PARAMOUNT TEXTILE PLC

THIRD QUARTER ENDED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED MARCH 31, 2026

(Unaudited)

Paramount Textile PLC .

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

Paramount Textile PLC & It's Subsidiary

Consolidated Statement of Financial Position (Unaudited)

As at 31st March 2026

Amount in Taka

Particulars	Notes	As on 31-03-2026	As on 30-06-2025
ASSETS			
A.Non-current assets		**24,504,527,124**	**23,666,511,214**
Property, plant and equipment	3.0A	10,965,030,382	11,271,056,475
Capital work in progress		3,805,297,213	3,443,502,605
Investment in property		467,719,865	471,254,272
Investment in associates	4.00	8,615,647,241	7,898,322,147
Long term investment (At cost)		71,572,607	1,700,000
Right of use assets (After Amortization)		49,556,469	50,972,369
Intangible assets	5.0A	529,703,346	529,703,346
B.Current assets		**11,753,033,639**	**10,788,506,624**
Inventories	5.00	5,646,320,044	6,082,143,928
Trade receivables		3,422,811,870	2,432,195,254
Loan from Intercompany		10,204,881	405,647
Advance, deposits & prepayments	6.0A	1,886,677,779	1,500,256,422
Other receivables		11,908,766	12,321,918
Investments-Short term		46,152,498	35,556,023
Cash & bank balances	7.0A	728,957,802	725,627,431
TOTAL ASSETS (A+B)		**36,257,560,764**	**34,455,017,837**
EQUITY AND LIABILITIES			
C.Capital and Reserves		**8,576,669,352**	**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		6,019,438,178	5,314,066,760
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		22,445,173	11,768,374
D.Non-Controlling Interest	8.00	**242,657,233**	**194,948,615**
E. Deferred tax liability	9.00	**18,009,502**	**20,048,825**
F. Non-current liabilities		**18,448,493,838**	**18,093,770,240**
Long term loan		18,448,493,838	18,093,770,240
G. Current liabilities		**8,971,730,840**	**8,285,629,020**
Trade and other payables	10.0A	2,188,219,842	450,680,338
Liability for expenses		267,094,905	391,327,269
Dividend payable/unclaimed Dividend		2,274,231	1,831,524
Short term loan	11.00	5,530,094,140	6,553,654,743
Current maturity of long term loan		893,119,790	883,370,090
Income tax provision		90,927,929	4,765,055
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)		**36,257,560,764**	**34,455,017,837**
Net asset value (NAV) per share	**12.0A**	**47.88**	**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, 30 April 2026

Paramount Textile PLC & It's Subsidiary

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

For 3rd quarter ended 31st March, 2026

Amount in Taka

Particulars	Note	Three Quarter Ended		3rd Quarter Ended	
		01-07-2025 To 31-03-2026	01-07-2024 To 31-03-2025	01-01-2026 To 31-03-2026	01-01-2025 To 31-03-2025
Revenue	15.0A	7,983,937,324	9,438,123,035	2,457,107,696	3,540,129,856
Cost of sales		(5,959,901,654)	(7,127,177,576)	(1,690,321,848)	(2,573,826,981)
Gross Profit		**2,024,035,671**	**2,310,945,459**	**766,785,848**	**966,302,875**
Administrative expenses		(224,121,053)	(235,805,647)	(68,320,476)	(53,170,107)
Distribution costs		(55,480,697)	(52,121,322)	(19,592,590)	(7,403,324)
		(279,601,750)	(287,926,969)	(87,913,066)	(60,573,431)
Profit from operations		**1,744,433,921**	**2,023,018,490**	**678,872,782**	**905,729,444**
Finance costs		(1,147,897,365)	(1,056,437,704)	(277,166,674)	(276,829,717)
Other income/Loss		108,145,109	15,344,636	13,380,050	64,959
Income from house rent	16.00	10,156,630	12,527,921	2,637,617	4,175,955
Exchange gain/ (loss)		(4,679,597)	(8,474,753)	(1,656,495)	(4,111,111)
Profit/(loss) before WPPF & WF		**710,158,698**	**985,978,590**	**416,067,280**	**629,029,529**
Provision for contribution to WPPF & WF		(17,937,360)	(15,312,038)	(6,339,627)	(7,243,658)
Share of profit/(Loss) of associates		360,139,750	102,855,884	157,934,584	(48,491,381)
Profit before tax		**1,052,361,088**	**1,073,522,436**	**567,662,237**	**573,294,491**
Tax expenses		**(84,224,122)**	**(109,470,687)**	**(41,173,405)**	**(77,872,425)**
Income tax	17.0A	(86,263,446)	(106,446,513)	(41,521,514)	(79,139,042)
Deferred tax benefit/ (expense)		2,039,324	(3,024,174)	348,109	1,266,618
Net profit/ (loss) after tax		**968,136,966**	**964,051,749**	**526,488,832**	**495,422,066**
Profit Attributable to:					
Non-Controlling Interest		47,708,618	29,936,207	27,965,147	1,402,541
Equityholders of the Parent entity		920,428,348	934,115,543	498,523,685	494,019,526
Unrealized gain / (loss) on investment in shares		10,676,799	(12,906,605)	7,808,888	(2,403,070)
Total comprehensive income		**931,105,147**	**921,208,939**	**506,332,573**	**491,616,456**
Basic earnings per share (EPS)	**18.0A**	**5.14**	**5.22**	**2.78**	**2.76**

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

Dhaka, 30 April 2026

Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Changes in Equity (Unaudited)
For 3rd quarter ended 31st March, 2026

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	-	-	920,311,681	-	10,676,799	930,988,480
Total equity as at 31-03-2026	**1,791,168,860**	**540,000,000**	**6,019,438,178**	**203,617,141**	**22,445,173**	**8,576,669,352**

Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Changes in Equity (Unaudited)
For the 3rd Quater ended 31st March 2025

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 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)			-
Current period	-	-	934,115,544	-	(12,906,605)	921,208,939
Total equity as at 31-03-2025	**1,791,168,860**	**540,000,000**	**5,087,587,015**	**203,617,141**	**11,643,948**	**7,634,016,962**

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

Dhaka, 30 April 2026

Paramount Textile PLC & It's Subsidiary

Consolidated Statement of Cash Flows (Unaudited)

For the 3rd quarter ended 31st March 2026

Amount in Taka

Particulars	01-07-2025 To 31-03-2026	01-07-2024 To 31-03-2025
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	6,993,320,708	9,476,558,858
Cash received from house rent	10,569,783	11,533,182
Cash received from other income	35,926,859	9,005,293
	7,039,817,350	**9,497,097,333**
Cash paid for operating activities:		
Cash paid to suppliers	3,090,475,143	5,224,946,964
Wages & salaries	794,039,751	578,659,869
Factory overhead	1,225,372,873	1,153,124,312
Administrative overhead	153,753,208	189,281,472
Distribution costs	55,480,697	52,121,322
Financial costs	1,147,897,365	1,047,457,274
Advance & security deposit receipt	11,130,094	(8,084,141)
Advance , deposits & pre-payments	74,629,374	(54,878,310)
Exchange loss/ (gain)	4,679,597	8,474,753
Income tax paid/ advance income tax paid	80,244,193	100,627,807
	6,637,702,295	**8,291,731,322**
Net cash flows from operating activities	**402,115,055**	**1,205,366,011**
B) Cash flows from investing activities		
Investment in Share	80,324	(695,046)
Investment-Long Term	(314,040,650)	(1,700,000)
Investment for subsidery company acqusition	(76,401,755)	-
Investment in Associates	(357,185,344)	(505,351,706)
Payment against property, Plant, equipment and CWIP	(951,570,473)	(842,332,352)
Net cash increase from investing activities	**(1,699,117,898)**	**(1,350,079,104)**
C) Cash flows from financing activities		
Dividend payment	(214,497,556)	(81,416,766)
Proceeds from bank overdraft	(231,648,011)	164,374,775
Share Money Deposit	392,788,047	-
Proceeds from loan PAD/LATR	999,016,674	695,298,052
Payment to Intercompany	(9,799,234)	(7,527,334)
Proceed from term loan	364,473,297	(324,736,570)
Net cash flows used in financing activities	**1,300,333,215**	**445,992,158**
Net increase in cash and cash equivalents	**3,330,372**	**301,279,063**
Cash and cash equivalents, beginning of the period	**725,627,431**	**679,588,048**
Cash and cash equivalents, end of the 3rd quarter	**728,957,802**	**980,867,110**
Net operating cash flows per share (NOCFPS) (Note- 21.0A)	**2.24**	**6.73**

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

Dhaka, 30 April 2026

PARAMOUNT TEXTILE PLC
STATEMENT OF FINANCIAL POSITION (UNAUDITED)
As at 31st March, 2026

Amount in Taka

Particulars	Notes	31-03-2026	30-06-2025
ASSETS			
A.Non-current assets		**20,374,619,538**	**19,006,285,056**
Property, plant and equipment	3.00	6,018,047,939	6,142,109,746
Capital work in progress		2,821,042,023	2,495,452,820
Investment in Property		467,719,865	471,254,272
Long term investment (At cost)		2,452,162,470	1,999,146,070
Investment in Associates	4.00	8,615,647,241	7,898,322,147
B.Current assets		**9,031,879,029**	**9,017,139,200**
Inventories	5.00	5,646,320,044	6,082,143,928
Trade receivables		2,107,892,863	1,862,539,757
Advance, deposits & prepayments	6.00	958,480,525	803,606,959
Other receivables		11,908,766	12,321,918
Investments-Short term		46,152,498	35,556,023
Cash & bank balances	7.00	261,124,333	220,970,614
TOTAL ASSETS (A+B)		**29,406,498,567**	**28,023,424,256**
EQUITY AND LIABILITIES			
C.Capital and Reserves		**7,758,244,738**	**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		5,201,013,564	4,666,631,928
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve		22,445,173	11,768,374
D. Deferred tax liability	9.00	**18,009,502**	**20,048,825**
E. Non-current liabilities		**12,797,766,017**	**12,596,396,819**
Long term loan		12,797,766,017	12,596,396,819
F. Current liabilities		**8,832,478,311**	**8,193,792,308**
Trade and other payables	10.00	2,157,284,374	422,548,059
Liability for expenses		166,133,570	327,897,343
Short term loan	11.00	5,530,094,140	6,553,654,743
Unclaimed Dividend		2,274,231	1,831,524
Current maturity of long term loan		893,119,790	883,370,090
Income tax provision		83,572,207	4,490,548
TOTAL EQUITY AND LIABILITIES (C+D+E+F)		**29,406,498,567**	**28,023,424,256**
Net asset value (NAV) per share	12.00	43.31	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, 30 April 2026

PARAMOUNT TEXTILE PLC
STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
For the 3rd quarter ended 31st March, 2026

Amount in Taka

Particulars	Note	Three Quarter Ended		3rd Quarter Ended	
		01-07-2025 To 31-03-2026	01-07-2024 To 31-03-2025	01-01-2026 To 31-03-2026	01-01-2025 To 31-03-2025
Revenue	15.00	7,030,180,146	8,514,619,310	2,099,284,158	3,216,689,567
Cost of sales		(5,700,833,304)	(6,867,700,493)	(1,597,454,419)	(2,482,031,133)
Gross Profit		**1,329,346,842**	**1,646,918,817**	**501,829,739**	**734,658,434**
Administrative expenses		(190,358,012)	(203,998,036)	(64,364,784)	(45,965,011)
Distribution costs		(55,480,697)	(52,121,322)	(19,592,590)	(7,403,324)
		(245,838,709)	(256,119,358)	(83,957,374)	(53,368,335)
Profit from operations		**1,083,508,132**	**1,390,799,459**	**417,872,364**	**681,290,099**
Finance costs		(769,512,252)	(722,354,942)	(168,360,476)	(174,296,556)
Other income/Loss		148,787,019	147,932,060	54,451,431	82,316,856
Income from house rent	16.00	10,156,630	12,527,921	2,637,617	4,175,955
Exchange gain/ (loss)		(4,679,597)	(8,474,753)	(1,656,495)	(4,111,111)
Profit/(loss) before WPPF & WF		**468,259,932**	**820,429,745**	**304,944,441**	**589,375,243**
Provision for contribution to WPPF & WF		(2,035,448)	(2,523,774)	(670,583)	(943,291)
Share of profit/(Loss) of associates		360,139,750	102,855,884	157,934,584	(48,491,381)
Profit before tax		**826,364,234**	**920,761,855**	**462,208,442**	**539,940,571**
Tax expenses		**(77,042,335)**	**(107,775,904)**	**(46,348,597)**	**(76,177,641)**
Income tax	17.00	(79,081,659)	(104,751,730)	(46,696,706)	(77,444,259)
Deferred tax benefit/ (expense)		2,039,324	(3,024,174)	348,109	1,266,618
Net profit/ (loss) after tax		**749,321,899**	**812,985,951**	**415,859,845**	**463,762,929**
Unrealized gain / (loss) on investment in shares		10,676,799	(12,906,605)	7,808,888	(2,403,070)
Total comprehensive income		**759,998,698**	**800,079,347**	**423,668,733**	**461,359,859**
Basic earnings per share (EPS)	18.00	4.18	4.54	2.32	2.59

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

Dhaka, 30 April 2026

PARAMOUNT TEXTILE PLC
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)
For 3rd quarter ended 31st March, 2026

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	-	-	749,321,899	-	10,676,799	759,998,698
Total equity as at 31-03-2026	**1,791,168,860**	**540,000,000**	**5,201,013,564**	**203,617,141**	**22,445,173**	**7,758,244,738**

PARAMOUNT TEXTILE PLC
STATEMENT OF CHANGES IN EQUITY(UNAUDITED)
For the 3rd Quater ended 31st March 2025

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 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)			-
Current period			812,985,952		(12,906,605)	800,079,347
Total equity as at 31-03-2025	**1,791,168,860**	**540,000,000**	**4,548,780,603**	**203,617,141**	**11,643,947**	**7,095,210,551**

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

Dhaka, 30 April 2026

PARAMOUNT TEXTILE PLC
STATEMENT OF CASH FLOWS (UNAUDITED)
For the 3rd quarter ended 31st March 2026

Amount in Taka

Particulars	01-07-2025 To 31-03-2026	01-07-2024 To 31-03-2025
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	6,784,827,039	8,412,581,365
Cash received from house rent	10,569,783	11,533,183
Cash received from other income	9,811,269	8,956,310
	6,805,208,091	**8,433,070,858**
Cash paid for operating activities:		
Cash paid to suppliers	3,033,928,631	5,056,564,411
Wages & salaries	760,885,428	591,972,299
Factory overhead	1,225,372,873	1,153,124,312
Administrative overhead	158,257,957	177,032,754
Distribution costs	55,480,697	52,121,322
Financial costs	769,512,252	722,354,942
Advance , deposits & pre-payments	74,629,374	(186,211,251)
Exchange loss/ (gain)	4,679,597	8,474,753
Income tax paid/ advance income tax paid	80,244,193	100,618,567
	6,162,991,002	**7,676,052,110**
Net cash flows from operating activities (Note-20)	**642,217,089**	**757,018,748**
B) Cash flows from investing activities		
Investment in Share	80,324	(505,351,706)
Investment-Long Term	(314,040,650)	(159,347,228)
Invest ment in Share		(695,046)
Investment in Associates	(357,185,344)	-
Payment against property,Plant,euipment and CWIP	(694,907,704)	(785,107,814)
Net cash increase from investing activities	**(1,366,053,374)**	**(1,450,501,794)**
C) Cash flows from financing activities		
Dividend payment	(214,497,556)	(81,416,766)
Proceeds from bank overdraft	(231,648,011)	164,374,776
Proceeds from loan PAD/LATR	999,016,674	695,298,052
Proceed from term loan	211,118,898	(4,955,243)
Net cash flows used in financing activities	**763,990,004**	**773,300,818**
Net increase in cash and cash equivalents	**40,153,719**	**79,817,772**
Cash and cash equivalents, beginning of the period	**220,970,614**	**366,678,153**
Cash and cash equivalents, end of the 3rd quarter	**261,124,333**	**446,495,926**
Net operating cash flows per share (NOCFPS) (Note- 21.00)	**3.59**	**4.23**

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

Dhaka, 30 April 2026

PARAMOUNT TEXTILE PLC
SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)
For the 3rd Quarter ended 31st March, 2026

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 3rd Quarter ended on March 31, 2026 (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.

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

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

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

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

Figures have been rounded off to the nearest Taka.

2.01 Subsidiary company :

The Paramount textile PLC hold following equity portion of the subsidiary company:

Name of subsidiary company	Portion equity hold
Intraco solar power Ltd	80%
Paramount solar Ltd	99.99%

Amount in Taka

Notes	Particulars	31-03-2026	30-06-2025
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	369,318,501	1,410,250,145
		6,511,428,247	6,769,042,340
	Less : depreciation charged during the period	493,380,308	626,932,594
	Closing balance of property, plant and equipment	**6,018,047,939**	**6,142,109,746**
3.0A	**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	378,877,224	1,452,802,371
		11,649,933,699	12,168,059,505
	Less : depreciation charged during the period	684,903,317	897,003,030
	Closing balance of property, plant and equipment	**10,965,030,382**	**11,271,056,475**
4.00	**Investment in associates**		
	Paramount BTrac Energy Ltd (Note-4.01)	1,053,935,689	1,063,529,501
	Dynamic sun energy Pvt Ltd (Note-4.02)	7,561,711,552	6,834,792,646
		8,615,647,241	**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)**	(618,812)	(6,328,103)
	Add/Less:Adjustment against refund	(8,975,000)	(1,059,000,000)
		1,053,935,689	**1,063,529,501**
4.001	**Share of Profit of Associate**		
	Net profit attributable to the Shareholders of associate	(1,262,881)	(12,914,496)
	Percentage of holding	49.00%	49.00%
	Share of net profit	**(618,812)**	**(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	293,942,094	1,619,921,568
	Add:Dividend receivable on preferance shares	72,218,250	96,291,000
	Add: Share of Profit of associate (Note -4.002)	360,758,562	325,749,354
		7,561,711,552	**6,834,792,646**

Notes	Particulars	31-03-2026	30-06-2025
4.002	**Share of Profit of Associate**		
	Net loss attributable to the Shareholders of associate	**736,241,963**	664,794,601
	Percentage of holding	49%	49%
	Share of net loss	**360,758,562**	**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	956,129,073	604,147,616
	Finished goods	1,663,624,818	2,436,379,839
	Yarn	1,111,710,042	1,315,426,150
	Work in process	1,634,606,416	1,365,656,614
	Packing & sub material	9,875,308	9,657,683
	Stock of Fabrics	270,374,386	350,876,026
		5,646,320,044	**6,082,143,928**
5.0A	**Consolidated 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	**Advance, deposits & prepayments**		
	Advance against salary	12,417,727	11,046,493
	Advance against suppliers and others	716,715,844	656,413,402
	Advance Income Tax	80,244,193	-
	Advance house/office rent	1,652,535	1,652,535
	Bank guarantee-Margin	5,919,880	5,827,312
	Security deposit - CDBL	500,000	500,000
	Imprest fund	2,499,585	2,301,449
	L/C margin deposit	6,965,763	5,919,764
	Prepaid expenses	11,593,528	5,904,648
	Security deposit -others	12,556,641	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)	13,059,963	8,967,350
	Telephone line deposit	13,000	13,000
		958,480,525	**803,606,959**
6.0A	**Consolidated advance, deposits & prepayments**		
	Advance against salary	12,476,647	11,062,493
	Advance against suppliers and others	1,626,162,484	1,335,495,725
	Advance Income Tax	88,445,151	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)	13,662,016	9,038,656
	Bank guarantee	5,919,880	5,827,312
	Security deposit - CDBL	500,000	500,000
	Imprest fund	2,499,585	2,301,449
	L/C margin deposit	6,965,763	5,919,764
	Prepaid expenses	11,593,528	10,882,567
	Security deposit -others	12,556,641	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
		1,886,677,779	**1,500,256,422**
7.00	**Cash and bank balances**		
	Cash in hand	21,636,281	6,396,415
	Cash at bank	35,119,118	10,987,717
	Cash at bank (foreign currency)	53,697,170	62,186,970
	Cash at bank (FDR)	150,671,764	141,399,512
		261,124,333	**220,970,614**
7.0A	**Consolidated Cash and bank balances**		
	Cash in hand	30,418,878	11,213,984
	Cash at bank	65,918,743	60,538,279
	Cash at bank (foreign currency)	53,697,170	110,073,804
	Cash at bank (FDR)	578,923,012	543,801,364
		728,957,802	**725,627,431**
8.00	**Non Controlling interest**		
	Opening Balance	194,948,615	142,919,564
	Shareof Post-Acquisition Profits and Other Reserves	47,708,618	52,029,051
		242,657,233	**194,948,615**

9.00 Deferred tax (assets)/Liability

Particulars	Carring amount as at 31 March,2026	Tax base value as at 31 March, 2026	Taxable/(Deductiable) temporary differnce as on 31 March, 2026	Taxable/(Deductiable) temporary differnce as on 30.06.2025
Property, plant and equipment	6,018,047,940	5,853,126,121	164,921,819	183,195,166
Provident fund	(5,663,442)		(5,663,442)	(5,258,879)
WPPF & WF	(47,524,378)		(47,524,378)	(45,488,930)
Post employement benefit	(6,634,104)		(6,634,104)	(6,634,104)
			105,099,895	**125,813,253**
Effective tax rate			15%	15%
Deferred tax liability/(assets) excluding holding gain reserve (A)			**15,764,984**	**18,871,988**
Holding gain reserve	22,445,173		22,445,173	11,768,374
Effective tax rate			10%	10%
Deferred tax liability/(assets) on holding gain reserve (B)			**2,244,517**	**1,176,837**
Deferred tax liability/(assets) (A+B)			**18,009,502**	**20,048,825**

10.00 Trade and other payables

Trade payables	2,157,284,374	422,548,059
	2,157,284,374	**422,548,059**

10.0A Consolidated Trade and other payables

Trade payables	2,188,219,842	450,680,338
	2,188,219,842	**450,680,338**

11.00 Short term loan

UPAS (PBL,BBL,MTBL)	1,111,284,345	2,367,388,054
PAD (PBL, BRAC, MTBL)	999,016,674	-
EDF (PBL,EBL,BBL,MTBL)	612,863,500	1,147,689,057
Bank overdraft/STL (PBL, EBL,BBL ,CBL,,MTBL)	2,806,929,621	3,038,577,632
	5,530,094,140	**6,553,654,743**

12.00 Net Assets value (NAV) per share

Net assets	7,758,244,738	7,213,186,304
Number of shares	179,116,886	179,116,886
	43.31	**40.27**

12.0A Consolidated Net Assets value (NAV) per share

Net assets	8,576,669,352	7,860,621,136
Number of shares	179,116,886	179,116,886
	47.88	**43.89**

13.00 Related party disclosures

During the period ended March 31, 2026 the company entered into a number of transactions with related party in the normal course of business. All these transaction takes place in an arm length basis. Name of the related party, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on March 31, 2026	Balance/ outstanding as on June 30, 2025
Paramount Insurance Co. Ltd.	Insurance	-	834,429	834,429
Paramount Insurance Co. Ltd.	Investment	-	16,207,909	16,207,909
Paramount BTrac Energy Ltd.	House Rent	4,500,000	13,000,000	8,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	726,918,906	7,561,711,552	6,834,792,646
Intraco Solar Power Ltd	Investment	66,757,500	1,743,138,092	1,676,380,592

14.00 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 31-03-2026	01-07-2024 to 31-03-2025
15.00	**Revenue**		
	Yarn & Solid dyed fabric	6,394,924,070	7,829,278,290
	Knit, yarn dyeing	267,671,240	332,116,071
	Solid & Softflow dyeing	273,463,332	136,091,344
	Printing	94,121,503	217,133,605
		7,030,180,146	**8,514,619,310**
15.0A	**Consolidated Revenue**		
	Yarn & Solid dyed fabric	6,394,924,070	7,829,278,290
	Knit, yarn dyeing	267,671,240	332,116,071
	Solid & Softflow dyeing	273,463,332	136,091,344
	Printing	94,121,503	217,133,605
	Supply of Electricity	953,757,179	923,503,725
		7,983,937,324	**9,438,123,035**
16.00	**Income from House Rent**		
	Income from House Rent (Commercial space)	14,509,472	17,897,030
	Less : Maintenance cost	(4,352,842)	(5,369,109)
		10,156,630	**12,527,921**

Amount in Taka

Notes	Particulars	01-07-2025 to 31-03-2026	01-07-2024 to 31-03-2025
17.00	**Income Tax**		
	Profit Before Tax	826,364,234	920,761,855
	Add/(Less): Exchange Loss/gain	4,679,597	8,474,753
	Add/(Less): Other income	(148,787,019)	(147,932,060)
	Add/(Less): House rent income	(10,156,630)	(12,527,921)
	Add/(Less): Share of profit/(Loss) of associates	(360,139,750)	(102,855,884)
	Taxable income	**311,960,432**	**665,920,743**
	Tax Rate	15%	15%
	Income tax on operational Income (A)	**46,794,065**	**99,888,111**
17.01	**Income tax on other income**		
	Other income (97,97,941)*22.5%	2,204,537	1,832,168
	Dividend income (13,89,89,077.24)*20%	27,797,815	212,668
	Profit on sale of share (realized profit)	-	-
	Income tax on other income (B)	**30,002,352**	**2,044,836**
17.01	Income tax on House rent income (1,01,56,630*22.5%)	2,285,242	2,818,782
	Income tax on House rent income(C)	**2,285,242**	**2,818,782**
	Total Income Tax (A+B+C)	**79,081,659**	**104,751,730**
17.0A	**Consolidated Income Tax**		
	Paramount Textile PLC	79,081,659	104,751,730
	Intraco solar power Ltd	7,100,746	1,680,088
	Paramount solar ltd	81,041	14,695
		86,263,446	**106,446,513**
18.00	**Basic earnigs per share (EPS)**		
	Net profit after tax	749,321,899	812,985,951
	Number of share **(Note-17.01)**	179,116,886	179,116,886
		4.18	**4.54**
	Earnings per share has been calculated in accordance with IAS-33		
18.0A	**Consolidated basic earnings per share (EPS)**		
	Net profit after tax	920,428,348	934,115,543
	Number of share **(Note-19.01)**	179,116,886	179,116,886
		5.14	**5.22**
	Earnings per share has been calculated in accordance with IAS-33.		
19.00	**Number of shares**		
	Number of shares	179,116,886	179,116,886
	Closing number of shares	**179,116,886**	**179,116,886**
20.00	**Reconcilition of net income with cash flows from operating activities**		
	Net Profit (As per Statement of Profit or Loss and Other Comprehensive	**749,321,899**	**812,985,951**
	Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals :		
	Non-Cash Iteams :	**(3,367,195)**	**363,083,018**
	Depreciation	496,914,715	456,257,792
	Income Tax provision	(3,201,858)	7,157,337
	WPPF & WF Provision	2,035,448	2,523,774
	Income from dividend of pref share	(138,975,750)	-
	Share of profit/(Loss) of associates	(360,139,750)	(102,855,884)
	Changes in operating accurals :	**(103,737,615)**	**(419,050,222)**
	Increase/ Decrease in Trade receivables	(244,939,954)	(103,032,683)
	Increase/ Decrease in Inventory	435,823,884	286,651,910
	Increase/ Decrease trade payables and others	(58,228,399)	(649,904,950)
	Increase/ Decrease in Liability for Expenses	(161,763,773)	(138,975,750)
	Increase/Decrease in Advance , Prepayments	(72,791,874)	-
	Increase/ Decrease in Security deposit	(1,837,500)	186,211,251
	Net Cash flows from operating activities	**642,217,089**	**757,018,748**
21.00	**Net operating cash flows per share (NOCFPS)**		
	Net cash flows from operating activities	642,217,089	757,018,748
	Number of shares	179,116,886	179,116,886
		3.59	**4.23**
21.0A	**Consolidated Net operating cash flows per share (NOCFPS)**		
	Net cash flows from operating activities	402,115,055	1,205,366,011
	Number of shares	179,116,886	179,116,886
		2.24	**6.73**