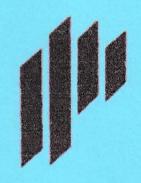
First Quarter

Financial Statement 2022-2023

(Unaudited)



Paramount Textile PLC

(Consolidated and Separate)

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

Consolidated Statement of Financial Position (Unaudited)

As at 30th September 2022

	1 27		t in Taka on
Particulars	Notes	30-09-2022	30-06-2022
ASSETS		30-09-2022	30-00-2022
A.Non-current assets		14,525,015,635	9,912,155,433
Property, plant and equipment	3.00	7,433,043,583	4,058,624,64
Capital work in progress	2.00	4,226,112,118	2,237,464,28
Investment in property	-	484,465,238	485,679,43
Investment in associates	4.00	1,855,615,939	1,678,952,069
Investment		1,000,010,707	1,451,434,99
Intangible assets	5.00	525,778,757	-
B.Current assets		7,402,013,494	7,204,074,510
Inventories	6.00	4,960,049,542	4,741,814,524
Trade receivables	0.00	1,140,645,612	1,074,307,195
Advance, deposits & prepayments	7.00	1,116,000,867	1,185,319,821
Other receivables	7.00	3,051,540	1,864,500
Investments-Short term		43,102,933	67,711,347
Cash & bank balances	8.00	139,163,000	133,057,123
TOTAL ASSETS (A+B)		21,927,029,127	17,116,229,944
EQUITY AND LIABILITIES	:		
C.Capital and Reserves		E 070 260 0E4	4 040 525 026
Ordinary share capital	Г	5,079,260,954	4,819,727,928
Share premium		1,628,335,320 540,000,000	1,628,335,320
Retained earnings		Secretary and Secretary Secretary	540,000,000
Fax holiday reserve	-	2,685,340,116	2,422,111,689
Holding gain reserve		203,617,141 21,968,378	203,617,141 25,663,778
D.Non-Controlling Interest	9.00	7,576,432	23,003,770
E. Deferred tax liability			1= =0.0 <0.0
	10.00	16,558,446	17,720,690
F. Non-current liabilities		9,896,963,489	6,049,156,457
Long term loan	1 2	9,896,963,489	6,049,156,457
G. Current liabilities	· e _	6,926,669,806	6,229,624,866
Frade and other payables	11.00	215,377,369	107,524,848
liability for expenses		184,226,406	128,602,744
Loan from Intercompany		272,833,066	=
Dividend payable/unclaimed Dividend		2,056,292	2,056,292
Short term loan	12.00	5,767,876,589	5,502,056,415
Current maturity of long term loan		431,820,893	458,033,014
ncome tax provision	L	52,479,191	31,351,554
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)		21,927,029,127	17,116,229,944
Net asset value (NAV) per share	13.00	31.19	29.60
A Algun (Avr	1 2	RS.	profes

Anita Haque Chairman

Shakhawat Hossain

Managing Director

Alock Kumar Das

Director

Md. Jahidul Abedin

Chief Financial officer

Md. Robiul Islam FCS

Company Secretary

Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For 1stquarter ended 30thSeptember, 2022

		Amount For the Pe	
		01-07-2022	01-07-2021
Particulars	Note	To	To
	1000 TO	30-09-2022	30-09-2021
Revenue	16.00	2,069,994,872	1,363,344,023
Cost of sales		(1,678,643,882)	(1,136,541,283)
Gross Profit		391,350,990	226,802,740
Administrative expenses		(82,554,512)	(50,553,718)
Distribution costs		(14,134,909)	(10,354,848)
		(96,689,421)	(60,908,566)
Profit from operations		294,661,569	165,894,174
Finance costs		(111,419,842)	(66,115,993)
Other income/Loss		9,166,601	(520,065)
Income from house rent	17.00	4,022,970	3,772,650
Exchange gain/ (loss)		(4,380,258)	723,061
Profit/(loss) before WPPF & WF		192,051,040	103,753,827
Provision for contribution to WPPF & WF		(601,097)	(356,565)
Share of profit/(Loss) of associates	4.01.1	103,265,000	147,220,108
Profit before tax	,	294,714,943	250,617,370
Tax expenses		(19,965,395)	(14,063,920)
Income tax	18.00	(21,127,639)	(16,145,628)
Deferred tax benefit/ (expense)	Į	1,162,243	2,081,708
Net profit/ (loss) after tax	,	274,749,547	236,553,451
Profit Attributable to:	·		
Non-Controlling Interest		11,521,121	-
Net profit/ (loss) for the period		263,228,427	236,553,451
Unrealized gain / (loss) on investment in shares		(3,695,400)	(15,316,151)
Total comprehensive income	-	259,533,026	221,237,300
Basic earnings per share (EPS)	2.274.76	1.62	1.53
Basic earnings per share (EPS) (Restated)	19.00	1.62	1.45
^		_	0

Anita Haque Chairman Shakhawat Hossain

Managing Director

Alock Kumar Das

Director

Md. Jahidul Abedin

Chief Financial officer

Md. Robiul Islam FCS

Company Secretary

Consolidated Statement of Changes in Equity (Unaudited) Paramount Textile PLC & It's Subsidiary For the 1st quarter ended 30th September 2022

5,079,260,954	21,968,378	203,617,141	2,685,340,116	540,000,000	1,628,335,320	Total equity as at 30-09-2022
259,533,026	(3,695,400)	E	263,228,427	1	1	Current period
4,819,727,929	25,663,778	203,617,141	2,422,111,689	540,000,000	1,628,335,320	Balance as at 1 July 2022
Total	Holding gain reserve	Tax holiday reserve	Retained earnings	Share premium	Share capital	Particulars
Amount in Taka						

Consolidated Statement of Changes in Equity (Unaudited) Paramount Textile PLC & It's Subsidiary For the 1stquarter ended 30thSeptember, 2021

						Amount in Taka
Particulars	Share capital	Share premium	Retained	Tax holiday	Holding gain	Total
			earnings	reserve	reserve	Total
Balance as at 1 July 2021	1,550,795,550	540,000,000	1,860,745,769	203,617,141	69,635,669	4,224,794,130
Current period	ı		236,553,451		(15,316,151)	221,237,300
Total equity as at 30-09-2021	1,550,795,550	540,000,000	2,097,299,220	203,617,141	54,319,518	4,446,031,429

Anita Haque

Cahirman

Shakhawat Hossain

Managing Director

Alock Kumar Das Director

Chief Financial Officer Md.Jahidul Abedin

Md.Robiul Islam FCS Company Secretary

Consolidated Statement of Cash Flows (Unaudited)

For the 1st quarter ended 30th September 2022

	01-07-2022	in Taka
Particulars	To	01-07-2021 To
Tai tictiai 5	30-09-2022	30-09-2021
A) Cash flows from operating activities	50 07 2022	30-07-2021
Cash received from operating activities		
Cash received from customer	2 202 454 455	4 400 5 10 100
Cash received from house rent	2,003,656,455	1,188,549,097
Cash received from house rent Cash received from other income	4,560,060 9,783,576	6,389,500
outh received work build income		981,739
Cook and for an author and det	2,018,000,091	1,195,920,336
Cash paid for operating activities:		22.2
Cash paid to suppliers	840,591,454	559,402,840
Wages & salaries	202,860,748	166,741,127
Factory overhead	206,574,197	151,570,301
Administrative overhead	73,691,795	78,614,848
Distribution costs	14,134,909	10,354,848
Financial costs	111,419,842	66,115,993
Advance & security deposit receipt	(1,973,457)	3,651,382
Advance, deposits & pre-payments	(56,687,765)	(99,753,686
Exchange loss/ (gain)	4,084,219	(723,061
Income tax paid/ advance income tax paid	28,044,634	7,669,246
	1 422 740 577	042742020
Net cash flows from operating activities (Note-20)	1,422,740,577 595,259,514	943,643,838
	393,239,314	252,276,498
B) Cash flows from investing activities Investment in Share		
	20,000,000	30,723,831
Investment for subsidery company acquisition	(325,125,000)	
Investment in Associates	(73,398,870)	(81,900,000)
Payment against property, Plant, equipment and CWIP	(1,536,734,296)	(711,896,506
Net cash increase from investing activities	(1,915,258,166)	(763,072,675)
C) Cash flows from financing activities		
Dividend payment	(9,265)	(71,946)
Dividend payment to CMSF		(2,584,905)
Non-Refund public subscription pay to CMSF		(1,596,700)
Proceeds from bank overdraft	14,738,289	486,096,038
Proceeds from loan against trust receipts (LATR)	(54,520,067)	-
oan from sister concern	(41,591,636)	
Proceed from term loan	1,312,230,943	25,034,490
Net cash flows used in financing activities	1,230,848,264	506,876,977
let increase in cash and cash equivalents	(89,150,390)	(3,919,202)
ash and cash equivalents, beginning of the period	228,313,389	69,138,124
Cash and cash equivalents, end of the Ist quarter	139,163,000	65,218,922
let operating cash flows per share (NOCFPS) (Note- 21.00)	3.66	1.55
1		(Restated)
111		

Managing Director

Chairman

Chief Financial officer

Company Secretary

Director

Selected Noted to the Consolidated Financial Statements (Unaudited) For the 1st quarter ended 30th September 2022

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 1st Quarter ended on September 31, 2022 (hereafter "the interim period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the annual financial statements as on June 30, 2022, as they provide and update of previously reported information.

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

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

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

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

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

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

Figures have been rounded off to the nearest Taka.

2.00 Subsidiary Company (Intraco Solar Power Limited)

The Paramount Textile PLC acquired 12,000,000 @Tk. 10 ordinary shares (80% of ordinary shares) in Intraco Solar Power Limited (ISPL) on 1st July 2022 at a cost of Tk. 510,000,000. ISPL's retained earnings at that date were Tk. (169,723,446) and its issued ordinary share capital was Tk. 150,000,000.

		Amount	in Taka
Notes	Particulars	30-09-2022	30-06-2022
3.00	Consolidated Property, plant and equipment		
	Opening balance of property, plant and equipment	4,058,624,647	2,918,297,188
	Add : Addition during the period	3,580,518,322	1,893,415,533
		7,639,142,969	4,811,712,721
	Less : depreciation charged during the period	206,099,386	753,088,071
	Closing balance of property, plant and equipment	7,433,043,583	4,058,624,647
1.00	Investment in associates		
	Paramount B'Trac Energy Ltd (Note-4.01)	1,782,217,069	1,678,952,069
	Dynamic sun energy Pvt. Ltd(Note-4.02)	73,398,870	2,0,0,02,003
	, and the second	1,855,615,939	1,678,952,069
.01	Paramount BTrac Energy Ltd.		
	Opening Investment	1,678,952,069	1,278,725,263
	Add/Less: Share of Profit/(Loss) of associates (Note -4.01.1)	103,265,000	400,226,806
		1,782,217,069	1,678,952,069
.01.1	Share of Profit of Associate		
	Net profit attributable to the Shareholders of associate	210,744,897	816,789,401
	Percentage of holding	49.00%	49.00%
	Share of net profit	103,265,000	400,226,806

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

Notes	Partic	culars		30-09-2022	30-06-2022
4.02	Dynamic sun energy Pvt. Ltd				J
	Investment in share			73,398,870	-0.
				73,398,870	
	The company's investment in associates as 49% between Paramount Textile Ltd & Global ener comapany privateLtd).At Financial statement,equ	gy project holdin	gs (GEPH) a Sister concern	of Shapoorji Pallonji	oint venture compan Infrastructure capita
5.00	Intangible assets (Goodwill)				
	Consideration Given to acquisition 80 % share of	ISPL		510,000,000	-
	Add : Non-Controlling Interest at Acquisition			(3,944,689)	
	Less :Net Assets at Acquisition		12.5	(19,723,446)	ş
	(55)			525,778,757	-
6.00	Inventories				
	Chemicals			589,669,313	806,540,426
	Finished goods			985,080,108	957,821,265
	Yarn Work in process			1,961,661,991	1,989,662,523
	Packing & sub material			1,416,127,464	982,580,384
	racking & sale material			7,510,666 4,960,049,542	5,209,926 4,741,814,524
				4,700,017,342	4,741,014,324
7.00	Consolidated advance, deposits & prepays	ments			
	Advance against salary			11,413,112	11,781,418
	Advance against suppliers and others Advance income tax			999,556,040	1,098,252,757
	Advance office/house Rent			28,419,524 2,175,470	1 510 125
	Bank guarantee			4,865,340	1,540,135 4,851,608
	Security deposit-CDBL			500,000	500,000
	Imprest fund			2,061,236	2,456,709
	L/C margin deposit			7,331,960	4,236,960
	Pre-paid Expense				6,255,141
	Discount on Zero Coupon Bond Security deposit -Others			0.074.704	1,815,199
	Security deposits for Internet			8,971,734 7,000	8,971,734
	Security deposits for Titas Gas			50,686,451	7,000 44,638,160
	Telephone line deposit			13,000	13,000
				1,116,000,867	1,185,319,821
8.00	Consolidated Cash and bank balances). Tall	89
	Cash in hand Cash at bank			19,354,713	4,280,742
	Cash at bank (foreign currency)			18,809,122	9,036,217
	Cash at bank (FDR)			46,799,147 54,200,018	65,540,146 54,200,018
	Hatting of the financial of the Control of the Cont			139,163,000	133,057,123
9.00	Non Controlling interest				
	Share of Net Assets at Acquisition			(3,944,689)	
	Shareof Post-Acquisition Profits and Other Reserves			11,521,121	
				7,576,432	
10.00	Deferred tax (assets)/Liability				
	, , , ,	Carrying			
		amount as at	A4-9707 106 . 944	Taxable/ (Deductible)	Taxable/ (Deductible)
	Particulars	30 th	Tax base value as at	temporary	temporary
		September,	30th September, 2022	difference as on	difference as on
		2022		30.09.2022	30.06.2022
	Property, plant and equipment	4 120 600 407	2 000 700 604	440.050.550	
	Provident fund	4,129,699,407 (2,430,175)	3,988,739,634	140,959,773	145,102,475
	WPPF & WF	(37,411,742)		(2,430,175) (37,411,742)	(1,982,585) (36,820,546)
	Post employment benefit	(5,373,799)		(5,373,799)	(5,270,599)
	5026 N			95,744,057	101,028,745
	Effective tax rate		50	15%	15%
	Deferred tax liability/(assets) excluding holdin		A)	14,361,608	15,154,312
	Holding gain reserve Effective tax rate	21,968,378		21,968,378	25,663,778
	Deferred tax liability/(assets) on holding gain	reserve (B)		2,196,838	2,566,378
	, , , , , , , , , , , , , , , , , , ,			2,170,030	2,300,378
	Deferred tax liability/(assets) (A+B)		•	16,558,446	17,720,690

Notes	Partic	ulars		30-09-2022	30-06-2022
4.02	Dynamic sun energy Pvt. Ltd			60	
	Investment in share			73,398,870	
		Notes and Administration of the Control of the Cont		73,398,870	
	The company's investment in associates as 49% between Paramount Textile Ltd & Global energy comapany privateLtd). At Financial statement, equ	gy project holding	gs (GEPH) a Sister concern	of Shapoorji Pallonji	oint venture company Infrastructure capital
5.00	Intangible assets (Goodwill)				
	Consideration Given to acqusition 80 % share of	ISPL		510,000,000	, *
	Add : Non-Controlling Interest at Acquisition		12	(3,944,689)	14
	Less :Net Assets at Acquisition			(19,723,446)	
510.6	-			525,778,757	
6.00	Inventories Chemicals			F00 440 040	201 - 101
	Finished goods			589,669,313 985,080,108	806,540,426 957,821,265
	Yarn			1,961,661,991	1,989,662,523
	Work in process			1,416,127,464	982,580,384
	Packing & sub material		13	7,510,666	5,209,926
				4,960,049,542	4,741,814,524
7.00	Concelidated advance denocity & promount				S
7.00	Consolidated advance, deposits & prepayn Advance against salary	nents		11,413,112	11,781,418
	Advance against suppliers and others			999,556,040	1,098,252,757
	Advance income tax			28,419,524	
	Advance office/house Rent			2,175,470	1,540,135
	Bank guarantee			4,865,340	4,851,608
	Security deposit-CDBL			500,000	500,000
	Imprest fund			2,061,236	2,456,709
	L/C margin deposit			7,331,960	4,236,960
	Pre-paid Expense			30.00	6,255,141
	Discount on Zero Coupon Bond Security deposit -Others			0.054.534	1,815,199
	Security deposits for Internet			8,971,734	8,971,734
	Security deposits for Titas Gas			7,000 50,686,451	7,000 44,638,160
	Telephone line deposit			13,000	13,000
				1,116,000,867	1,185,319,821
8.00	Consolidated Cash and bank balances				
	Cash in hand			19,354,713	4,280,742
	Cash at bank (foreign gurrange)			18,809,122	9,036,217
	Cash at bank (foreign currency) Cash at bank (FDR)			46,799,147	65,540,146
	Sash at Balla (1 BA)			54,200,018 139,163,000	54,200,018 133,057,123
9.00	Non Controlling interest			107)103,000	
	Share of Net Assets at Acquisition			(3,944,689)	
	Shareof Post-Acquisition Profits and Other Reserves			11,521,121	
				7,576,432	
10.00	B. (*	7,570,102	
10.00	Deferred tax (assets)/Liability			e-1919124-11-1	
		Carrying	_	Taxable/	Taxable/
	201 142 127	amount as at	Tax base value as at	(Deductible)	(Deductible)
	Particulars	30 th	30th September, 2022	temporary	temporary
		September,		difference as on	difference as on
		2022		30.09.2022	30.06.2022
	Property, plant and equipment	4,129,699,407	3,988,739,634	140,959,773	145,102,475
	Provident fund	(2,430,175)	3,200,732,034	(2,430,175)	(1,982,585)
	WPPF & WF	(37,411,742)		(37,411,742)	(36,820,546)
	Post employment benefit	(5,373,799)	3	(5,373,799)	(5,270,599)
	The state of the s	.mootosiides (PARCISIS)		95,744,057	101,028,745
101	Effective tax rate			15%	15%
	Deferred tax liability/(assets) excluding holding		A)	14,361,608	15,154,312
	Holding gain reserve	21,968,378		21,968,378	25,663,778
	Effective tax rate Deferred tax liability/(access) on holding gain.	wagayer (D)		10%	10%
	Deferred tax liability/(assets) on holding gain	reserve (B)		2,196,838	2,566,378
	Deferred tax liability/(assets) (A+B)			16,558,446	17,720,690

Notes	Particulars	30-09-2022	30-06-2022
11.00	Consolidated Trade and other payables		
	Trade payables	215,377,369	107,524,848
		215,377,369	107,524,848
12.00	Short term loan		
	UPAS (PBL,BBL & HSBC)	611,837,684	289,083,034
	LATR (PBL)	24,704,836	79,224,903
	EDF (PBL,EBL,BBL & HSBC)	2,534,410,426	2,551,563,124
	Bank overdraft/STL (PBL, HSBC, EBL, BBL & CBL)	2,596,923,643	2,582,185,354
		5,767,876,589	5,502,056,415
13.00	Net Assets value (NAV) per share		
	Net assets	-5,079,260,954	4,819,727,928
	Number of shares	162,833,532	162,833,532
		31.19	29.60

14.00 Related party disclosures

During the period ended September 30, 2022 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 September 30, 2022	Balance/ outstanding as on June 30, 2022
Paramount Insurance Co. Ltd.	Insurance	1,841,443	7,063,047	8,904,490
Paramount Insurance Co. Ltd.	Investment	-	16,212,909	16,212,909
Paramount Holdings Ltd	loan	272,833,066	272,833,066	10,212,707
Paramount BTrac Energy Ltd.	House Rent	1,500,000	1,500,000	1,500,000

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

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

Amount in Taka

		<u>Amount i</u>	n Taka
Notes	Particulars	01-07-2022 to 30-09-2022	01-07-2021 to 30-09-2021
16.00	Consolidated sales Revenue		
	Yarn & Solid dyed fabric	1,751,018,575	1,249,428,233
	Knit yarn dyeing	103,804,869	62,228,867
	Printing	78,274,925	51,686,923
	Supply of Electricity	136,896,503	=
		2,069,994,872	1,363,344,023
	As part of BMRE and enhancement of production capacity, revenue $% \left(\mathbf{p}_{1}\right) =\mathbf{p}_{2}$		
17.00	Income from House Rent		
	Income from House Rent (Commercial space)	5,747,100	5,389,500
	Less : Maintenance cost	(1,724,130)	(1,616,850)
		4,022,970	3,772,650
18.00	Income Tax		
	Profit Before Tax	294,714,943	250,617,370
	Add/(Less): Exchange Loss/gain	4,084,219	(723,061)
	Add/(Less): Other income	(9,166,601)	520,065
	Add/(Less): House rent income	(4,022,970)	(3,772,650)
	Add/(Less): Share of profit/(Loss) of associates	(103,265,000)	(147,220,108)
	Add/(Less): profit of solar power plant	(57,605,604)	
	Taxable income	124,738,986	99,421,616
	Tax Rate	15%	15%
	Income tax on operational Income (A)	18,710,848	14,913,242
18.01	Income tax on other income		
	Other income (15,258+12,710)*22.5%	6,293	383,539
	Dividend income (51,648-25,000)*20%	5,330	
	Profit on sale of share (realized profit) (1,00,00,000*15%)	1,500,000	(*)
	Income tax on other income (B)	1,511,622	383,539
18.02	Income tax on House rent income (4,022,970*22.5%)	905,168	848,846
	Income tax on House rent income(C)	905,168	848,846
	Total Income Tax (A+B+C)	21,127,639	16,145,629

Amount in Taka 01-07-2022 to 01-07-2021 to Notes **Particulars** 30-09-2022 30-09-2021 19.00 Basic earnings per share (EPS) Net profit after tax 263,228,427 236,553,451 Number of share (Note-19.01) 162,833,532 162,833,532 1.62 1.45 Earnings per share has been calculated in accordance with IAS-33 (Restated) 19.01 Number of shares Number of shares 155,079,555 162,833,532 155,079,555 Closing number of shares 162,833,532 20.00 Reconciliation of net income with cash flows from operating activities Net Profit (As per Statement of Profit or Loss and Other Comprehensive Income) 274,749,547 236,553,451 Adjustments to Reconciled with non cash items, nonoperating items and net changes of the operating accruals: Non-Cash Items: 56,616,460 (18,255,449) Depreciation 166,446,587 120,711,617 Income Tax provision (8,079,239)6,394,673 WPPF & WF Provision 601,097 356,565 Profit on sale of share 913,014 1,501,804 Share of profit/(Loss) of associates (103,265,000)(147,220,108)Changes in operating accruals: 263,893,507 33,978,496 Increase/ Decrease in Trade receivables (67,525,457)(173,794,926)Increase/ Decrease in Inventory (218, 235, 018)64,604,570 Increase/ Decrease trade payables and others 10,719,759 460,845,571 Increase/ Decrease in Liability for Expenses 30,147,189 36,346,789 Increase/Decrease in Advance & Prepayment 56,687,765 99,753,686 Increase/ Decrease in Security deposit 1,973,457 (3,651,382)Net Cash flows from operating activities 595,259,514 252,276,498 21.00 Net operating cash flows per share (NOCFPS) Net cash flows from operating activities 595,259,514 252,276,498

(Restated)

162,833,532 1.55

162,833,532

3.66

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

Number of shares

PARAMOUNT TEXTILE PLC STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 30thSeptember, 2022

The state of the s		Amount	in Taka
Particulars	Notes	30-09-2022	30-06-2022
ASSETS			
A.Non-current assets		11,458,769,797	9,912,155,43
Property, plant and equipment	3.00	4,129,699,403	4,058,624,64
Capital work in progress		3,113,957,749	2,237,464,28
Investment in Property		484,465,238	485,679,43
Investment		1,875,031,468	1,451,435,00
Investment in Associates	4.00	1,855,615,939	1,678,952,069
B.Current assets		6,965,298,248	7,204,074,510
nventories	5.00	4,960,049,542	4,741,814,52
Trade receivables	W-8-0/85-85-	1,003,749,109	1,074,307,195
Advance, deposits & prepayments	6.00	831,369,274	1,185,319,82
Other receivables		3,051,540	1,864,500
nvestments-Short term		43,102,933	67,711,347
Cash & bank balances	7.00	123,975,850	133,057,123
FOTAL ASSETS (A+B)	- PASHOOPIN	18,424,068,045	17,116,229,944
SOUTH AND LIADY STORE			
EQUITY AND LIABILITIES C.Capital and Reserves			
Ordinary share capital	<u> </u>	5,033,176,470	4,819,727,928
Share premium		1,628,335,320	1,628,335,320
Retained earnings		540,000,000	540,000,000
	3	2,639,255,631	2,422,111,689
Fax holiday reserve		203,617,141	203,617,141
lolding gain reserve	_	21,968,378	25,663,778
D. Deferred tax liability	8.00	16,558,446	17,720,690
E. Non-current liabilities		6,883,493,563	6,049,156,457
ong term loan		6,883,493,563	6,049,156,457
. Current liabilities		< 400 020 E/F	6 220 624 066
'rade and other payables	9.00	6,490,839,567	6,229,624,866
iability for expenses	7.00	77,074,551	107,524,848
Dividend payable/unclaimed Dividend	4	159,532,051	128,602,744
hort term loan	10.00	2,056,292	2,056,292
urrent maturity of long term loan	10.00	5,767,876,589	5,502,056,415
ncome tax provision		431,820,893	458,033,014
	<u> </u>	52,479,191	31,351,554
TOTAL EQUITY AND LIABILITIES (C+D+E+F)		18,424,068,045	17,116,229,944
let asset value (NAV) per share	11.00	30.91	29.60

Anita Haque Shak Chairman Mar

Shakhawat Hossain Managing Director Alock Kumar Das Director

Md.Jahidul Abedin Chief Financial officer Md.Robiul Islam FCS Company Secretary

PARAMOUNT TEXTILE PLC STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED) For 1st quarter ended 30th September, 2022

	2	Amount i	
Particulars	Note	01-07-2022 To 30-09-2022	01-07-2021 To 30-09-2021
Revenue Cost of sales	14.00	1,933,098,369 (1,612,271,305)	1,363,344,023 (1,136,541,283)
Gross Profit	5)	320,827,064	226,802,740
Administrative expenses Distribution costs		(70,863,593) (14,134,909) (84,998,502)	(50,553,718) (10,354,848) (60,908,566)
Profit from operations		235,828,562	165,894,174
Finance costs Other income/Loss Income from house rent Exchange gain/ (loss)	15.00	(110,488,479) 9,166,601 4,022,970 (4,084,219)	(66,115,993) (520,065) 3,772,650 723,061
Profit/(loss) before WPPF & WF	100	134,445,435	103,753,827
Provision for contribution to WPPF & WF Share of profit/(Loss) of associates Profit before tax	4.001	(601,097) 103,265,000 237,109,338	(356,565) 147,220,108 250,617,370
Tax expenses Income tax Deferred tax benefit/ (expense)	16.00	(19,965,395) (21,127,639) 1,162,243	(14,063,920) (16,145,628) 2,081,708
Net profit/ (loss) after tax	7	217,143,942	236,553,451
Unrealized gain / (loss) on investment in shares	(. 	(3,695,400)	(15,316,151)
Total comprehensive income		213,448,542	221,237,300
Basic earnings per share (EPS) Basic earnings per share (EPS) (Restated)	17.00	1.33	1.53 1.45

Anita Haque

Shakhawat Hossain

Chairman

Managing Director

Alock Kumar Das

Director

Md.Jahidul Abedin

Chief Financial officer

Md.Robiul Islam FCS

Company Secretary

PARAMOUNT TEXTILE PLC STATEMENT OF CASH FLOWS (UNAUDITED) For the 1st quarter ended 30th September, 2022

	Amounti	
Particulars	01-07-2022	01-07-2021
Particulars	To 30-09-2022	To 30-09-2021
A) Cash flows from operating activities	30-09-2022	30-09-2021
Cash received from operating activities		
Cash received from customer	2,003,656,455	1,188,549,097
Cash received from house rent	4,560,060	6,389,500
Cash received from other income	10,079,615	981,739
	2,018,296,130	1,195,920,336
Cash paid for operating activities:		
Cash paid to suppliers	942,760,095	559,402,840
Nages & salaries	202,860,748	166,741,127
Factory overhead	206,574,197	151,570,301
Administrative overhead	62,569,850	78,614,848
Distribution costs	14,134,909	10,354,848
Financial costs	110,488,479	66,115,993
Advance & seceurity deposit receipt	(1,973,457)	3,651,382
Advance , deposits & pre-payments	(2,514,596)	(99,753,686
Exchange loss/ (gain)	4,084,219	(723,061
ncome tax paid/ advance income tax paid	28,044,634	7,669,246
	1,567,029,078	943,643,838
Net cash flows from operating activities (Note-18)	451,267,052	252,276,498
3) Cash flows from investing activities		
nvestment in Share	20,000,000	30,723,831
nvestment-Long Term	(98,471,468)	
nvestment for subsidery company acqusition	(325,125,000)	
nvestment in Associates	(73,398,870)	(81,900,000)
ayment against property,Plant,euipment and CWIP	(734,534,229)	(711,896,506)
let cash increase from investing activities	(1,211,529,567)	(763,072,675)
C) Cash flows from financing activities		
Dividend payment	(9,265)	(71,946)
Dividend payment to CMSF (Note-20)		(2,584,905
Non-Refund public subscription pay to CMSF (Note-21)	1	(1,596,700
Proceeds from bank overdraft	14,738,289	486,096,038
Proceeds from loan against trust receipts (LATR)	(54,520,067)	100,000,000
Proceed from term loan	790,972,287	25 024 400
		25,034,490
Net cash flows used in financing activities	751,181,244	506,876,977
let increase in cash and cash equivalents	(9,081,273)	(3,919,202
ash and cash equivalents, beginning of the period	133,057,123	69,138,124
ash and cash equivalents, end of the 1st quarter	123,975,850	65,218,922
let operating cash flows per share (NOC. 38) (Note-19.00)	2.77	1.55 (Restated)
Alan Jas	A by	ndo
Anita Haque Shakhawat Hossain Alock Kumar Das Md.Jahid	lul Abedin Md.Robit	ıl Islam FCS
Chairman Managing Director Director Chief Finance		Secretary

PARAMOUNT TEXTILE PLC STATEMENT OF CHANGES IN EQUITY(UNAUDITED) For the 1st quarter ended 30th September, 2022

						Amount in Taka
Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain	Total
Balance as at 1 July 2022	1,628,335,320	540,000,000	2,422,111,689	203,617,141	25.663.778	4.819.727.929
0						
current period	ı	1	217,143,942	1	(3,695,400)	213.448.542
Total agnifus at 20 00 2022	000 100 000 1	0000001			((
roral equity as at 50-09-2022	1,628,335,520	240,000,000	2,639,255,631	203,617,141	21,968,378	5.033.176.470

PARAMOUNT TEXTILE PLC STATEMENT OF CHANGES IN EQUITY(UNAUDITED) For the 1st quarter ended 30th September, 2021

						Amount in Taka
Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
				A STATE OF THE PARTY OF THE PAR	Company of the Compan	
Balance as at 1 July 2021	1,550,795,550	540,000,000	1,860,745,769	203,617,141	69,632,669	4.224.794.130
Current period	E.		236,553,451	T.	(15,316,151)	221.237.300
Lotal equity as at 30-09-2021	1,550,795,550	240,000,000	2,097,299,220	203,617,141	54,319,518	4.446,031,429

Anita Haque Sha Cahirman Ma

Shakhawat Hossain Managing Director

Alock Kumar Das Director

My

Md Ishidul Abadi

Md.Jahidul Abedin N Chief Financial Officer

Md.Robiul Islam FCS
Company Secretary

PARAMOUNT TEXTILE PLC SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

For the 1st quarter ended 30th September, 2022

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 1st Quarter ended on September 31, 2022 (hereafter "the interim period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the annual financial statements as on June 30, 2022, as they provide and update of previously reported information.

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

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

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

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

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

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

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Figures have been rounded off to the nearest Taka.

		Amount i	n Taka
Notes	Particulars	30-09-2022	30-06-2022
3.00	Property, plant and equipment		
	Opening balance of property, plant and equipment	4,058,624,647	2,918,297,188
	Add: Addition during the period	237,521,345	1,893,415,533
		4,296,145,992	4,811,712,721
	Less: depreciation charged during the period	166,446,587	753,088,071
	Closing balance of property, plant and equipment	4,129,699,405	4,058,624,647
4.00	Investment in associates		
	Paramount BTrac Energy Ltd (Note-4.01)	1,782,217,069	1,678,952,069
	Dynamic sun energy Pvt Ltd (Note-4.02)	73,398,870	
	And the control of th	1,855,615,939	1,678,952,069
4.01	Paramount BTrac Energy Ltd.		
	Opening Investment	1,678,952,069	1,278,725,263
	Less: Adjustment against dividend received	\$100,000,000,000,000,000,000,000,000,000	3.5
	Add/Less:Share of Profit/(Loss) of associates (Note -4.001)	103,265,000	400,226,806
	operate Common plane i de la common de Santania Common de la Santa de La common de Santa de la Common de la Co Common Common de la	1,782,217,069	1,678,952,069
4.001	Share of Profit of Associate		
	Net profit attributable to the Shareholders of associate	210,744,897	816,789,401
	Percentage of holding	49.00%	49.00%
	Share of net profit	103,265,000	400,226,806
	Percentage of holding	49.00%	4

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

4.02 Dynamic sun energy Pvt Ltd

Investment in share	73,398,870	
	73,398,870	-

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 company privateLtd).At Financial statement, equity interest is accounted for @ 49% on equity method.

22/19/19/0			
5.00	Inventories		
	Chemicals	589,669,313	806,540,426
	Finished goods	985,080,108	957,821,265
	Yarn	1,961,661,991	1,989,662,523
	Work in process	1,416,127,464	982,580,384
	Packing & sub material	7,510,666	5,209,926
		4.960.049.542	4.741.814.524

Notes	Particulars				30-09-2022	30-06-2022
6.00	Advance, deposits & prepayments	4				
	Advance against salary				11,252,612	11,781,418
	Advance against suppliers and others				718,772,172	1,098,252,753
	Advance income tax				28,044,634	80 12 S
	Advance office/house Rent				1,510,135	1,540,135
	Bank guarantee				4,865,340	4,851,608
	Security deposit-CDBL				500,000	500,000
	Imprest fund				2,061,236	2,456,709
	L/C margin deposit				4,684,960	4,236,960
	Pre-paid Expense				151	6,255,141
	Discount on Zero Coupon Bond				(1967)	1,815,199
	Security deposit -Others				8,971,734	8,971,734
	Security deposits for Internet				7,000	7,000
	Security deposits for titas gas				50,686,451	44,638,160
	Telephone line deposit				13,000	13,000
	CMR Analytics, the design of the Conference of t	\$5.00			831,369,274	1,185,319,821
7.00	Cash and bank balances					
	Cash in hand				9,841,449	4,280,742
	Cash at bank				13,135,236	9,036,217
	Cash at bank (foreign currency)				46,799,147	65,540,146
	Cash at bank (FDR)				54,200,018	54,200,018
					123,975,850	133,057,123
8.00	Deferred tax (assets)/Liability					
	Particulars	Carring amou	int Tax ba	se value	Taxable/(Deductiab	Taxable/(Deductial
		_	"as a	t 30th	le) temporary	le) temporar
		as at 3	o ^a	ber,202	differnce as on 30th	
				1001,202		
		September,202	22 2		September,2022	30.06.2022
	Property, plant and equipment	4,129,699,40	7 3.988	,739,634	140,959,773	145,102,475
	Provident fund	(2,430,17			(2,430,175)	(1,982,585
	WPPF & WF	(37,411,74	1015		(37,411,742)	(36,820,546
	Post employement benefit	(5,373,79	92		(5,373,799)	(5,270,599
					95,744,057	101,028,745
	Effective tax rate				15%	159
	Deferred tax liability/[assets] excluding holding gain reserve (A))			14,361,608	15,154,312
	Holding gain reserve	21,968,37	8		21,968,378	25,663,778
	Effective tax rate				10%	109
	Deferred tax liability/(assets) on holding gain reserve (B)				2,196,838	2,566,378
	Deferred tax liability/(assets) (A+B)				16,558,446	17,720,690
9.00	Trade and other payables					
,,,,,	Trade payables				22.024.554	407 504 040
	The pay amon				77,074,551 77,074,551	107,524,848 107,524,848
0.00	Short term loan				77,074,331	107,524,646
0.00	UPAS (PBL,BBL & HSBC)				611 027 604	200 002 024
	LATR (PBL)				611,837,684	289,083,034
	EDF (PBL,EBL,BBL & HSBC)				24,704,836	79,224,903
	Bank overdraft/STL (PBL, HSBC, EBL,BBL & CBL)				2,534,410,426	2,551,563,124
	James of Contract (1015 (1055, 11000, 1505, 1505, 1505, 1505)				2,596,923,643	2,582,185,354
1.00	Net Assets value (NAV) per share				5,767,876,589	5,502,056,415
	Net assets				5 022 176 470	A 910 737 030
	Number of shares				5,033,176,470	4,819,727,928
					167 477 577	
	The state of				162,833,532 30,91	162,833,532 29.60

12.00 Related party disclosures

During the period ended September 30, 2022 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 September 30, 20222	Balance/ outstanding as on June 30, 2022
Paramount Insurance Co. Ltd.	Insurance	1,841,443	7,063,047	8,904,490
Paramount Insurance Co. Ltd.	Investment		16,212,909	16,212,909
Paramount BTrac Energy Ltd.	House Rent	1,500,000	1,500,000	1,500,000

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

1.00 New Process 1.00			Amount	in Taka
1,000 Newwork 1,75 1,018,575 1,024,024 1,025 1,0	Notes	Particulars		01-07-2021 to 30-09-2021
Mail yarri dyeling	14.00	Revenue		
Printing		Yarn & Solid dyed fabric	1,751,018,575	1,249,428,233
As part of BMRE and enhancement of production capacity, revenue has increased. 1,933,090,369 1,363,344. 1,500		Knit yarn dycing	103,804,869	62,228,867
A part of MRIE 2and enhancement of production capacity, revenue has increased. 1.00 Income from House Rent (Commercial space)		Printing	78,274,925	51,686,923
15.00		To a Province of the Control of the	1,933,098,369	1,363,344,023
Less Maintenance cost Commercial space) 5.347,100 1.016 1.	15.00	HE TO THE PARTY OF THE PARTY O		
Less Maintenance cost			E 747 100	E 200 E00
1.00		g per samen per per an manuscriment and an anti-community per an		
16.00 Income Tax			- L	3,772,650
Add/(Less): Exchange Loss/gain	16.00	lucome Tax	1/022/270	5,772,050
Add/(Less): Exchange Leas/gain 4,084,219 (7.23 Add/(Less): Other income (9.166,601) (3.77 (3.77 Add/(Less): Other income (10.326,5000) (1.47,220 (3.77 Add/(Less): Other income (10.326,5000) (1.47,220 (3.77 Add/(Less): Share of profit/(Loss) of associates (10.326,5000) (1.47,220 (3.77 Add/(Less): Share of profit/(Loss) of associates (1.356,1000) (1.47,220 (3.77 Add/(Less): Add/(Less): Other income (1.57,000) (3.77 Add/(Less): Add/(Less): Other income (1.57,000) (3.77 Add/(Less): Other income (1.57 Add/(L		Profit Before Tax	237.109.338	250 617 370
Add/(Lest): tionscreet income Tasable mome Tasable		Add/(Less): Exchange Loss/gain		(723,061
Add/(Less): Idouse rent income		100 (1) 100 100 (1) 10		520,065
Add/(Lest): Share of profit/(Lost) of associates		Add/(Less): House rent income		
Tax Bathe Income Tax Rate Income tax on operational Income (A) Income tax on operational Income (B) Income tax on operational Income (B) Income tax on operational Income (B) Income tax on other income (B) Income tax on House rent income (C) Income tax on House rent income (B) Income tax on House				
Tax Rate 1556 1556				
Income tax on operational income (A)				
				159
Other income	16.01	5.05	18,710,848	14,913,242
Dividend income (\$1,648-25,000)*20% 5,330 Profit on sale of share (realized profit) (1,00,00,000*15%) 1,500,000 Income tax on House rent income (8,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (1,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (1,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (1,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (2,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (2,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (2,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (2,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (2,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (2,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (2,022,970*2.5%) 905,168 848, 1000mc tax on House rent income (EPS) 905,168 848, 1000mc tax on House rent income (EPS) 905,168 848, 1000mc tax on House rent income (EPS) 905,168 905,	1575757571		10.2002	
Profit on sale of share (realized profit) (1,00,00,000*15%) 1,500,000 3,83,33 1,600,000 1,500,000 3,83,33 3,000,000 3,000,	1	- \$100 \$40 00-02 (\$100-00 00 00 00 00 00 00 00 00 00 00 00 0		383,539
		2000 C C C C C C C C C C C C C C C C C C		
16.01		9,000 to the first 1 to take 10 to 0.00 to 0.	1,500,000	
Income tax on House rent income (C) 905,168 848, 848, 1 7 total income Tax (A+B+C) 16,145,		Income tax on other income (B)	1,511,622	383,539
Total Income Tax (A+B+C)	16.01	Income tax on House rent income (4,022,970*22.5%)	905,168	848,846
17.00 Basic earnigs per share (EPS) Net profit after tax Number of share (Note-15.01) Earnings per share has been calculated in accordance with IAS-33 1.33 1.133 1.133 1.133 1.133 1.133 1.101 Number of shares Number of shares Number of shares Reconcilition of net income with cash flows from operating activities Net Profit (As per Statement of Profit or Loss and Other Comprehensive Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals: Non-Cash Iteams: Non-Cash Iteams: Depreciation Income Tax provision WPFF & WF Provision WPFF & WF Provision WPFF & WF Provision Changes in operating accurals: Increase/ Decrease in Irade receivables Increase/ Decrease in Inventory Increase/ Decrease in Inventory Increase/ Decrease in Liability for Expenses 1.071.07.07.07.07.07.07.07.07.07.07.07.07.07.		Income tax on House rent income(C)	905,168	848,846
17.00 Basic earnigs per share (EPS) Net profit after tax 217,143,942 236,553,		Total income Tax (A+B+C)	21,127,639	16,145,629
Net profit after tax	aran ila			
Number of share (Note-15.01) 162,833,532 162,833,532 162,833,532 162,833,533 162,833,53				
Farmings per share has been calculated in accordance with IAS-33 1.33 1.33 1.35 1.3		### ### ### ### ### ### ### #### ####		236,553,451
Restate Rest		Number of Share (Note-15,01)		162,833,532
Tarnings per share has been calculated in accordance with IAS-33 17.01 Number of shares 162,833,532 155,079,5 18.00 Reconcilition of net income with cash flows from operating activities Net Profit (As per Statement of Profit or Loss and Other Comprehensive Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals :			1.33	(Restated)
Number of shares 162,833,532 155,079,5 Closing number of shares 162,833,532 155,079,5 18.00 Reconcilition of net income with cash flows from operating activities 217,143,942 236,553,4 Net Profit (As per Statement of Profit or Loss and Other Comprehensive and net changes of the operating accurals : 217,143,942 236,553,4 Non-Cash Iteams : 56,616,460 (18,255,4 Depreciation 166,446,587 120,711,6 Income Tax provision (8,079,239) 6,394,6 WPFF & WP Provision (80,079,239) 6,394,6 WPFF & WP Provision (80,079,239) 6,394,6 Share of profit/(Loss) of associates (103,265,000) (147,720,1 Changes in operating accurals : 177,506,650 33,978,4 Increase/ Decrease in Trade receivables 69,371,046 (173,794,9 Increase/ Decrease in Inventory (218,235,018) (64,604,5 Increase/ Decrease in Liability for Expenses 292,304,353 10,719,7 Increase/ Decrease in Liability for Expenses 29,578,216 36,346,7 Increase/ Decrease in Security deposit 2,514,596 99,753,6 Increase/ Decrease in Security depo		Earnings per share has been calculated in accordance with IAS-33		(Mestateu)
Closing number of shares	17.01	Number of shares		
Closing number of shares 162,833,532 155,079,5		Number of shares	162 833 532	155 070 555
Net Profit (As per Statement of Profit or Loss and Other Comprehensive Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals: Non-Cash Iteams: 56,616,460 (18,255,4		Closing number of shares		155,079,555
Net Profit (As per Statement of Profit or Loss and Other Comprehensive Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals : 326,553,6 Non-Cash Iteams : 56,616,460 (18,255,4 Depreciation 166,446,587 [8,079,239] 120,711,6 6,379,139] 6,394,6 394,6 120,711,6 6,01,097 356,5 913,014 1,501,8 5,501,8 5,501,8 1,501,8 1,501,8 5,501,8 1,501	18.00	Reconcilition of net income with cash flows from operating activities		
Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals: Non-Cash Iteams: Depreciation Income Tax provision Income Incom				
Non-Cash Iteams :		Adjustments to Reconciled with non-cash iteams non-consting iteams	217,143,942	236,553,451
Depreciation 166,446,587 120,711,6 166,446,587 120,711,6 166,446,587 120,711,6 166,446,587 160,792,399 163,394,6 160,997 160,997 160,997 160,205,000 161,2				
Depreciation		Non-Cash Iteams:	56,616,460	(18,255,449)
Income Tax provision	8	Depreciation		
WPPF & WF Provision 601,097 356,5 Profit on sale of share 913,014 1,501,8 Share of profit/(Loss) of associates (103,265,000) (147,220,1 Changes in operating accurals: 177,506,650 33,978,4 Increase/ Decrease in Trade receivables 69,371,046 (173,794,9 Increase/ Decrease in Inventory (218,235,018) 64,604,5 Increase/ Decrease trade payables and others 292,304,353 10,719,7 Increase/ Decrease in Liability for Expenses 29,578,216 36,346,7 Increase/ Decrease in Advance & Prepayment 2,514,596 99,753,6 Increase/ Decrease in Security deposit 1,973,457 (3,651,3 Net Cash flows from operating activities 451,267,052 252,276,4* 19.00 Net operating cash flows per share (NOCFPS) 451,267,052 252,276,4* Number of shares 162,833,532 162,833,532 162,833,532 2.77 1.5			2027 25 0	
Profit on sale of share 913,014 1,501,6 Share of profit/(Loss) of associates (103,265,000) (147,220,1 Changes in operating accurals: 177,506,650 33,978,4 Increase/ Decrease in Trade receivables 69,371,046 (173,794,9 Increase/ Decrease in Inventory (218,235,018) 64,604,5 Increase/ Decrease trade payables and others 292,304,353 10,719,7 Increase/ Decrease in Liability for Expenses 29,578,216 36,346,7 Increase/ Decrease in Security deposit 2,514,596 99,753,6 Increase/ Decrease in Security deposit 1,973,457 (3,651,3 Net Cash flows from operating activities 451,267,052 252,276,4 19.00 Net operating cash flows per share (NOCFPS) 451,267,052 252,276,4 Number of shares 162,833,532 162,833,5 2.777 1.5				356,565
Changes in operating accurals : 177,506,650 33,978,4 Increase/ Decrease in Trade receivables 69,371,046 (173,794,9 Increase/ Decrease in Inventory (218,235,018) 64,604,5 Increase/ Decrease trade payables and others 292,304,353 10,719,7 Increase/ Decrease in Liability for Expenses 29,578,216 36,346,7 Increase/ Decrease in Advance & Prepayment 2,514,596 99,753,6 Increase/ Decrease in Security deposit 1,973,457 (3,651,3 Net Cash flows from operating activities 451,267,052 252,276,4* 19.00 Net operating cash flows per share (NOCFPS) 451,267,052 252,276,4* Number of shares 162,833,532 162,833,532 162,833,532 1.5 2.77 1.5				1,501,804
Increase Decrease in Trade receivables 69,371,046 (173,794,9	:	Share of profit/(Loss) of associates	(103,265,000)	[147,220,108]
Increase Decrease in Inventory (218,235,018) 64,604,5 10,719,7 10		Changes in operating accurals:	177,506,650	33,978,496
Increase Decrease in Inventory (218,235,018) 64,604,5 10,719,7 10	1	ncrease/ Decrease in Trade receivables	69.371.046	(173 794 926)
Increase Decrease trade payables and others 292,304,353 10,719,7 10	1	ncrease/ Decrease in Inventory		64,604,570
Increase Decrease in Advance & Prepayment 2,514,596 99,753,6 1,973,457 (3,651,3 1,973,457 1,973,45	I	ncrease/ Decrease trade payables and others		10,719,759
Increase Decrease in Security deposit 1,973,457 (3,651,3			29,578,216	36,346,789
Net Cash flows from operating activities 451,267,052 252,276,4* 19.00 Net operating cash flows per share (NOCFPS) Not cash flows from operating activities 451,267,052 252,276,4* Number of shares 162,833,532 162,833,5 2.77 1.5				99,753,686
19.00 Net operating cash flows per share (NOCFPS) Not cash flows from operating activities	,			(3,651,382)
Not cash flows from operating activities 451,267,052 252,276,4 Number of shares 162,833,532 162,833,53 2.77 1.1		Net Cash flows from operating activities	451,267,052	252,276,498
Not cash flows from operating activities 451,267,052 252,276,4 Number of shares 162,833,532 162,833,53 2.77 1.1	9.00 1	Net operating cash flows per share (NOCFPS)		
Number of shares 162,833,532 162,833,5 2.77 1.			451 267 052	252 276 400
2.77 1.				
				1.55
TRACTORA				(Restated)

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