformer	20,045,046	-	1,011,575	-	21,056,621	10%	8,087,141	1,238,243	-	9,325,384	14,879,326
Plant & Machinery	31,759,738,045	1,301,245,563	1,296,099,089	3,085,375,705	31,271,706,992	10%	5,867,743,273	1,372,417,884	3,085,375,705	7,240,161,157	30,674,683,318
Loose Tools	871,713	-	-	-	871,713	10%	313,334	55,838	-	369,172	320,609
Reed Air (Jet)	9,715,003	-	-	-	9,715,003	20%	9,347,142	73,572	-	9,420,714	3,485,974
Fire Equipment	88,981,199	-	350,000	-	89,331,199	15%	39,172,878	7,503,036	-	46,675,914	82,516,550
Factory Equipment	35,097,128	-	4,662,679	-	39,759,807	10%	16,460,997	3,962,736	-	20,423,733	32,892,279
Generator & Boiler	446,861,564	-	1,344,700	-	448,206,264	15%	338,727,762	16,331,265	-	355,059,028	336,473,021
Industrial Rack	65,533,060	-	600,983	-	66,134,043	10%	27,876,094	3,819,703	-	31,695,797	37,292,088
Sub Total (Manufacturing)							**8,173,471,323**	**1,633,770,614**	**5,307,733,105**	**9,807,241,937**	**45,490,343,607**
Furniture & Fixture	42,287,312	-	965,492	-	43,252,804	10%	18,274,421	2,472,550	-	20,746,971	20,818,605
Air Conditioner	37,341,357	-	-	-	37,341,357	10%	17,844,284	1,949,707	-	19,793,991	18,437,398
Swimming Pool	436,288	-	-	-	436,288	10%	304,157	13,213	-	317,371	174,515
Office Decoration	40,852,445	-	1,797,700	-	42,650,145	10%	17,548,647	2,458,995	-	20,007,642	18,541,074
Software	128,858	-	-	-	128,858	10%	25,321	11,275	-	36,596	92,262
IT Equipment	9,957,477		110,269		10,067,746	25%	2,658,110	2,202,319		4,860,429	5,207,317
Office Equipment	329,217,967	-	14,240,352	-	343,458,319	10%	110,821,434	21,080,061	-	131,901,495	204,531,317
Telephone Equipment	1,136,320	-	-	-	1,136,320	12%	960,323	21,120	-	981,443	113,732
Motor Vehicles	268,795,932	-	1,986,000	-	270,781,932	15%	150,243,076	19,844,037	-	170,087,113	123,175,382
Sub Total (Administrative)							**318,679,772**	**50,053,279**	**-**	**368,733,051**	**391,091,602**
Total (As at June, 2026)	**41,606,016,568**	**3,177,880,828**	**2,047,194,204**	**5,307,733,105**	**41,523,358,495**		**8,492,151,095**	**1,683,823,893**	**5,307,733,105**	**10,175,974,988**	**45,881,435,210**
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**

Note : During the financial year, Dynamic Sun Energy Limited (DSEL) was newly included in the consolidated financial statements as a subsidiary company. Accordingly, its property, plant and equipment have been incorporated into the consolidated Fixed Assets Schedule.



Ref: GKC/26-27/A/110

Paramount Textile PLC
Notes to the Financial Statements
As at and for the Year Ended 30 June 2026

1.00 Introduction

1.01 Industry outlook

The Readymade Garments (RMG) industry is one of the most important pillars of Bangladesh's economy and has established the country as the world's second-largest apparel exporter. Over the last four decades, the industry has experienced remarkable growth, transforming Bangladesh into a major global apparel manufacturing and export hub. The sector plays a significant role in generating foreign currency earnings, creating employment opportunities, empowering women and supporting the country's industrial development.

The growth of Bangladesh's RMG industry has been driven by competitive labour costs, a skilled workforce, supportive government policies, a well-established backward linkage industry, global trade opportunities and dynamic private-sector entrepreneurship. The industry remains the country's largest export-oriented manufacturing sector and a major source of industrial employment.

According to the Export Promotion Bureau (EPB) data published by the Bangladesh Garment Manufacturers and Exporters Association (BGMEA), Bangladesh's RMG export earnings reached approximately USD 38.70 billion during FY 2025–26, comprising USD 18.08 billion from woven garments and USD 20.62 billion from knitwear. The sector accounted for approximately 80.62% of the country's total export earnings of USD 48.00 billion during the same financial year. Compared with the previous financial year, RMG export earnings declined by approximately 1.64%, reflecting the challenging global economic and trade environment.

The European Union remained Bangladesh's largest apparel export destination, followed by the United States, the United Kingdom and Canada. Export opportunities in non-traditional markets, including Japan, Australia, South Korea, Russia, the Middle East and Latin America, continue to provide significant potential for market diversification.

The Bangladesh RMG industry has considerable opportunities for further growth through product diversification, technological advancement, automation, improved productivity and the expansion of high-value-added apparel manufacturing. Increasing global demand for sustainable, environmentally friendly and ethically manufactured apparel products also creates opportunities for Bangladeshi manufacturers to strengthen their international competitiveness.

However, the industry continues to face several challenges, including fluctuations in global demand, rising production and financing costs, energy supply constraints, international competition, geopolitical uncertainties, changing trade policies and increasingly stringent environmental and labour compliance requirements. Furthermore, Bangladesh's graduation from Least Developed Country (LDC) status is expected to bring changes to its existing international trade preferences, making competitiveness, productivity improvement and market diversification increasingly important.

Despite these challenges, the RMG industry remains a major driving force behind Bangladesh's industrialization, export growth and employment generation. With continued investment in modern technology, sustainable manufacturing, skilled human resources and product diversification, the industry is expected to maintain its global competitiveness and contribute significantly to the country's long-term economic growth.



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 Subsidiaries

An associate is an entity over which an investor has significant influence but which is neither a subsidiary nor an interest in a joint venture.

Paramount BTrac Energy Limited (PBEL)

Paramount Textile PLC holds a 49.00% equity interest in Paramount BTrac Energy Limited (PBEL), which was incorporated on 25 February 2018 as a private limited company under the Companies Act, 1994. The company was established to develop and operate a 200 MW HSD-fired engine-based power plant on a Build, Own and Operate (BOO) basis at Baghabari, Sirajganj, Bangladesh, under an agreement with the Bangladesh Power Development Board (BPDB). The plant commenced commercial operations on 16 February 2019. Currently, the project's operational life has expired. Accordingly, PBEL has been classified as an associate of Paramount Textile PLC.

Dynamic Sun Energy Limited (DSEPL)

During the financial year, Paramount Textile PLC acquired a 60.00% equity interest in Dynamic Sun Energy Limited (DSEPL), which was incorporated on 4 September 2017 as a private limited company under the Companies Act, 1994. DSEPL is a 100 MW solar power generation company that commenced commercial operations on 23 October 2024. As Paramount Textile PLC holds the majority equity interest and exercises control over DSEPL, the company has been classified as a subsidiary and its financial statements have been consolidated with those of Paramount Textile PLC.

Intraco Solar Power Limited (ISPL)

During the financial year, Paramount Textile PLC acquired an 80.00% equity interest in Intraco Solar Power Limited (ISPL), which was incorporated on 8 May 2016 as a private limited company under the Companies Act, 1994. ISPL is a 30MW solar power generation company. The company commenced commercial operations on 28 August 2022. As Paramount Textile PLC holds the majority equity interest and exercises control over ISPL, the company has been classified as a subsidiary, and its financial statements have been consolidated with those of Paramount Textile PLC.

Paramount Solar Limited (PSL)
During the nine-month period, Paramount Textile PLC acquired a 99.99% equity interest in Paramount Solar Limited (PSL), which was incorporated on 20 March 2024 as a private limited company under the Companies Act, 1994. As Paramount Textile PLC holds 99.99% of the equity shares and exercises control over PSL, the company has been classified as a subsidiary, and its financial statements have been consolidated with those of Paramount Textile PLC.

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 Company's information technology (IT) infrastructure is continuously being developed to support its operational activities, financial management and administrative functions. Currently, the IT operations are managed by a dedicated team of 10 IT professionals who provide technical support, maintain IT infrastructure and ensure the smooth functioning of the Company's information systems.

The Company uses Tally accounting software for financial accounting and reporting, along with various application-based and packaged software solutions to support its day-to-day operational and management activities, including systems supported by STM Vision. The Company has approximately 362 desktop computers and laptops deployed across its head office and factory facilities to facilitate daily business operations, communication and information processing.

Internal Audit and Control System
The Company maintains a separate Internal Audit Department comprising 16 dedicated professionals to strengthen its internal control framework and ensure effective monitoring of operational and financial activities. The department is responsible for safeguarding the Company's assets, promoting operational efficiency, assessing internal control procedures and ensuring compliance with applicable laws, regulations, policies and management guidelines.

To maintain independence and ensure effective oversight, the Internal Audit Department reports directly to the Chairman and Managing Director. Through regular audits, reviews and assessments, the department contributes to strengthening corporate governance, risk management and overall organizational accountability.

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2.00 Basis of preparation

2.01 Statement of compliance

The financial statements of the Company for the year ended 30 June 2026 have been prepared in accordance with the applicable provisions of the Companies Act, 1994, the Bangladesh Securities and Exchange Rules, 1987, the applicable International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), as adopted by the Financial Reporting Council (FRC) of Bangladesh, and other relevant laws, rules and regulations in force in Bangladesh.

The Company has also ensured that the financial statements and related disclosures comply with the applicable financial reporting, corporate governance and disclosure requirements prescribed by the Bangladesh Securities and Exchange Commission (BSEC) and other regulatory authorities.

2.02 Basis of measurement

The financial statements have been prepared primarily on the historical cost basis, except for certain financial instruments measured at fair value and Property, Plant and Equipment (PPE), which are measured using the revaluation model in accordance with International Accounting Standard (IAS) 16 – Property, Plant and Equipment.

During the financial year ended 30 June 2026, the Company conducted a revaluation of its Property, Plant and Equipment through an independent professional valuer. The revaluation was carried out in accordance with the applicable requirements of IAS 16, the Bangladesh Financial Reporting Standards (BFRS), as adopted by the Financial Reporting Council (FRC), Bangladesh, and the Bangladesh Securities and Exchange Commission (BSEC) Notification dated 18 August 2013 regarding Revaluation of Assets, as applicable.

Accordingly, the revalued amounts have been duly incorporated into the financial statements for the year ended 30 June 2026, together with the related accounting adjustments and deferred tax implications in accordance with IAS 12 – Income Taxes.

All other assets and liabilities have been measured in accordance with the applicable requirements of the relevant International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), as adopted by the FRC, Bangladesh, and other applicable regulatory requirements.

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 particular, 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 27: 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.

2.07 **Date of Authorization**
The financial statements were authorized for issue by the Board of Directors on 8 November 2026..

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

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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	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

In accordance with International Accounting Standard (IAS) 16 – Property, Plant and Equipment, items of Property, Plant and Equipment are initially recognized at cost. Subsequently, the Company applies the revaluation model to the relevant classes of Property, Plant and Equipment, whereby assets are carried at their revalued amounts, being their fair value at the date of revaluation, less subsequent accumulated depreciation and accumulated impairment losses, if any. Other classes of Property, Plant and Equipment are measured at cost less accumulated depreciation and accumulated impairment losses, where applicable.

During the financial year ended 30 June 2026, the Company conducted a revaluation of its Property, Plant and Equipment through an independent professional valuer. Accordingly, the revalued amounts have been duly incorporated into the financial statements as at 30 June 2026 in accordance with IAS 16 and other applicable regulatory requirements.

Freehold land is not subject to depreciation, whereas buildings and other depreciable assets are depreciated over their respective estimated useful lives. Depreciation on revalued assets is calculated based on their revalued carrying amounts over their remaining useful lives.

The cost of an item of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, together with any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Significant components of an item of Property, Plant and Equipment having different useful lives are recognized and depreciated separately. Subsequent expenditure is capitalized when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost can be measured reliably.

The cost of qualifying Property, Plant and Equipment also includes eligible borrowing costs and any gain or loss transferred from equity relating to qualifying cash flow hedges of foreign currency purchases, where applicable and in accordance with the relevant accounting standards.

Purchased software that is integral to the functionality of the related equipment is capitalized as part of the cost 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.

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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 12% 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.

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

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 assumptions 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 2024-2025 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.

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

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 2026;
- Statement of profit or loss and other comprehensive income for the year ended 30 June 2026;
- Statement of cash flows for the year ended 30 June 2026;
- Statement of changes in equity for the year ended 30 June 2026;
- 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

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Paramount Textile PLC
Statement of Financial Position
As At June 30, 2026

Amount in BDT

Particulars	Notes	For the year	
		30.06.2026	30.06.2025
ASSETS			
A. Non-current assets		**29,589,769,691**	**19,006,285,056**
Property, plant and equipment	5.00	17,637,700,725	6,142,109,747
Capital work in progress	6.00	-	2,495,452,820
Investment property	7.00	639,460,550	471,254,272
Investment in Associates	8.00	1,000,103,474	7,898,322,147
Long term investment	9.00	10,312,504,942	1,999,146,070
B. Current assets		**8,780,454,202**	**9,017,139,200**
Inventories	10.00	5,194,449,335	6,082,143,928
Trade receivables	11.00	2,292,133,337	1,862,539,757
Advance, deposits & prepayments	12.00	1,007,713,067	803,606,959
Other receivables	13.00	9,512,526	12,321,918
Investments	14.00	57,500,160	35,556,023
Cash & cash equivalents	15.00	219,145,777	220,970,615
TOTAL ASSETS (A+B)		**38,370,223,894**	**28,023,424,256**
EQUITY AND LIABILITIES			
C. Capital and reserves		**16,050,505,123**	**7,213,186,304**
Ordinary share capital	16.00	1,791,168,860	1,791,168,860
Share premium	17.00	540,000,000	540,000,000
Retained earnings		5,464,807,472	4,666,631,928
Revaluation reserve	18.00	8,017,741,181	-
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve	19.00	33,170,470	11,768,374
D. Deferred tax liability	20.00	**1,260,676,041**	**20,048,825**
E. Non-current liabilities		**12,560,842,047**	**12,596,396,819**
Long term loan	21.00	12,560,842,047	12,596,396,819
F. Current liabilities		**8,498,200,682**	**8,193,792,308**
Trade and other payables	22.00	2,426,509,593	422,548,059
Liability for expenses	23.00	305,275,899	327,897,343
Short term loan	24.00	4,868,858,962	6,553,654,743
Unclaimed Dividend	25.00	2,827,717	1,831,524
Current portion of long term loan	26.00	894,005,746	883,370,090
Income tax provision	27.00	722,766	4,490,548
TOTAL EQUITY AND LIABILITIES (C+D+E+F)		**38,370,223,894**	**28,023,424,256**
Net asset value (NAV) per share	42.00	**89.61**	**40.27**
Net asset value (NAV) per share (Before Revaluation)	42.01	**44.85**	**40.27**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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 57 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: November 08, 2026
DVC:2611080392AS269543

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Paramount Textile PLC

Statement of Profit or Loss and Other Comprehensive Income

For the year ended June 30, 2026

Amount in BDT

Particulars	Notes	For the year 2025-2026	For the year 2024-2025
Revenue	28.00	9,915,419,370	11,046,766,256
Cost of sales	29.00	(8,338,857,878)	(9,287,370,530)
Gross profit		**1,576,561,492**	**1,759,395,726**
Operating Expenses		**(254,700,813)**	**(293,074,982)**
Distribution costs	30.00	(47,415,002)	(54,343,248)
Administrative expenses	31.00	(207,285,811)	(238,731,734)
Profit from operations		**1,321,860,679**	**1,466,320,745**
Finance costs	32.00	(875,975,754)	(846,152,933)
Income from House Rent	33.00	11,054,142	9,972,704
Fair Value gain on Investment property	7.01	172,918,821	-
Other income/(loss)	34.00	202,441,400	196,764,121
Exchange gain	35.00	(8,962,845)	(10,120,409)
		(498,524,235)	**(649,536,517)**
Profit before WPPF & WF		**823,336,443**	**816,784,227**
Contribution to WPPF & WF		(2,845,748)	(3,334,157)
Share of profit of associates	8.003	354,632,535	319,421,251
Profit before tax		**1,175,123,231**	**1,132,871,322**
Tax expenses		**(115,257,424)**	**(136,584,044)**
Income tax	36.00	(96,244,865)	(132,923,822)
Deferred tax expense	37.00	(19,012,559)	(3,660,223)
Net profit after tax		**1,059,865,807**	**996,287,277**
Dividend on Preference Shareholders		(46,750,000)	(65,450,000)
Net profit Attributable to equity Shareholder		**1,013,115,807**	**930,837,277**
Other comprehensive income			
Unrealized gain/loss on investment in shares	38.00	21,402,096	(12,782,177)
Revaluation Surplus	39.00	8,017,741,181	-
Total comprehensive income		**9,052,259,083**	**918,055,100**
Basic earnings per share	40.00	**5.66**	**5.20**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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

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

G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

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

Place: Dhaka
Dated: November 08, 2026
DVC:2611080392AS269543

Ref: GKC/26-27/A/110

Paramount Textile PLC

Statement of Changes in Equity

For the year ended June 30, 2026

Particulars	Amount in taka						
	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Holding Gain Reserve	Revaluation reserve	Total
Balance as at 1 July, 2026	1,791,168,860	540,000,000	4,666,631,928	203,617,141	11,768,374	-	**7,213,186,303**
Cash dividend paid to shareholders for the year ended June 30, 2025	-	-	(214,940,263)	-	-	-	**(214,940,263)**
Revaluation reserve	-	-	-	-	-	8,017,741,181	**8,017,741,181**
Net Profit for the year	-	-	1,013,115,807	-	21,402,096	-	**1,034,517,903**
Total equity	**1,791,168,860**	**540,000,000**	**5,464,807,472**	**203,617,141**	**33,170,470**	**8,017,741,181**	**16,050,505,123**

For the year ended 30 June, 2025

Particulars	Amount in taka						
	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Holding Gain Reserve	Revaluation 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**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Paramount Textile PLC
Statement of Cash Flows
For the year ended June 30, 2026

Particulars	For the year 2025-2026	For the year 2024-2025
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	9,485,825,790	11,113,856,357
Cash received from House rent	13,863,534	15,090,115
Cash received from other income	17,140,400	11,463,121
	9,516,829,725	**11,140,409,593**
Cash paid for operating activities		
Cash paid to suppliers	4,895,017,889	5,800,616,434
Wages, salaries & other benefits	872,385,588	936,714,197
Factory overhead	1,494,026,101	1,310,469,452
Administrative overhead	158,274,468	205,335,385
Distribution costs	47,415,002	54,343,248
Financial charges	875,975,754	846,152,933
Advance, deposits & pre-payments	201,032,295	1,490,936
Advance,security deposit receipt	(2,635,000)	3,731,265
Exchange loss/(gain)	8,962,845	10,120,409
Income tax	105,721,461	129,095,855
	8,656,176,403	**9,298,070,114**
Net cash flows from operating activities (Note-43.00)	**860,653,322**	**1,842,339,479**
B) Cash flows from investing activities		
Payment of investment in Associates	7,349,142,208	(883,687,046)
Payment of investment (Long term)	(8,224,348,872)	-
Investment in share	(542,041)	(1,087,929)
Payment against property,plant,euipment and CWIP	(412,952,807)	(1,723,055,914)
Net cash increase from investing activities	**(1,288,701,512)**	**(2,607,830,889)**
C) Cash flows from financing activities		
Proceeds for bank overdraft	448,513,232	(27,035,823)
Proceeds from loan against trust receipts (LATR)	-	(48,824,164)
Dividend payment	(213,527,280)	(81,965,069)
Dividend payment to CMSF	(416,790)	-
Dividend on Preference Shares	(46,750,000)	(65,450,000)
Proceeds from term loan	238,404,190	843,058,930
Net cash flows used in financing activities	**426,223,352**	**619,783,874**
Net increase in cash and cash equivalents	**(1,824,838)**	**(145,707,536)**
Cash and cash equivalents at the beginning of year	**220,970,615**	**366,678,153**
Cash and cash equivalents at the end of year	**219,145,777**	**220,970,615**
Net operating cash flows per share (NOCFPS) -Note-41	**4.80**	**10.29**

The financial statements were authorised for issuance by the Board of Directors on November 08, 2026.

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

Report of the Auditors to the Shareholders:

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The annexed notes 1 to 57 form an integral part of these financial statements

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

5.00 Property, Plant & Equipment

Written Down Value of Property, plant and equipment are as follows:

Land & land development	1,575,588,000	123,893,223
Building construction	6,488,261,700	1,028,103,782
Effluent treatment plant (ETP) & water treatment plant (WTP)	169,910,670	110,250,878
Electrical installation	235,929,430	89,484,783
Gas line installation	34,829,553	25,998,656
Transformer	14,879,326	11,957,905
Plant & machinery	8,315,592,647	4,216,443,254
Loose tools	320,609	558,378
Reed air (jet)	3,485,974	367,861
Fire equipment	82,516,550	49,808,321
Factory equipment	30,564,998	17,737,244
Generator & boiler	336,473,021	108,133,802
Industrial rack	37,292,088	37,656,966
Furniture & fixture	12,749,830	15,312,638
Air conditioner	18,437,398	19,497,073
Swimming pool	174,515	132,131
Office decoration	18,541,074	23,303,798
Office equipment	165,266,844	177,907,592
Telephone equipment	113,732	175,997
Motor vehicles	96,772,766	85,385,464
	17,637,700,725	**6,142,109,747**

For further details please refer to Annexure-A

Pursuant to the Board Resolution No. PTL/HO/CS/2026/4835 dated 15 October 2026, the Board of Directors approved the revaluation of Property, Plant and Equipment (PPE) as at 30 June 2026, conducted and certified by MABS & J Partners,Chartered Accountants in accordance with IAS 16. As per the valuation report, the fair value of PPE was determined at BDT 17,637,700,725, compared to the previous book value of BDT 16,452,623,501 and written-down value of BDT 8,411,382,128. The revalued amounts have been incorporated into these Financial Statements.

For further details please refer to Annexure-A

6.00 Capital work in progress

Building Construction	-	1,830,939,730
ETP & water treatment	-	38,989,456
Plant & machinery	-	625,523,634
	-	**2,495,452,820**

All Capital Work-in-Progress (CWIP) has been transferred to Property, Plant and Equipment (PPE) upon completion and becoming available for its intended use.

6.01 Movement of capital work in progress

Opening balance	2,495,452,820	2,125,000,659
Addition during the year	6,706,079	1,545,104,474
	2,502,158,899	**3,670,105,133**
Transferred to property, plant & equipment	(2,502,158,899)	(1,174,652,313)
Closing balance	**-**	**2,495,452,820**

7.00 Investment property

Commercial Space	507,717,671	507,717,671
Less : Accumulated Depreciation up to 30.06.2025	(36,463,399)	(31,703,255)
Less : Depreciation during the year	(4,712,543)	(4,760,144)
	466,541,729	**471,254,272**
Fair Value gain on Investment property (Note: 7.01)	172,918,821	-
	639,460,550	**471,254,272**



Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

A). 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%.

B). Pursuant to the Board Resolution No. PTL/HO/CS/2026/4835 dated 15 October 2026, the Board approved and adopted the Valuation on Investment in Property as at 30 June 2026 in accordance with IAS 40 – Property, Plant and Equipment.The valuation report has conducted and certified by MABS and J Partners, chartered accountans. As per the valuation report, the fair value of investment in property was determined at BDT 639,460,550, compared to the previous book value of BDT 507,717,671 and written-down value of BDT 466,541,729. The revalued amounts have been incorporated into these Financial Statements.

7.01 Fair Value gain on Investment property

Fair Value of Investment Property	639,460,550	-
WDV of investment property 30 June 2026	466,541,729	-
Change in Fair Value	**172,918,821**	

In accordance with IAS 40 – Investment Property, the difference between the fair value and carrying amount (cost) of the investment property has been recognised in the Statement of Profit or Loss as fair value gain on investment property.

8.00 Investment in Associates

Paramount BTrac Energy Ltd (Note-8.01)	1,000,103,474	1,063,529,501
Dynamic sun energy Pvt Ltd . (Note-8.02)	-	6,834,792,646
	1,000,103,474	**7,898,322,147**

8.01 Paramount BTrac Energy Ltd.

Opening Investment in Share	1,063,529,501	2,128,857,604
Add: Share of Profit of associate (Note -8.001)	(6,126,027)	(6,328,103)
Less : Adjustment against refund (Interest free Loan)	(57,300,000)	(1,059,000,000)
	1,000,103,474	**1,063,529,501**

8.001 Share of Profit of Associate

Net profit attributable to the Shareholders of associate	(12,502,095)	(12,914,496)
Percentage of holding	49.00%	49.00%
Share of net profit	**(6,126,027)**	**(6,328,103)**

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

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	6,834,792,646	4,792,830,724
Addition : During the year	432,582,763	1,619,921,568
Add:Dividend receivable on preference shares	96,291,000	96,291,000
Add: Share of Profit of associate (Note -8.002)	360,758,562	325,749,354
	7,724,424,972	**6,834,792,646**
	(7,724,424,972)	-
	-	**6,834,792,646**

During the year, Paramount Textile PLC increased its equity interest in Dynamic Sun Energy Ltd. from 49% to 60%. Consequently, the Company obtained control over Dynamic Sun Energy Ltd. and the investment was reclassified from **Investment in Associate** to **Investment in Subsidiary** effective from the date control was obtained.

Amount in BDT

Notes	Particulars	As at & for the year ended 30-Jun-26	30-Jun-25
8.002	**Share of Profit of Associate**		
	Net loss attributable to the Shareholders of associate	736,241,963	664,794,601
	Percentage of holding	49.00%	49.00%
	Share of net loss	**360,758,562**	**325,749,354**

Up to 31 March 2026, the Company held a 49% equity interest in Dynamic Sun Energy Pvt. Ltd. (DSEPL), a joint venture between Paramount Textile PLC and Global Energy Project Holdings (GEPH), a sister concern of Shapoorji Pallonji Infrastructure Capital Company Private Limited. Accordingly, the investment was accounted for using the equity method.

Effective from 1 April 2026, the Company's equity interest in DSEPL increased to 60%, resulting in control over DSEPL. Consequently, the investment has been reclassified from Investment in Associate/Joint Venture to Investment in Subsidiary from 1 April 2026.

8.003	**Share of profit of associates**		
	Paramount BTrac Energy Ltd.	(6,126,027)	(6,328,103)
	Dynamic sun energy Pvt Ltd	360,758,562	325,749,354
		354,632,535	**319,421,251**

9.00	**Long term investment**		
	Intraco Solar power Ltd. (Note-9.01)	1,765,390,593	1,676,380,592
	Investment in Dynamic sun energy Ltd (Note -8.02)	7,724,424,972	
	Investment in Bibiyana Solar Power Ltd (50MW)	3,619,600	-
	Investment in Pabna Solar Power Ltd. (70 MW)	4,644,069	-
	Investment in Padma Solar Limited (150MW)	52,600,133	-
	Investment in Surma Solar Power Ltd (25MW)	8,083,500	-
	Paramount Solar Ltd.	753,742,075	322,765,478
		10,312,504,942	**1,999,146,070**

Paramount Textile PLC, in a joint venture with Paramount Holdings Ltd., has been awarded four new solar power projects, namely Bibiyana Solar, Pabna Solar, Padma Solar, and Surma Solar, with a combined power generation capacity of 295 MW.

Paramount Textile PLC holdscontrolling interest in Paramount Solar Ltd in accordinance with IFRS 10 consolidated Financial statements.During the year,the company continued to provied financial support to its subsidiary for capital expansion and working capital progress.

9.01	**Long term investment (At cost)**		
	Intraco Solar power Ltd		
	Investment in shares	1,765,390,593	1,676,380,592
		1,765,390,593	**1,676,380,592**
	Investment in Capital	510,000,000	510,000,000
	Investment in Convertible non-redeemable preference shares	989,000,000	989,000,000
	Dividend receivable on preference shares	266,390,592	177,380,592
		1,765,390,593	**1,676,380,592**

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

10.00	**Inventories**		
	Chemicals	528,232,181	604,147,616
	Finished goods	2,204,509,157	2,436,379,839
	Yarn	653,342,563	1,315,426,150
	Packing & sub material	6,806,763	9,657,683
	Stock of Fabrics	239,532,312	350,876,026
	Work in process	1,562,026,359	1,365,656,614
		5,194,449,335	**6,082,143,928**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

Existence, valuation ,completeness and appropriateness of quality and weight of above inventories have been confirmed after carrying out physical verification as on June 30,2026.

For further details please refer to annexure B

11.00 Trade receivables

Amount due from trade receivables	2,290,910,622	1,861,599,207
Foreign exchange (gain/loss) (fair value adjustment)	1,222,715	940,550
	2,292,133,337	**1,862,539,757**

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	1,862,539,757	1,929,629,858
Addition during the year	9,915,419,370	11,046,766,256
	11,777,959,127	**12,976,396,114**
Realized during the year	9,485,825,790	11,113,856,357
Closing balance	**2,292,133,337**	**1,862,539,757**

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	2,292,133,337	1,862,539,757
More than 06 but less than 12 months	-	-
More than 12 months	-	-
	2,292,133,337	**1,862,539,757**

12.00 Advance, deposits & prepayments

Advance against salary	12,153,919	11,046,493
Advance against suppliers and others	819,577,831	656,413,402
Advance house/office rent	1,182,135	1,652,535
Advance Income tax (Note -12.01)	5,708,814	-
Bank guarantee-Margin	6,247,261	5,827,312
Security deposit - CDBL	500,000	500,000
Imprest fund	2,618,143	2,301,449
L/C margin deposit	37,803,263	5,919,764
Prepaid expenses	6,340,327	5,904,648
Security deposit -others	8,084,141	10,719,141
Security deposits for internet	7,000	7,000
Security deposits for Titas Gas	94,334,866	94,334,866
Advance Trade VAT (AT)	13,142,367	8,967,350
Telephone line deposit	13,000	13,000
	1,007,713,067	**803,606,959**

12.01 Advance income tax

Opening Balance	-	
Addition during the period	101,953,679	-
Less/add : Adjustment	(96,244,865)	-
	5,708,814	**-**

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.

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

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	9,512,526	12,321,918
		9,512,526	**12,321,918**
14.00	**Investment**		
	Investment in listed companies (Market price)	57,500,160	35,556,023
		57,500,160	**35,556,023**

The above investment in share has been recognized as "Available for Sale" financial instrument thus measured in market value as on June 30, 2026

15.00	**Cash & cash equivalents**		
	Cash in hand (Note-15.01)	7,003,353	6,396,415
	Cash at banks (Note-15.02)	37,526,049	10,987,717
	Cash at banks (foreign currency) (Note-15.03)	23,053,340	62,186,970
	Cash at Bank (FDR)	151,563,035	141,399,512
		219,145,777	**220,970,615**
15.01	**Cash in hand**		
	Cash (Factory)	3,352,759	1,278,889
	Cash (office)	3,194,344	4,704,876
	Cash (salary)	456,250	412,650
		7,003,353	**6,396,415**
15.02	**Cash at banks**		
	Al-Arafah Islami Bank # 1431020005074	5,162	293,388
	Bengal Commercial Bank # 9001311000100	22,415	468,062
	Brac bank-1501202249220001	164,731	164,731
	Brac bank-1501202249220007	327,335	471,425
	City Bank -1403178246001	2,866	882,204
	Commercial Bank of Ceylone-1818005820	461,582	460,743
	Community Bank Bangladesh-0070310120101	341,964	1,548,124
	Citizens Bank # 1004111000147	79,790	77,268
	Dutch Bangla Bank Ltd - 1031100041078	740,821	20,860
	Dutch Bangla Bank Ltd -1161100021942	5,185	5,185
	Dutch Bangla bank-2131107690	81,854	238,670
	Eastern Bank Ltd-1041360385960	261	256
	EBL # 1041060000763	116,504	279,482
	EBL - 1041060002576	1,030,026	988,909
	Eastern Bank Ltd-1041060538328	165	665
	Eastern Bank Ltd-1041220488523	140	1,982
	Eastern Bank Ltd-1041060306140	-	569,785
	HSBC # 001-012269-012	7,725	338,652
	Jamuna bank-1001000143034	77,902	79,464
	Meghna Bank # 1101-111-1319	45,331	78,132
	Mutual Trust Bank-1301000073836	64,229	536,428
	Modhumoti Bank # 110311100000938	18,066	289,107
	NCC Bank -00120210025262	-	1,229
	Pubali Bank-056591028506	231,156	23,729
	PBL (SND) - 3555102003582	2,508,279	536,782
	Shimanto Bank-1005241000129	254,442	112,456
	Standard chartered bank-0114667301	22,699	37,304
	Standard bank-01833001939	12,371,573	129,302
	Trust Bank-00220210024029	7,416	23,882
	Uttara Bank-15941220021545	789,027	473,546

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
	UCBL # 0951101000013821	150,416	910,651
	Woori bank-CDA 923927289	1,009,264	79,028
	EBL - 1041060005177	328,611	380,458
	UCBL # 7861141000000656	4,139,837	485,828
	EBL - 1041060007117	752,595	-
	Islami Bank # 20501020101329813	99,155	-
	National Bank Lmited-1067006802143	9,455	-
	PBL (CD A/C) - 4709901007864	10,508,304	-
	Rupali Bank PLC # 0349020004865	4,540	-
	Sonali Bank PLC-0002602006032	49,298	-
	Southeast Bank # 001011100018018	3,965	-
	Standard Islami Bank PLC (SND)-01836000862	691,966	-
		37,526,049	**10,987,717**

15.03 Cash at banks (Foreign Currency)

Particulars	2025-26	2025-26	2024-25
	USD	Taka	Taka
ERQA-EBL-1043100329458	211.36	25,984	25,984
ERQA -PBL-3555162000626	8,396.33	968,666	1,659,270
Margin account (foreign)-EBL-343	39,401.59	4,930,876	12,287,000
Margin account (foreign)-PBL-139	93,553.70	9,448,920	18,014,627
MTBL (Margin) - 1302000003633		-	22,303
UCB (FC AC) - 0951185000000128	601.78	73,899	73,899
Brac Bank (ERQA) - 2022492200008		-	195,813
Brac Bank (USD) # 2022492200006	19,950.00	2,446,868	15,435,638
Brac Bank (USD) # 2022492200009		-	1,864,433
Brac Bank -USD- 220002	725.28	89,064	89,064
HSBC-050003896-005	0.89	90	90
HSBC-001012269047		(0)	-
MTBL (USD) - 1302000003624	1,892.18	231,603	6,486,920
MTBL (ERQ) - 1302000003857	430.37	52,677	5,433,141
Woori bank-CDA 923927581	39,283.21	4,784,695	598,788
	204,447	**23,053,340**	**62,186,970**

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	1,791,168,860	1,628,335,320
Stock dividend	-	162,833,540
	1,791,168,860	**1,791,168,860**

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

16.01 Composition of Share Holding:

Particulars	30 June, 2026 No. of Share	%	30 June, 2025 No. of Share	%
Director and Sponsors	109,179,862	60.95	109,179,862	60.95
Institution	26,621,420	14.86	22,413,165	12.51
General Public	35,387,174	19.76	39,765,175	22.20
Foreign Investor	7,928,430	4.43	7,758,684	4.33
	179,116,886	**100.00**	**179,116,886**	**100.00**

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

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	2,775	405,102	0.23%
501 to 5000 Shares	2,180	3,263,992	1.82%
5001 to 10000 Shares	347	2,530,911	1.41%
10001 to 20000 Shares	214	3,028,830	1.69%
20001 to 50000 Shares	192	6,113,989	3.41%
50001 to 100000 Shares	78	5,491,971	3.07%
100001 to 1000000 Shares	73	23,867,564	13.33%
Over 1000000 Shares	25	134,414,527	75.04%
	5,884	**179,116,886**	**100.00%**

Shares of the company are listed with Dhaka and Chittagong Stock Exchange and quoted at Tk. 66.70 per share 2026 and Tk. 40.50 Per share 2025 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 Revaluation Reserve

Opening Balance	-	-
Add: Addition During the year (18.01)	9,239,355,837	-
Less: Adjustment duirng the year	-	-
Sub-total	**9,239,355,837**	-
Less: deferred tax revaluation	1,221,614,657	-
Closing balance of revalation surplus	**8,017,741,181**	-

18.01 Revaluation

Fair As per Valuer	17,637,700,725	-
Impairment loas (18.02)	13,037,240	-
Asset Wrriten down value as 30 June 2026	(8,411,382,128)	-
revaluation surplus	**9,239,355,837**	-

Pursuant to the Board Resolution No. PTL/HO/CS/2026/4835 dated 15 October 2026, the Board approved and adopted the Valuation on Property, Plant and Equipment as at 30 June 2026 in accordance with IAS 16 – Property, Plant and Equipment. Accordingly, the revaluation reserve amounts have been incorporated into these Financial Statements.

18.02 Impairment loss

Fair As per Valuer	196,992,089	-
Asset Wrriten down value as 30 June 2026	210,029,329	-
Impairment loss	**(13,037,240)**	-

"An impairment loss has been recognised in profit or loss as the carrying amount of the relevant assets exceeded their recoverable amount, in accordance with IAS 36."

19.00 Holding gain reserve

Investment in market price	57,500,159	35,556,023
Investment in cost price	(24,329,689)	(23,787,649)
	33,170,470	**11,768,374**

For further details please refer to annexure D

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25

20.00 Deferred tax (assets) / liability

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

Particulars	Carrying value as at June 30,2026	Tax base value as at June 30,2026	Taxable/ (Deductible) temporary
For the year ended June 30, 2026			
Property, plant and equipment	8,411,382,128	8,232,572,839	178,809,289
Investment Property	639,460,550	466,541,729	172,918,821
Provident fund	(12,278,381)	-	(12,278,381)
WPPF & WF	(48,334,677)	-	(48,334,677)
Post employment benefit	(7,066,604)		(7,066,604)
			284,048,447
Effective tax rate			12%
Deferred tax liability/ (assets) excluding holding gain reserve (A)			**34,085,814**
Holding gain reserve	33,170,470		33,170,470
Effective tax rate			15%
Deferred tax liabilities/ (assets) on holding gain reserve (B)			**4,975,571**
			39,061,384
Revaluation Surplus	9,239,355,837		**9,239,355,837**
Effective tax rate			Average
Deferred tax liabilities/ (assets) on Revalution surplus (C)			**1,221,614,657**
Deferred tax liability / (assets) (A+B+C)			**1,260,676,041**

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

21.00 Long term loan

Bank and Financial Institutions:		
Al-Arafah Islami Bank Ltd.	1,442,822,969	1,308,824,391
Pubali Bank Ltd.	2,948,774,217	2,974,243,624
UCBL (TL)	875,087,730	803,781,317
Eastern Bank PLC	240,268,100	-
Uttara Bank Ltd	-	236,216,470
Mutual Trust Bank Ltd	1,194,980,404	1,321,167,524
Lankan Alliance Finance Ltd.	84,986,100	149,180,407
Bengal Commercial Bank Ltd.	408,500,000	409,450,000

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
	Community Bank	210,527,559	200,000,000
	Shimanto Bank	227,460,806	226,063,611
	Trust Bank Ltd	1,236,253,350	1,107,046,326
	IPDC Finance Ltd	151,196,524	214,375,579
	IDLC Finance Ltd	164,775,065	322,395,610
	Lanka Bangla	304,651,644	401,995,261
	Directors' Loan	550,000,000	550,000,000
	Loan From - BIFFL (Funded by KFW & JICA)	1,579,231,938	1,711,656,699
	Citizen's Bank Ltd	314,825,642	-
	Preference shares (Non-convertible redeemable)	626,500,000	660,000,000
	Total	**12,560,842,047**	**12,596,396,819**
22.00	**Trade and other payables**		
	Trade payables (Note-22.01)	2,426,509,593	422,548,059
		2,426,509,593	**422,548,059**
22.01	**Trade payables**		
	Deferred liabilities (import)	2,407,769,913	348,753,469
	Deferred liabilities (local))	19,194,742	73,997,840
	Foreign exchange gain/(loss) (fair value adjustment)	(455,063)	(203,250)
		2,426,509,593	**422,548,059**

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	2,426,509,593	422,548,059
More than 06 but less than 12 months	-	-
More than 12 months	-	-
	2,426,509,593	**422,548,059**

23.00	**Liability for expenses**	
Gas bill payable	103,455,596	213,885,956
Security Deposit	11,178,307	13,691,960
Security deposit against investment property	5,593,501	5,593,501
Advance receive from investment property	30,486,176	227,200
Other expenses	81,992,826	31,364,504
Provident fund payable	12,278,381	5,258,879
Post employment benefit	7,066,604	6,634,104
Telephone bill payable	11,134	13,975
Electricity bill payable	4,255,020	5,229,659
Unallocated application fees	48,676	48,676
Provision for WPPF & WF	48,334,677	45,488,930
Audit & professional fees payable	575,000	460,000
	305,275,899	**327,897,343**



Amount in BDT

Notes	Particulars		As at & for the year ended 30-Jun-26	30-Jun-25
24.00	**Short term loan**			
	PAD	PBL & MTBL	1,348,939,629	1,085,616,323
	UPAS	PBL, BRAC & MTBL	681,569,351	2,367,388,054
	EDF	PBL,EBL, MTBL	436,875,439	1,147,689,057
	Bank overdraft /STL	PBL	672,755,129	673,249,841
		Brac Bank	-	143,639,978
		MTBL	102,472,751	95,588,296
		UCBL	-	74,585,340
		Uttara	1,040,447,086	-
		EBL	101,782,841	125,122,384
		Community Bank	484,016,735	481,334,567
		Citizens Bank - STL	-	359,440,904
			4,868,858,962	**6,553,654,743**
25.00	**Unclaimed Dividend**			
	Opening Balance		1,831,524	2,379,827
	Add: Cash Dividend Announced in AGM		214,940,263	81,416,766
	Less: Dividend Paid		(185,047,666)	(69,888,733)
	Less:Dividend payment to CMSF		(416,790)	(891,722)
	Less: TDS on dividend		(28,479,614)	(11,184,614)
	Closing Balance		**2,827,717**	**1,831,524**
	The details of the unclaimed dividend for Paramount Textile PLC are summarized below			
	FY 2021-2022			416,790
	FY 2022-2023		1,033,832	1,033,831
	FY 2023-2024		379,416	380,903
	FY 2024-2025		1,414,470	-
			2,827,717	**1,831,524**

The above-mentioned amount, together with an additional BDT 25,743, has subsequently been deposited into the designated Dividend Account maintained with Eastern Bank PLC.

26.00	**Current portion of long term loan**		
	IDLC Finance Ltd	139,999,975	83,999,985
	IPDC Finance Ltd	-	46,730,044
	Pubali Bank Ltd.	251,424,455	295,736,152
	Lanka Bangla Finance Ltd.	120,245,712	
	Lankan Alliance Finance Ltd	50,594,760	12,093,259
	Al-Arafah Islami Bank Ltd.	177,128,808	205,120,459
	MTBL	154,612,036	157,992,014
	Uttara Bank Ltd	-	81,698,177
		894,005,746	**883,370,090**
27.00	**Provision for Tax**		
	Opening balance	4,490,548	662,581
	Less: Paid during the year	(3,767,782)	-
		722,766	**662,581**
	Add : Provision for the year (Note-36.00)	96,244,865	132,923,822
		96,967,631	**133,586,403**
	Less: Advance income tax	(96,244,865)	129,095,855
		722,766	**4,490,548**
28.00	**Revenue**		
	Yarn dyed & solid dyed fabric	9,063,792,012	10,234,841,401
	Knit yarn dyeing	479,361,243	423,435,782
	Solid & Softflow dyeing	285,901,732	169,468,241
	Printing	86,364,384	219,020,832
		9,915,419,370	**11,046,766,256**

The increase in revenue is primarily attributable to the consolidation of Dynamic Sun Energy Limited (DSEPL) as a subsidiary of the Company, resulting in the inclusion of its revenue in the consolidated financial statements.

Amount in BDT

Notes	Particulars	As at & for the year ended 30-Jun-26	30-Jun-25
29.00	**Cost of sales**		
	Opening stock		
	Raw materials	1,929,231,449	2,283,515,531
	Work-in-process	1,365,656,614	1,448,538,474
		3,294,888,063	**3,732,054,005**
	Purchase during the year (Note-29.01)	4,502,347,102	6,052,359,476
	Goods available for use	**7,797,235,165**	**9,784,413,481**
	Less: Closing stock		
	Raw materials	1,188,381,507	1,929,231,449
	Work-in-process	1,562,026,359	1,365,656,614
	Materials consumed	**5,046,827,300**	**6,489,525,418**
	Add: conversion cost		
	Wages, salaries & other benefits (Note-29.02)	872,385,588	936,714,197
	Factory overhead (Note-29.03)	2,076,430,595	2,093,216,222
	Cost of production	**7,995,643,483**	**9,519,455,837**
	Add: Opening stock of finished goods	2,787,255,865	2,555,170,558
		10,782,899,348	**12,074,626,395**
	Less: Closing stock of finished goods	2,444,041,469	2,787,255,865
		8,338,857,878	**9,287,370,530**
29.01	**Purchase**		
	Raw materials		
	Purchase of dyeing ,finishing & printing chemicals	1,320,589,148	1,504,078,615
	Purchase of yarn	1,535,386,327	2,570,516,655
	Purchase of Grey Fabrics	921,126,360	939,421,786
	Insurance premium (marine)	9,301,861	15,836,327
	Carriage inwards	31,809,770	58,084,439
	C & F expenses	45,953,583	102,977,798
	Acceptance commission	24,832,919	24,487,210
	Charges on UPAS (Discounting & Confirmation)	415,480,921	648,943,399
	Charges on EDF (Discounting & Confirmation)	60,184,275	49,675,395
	L/C commission	7,731,825	6,587,327
	Packing materials		
	Purchase of poly bag	40,590,713	35,470,276
	Purchase of plastic bag	7,573,285	8,780,862
	Sub- materials		
	Purchase of paper/plastic cone	26,758,485	36,139,835
	Purchase of plastic bobin	10,131,486	6,335,705
	Purchase of sizing chemicals	34,739,286	32,681,983
	Purchase of textile wax	3,074,000	3,292,800
	Purchase of paper tube	7,082,858	9,049,064
		4,502,347,102	**6,052,359,476**
29.02	**Wages, salaries & other benefits**		
	Wages, salaries & festival bonus	740,192,912	791,934,785
	Overtime, holiday & other allowance	98,979,276	98,069,057
	House rent to factory workers	10,951,429	17,070,282
	Provident Fund (Note-29.04)	10,253,982	8,390,290
	Insurance premium (factory workers)	1,932,125	2,301,484
	Earn leave expenses	10,075,864	18,948,299
		872,385,588	**936,714,197**
29.03	**Factory overhead**		
	Conveyance	3,094,680	3,686,035
	Commission on bank guarantee	19,506,931	5,504,579
	Depreciation-manufacturing	614,461,209	589,850,544
	Impairmental Loss	181,932	
	Electricity Bill	31,807,270	113,980,155
	Entertainment	651,995	703,941

Amount in BDT

Notes	Particulars	As at & for the year ended	
		30-Jun-26	30-Jun-25
	ETP & WTP maintenance	8,092,097	9,248,490
	Food allowance	10,420,563	13,740,708
	Fuel & lubricants	21,757,405	33,405,209
	Gas bill	1,225,793,998	1,145,400,333
	Insurance premium (fire)	18,001,133	18,857,769
	Lab test expenses	20,772,268	22,848,790
	Medicare exp	1,644,196	1,809,570
	Miscellaneous exp	754,270	1,194,900
	Mobile bill	1,046,950	1,119,200
	Municipal tax	2,928,165	562,440
	Night allowance	621,924	39,563
	Purchase of ETP chemicals	8,068,046	8,263,793
	Purchase of generator & boiler chemicals	17,912,053	17,987,485
	Purchase of machine oil	1,788,512	1,523,020
	Repair & maintenance	28,079,623	41,768,718
	Repair & maintenance-car	660,000	660,000
	Spare parts	11,864,479	29,238,491
	Stationery	10,316,641	10,601,939
	Tour & travel (Note-29.05)	9,172,482	10,397,078
	Allocation of post employment benefit (Note-29.06)	389,250	361,107
	Compliance and safety	5,051,373	8,663,776
	Uniform & Liveries	1,591,150	1,798,589
		2,076,430,595	**2,093,216,222**
29.04	**Allocation of provident fund**		
	Wages, salaries & other benefits @ 70%	10,253,982	8,390,290
	Administrative overhead @ 30%	4,394,564	3,595,839
		14,648,546	**11,986,129**
29.05	**Allocation of tour & travel expenses**		
	Factory overhead @ 48%	9,172,482	10,397,078
	Administrative overhead @ 52%	9,936,855	11,263,502
		19,109,337	**21,660,580**
29.06	**Allocation of post employment benefit**		
	Factory overhead @ 90%	389,250	361,107
	Administrative overhead @ 10%	43,250	40,123
		432,500	**401,230**
30.00	**Distribution costs**		
	BTMA certificate fees	559,659	727,500
	Courier charges	5,219,653	7,522,070
	Cost of free sample	14,270,390	13,972,922
	C & F expenses (export)	1,124,303	2,304,349
	Entertainment (buyer)	1,204,641	342,893
	Fuel, running, maintenance & carriage outwards	16,931,934	20,834,089
	Insurance premium (fire)	893,263	992,514
	Loading & unloading	666,000	153,477
	Miscellaneous expense	2,249,100	2,684,504
	Repair and maintenance of vehicles	4,296,059	4,808,930
		47,415,002	**54,343,248**
31.00	**Administrative expenses**		
	Advertisement exp.	1,352,766	1,803,699
	AGM expenses	172,008	578,375
	Audit & professional/Legal fees	3,112,402	2,036,575
	Books & periodicals	491,172	497,800
	CDBBL charge	213,365	403,295

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-26	30-Jun-25
	Conveyance	2,271,739	3,233,234
	Credit rating fees	475,876	1,083,934
	Cookeries	8,260	91,040
	Depreciation-administrative	37,709,278	37,082,050
	Impairmental Loss	12,855,308	
	Donation & subscription	2,078,664	3,911,868
	Electricity bill	467,596	3,150,688
	Entertainment	316,687	342,893
	Fees for certificates	2,538,931	1,811,638
	Food allowance	4,887,107	9,327,243
	Forms, fees & renewal fees	2,142,356	2,762,321
	Fuel & lubricants	3,579,608	17,869,658
	Internet exp	397,796	2,624,561
	Listing fees	1,200,000	1,888,500
	Medicare exp	8,880	1,664,879
	Membership fees	361,982	136,751
	Miscellaneous exp	5,115,707	5,539,333
	Mobile bill	3,025,375	3,650,294
	Newspaper	2,214	29,521
	Office maintenance	3,355,646	4,354,675
	Office rent	3,753,957	11,419,092
	Postage	13,290	109,505
	Promotional expenses	350,000	1,225,000
	Provident fund (Note-29.04)	4,394,564	3,595,839
	RJSC Fees	2,875	397,779
	Remuneration	32,400,000	32,400,000
	Repair & maintenances-Car	3,836,253	10,488,046
	Software development	32,292	-
	Salary, allowance & festival bonus	60,254,066	54,415,004
	Water & Sewerage	61,432	181,727
	Annual report printing	275,000	283,500
	Stationery	2,561,171	6,350,900
	Telephone exp	36,608	36,694
	Tours & travels (Note-29.05)	9,936,855	11,263,502
	Allocation of post employment benefit (Note-29.06)	43,250	40,123
	Training & development	1,193,474	650,198
		207,285,811	**238,731,734**

The significant increase in Admistrative costs is primarily attributable to the consolidation of Dynamic Sun Energy Limited (DSEPL) as a subsidiary of the Company, resulting in the inclusion of its admistrative costs in the consolidated financial statements.

32.00 Finance Cost

Bank charge	8,134,557	7,060,194
Finance arrangement expenses	6,741,230	31,907,901
Interest on bank overdraft	166,462,523	159,583,469
Interest on loan (LATR)	-	364,485
Interest on term loan	672,359,842	618,924,182
L/C charge	1,148,865	1,028,015
Remittance collection charge	19,270,816	25,165,987
Stamp charges	370,205	250,685
Swift charges	1,487,715	1,868,015
	875,975,754	**846,152,933**

The significant increase in finance costs is primarily attributable to the consolidation of Dynamic Sun Energy Limited (DSEPL) as a subsidiary of the Company, resulting in the inclusion of its finance costs in the consolidated financial statements.

33.00 Income from House Rent

Income from house rent (investment property)	15,791,632	14,246,720
Less : Maintenance cost including depreciation	(4,737,490)	(4,274,016)
	11,054,142	**9,972,704**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Notes	Particulars	Amount in BDT As at & for the year ended 30-Jun-26	30-Jun-25
34.00	**Other income/(loss)**		
	Dividend income	917,316	1,064,410
	Interest income	16,098,309	9,745,031
	Income from dividend on preference shares from ISPL	89,010,000	89,010,000
	Income from dividend on preferance shares from DSEPL	96,291,000	96,291,000
	Wastage sales	124,776	653,680
		202,441,400	**196,764,121**
35.00	**Exchange gain**		
	Foreign currency fluctuation gain	(8,962,845)	(10,120,409)
		(8,962,845)	**(10,120,409)**
36.00	**Income tax**		
	Income tax from operational income (Note-36.01)	52,141,060	91,067,171
	Income tax on other income (Note-36.02)	40,893,857	39,612,792
	Income tax on house rent income(Note-36.03)	2,487,182	2,243,858
		95,522,099	**132,923,822**
	Less: Tax rebate	-	-
	Tax on Income (A)	**95,522,099**	**132,923,822**
	Tax on Gross Receipts @ 1% (B)	-	**110,467,663**
	Tax deducted at source during the year ('C)	96,244,865	**(129,095,855)**
	Total Tax provision during the year (D= Higher of A, B & C)	**96,244,865**	**132,923,822**
	Add/(less): Income tax refund/ adjustment (previous year)		-
	Total Tax provision	**96,244,865**	**132,923,822**
36.01	**Income tax from operational income**		
	Profit before tax	1,175,123,231	1,132,871,322
	Add/(less): other income	(202,441,400)	(196,764,121)
	Add/(less) : House rent income	(11,054,142)	(9,972,704)
	Add/(less):Share of profit of associates	(354,632,535)	(319,421,251)
	Add/(less) : Post employment benefit	432,500	401,230
	Add/(less) : Fair Value gain on Investment property	(172,918,821)	
	Taxable income	**434,508,832**	**607,114,475**
	Tax rate	12%	15%
	Income tax on operational income	**52,141,060**	**91,067,171**
	Note : To comployed SRO no.159/Law/Income tax/2022		
36.02	**Income tax on other income**		
	Other income (16,098,309+124,776)*22.5%	3,650,194	2,339,710
	Dividend on Pref share (89,010,000+96,291,000)	37,060,200	37,060,200
	Dividend income (9,17,316)*20%	183,463	212,882
		40,893,857	**39,612,792**
36.03	**Income tax on house rent income**		
	Income from House Rent (157,91,632-47,37,490)*22.5%	2,487,182	2,243,858
		2,487,182	**2,243,858**
37.00	**Deferred tax expenses/income**		
	Deferred tax liability as on previous year	20,048,825	16,388,602
	Deferred tax liability as on current year	39,061,384	20,048,825
	Deferred tax benefit/expenses during the year	**(19,012,559)**	**(3,660,223)**

The significant change in deferred tax expense is primarily attributable to the tax impact arising from the revaluation of Property, Plant and Equipment in accordance with IAS 12.

38.00	**Unrealized gain on investment in shares**		
	Cost price	24,329,689	23,787,649
	Market price	(57,500,159)	(35,556,023)
	Unrealized gain	**33,170,470**	**11,768,374**
	Less: opening balance (provision)	11,768,374	24,550,552
	Gain on marketable securities during the year	**21,402,096**	**(12,782,177)**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Amount in BDT

Notes	Particulars	As at & for the year ended 30-Jun-26	30-Jun-25
39.00	**Revaluation surplus on Fixed assets**		
	Cost price	8,411,382,128	-
	Fair vale/price	(17,637,700,725)	-
		9,226,318,597	
	Less :Deferred tax provision	1,221,614,657	-
	Add : Impairmental Loss	13,037,240	-
		8,017,741,181	-
40.00	**Basic earnings per share- EPS**		
	Net Profit fattributable to ordinary shareholders'	1,013,115,807	930,837,277
	Number of share	179,116,886	179,116,886
	Earnings per share	5.66	5.20

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

40.01	**Number of shares**		
	Number of shares at the beginning of the year	179,116,886	179,116,886
	Add: bonus shares issued during the year	-	-
	Closing number of shares	**179,116,886**	**179,116,886**
	Face value of share Tk. 10/- per share		
41.00	**Net operating cash flows per share- NOCFPS**		
	Net cash flows from operating activities	860,653,322	1,842,339,479
	Number of share	179,116,886	179,116,886
		4.80	10.29
42.00	**Net assets value per share- NAV**		
	Net Assets	16,050,505,123	7,213,186,304
	Number of share	179,116,886	179,116,886
	Net assets value per share- NAV (After Revaluation)	89.61	40.27
	Net assets value per share- NAV (Before Revaluation)	44.85	40.27

The Company's Net Asset Value (NAV) has increased significantly primarily due to the revaluation of Property, Plant and Equipment in accordance with IAS 16.

43.00	**Reconciliation of net income with cash flows from operating activities**		
	Net Profit during the Year	**1,013,115,807**	**930,837,277**
	Adjustments to Reconciled with non cash iteams,non-operating items and net changes of the operating accruals :		
	Non-Cash Items :	**3,162,384**	**203,242,832**
	Depreciation	656,883,029	631,692,738
	Income Tax provision	9,535,963	7,488,188
	Fair Value gain on Investment property	(172,918,821)	
	WPPF & WF Provision	2,845,748	3,334,157
	Share of profit of associates	(354,632,535)	(319,421,251)
	Income from dividend on preferance shares	(138,551,000)	(119,851,000)
	Changes in operating accruals :	**(155,624,869)**	**708,259,370**
	Increase/ Decrease in Receivables	(426,784,188)	72,207,512
	Increase/ Decrease in inventory	887,694,593	205,080,635
	Increase/ Decrease in Advance & Prepayments	(201,032,295)	(1,490,936)
	Increase/ Decrease trade payables and others	2,003,961,533	251,743,042
	Increase/ Decrease in Liability for Expenses	(25,467,192)	184,450,380
	Increase/ Decrease in short term Liability	(2,396,632,320)	-
	Increase/ Decrease in Security deposit	2,635,000	(3,731,265)
	Net Cash flows from operating activities	**860,653,322**	**1,842,339,479**

Ref: GKC/26-27/A/110

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

44.00 Related party disclosers

During the year ended June 30, 2026 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, 2026	Balance/ outstanding as on June 30, 2025
Paramount Insurance Co. Ltd.	Insurance	5,844,636	6,679,065	834,429
Paramount Insurance Co. Ltd.	Investment	-	16,207,909	16,207,909
Paramount BTrac Energy Ltd.	House Rent	4,500,000	5,500,000	8,500,000
Dynamic Sun Energy Pvt Ltd .	Long term Investment	889,632,326	7,724,424,972	6,834,792,646
Intraco Solar Power Ltd	Long term Investment	89,010,001	1,765,390,593	1,676,380,592
Investment in Bibiyana Solar Power Ltd (50MW)	Long term Investment	3,619,600	3,619,600	-
Investment in Pabna Solar Power Ltd. (70 MW)	Long term Investment	4,644,069	4,644,069	-
Investment in Padma Solar Limited (150MW)	Long term Investment	52,600,133	52,600,133	-
Investment in Surma Solar Power Ltd (25MW)	Long term Investment	8,083,500	8,083,500	-

Name of Related Party	Relationship with the company	Nature of Transaction	Amount in Taka	
			30 June 2026	30 June 2025
Mr. Shakhawat Hossain	Managing Director	Remuneration	32,400,000	32,400,000

45.00

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

Paramount Textile Plc & It's Sunsidiary	2025-2026 Taka	2024-2025 Taka
Factory:		
Number of full time employees (officers & staff)	929	1,030
Number of full time employees (workers)	2,682	3,030
	3,611	4,060
Head office		
Number of full time employees (officers & staff)	273	151
Number of full time employees (Workers)	220	96
	493	247
	4,104	4,307

• All employees received more than Tk.10,500 per month

Ref: GKC/26-27/A/110

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

46.00 Key management personnel compensation

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

- No remuneration, board meeting attendance fees is provided to any of the directors of the company except managing director.
- As per management decision, the following amount has been paid for the year ended June 30, 2026

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	32,400,000	N/A	N/A	N/A	N/A	N/A
Mr. Shah Aziz, FCMA	General Manager	2,450,000	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	1,777,500	250,000	10% of basic salary	N/A	N/A	N/A
Mr. Rashedul Hasan	Sr. DGM	3,000,000	250,000	10% of basic salary	N/A	N/A	N/A



Note	Particulars	2025-2026 Taka	2024-2025 Taka

47.00 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	98,560 yds per day	110,000 yds per day
Utilization	75.82%	84.62%
Dyed yarn		
Installed capacity	38 ton/per day	38 ton/per day
Actual production	26.78 ton/per day	28 ton/per day
Utilization	70.47%	73.68%
Printing		
Installed capacity	27 ton/per day	27 ton/per day
Actual production	10.12 ton/per day	20.00 ton/per day
Utilization	37.48%	74.07%
Solid Dyed Fabric		
Installed capacity	90,000 yds/per day	90,000 yds/per day
Actual production	65,432 yds/per day	70,000 yds/per day
Utilization	72.70%	77.78%
Softflow		
Installed capacity	16 ton/per day	16 ton/per day
Actual production	15 ton/per day	10 ton/per day
Utilization	94%	63%

48.00 Transaction in foreign currency

During the year following transactions took place in foreign currency

CIF value of import		
Yarn	2,456,512,688	2,498,799,240
Chemical	1,355,328,434	1,492,497,210
Capital machinery	365,155,360	712,628,219
	4,176,996,481	**4,703,924,669**
FOB value of export	**9,915,419,370**	**11,046,766,256**

49.00 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.

50.00 Contingent liability

Letter of credit	796,800,000	500,577,000
	796,800,000	**500,577,000**

51.00 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.

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

52.00 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	2,292,133,337	1,862,539,757
Security deposit	102,426,007	105,061,007
Cash and cash equivalent	219,145,777	220,970,615
	2,613,705,121	**2,188,571,379**

53.00 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.

54.00 Liquidity risk

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

As at June 30, 2026					
Particulars	**Carrying amount**	**Contractual cash flows**	**Within 6 months or less**	**Within 6-12 months**	**Within 1-6 years**
Trade payables	2,426,509,593	2,426,509,593	2,426,509,593	-	-
Term loan	13,454,847,793	13,454,847,793	447,002,873	447,002,873	12,560,842,047
Liabilities for expenses	305,275,899	305,275,899	305,275,899	-	-
	16,186,633,284	**16,186,633,284**	**3,178,788,364**	**447,002,873**	**12,560,842,047**

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	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**

55.00 Exposure to currency risk

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

Particulars	**2025-2026 Taka**	**2024-2025 Taka**
Foreign currency denominated assets		
Accounts receivables	2,292,133,337	1,862,539,757
	2,292,133,337	**1,862,539,757**
Foreign currency denominated liabilities		
Trade payables	2,407,769,913	348,753,469
Capital machinery	365,155,360	712,628,219
	2,772,925,273	**1,061,381,687**
Net exposure	**(480,791,936)**	**801,158,069**

The following significant exchange rates are applied during the year:

	Exchange rate as at	
	2025-2026 Taka	**2024-2025 Taka**
US dollar (On an average)	**121.33**	**120.13**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

56.00 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	2025-2026	
	Carrying amount	Fair value
Loans and receivables		
Trade receivables	2,292,133,337	2,292,133,337
Cash and cash equivalent	219,145,777	219,145,777
Available for sale financial instrument		
Investment in share	24,329,689	57,500,159
Liabilities carried at amortized costs		
Term loan-current portion	894,005,746	894,005,746
Trade and other payables	2,426,509,593	2,426,509,593
Liability for expense	305,275,899	305,275,899

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

57.00 Events after reporting period (IAS-10)

i) The financial statements were authorized for issue on 8th November 2026 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 15% cash dividend to the General Sholder in its Board meeting held on 8th November 2026 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: November 08, 2026

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Paramount Textile PLC
Schedule of Property, Plant & Equipment
As at and for the year ended 30 June, 2026

Annexure-A

Particulars	Cost				Rate of Dep. (%)	Depreciation			Written Down Value as at 30-06-26	Assets Revaluted before Impairmental Loss as at	Impairment Loss	Assets Revaluted After Impairmental Loss as at 30-06-26
	Opening Balance as on 01-07-25	Transfer from CWIP	Addition for the year	Closing Balance as on 30-06-26		Opening Balance as on 01-07-25	Charge for the year	Closing Balance as on 30-06-26				
Land & Land Development	123,893,223	-	5,937,088	129,830,311	0%	-	-	-	129,830,311	1,575,588,000	-	1,575,588,000
Building Construction	2,324,689,996	1,837,496,639	8,767,548	4,170,954,183	10%	1,296,586,215	103,396,141	1,399,982,356	2,770,971,827	6,488,261,700	-	6,488,261,700
Effluent Treatment Plant (ETP) & Water Treatment Plant (WTP)	192,296,422	39,138,626	12,788,927	244,223,975	10%	82,045,544	11,753,058	93,798,602	150,425,372	169,910,670	-	169,910,670
Electrical Installation	322,465,990	-	4,745,329	327,211,319	15%	232,981,207	13,968,191	246,949,398	80,261,922	235,929,430	-	235,929,430
Gas Line Installation	84,321,191	-	-	84,321,191	20%	58,322,535	5,199,731	63,522,266	20,798,925	34,829,553	-	34,829,553
Transformer	20,045,046	-	1,011,575	21,056,621	10%	8,087,141	1,238,243	9,325,384	11,731,237	14,879,326	-	14,879,326
Plant & Machinery	9,207,229,428	625,523,634	365,155,360	10,197,908,422	10%	4,990,786,174	449,291,378	5,440,077,553	4,757,830,870	8,315,592,647	-	8,315,592,647
Loose Tools	871,713	-	-	871,713	10%	313,334	55,838	369,172	502,541	502,541	(181,932)	320,609
Reed Air (Jet)	9,715,003	-	-	9,715,003	20%	9,347,142	73,572	9,420,714	294,289	3,485,974	-	3,485,974
Fire Equipment	88,981,199	-	350,000	89,331,199	15%	39,172,878	7,503,036	46,675,914	42,655,285	82,516,550	-	82,516,550
Factory Equipment	30,621,213	-	1,102,600	31,723,813	10%	12,883,969	1,831,051	14,715,021	17,008,792	30,564,998	-	30,564,998
Generator & Boiler	446,861,564	-	1,344,700	448,206,264	15%	338,727,762	16,331,265	355,059,028	93,147,236	336,473,021	-	336,473,021
Industrial Rack	65,533,060	-	600,983	66,134,043	10%	27,876,094	3,819,703	31,695,797	34,438,246	37,292,088	-	37,292,088
Sub Total (Manufacturing)						**7,097,129,995**	**614,461,209**	**7,711,591,204**	**8,109,896,853**	**17,325,826,498**	**(181,932)**	**17,325,644,566**
Furniture & Fixture	31,617,099	-	698,758	32,315,857	10%	16,304,461	1,574,338	17,878,799	14,437,058	14,437,058	(1,687,228)	12,749,830
Air Conditioner	37,341,357	-	-	37,341,357	10%	17,844,284	1,949,707	19,793,991	17,547,366	18,437,398	-	18,437,398
Swimming Pool	436,288	-	-	436,288	10%	304,157	13,213	317,371	118,918	174,515	-	174,515
Office Decoration	40,852,445	-	1,797,700	42,650,145	10%	17,548,647	2,458,995	20,007,642	22,642,503	22,642,503	(4,101,429)	18,541,074
Office Equipment	278,915,669	-	12,997,401	291,913,070	10%	101,008,077	18,612,643	119,620,719	172,292,351	172,292,351	(7,025,507)	165,266,844
Telephone Equipment	1,136,320	-	-	1,136,320	12%	960,323	21,120	981,443	154,877	154,877	(41,145)	113,732
Motor Vehicles	223,356,407	-	1,986,000	225,342,407	15%	137,970,943	13,079,261	151,050,204	74,292,203	96,772,766	-	96,772,766
Sub Total (Administrative)						**291,940,892**	**37,709,278**	**329,650,170**	**301,485,275**	**324,911,467**	**(12,855,308)**	**312,056,159**
Total (As at June, 2026)	**13,531,180,634**	**2,502,158,899**	**419,283,969**	**16,452,623,501**		**7,389,070,887**	**652,170,486**	**8,041,241,373**	**8,411,382,128**	**17,650,737,965**	**(13,037,240)**	**17,637,700,725**
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**	-	-	-

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Paramount Textile PLC
Schedule of Inventories
As at and for the year ended 30 June, 2026

G. KIBRIA & CO.
Chartered Accountants

Annexure-B

Quantitative movement of inventories for the year ended 30 June 2026

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	2,692,433	1,315,426,150	3,373,491	1,855,419,902	4,935,099	2,517,503,489	1,130,825	653,342,563
Dyes & chemicals	Kgs	1,845,333	604,147,616	3,469,241	1,595,850,728	3,737,394	1,671,766,163	1,577,180	528,232,181
Greay Fabrics		3,447,297	350,876,026	8,528,948	921,126,360	9,810,504	1,032,470,074	2,165,741	239,532,312
Packing & sub material	Various	603,605	9,657,683	8,224,691	129,950,113	8,405,515	132,801,033	422,780	6,806,763
Work in progress									
Yarn	Kgs	260,964	154,604,585	4,935,099	3,059,761,213	4,553,941	2,813,072,131	642,122	401,293,667
Fabrics	Yds	5,627,275	1,211,052,028	22,314,310	5,132,291,203	22,625,910	5,182,610,540	5,315,675	1,160,732,691
Finished goods									
Finished fabric	Yds	9,660,984	2,436,379,838	22,625,910	7,995,643,483	24,004,525	8,338,857,878	8,282,369	2,204,509,158

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/110

Paramount Textile PLC
Schedule of Advance, Deposits & Prepayments
As at 30 June, 2026

G. KIBRIA & CO.
Chartered Accountants

Annexure-C

Disclose information regarding advance deposits & prepayments as on June30, 2026

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, 2026		June 30, 2025	
	Below six months	Over six months	Below six months	Over six months
L/C margin deposit	44,050,524	-	11,747,076	-
Advance against salary	8,963,199	3,190,720	7,501,248	3,545,245
Advance office/house rent	1,030,121	152,014	1,500,521	152,014
Advance to construction party, suppliers & others	322,256,762	525,130,721	433,603,905	239,982,943
Advance against security	-	102,939,007	77,336	105,496,671

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



Ref: GKC/26-27/A/110

Paramount Textile PLC
Schedule of Investment
As on 30 June, 2026

Annexure-D

Amount in BDT

Name of the Company	Cost Price as on 30-06-26	Market Price as on 30-06-26	Unrealized gain/(loss)
Paramount Insurance Company Ltd.	16,207,908	53,258,983	37,051,075
National Polymer Industries PLC.	805,076	432,900	(372,176)
IDLC Finance PLC	2,097,879	2,081,095	(16,784)
Aamra networks limited	3,667,154	1,242,180	(2,424,974)
Provati Insurance Company Ltd	707,039	526,274	(180,765)
Bashundhara Paper Mills Limited	1,306,325	420,420	(885,905)
Total Investment	**24,791,382**	**57,961,852**	**33,170,470**
Ledger Balance (Cash available) EBL	(479,416)	(479,416)	-
Ledger Balance (Cash available) City Bank	1,132	1,132	-
Ledger Balance (Cash available) PBSL	6,796	6,796	-
Ledger Balance (Cash available) UFTCL	(376)	(376)	-
Ledger Balance (Cash available) IDLC	9,419	9,419	-
Balance	(461,693)	(461,693)	-
Total Investment	**24,329,689**	**57,500,159**	**33,170,470**



ANNEXURE – E

STATEMENT OF REVALUATION OF ASSETS

Paramount Textile PLC
As at 30 June 2026
Valuation report date 15th October,2026
Conducted and certified by MABS & J Partners,Chartered Accountants

This statement presents the summary of revaluation of the Company's assets in accordance with the Bangladesh Securities and Exchange Commission (BSEC) Notification dated 18 August 2013 and applicable Bangladesh Accounting Standards (BAS) and Bangladesh Financial Reporting Standards (BFRS).

1. Summary of Asset Revaluation

Amount in BDT

Particulars	Fair Value	Written Down Value	Deferred tax Liability	Revaluation Surplus	Impairment Loss
Manufacturing assets	17,325,644,566	8,109,896,853	1,218,803,514	7,997,126,131	181,932
Other PPE	312,056,159	301,485,275	2,811,143	20,615,049	12,855,308
Total PPE	**17,637,700,725**	**8,411,382,128**	**1,221,614,657**	**8,017,741,180**	**13,037,240**
Investment Property	639,460,550	466,541,729	20,750,259	172,918,821	
Grand Total	**18,277,161,275**	**8,877,923,857**	**1,242,364,915**	**8,190,660,001**	**13,037,240**

2. Tax Impact on Revaluation

Particulars	Amount (BDT)
Revaluation gain subject to capital gain tax @15%	1,218,803,514
Revaluation gain subject to business tax @12%	2,811,143
Applicable deferred tax	**1,221,614,657**
Net revaluation surplus after deferred tax	8,017,741,180

3. Accounting Treatment

The revaluation of Property, Plant and Equipment has been accounted for in accordance with IAS 16 (Property, Plant and Equipment), as adopted in Bangladesh. The applicable deferred tax impact has been considered in accordance with IAS 12 (Income Taxes).

The fair value gain arising from Investment Property has been recognized in the Statement of Profit or Loss in accordance with IAS 40 (Investment Property), where the fair value model is applied.

The valuation report, including the detailed asset-wise valuation schedule and supporting documents, forms an integral part of this annexure.

