PARAMOUNT TEXTILE PLC

HALF YEAR FINANCIAL STATEMENTS

FOR THE PERIOD ENDED DECEMBER 31, 2025.

(Unaudited)

Paramount Textile PLC.

Chaklader House (Level -2, 5,6 & 7) ,House # 22,
Road #113/A, Gulshan -02,Dhaka-1212
Bangladesh

Paramount Textile PLC & It's Subsidiary

Consolidated Statement of Financial Position (Unaudited)

As at 31st December 2025

Amount in Taka

Particulars	Notes	As on 31-12-2025	As on 30-06-2025
ASSETS			
A.Non-current assets		**23,966,684,050**	**23,666,511,215**
Property, plant and equipment	3.00	11,080,154,785	11,271,056,475
Capital work in progress		3,419,649,577	3,443,502,605
Investment in property		468,898,001	471,254,272
Investment in associates	4.00	8,416,379,906	7,898,322,147
Long term investment (At cost)		1,870,000	1,700,000
Right of use assets (After Amortization)		50,028,436	50,972,369
Intangible assets	5.00	529,703,346	529,703,346
B.Current assets		**10,756,789,305**	**10,788,506,623**
Inventories	6.00	5,085,281,811	6,082,143,928
Trade receivables		3,200,979,628	2,432,195,254
Loan from Intercompany		-	405,647
Advance, deposits & prepayments	7.00	1,622,926,043	1,500,256,422
Other receivables		10,408,766	12,321,918
Investments-Short term		38,391,670	35,556,023
Cash & bank balances	8.00	798,801,387	725,627,431
TOTAL ASSETS (A+B)		**34,723,473,355**	**34,455,017,837**
EQUITY AND LIABILITIES			
C.Capital and Reserves		**8,070,453,446**	**7,860,621,136**
Ordinary share capital		1,791,168,860	1,791,168,860
Share premium		540,000,000	540,000,000
Retained earnings		5,521,031,160	5,314,066,760
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		14,636,285	11,768,374
D.Non-Controlling Interest	9.00	**214,575,419**	**194,948,615**
E. Deferred tax liability	10.00	**18,357,610**	**20,048,825**
F. Non-current liabilities		**17,974,763,829**	**18,093,770,240**
Long term loan		17,974,763,829	18,093,770,240
G. Current liabilities		**8,445,323,051**	**8,285,629,020**
Trade and other payables	11.00	1,411,136,527	450,680,338
Liability for expenses		614,302,375	391,327,269
Dividend payable/unclaimed Dividend		1,830,038	1,831,524
Loan from Intercompany		33,752,989	-
Short term loan	12.00	5,447,384,279	6,553,654,743
Current maturity of long term loan		887,509,052	883,370,090
Income tax provision		49,407,792	4,765,055
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)		**34,723,473,355**	**34,455,017,837**
Net asset value (NAV) per share	**13.00**	**45.06**	**43.89**

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

Dhaka, 02 March 2026

Paramount Textile PLC & It's Subsidiary

Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the half year ended 31st december, 2025

Amount in Taka

Particulars	Note	Half Year Ended		2nd Quarter Ended	
		01-07-2025 To 31-12-2025	01-07-2024 To 31-12-2024	01-10-2025 To 31-12-2025	01-10-2024 To 31-12-2024
Revenue	16.00	5,526,829,628	5,897,993,179	2,593,051,435	2,896,592,912
Cost of sales		(4,269,579,806)	(4,567,936,092)	(1,983,123,267)	(2,194,205,379)
Gross Profit		**1,257,249,822**	**1,330,057,087**	**609,928,168**	**702,387,533**
Administrative expenses		(155,800,577)	(184,935,177)	(85,702,530)	(106,086,218)
Distribution costs		(35,888,107)	(44,717,998)	(14,698,666)	(27,261,453)
		(191,688,684)	(229,653,175)	(100,401,196)	(133,347,671)
Profit from operations		**1,065,561,139**	**1,100,403,912**	**509,526,973**	**569,039,862**
Finance costs		(870,730,691)	(770,627,557)	(441,335,951)	(472,488,809)
Other income/Loss		94,765,058	15,279,677	60,620,573	14,348,279
Income from house rent	17.00	7,519,014	8,351,966	3,198,688	4,176,137
Exchange gain/ (loss)		(3,023,102)	(4,590,270)	(1,308,285)	9,380,497
Profit/(loss) before WPPF & WF		**294,091,418**	**348,817,728**	**130,701,998**	**124,455,966**
Provision for contribution to WPPF & WF		(11,597,733)	(8,068,381)	(5,235,205)	(2,474,324)
Share of profit/(Loss) of associates		202,205,166	151,347,265	114,246,888	162,076,693
Profit before tax		**484,698,851**	**492,096,612**	**239,713,681**	**284,058,336**
Tax expenses		**(43,050,718)**	**(23,466,928)**	**(25,673,583)**	**(6,088,075)**
Income tax	18.00	(44,741,933)	(26,121,765)	(26,854,875)	(6,739,656)
Deferred tax benefit/ (expense)		1,691,215	2,654,837	1,181,291	651,581
Net profit/ (loss) after tax		**441,648,134**	**468,629,684**	**214,040,097**	**277,970,261**
Profit Attributable to:					
Non-Controlling Interest		19,743,471	28,533,666	5,830,099	20,237,170
Equityholders of the Parent entity		421,904,663	440,096,018	208,209,999	257,733,091
Unrealized gain / (loss) on investment in shares		2,867,911	(10,503,535)	(1,820,030)	19,192,766
Total comprehensive income		**424,772,574**	**429,592,483**	**206,389,969**	**276,925,857**
Basic earnings per share (EPS)	**19.00**	**2.36**	**2.46**	**1.16**	**1.44**

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

Dhaka, 02 March 2026

Paramount Textile PLC & It's Subsidiary

Consolidated Statement of Changes in Equity (Unaudited)

For the half year ended 31st december, 2025

Amount in Taka

Particulars	Share capital	Share premium	Retained earnings	Tax holiday 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 30 june 2025			(214,940,263)			(214,940,263)
Current period	-	-	421,904,663	-	2,867,911	424,772,574
Total equity as at 31-12-2025	**1,791,168,860**	**540,000,000**	**5,521,031,160**	**203,617,141**	**14,636,285**	**8,070,453,446**

Paramount Textile PLC & It's Subsidiary

Consolidated Statement of Changes in Equity (Unaudited)

For the half year ended 31st december, 2024

Amount in Taka

Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2024	1,628,335,320	540,000,000	4,397,721,776	203,617,141	24,550,552	6,794,224,789
Cash dividend paid to shareholders for the year ended 31 December 2024			(81,416,766)			(81,416,766)
Stock dividend paid to shareholders for the year ended 31 December 2024	162,833,540		(162,833,540)			-
Current period	-	-	440,096,018	-	(10,503,535)	429,592,483
Total equity as at 31-12-2024	**1,791,168,860**	**540,000,000**	**4,593,567,488**	**203,617,141**	**14,047,017**	**7,142,400,506**

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

Dhaka, 02 March 2026

Paramount Textile PLC & It's Subsidiary

Consolidated Statement of Cash Flows (Unaudited)

For the half year ended 31st december, 2025

Amount in Taka

Particulars	01-07-2025 To 31-12-2025	01-07-2024 To 31-12-2024
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	4,758,045,253	5,903,155,620
Cash received from house rent	9,432,166	11,948,316
Cash received from other income	46,619,558	2,391,134
	4,814,096,978	**5,917,495,069**
Cash paid for operating activities:		
Cash paid to suppliers	1,674,482,326	2,158,838,404
Wages & salaries	536,137,048	387,143,534
Factory overhead	855,867,301	1,163,266,439
Administrative overhead	132,038,957	167,786,690
Distribution costs	35,888,107	44,717,998
Financial costs	870,730,691	770,627,557
Advance & security deposit receipt	149,613,562	23,132,390
Advance , deposits & pre-payments	(85,852,995)	275,405,113
Exchange loss/ (gain)	3,023,102	(1,270)
Income tax paid/ advance income tax paid	57,466,064	26,121,765
	4,229,394,161	**5,017,038,621**
Net cash flows from operating activities	**584,702,817**	**900,456,448**
B) Cash flows from investing activities		
Investment in Share	32,263	10,088,057
Investment-Long Term	(155,772,615)	58,324,357
Investment for subsidery company acqusition	(51,886,450)	-
Investment in Associates	(267,707,093)	462,222,793
Payment against property, Plant, equipment and CWIP	(235,659,333)	(1,826,953,243)
Net cash increase from investing activities	**(710,993,227)**	**(1,296,318,036)**
C) Cash flows from financing activities		
Dividend payment	(1,486)	(1,488,105)
Increase Capital	-	9,000,000
Proceeds from bank overdraft	(1,171,333,636)	25,828,042
Share Money Deposit	230,966,450	50,018,000
Proceeds from loan PAD/LATR	1,244,019,240	-
Payment to Intercompany	34,158,636	(3,348,869)
Proceed from term loan	(138,344,836)	270,416,421
Net cash flows used in financing activities	**199,464,367**	**350,425,491**
Net increase in cash and cash equivalents	**73,173,956**	**(45,436,099)**
Cash and cash equivalents, beginning of the period	**725,627,431**	**681,127,787**
Cash and cash equivalents, end of the Ist quarter	**798,801,387**	**635,691,690**
Net operating cash flows per share (NOCFPS) (Note- 20.00)	**3.26**	**5.03**

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

Dhaka, 02 March 2026

Paramount Textile PLC & It's Subsidiary
Selected Noted to the Consolidated Financial Statements (Unaudited)
For the half year ended 31st december 2025

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

These financial Statements (They) are the unaudited consolidated interim financial statements (hereafter "The Consolidated Interim Financial Statements") of Paramount Textile PLC and Intraco Solar power Limited, Companies incorporated in Bangladesh under Companies Act 1913 & 1994, for the Half year ended on December 31, 2025 (hereafter "the interim period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the annual financial statements as on June 30, 2025, as they provide and update of previously reported information.

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

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

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

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

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

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

Figures have been rounded off to the nearest Taka.

2.00 Subsidiary Company (Intraco Solar Power Limited)

2.a) The Paramount Textile PLC acquired 12,000,000 @Tk. 10 ordinary shares (80% of ordinary shares) in Intraco Solar Power Limited (ISPL) on 1st July 2022 at a cost of Tk. 51,00,00,000. ISPL's retained earnings at that date were Tk. (169,723,446) and its issued ordinary share capital was Tk. 150,000,000.

2.b) The Paramount Textile PLC acquired 99,99,999 @Tk. 10 ordinary shares (99.99% of ordinary shares) in Paramount Solar Limited (PSL) on 1st July 2024 at a cost of Tk. 10,000,000. PSL's retained earnings at that date were Tk. (3,017,727) and its issued ordinary share capital was Tk. 10,000,000.

Amount in Taka

Notes	Particulars	31-12-2025	30-06-2025
3.00	**Consolidated Property, plant and equipment**		
	Opening balance of property, plant and equipment	11,271,056,475	10,715,257,134
	Add : Addition during the period	260,057,758	1,452,802,371
		11,531,114,233	12,168,059,505
	Less : depreciation charged during the period	450,959,448	897,003,030
	Closing balance of property, plant and equipment	**11,080,154,785**	**11,271,056,475**
4.00	**Investment in associates**		
	Paramount BTrac Energy Ltd (Note-4.01)	1,054,136,702	1,063,529,501
	Dynamic sun energy Pvt. Ltd(Note-4.02)	7,362,243,204	6,834,792,646
		8,416,379,906	**7,898,322,147**
4.01	**Paramount BTrac Energy Ltd.**		
	Opening Investment	1,063,529,501	2,128,857,604
	Add: Share of Profit of associate	(417,799)	(6,328,103)
	Less : Adjustment against dividend received	(8,975,001)	(1,059,000,000)
		1,054,136,702	**1,063,529,501**
4.01.1	**Share of Profit of Associate**		
	Net profit attributable to the Shareholders of associate	(852,650)	(12,914,496)
	Percentage of holding	49.00%	49%
	Share of net profit	**(417,799)**	**(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.

Notes	Particulars	31-12-2025	30-06-2025
4.02	**Dynamic sun energy Pvt. Ltd**		
	Opening Investment in Share	6,834,792,646	4,792,830,724
	Addition : During the year	276,682,093	1,619,921,568
	Add:Dividend receivable on preferance shares	48,145,500	96,291,000
	Add: Share of Profit of associate	202,622,965	325,749,354
		7,362,243,204	**6,834,792,646**
4.002	**Share of Profit of Associate**		
	Net loss attributable to the Shareholders of associate	413,516,255	664,794,601
	Percentage of holding	49%	49%
	Share of Net loss	**202,622,965**	**325,749,354**

The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt Ltd (DSEPL).DSEPL is joint venture company between Paramount Textile Ltd & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital comapany privateLtd). At Financial statement,equity interest is accounted for @ 49% on equity method.

5.00	**Intangible assets**		
	Intraco Solar Power Limited (ISPL)	525,778,757	525,778,757
	Paramount Solar Limited (PSL)	3,924,589	3,924,589
		529,703,346	**529,703,346**
6.00	**Inventories**		
	Chemicals	601,591,395	604,147,616
	Finished goods	2,173,641,953	2,436,379,839
	Yarn	1,154,734,160	1,315,426,150
	Work in process	944,783,868	1,365,656,614
	Packing & sub material	7,079,771	9,657,683
	Stock of Fabrics	203,450,664	350,876,026
		5,085,281,811	**6,082,143,928**
7.00	**Consolidated advance, deposits & prepayments**		
	Advance against salary	11,447,706	11,062,493
	Advance against suppliers and others	1,386,713,591	1,335,495,725
	Advance Income Tax	65,491,395	2,574,831
	Advance house/office rent	2,067,202	2,067,202
	Advance Against Land filling	9,474,016	9,474,016
	Advance Trade VAT (AT)	13,321,538	9,038,656
	Bank guarantee	5,887,871	5,827,312
	Security deposit - CDBL	500,000	500,000
	Imprest fund	2,084,991	2,301,449
	L/C margin deposit	6,032,263	5,919,764
	Prepaid expenses	14,831,462	5,904,648
	Prepaid Insurance		4,977,919
	Security deposit -others	10,719,141	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
		1,622,926,043	**1,500,256,422**
8.00	**Consolidated Cash and bank balances**		
	Cash in hand	15,636,380	11,213,984
	Cash at bank	125,024,790	60,538,279
	Cash at bank (foreign currency)	66,795,309	110,073,804
	Cash at bank (FDR)	591,344,908	543,801,364
		798,801,387	**725,627,431**
9.00	**Non Controlling interest**		
	Opening Balance	194,948,615	142,919,564
	Shareof Post-Acquisition Profits and Other Reserves	19,626,803	52,029,051
		214,575,419	**194,948,615**

10.00 Deferred tax (assets)/Liability (PTL)

Particulars	Carrying amount as at 31st December, 2025	Tax base value as at 31st December, 2025	Taxable/ (Deductible) temporary difference as on 31.12.2025	Taxable/ (Deductible) temporary difference as on 30.06.2025
Property, plant and equipment	6,070,733,519	5,899,742,308	170,991,211	183,195,166
Provident fund	(4,876,765)	-	(4,876,765)	(5,258,879)
WPPF & WF	(46,853,795)	-	(46,853,795)	(45,488,930)
Post employment benefit	(6,634,104)	-	(6,634,104)	(6,634,104)
			112,626,546	**125,813,253**
Effective tax rate			15%	15%
Deferred tax liability/(assets) excluding holding gain reserve (A)			**16,893,982**	**18,871,988**
Holding gain reserve	14,636,285		14,636,285	11,768,374
Effective tax rate			10%	10%
Deferred tax liability/(assets) on holding gain reserve (B)			**1,463,628**	**1,176,837**
Deferred tax liability/(assets) (A+B)			**18,357,610**	**20,048,825**

Notes	Particulars	31-12-2025	30-06-2025

11.00 Consolidated Trade and other payables

Trade payables	1,411,136,527	450,680,338
	1,411,136,527	**450,680,338**

12.00 Short term loan

UPAS (PBL,BBL,MTBL)	1,552,149,067	2,367,388,054
PAD (PBL)	1,244,019,240	1,085,616,323
EDF (PBL,EBL,BBL,MTBL)	783,971,976	1,147,689,057
Bank overdraft/STL (PBL, EBL,BBL ,CBL,,MTBL)	1,867,243,996	1,952,961,309
	5,447,384,279	**6,553,654,743**

13.00 Net Assets value (NAV) per share

Net assets	8,070,453,446	7,860,621,136
Number of shares	179,116,886	179,116,886
	45.06	**43.89**

14.00 Related party disclosures

During the period ended December 31, 2025 the company entered into a number of transactions with related party in the normal course of business. All these transaction takes place in an arm length basis. Name of the related party, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on December 31, 2025	Balance/ outstanding as on June 30, 2025
Paramount Insurance Co. Ltd.	Insurance	11,449,585	12,284,014	834,429
Paramount Insurance Co. Ltd.	Investment	-	16,207,908	16,207,908
Paramount BTrac Energy Ltd.	House Rent	3,000,000	11,500,000	8,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	527,450,558	7,362,243,204	6,834,792,646

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

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

Notes	Particulars	Amount in Taka 01-07-2025 to 31-12-2025	 01-07-2024 to 31-12-2024
16.00	**Consolidated sales Revenue**		
	Yarn & Solid dyed fabric	4,525,598,295	4,836,052,417
	Knit, yarn dyeing	163,291,179	277,355,954
	Solid & Softflow dyeing	168,896,871	
	Printing	73,109,643	184,521,372
	Supply of Electricity	595,933,641	600,063,436
		5,526,829,628	**5,897,993,179**
17.00	**Income from House Rent**		
	Income from House Rent (Commercial space)	10,741,448	11,931,380
	Less : Maintenance cost	(3,222,434)	(3,579,414)
		7,519,014	**8,351,966**
18.00	**Income Tax**		
	Paramount Textile PLC	32,384,953	26,121,765
	Intraco solar power Ltd	12,277,314	-
	Paramount solar ltd	79,665	-
		44,741,933	**26,121,765**
19.00	**Basic earnings per share (EPS)**		
	Net profit after tax	421,904,663	440,096,018
	Number of share **(Note-19.01)**	179,116,886	179,116,886
		2.36	**2.46**
	Earnings per share has been calculated in accordance with IAS-33.		
19.01	**Number of shares**		
	Number of shares	179,116,886	179,116,886
	Closing number of shares	**179,116,886**	**179,116,886**
20.00	**Net operating cash flows per share (NOCFPS)**		
	Net cash flows from operating activities	584,702,817	900,456,448
	Number of shares	179,116,886	179,116,886
		3.26	**5.03**

PARAMOUNT TEXTILE PLC
STATEMENT OF FINANCIAL POSITION (UNAUDITED)
As at 31st December, 2025

Amount in Taka

Particulars	Notes	31-12-2025	30-06-2025
ASSETS			
A.Non-current assets		**19,607,377,900**	**19,006,285,056**
Property, plant and equipment	3.00	6,070,733,518	6,142,109,746
Capital work in progress		2,428,465,404	2,495,452,820
Investment in Property		468,898,001	471,254,272
Long term investment (At cost)		2,222,901,071	1,999,146,070
Investment in Associates	4.00	8,416,379,906	7,898,322,147
B.Current assets		**8,476,594,542**	**9,017,139,200**
Inventories	5.00	5,085,281,811	6,082,143,928
Trade receivables		2,243,884,160	1,862,539,757
Advance, deposits & prepayments	6.00	775,220,028	803,606,959
Other receivables		10,408,766	12,321,918
Investments-Short term		38,391,670	35,556,023
Cash & bank balances	7.00	323,408,107	220,970,614
TOTAL ASSETS (A+B)		**28,083,972,442**	**28,023,424,256**
EQUITY AND LIABILITIES			
C.Capital and Reserves		**7,334,576,005**	**7,213,186,304**
Ordinary share capital		1,791,168,860	1,791,168,860
Share premium		540,000,000	540,000,000
Retained earnings		4,785,153,719	4,666,631,928
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		14,636,285	11,768,374
D. Deferred tax liability	8.00	**18,357,610**	**20,048,825**
E. Non-current liabilities		**12,440,701,652**	**12,596,396,819**
Long term loan		12,440,701,652	12,596,396,819
F. Current liabilities		**8,290,337,175**	**8,193,792,308**
Trade and other payables	9.00	1,386,621,060	422,548,059
Liability for expenses		530,117,246	327,897,343
Short term loan	10.00	5,447,384,279	6,553,654,743
Unclaimed Dividend		1,830,038	1,831,524
Current maturity of long term loan		887,509,052	883,370,090
Income tax provision		36,875,501	4,490,548
TOTAL EQUITY AND LIABILITIES (C+D+E+F)		**28,083,972,442**	**28,023,424,256**
Net asset value (NAV) per share	11.00	40.95	40.27

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

Dhaka, 02 March 2026

PARAMOUNT TEXTILE PLC
STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
For the half year ended 31st december, 2025

Amount in Taka

Particulars	Note	Half Year Ended		2nd Quarter Ended	
		01-07-2025 To 31-12-2025	01-07-2024 To 31-12-2024	01-10-2025 To 31-12-2025	01-10-2024 To 31-12-2024
Revenue	14.00	4,930,895,987	5,297,929,743	2,300,213,252	2,609,762,766
Cost of sales		(4,103,378,884)	(4,401,670,757)	(1,902,055,216)	(2,151,973,384)
Gross Profit		**827,517,103**	**896,258,986**	**398,158,036**	**457,789,382**
Administrative expenses		(125,993,228)	(158,916,763)	(60,948,488)	(85,668,848)
Distribution costs		(35,888,107)	(44,717,998)	(14,698,666)	(27,261,453)
		(161,881,335)	(203,634,761)	(75,647,154)	(112,930,301)
Profit from operations		**665,635,768**	**692,624,225**	**322,510,882**	**344,859,081**
Finance costs		(601,151,776)	(539,077,956)	(283,776,322)	(313,677,988)
Other income/Loss		94,335,588	65,615,204	47,450,443	64,683,806
Income from house rent	15.00	7,519,014	8,351,966	3,198,688	4,176,137
Exchange gain/ (loss)		(3,023,102)	(4,590,270)	(1,308,285)	(2,819,568)
Profit/(loss) before WPPF & WF		**163,315,491**	**222,923,169**	**88,075,406**	**97,221,468**
Provision for contribution to WPPF & WF		(1,364,865)	(1,580,483)	(616,978)	(906,579)
Share of profit/(Loss) of associates		202,205,166	151,347,265	114,246,888	162,076,694
Profit before tax		**364,155,792**	**372,689,951**	**201,705,316**	**258,391,583**
Tax expenses		**(30,693,738)**	**(23,466,928)**	**(15,932,360)**	**(6,088,074)**
Income tax	16.00	(32,384,953)	(26,121,765)	(17,113,651)	(6,739,655)
Deferred tax benefit/ (expense)		1,691,215	2,654,837	1,181,291	651,581
Net profit/ (loss) after tax		**333,462,054**	**349,223,023**	**185,772,956**	**252,303,509**
Unrealized gain / (loss) on investment in shares		2,867,911	(10,503,535)	(1,820,030)	1,995,270
Total comprehensive income		**336,329,965**	**338,719,488**	**183,952,926**	**254,298,779**
Basic earnings per share (EPS)	17.00	1.86	1.95	1.04	1.41

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

Dhaka, 02 March 2026

PARAMOUNT TEXTILE PLC
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)
For the half year ended 31st december, 2025

Amount in Taka

Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2025	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 30 june 2025			(214,940,263)			(214,940,263)
Current period	-	-	333,462,054	-	2,867,911	336,329,965
Total equity as at 30-09-2025	**1,791,168,860**	**540,000,000**	**4,785,153,719**	**203,617,141**	**14,636,285**	**7,334,576,005**

PARAMOUNT TEXTILE PLC
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)
For the half year ended 31st december, 2024

Amount in Taka

Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2024	1,628,335,320	540,000,000	3,980,044,957	203,617,141	24,550,552	6,376,547,970
Cash dividend paid to shareholders for			(81,416,766)			(81,416,766)
Stock dividend paid to shareholders for	162,833,540		(162,833,540)			-
Current period	-	-	349,223,023	-	(10,503,535)	338,719,488
Total equity as at 31-12-2024	**1,791,168,860**	**540,000,000**	**4,085,017,674**	**203,617,141**	**14,047,017**	**6,633,850,692**

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

Dhaka, 02 March 2026

PARAMOUNT TEXTILE PLC
STATEMENT OF CASH FLOWS (UNAUDITED)
For the half year ended 31st december, 2025

Amount in Taka

Particulars	01-07-2025 To 31-12-2025	01-07-2024 To 31-12-2024
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	4,549,551,584	5,268,275,013
Cash received from house rent	9,432,166	11,948,316
Cash received from other income	1,685,088	68,270,041
	4,560,668,838	**5,348,493,370**
Cash paid for operating activities:		
Cash paid to suppliers	1,629,446,533	2,091,910,725
Wages & salaries	517,278,623	374,997,431
Factory overhead	855,867,301	1,164,403,842
Administrative overhead	133,219,365	158,916,763
Distribution costs	35,888,107	44,717,998
Financial costs	601,151,776	539,077,956
Advance & seceurity deposit receipt	0	90,316
Advance , deposits & pre-payments	(85,852,995)	275,405,113
Exchange loss/ (gain)	3,023,102	(1,270)
Income tax paid/ advance income tax paid	57,466,064	26,121,765
	3,747,487,876	**4,675,640,638**
Net cash flows from operating activities (Note-18)	**813,180,962**	**672,852,732**
B) Cash flows from investing activities		
Investment in Share	32,263	10,088,057
Investment-Long Term	(179,250,001)	58,324,357
Investment in Associates	(267,707,093)	463,922,793
Payment against property,Plant,euipment and CWIP	(184,946,551)	(1,775,053,367)
Net cash increase from investing activities	**(631,871,381)**	**(1,242,718,160)**
C) Cash flows from financing activities		
Dividend payment	(1,486)	(1,488,105)
Proceeds from bank overdraft	(1,171,333,636)	25,828,042
Proceeds from loan PAD/LATR	1,244,019,240	-
Proceed from term loan	(151,556,205)	477,339,130
Net cash flows used in financing activities	**(78,872,088)**	**501,679,068**
Net increase in cash and cash equivalents	**102,437,493**	**(68,186,362)**
Cash and cash equivalents, beginning of the period	**220,970,614**	**366,678,153**
Cash and cash equivalents, end of the Ist quarter	**323,408,107**	**298,491,790**
Net operating cash flows per share (NOCFPS) (Note- 19.00)	**4.54**	**3.76**

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

Dhaka, 02 March 2026

PARAMOUNT TEXTILE PLC
SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)
For the Half Year ended 31st December, 2025

01. Basis of preparation of the Interim Financial statements:

These financial Statements (They) are the unaudited interim financial statements (hereafter "The Interim Financial Statements") of Paramount Textile PLC for the half year ended on December 31, 2025 (hereafter "the interim period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the annual financial statements as on June 30, 2025, as they provide and update of previously reported information.

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

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

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

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

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

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

Figures have been rounded off to the nearest Taka.

Notes	Particulars	31.12.2025	30-06-2025
		Amount in Taka	
3.00	**Property, plant and equipment**		
	Opening balance of property, plant and equipment	6,142,109,746	5,358,792,195
	Add : Addition during the period	251,933,967	1,410,250,145
		6,394,043,713	6,769,042,340
	Less : depreciation charged during the period	323,310,194	626,932,594
	Closing balance of property, plant and equipment	**6,070,733,518**	**6,142,109,746**
4.00	**Investment in associates**		
	Paramount BTrac Energy Ltd (Note-4.01)	1,054,136,702	1,063,529,501
	Dynamic sun energy Pvt Ltd (Note-4.02)	7,362,243,204	6,834,792,646
		8,416,379,906	**7,898,322,147**
4.01	**Paramount BTrac Energy Ltd.**		
	Opening Investment	1,063,529,501	2,128,857,604
	Add/Less:Share of Profit/(Loss) of associates **(Note -4.001)**	(417,799)	(6,328,103)
	Add/Less:Adjustment against refund	(8,975,001)	(1,059,000,000)
		1,054,136,702	**1,063,529,501**
4.001	**Share of Profit of Associate**		
	Net profit attributable to the Shareholders of associate	(852,650)	(12,914,496)
	Percentage of holding	49.00%	49.00%
	Share of net profit	**(417,799)**	**(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.

4.02	**Dynamic sun energy Pvt Ltd**		
	Opening Investment in Share	6,834,792,646	4,792,830,724
	Addition : During the year	276,682,093	1,619,921,568
	Add:Dividend receivable on preferance shares	48,145,500	96,291,000
	Add: Share of Profit of associate (Note -4.002)	202,622,965	325,749,354
		7,362,243,204	**6,834,792,646**
4.002	**Share of Profit of Associate**		
	Net loss attributable to the Shareholders of associate	413,516,255	664,794,601
	Percentage of holding	49%	49%
	Share of net loss	**202,622,965**	**325,749,354**

The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt Ltd (DSEPL).DSEPL is joint venture company between Paramount Textile Ltd & Global energy project holdings (GEPH) a Sister concern of Shapoorji Pallonji Infrastructure capital comapany privateLtd).At Financial statement,equity interest is accounted for @ 49% on equity method.

5.00	**Inventories**		
	Chemicals	601,591,395	604,147,616
	Finished goods	2,173,641,953	2,436,379,839
	Yarn	1,154,734,160	1,315,426,150
	Work in process	944,783,868	1,365,656,614
	Packing & sub material	7,079,771	9,657,683
	Stock of Fabrics	203,450,664	350,876,026
		5,085,281,811	**6,082,143,928**

Notes	Particulars	31-12-2025	30-06-2024
6.00	**Advance, deposits & prepayments**		
	Advance against salary	11,371,738	11,046,493
	Advance against suppliers and others	557,635,881	656,413,402
	Advance Income Tax	57,466,064	-
	Advance house/office rent	1,652,535	1,652,535
	Bank guarantee-Margin	5,887,871	5,827,312
	Security deposit - CDBL	500,000	500,000
	Imprest fund	2,084,991	2,301,449
	L/C margin deposit	5,919,763	5,919,764
	Prepaid expenses	14,831,462	5,904,648
	Security deposit -others	10,719,141	10,719,141
	Security deposits for internet	7,000	7,000
	Security deposits for Titas Gas	94,334,866	94,334,866
	Advance Trade VAT (AT)	12,795,717	8,967,350
	Telephone line deposit	13,000	13,000
		775,220,028	**803,606,959**
7.00	**Cash and bank balances**		
	Cash in hand	8,618,024	6,396,415
	Cash at bank	103,849,999	10,987,717
	Cash at bank (foreign currency)	66,795,309	62,186,970
	Cash at bank (FDR)	144,144,775	141,399,512
		323,408,107	**220,970,614**

8.00 Deferred tax (assets)/Liability

Particulars	Carring amount as at 31 December,2025	Tax base value as at 31 December,2025	Taxable/(Deductiable) temporary differnce as on31 December,2025	Taxable/(Deductiable) temporary differnce as on 30.06.2025
Property, plant and equipment	6,070,733,519	5,899,742,308	170,991,211	183,195,166
Provident fund	(4,876,765)		(4,876,765)	(5,258,879)
WPPF & WF	(46,853,795)		(46,853,795)	(45,488,930)
Post employement benefit	(6,634,104)		(6,634,104)	(6,634,104)
			112,626,546	**125,813,253**
Effective tax rate			15%	15%
Deferred tax liability/(assets) excluding holding gain reserve (A)			**16,893,982**	**18,871,988**
Holding gain reserve	14,636,285		14,636,285	11,768,374
Effective tax rate			10%	10%
Deferred tax liability/(assets) on holding gain reserve (B)			**1,463,628**	**1,176,837**
Deferred tax liability/(assets) (A+B)			**18,357,610**	**20,048,825**

9.00	**Trade and other payables**		
	Trade payables	1,386,621,060	422,548,059
		1,386,621,060	**422,548,059**
10.00	**Short term loan**		
	UPAS (PBL,BBL,MTBL)	1,552,149,067	2,367,388,054
	PAD (PBL)	1,244,019,240	-
	EDF (PBL,EBL,BBL,MTBL)	783,971,976	1,147,689,057
	Bank overdraft/STL (PBL, EBL,BBL ,CBL,,MTBL)	1,867,243,996	3,038,577,632
		5,447,384,279	**6,553,654,743**
11.00	**Net Assets value (NAV) per share**		
	Net assets	7,334,576,005	7,213,186,304
	Number of shares	179,116,886	179,116,886
		40.95	**40.27**

12.00 Related party disclosures

During the period ended December 31, 2025 the company entered into a number of transactions with related party in the normal course of business. All these transaction takes place in an arm length basis. Name of the related party, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on December 31, 205	Balance/ outstanding as on June 30, 2025
Paramount Insurance Co. Ltd.	Insurance	11,449,585	12,284,014	834,429
Paramount Insurance Co. Ltd.	Investment	-	16,207,908	16,207,908
Paramount BTrac Energy Ltd.	House Rent	3,000,000	11,500,000	8,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	527,450,558	7,362,243,204	6,834,792,646
Intraco Solar Power Ltd	Investment	44,505,000	1,720,885,592	1,676,380,592

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

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

Amount in Taka

Notes	Particulars	01-07-2025 to 31-12-2025	01-07-2024 to 31-12-2024
14.00	**Revenue**		
	Yarn & Solid dyed fabric	4,525,598,295	4,836,052,417
	Knit, yarn dyeing	163,291,179	277,355,954
	Solid & Softflow dyeing	168,896,871	
	Printing	73,109,643	184,521,372
		4,930,895,987	**5,297,929,743**

Notes	Particulars	01-07-2025 to 31-12-2025	01-07-2024 to 31-12-2024
15.00	**Income from House Rent**		
	Income from House Rent (Commercial space)	10,741,448	11,931,380
	Less : Maintenance cost	(3,222,434)	(3,579,414)
		7,519,014	**8,351,966**
16.00	**Income Tax**		
	Profit Before Tax	364,155,792	372,689,951
	Add/(Less): Exchange Loss/gain	3,023,102	4,590,270
	Add/(Less): Other income	(94,335,588)	(65,615,204)
	Add/(Less): House rent income	(7,519,014)	(8,351,966)
	Add/(Less): Share of profit/(Loss) of associates	(202,205,166)	(151,347,265)
	Taxable income	**63,119,126**	**151,965,787**
	Tax Rate	15%	15%
	Income tax on operational Income (A)	**9,467,869**	**22,794,868**
16.01	**Income tax on other income**		
	Other income (48,145,500+44,505,000+1,659,942+17,100)*22.5%	21,223,697	1,279,768
	Dividend income (8,046)*20%	1,609	167,937
	Profit on sale of share (realized profit)	-	-
	Income tax on other income (B)	**21,225,306**	**1,447,705**
16.01	Income tax on House rent income (7,519,014*22.5%)	1,691,778	1,879,192
	Income tax on House rent income(C)	**1,691,778**	**1,879,192**
	Total Income Tax (A+B+C)	**32,384,953**	**26,121,765**
17.00	**Basic earnigs per share (EPS)**		
	Net profit after tax	333,462,054	349,223,023
	Number of share **(Note-17.01)**	179,116,886	179,116,886
		1.86	**1.95**
	Earnings per share has been calculated in accordance with IAS-33		
17.01	**Number of shares**		
	Number of shares	179,116,886	179,116,886
	Closing number of shares	**179,116,886**	**179,116,886**
18.00	**Reconcilition of net income with cash flows from operating activities**		
	Net Profit (As per Statement of Profit or Loss and Other Comprehensive	**333,462,054**	**349,223,023**
	Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals :		
	Non-Cash Iteams :	**5,403,339**	**208,571,760**
	Depreciation	325,666,466	334,871,614
	Income Tax provision	(26,772,326)	23,466,928
	WPPF & WF Provision	1,364,865	1,580,483
	Income from dividend of pref share	(92,650,500)	-
	Share of profit/(Loss) of associates	(202,205,166)	(151,347,265)
	Changes in operating accurals :	**474,315,569**	**115,057,957**
	Increase/ Decrease in Trade receivables	(379,431,250)	(26,058,380)
	Increase/ Decrease in Inventory	996,862,117	-
	Increase/ Decrease trade payables and others	(216,247,932)	1,624,166,128
	Increase/ Decrease in Liability for Expenses	(12,720,360)	(185,359,998)
	Increase/Decrease in Advance , Prepayments	85,852,995	(1,297,780,109)
	Increase/ Decrease in Security deposit	(0)	90,316
	Net Cash flows from operating activities	**813,180,962**	**672,852,740**
19.00	**Net operating cash flows per share (NOCFPS)**		
	Net cash flows from operating activities	813,180,962	672,852,732
	Number of shares	179,116,886	179,116,886
		4.54	**3.76**