Paramount Textile PLC & It's Subsidiary Consolidated Statement of Financial Position (Unaudited) As at 30th September 2023

			in Taka
Particulars	Notes		on
	Notes	30-09-2023	30-06-2023
ASSETS			
A.Non-current assets		19,078,214,455	16,756,848,157
Property, plant and equipment	3.00	10,566,512,455	10,639,521,269
Capital work in progress		1,969,696,387	1,828,829,041
Investment in property		479,620,586	480,822,643
Investment in associates	4.00	5,482,330,137	3,227,148,347
Right of use assets (After Amortization)		54,276,133	54,748,100
Intangible assets	5.00	525,778,757	525,778,757
B.Current assets		9,600,811,735	8,979,186,238
Inventories	6.00	5,819,861,734	4,452,888,622
Trade receivables		2,522,665,968	2,316,045,080
Advance, deposits & prepayments	7.00	796,239,872	1,148,491,894
Other receivables		10,317,540	2,232,040
Investments-Short term		64,736,792	44,766,527
Cash & bank balances	8.00	386,989,829	1,014,762,074
TOTAL ASSETS (A+B)		28,679,026,189	25,736,034,395
TOTAL ASSLIS (A+D)		20,011,020,201	
EQUITY AND LIABILITIES			
C.Capital and Reserves	1	6,114,859,159	5,877,753,265
Ordinary share capital		1,628,335,320	1,628,335,320
Share premium		540,000,000	540,000,000
Retained earnings		3,701,505,333	3,482,854,365
Tax holiday reserve		203,617,141	203,617,141
Holding gain reserve	*	41,401,365	22,946,439
D.Non-Controlling Interest	9.00	100,034,140	82,818,399
E. Deferred tax liability	10.00	17,009,138	16,084,807
F. Non-current liabilities		13,881,172,638	12,251,293,469
Long term loan		13,881,172,638	12,251,293,469
G. Current liabilities		8,565,951,114	7,508,084,455
Trade and other payables	11.00	166,293,779	214,355,507
Liability for expenses	WINDSO AND TO GRAPHS	313,831,838	187,756,138
Loan from Intercompany		4,232,044	325,059,829
Dividend payable/unclaimed Dividend		2,151,760	2,219,364
Short term loan	12.00	7,338,763,489	5,967,503,311
Current maturity of long term loan		716,233,895	793,230,653
Income tax provision		24,444,308	17,959,653
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)		28,679,026,189	25,736,034,395
Net asset value (NAV) per share	13.00	37.55	36.10
Nec asset value (INTV)		7	- P
11 M		718	Grandes
wastern (. Malia	17) 2 nhidul Abedin Mo	d. Robiul Islam FCS
Anita Haque Shakhawat Hossain Alock Kumar Das Chairman Managing Director Director			npany Secretary
Chairman Managing Director Director	Cillel Fin	anciai officei COL	inpairy occitions

Paramount Textile PLC & It's Subsidiary

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

For 1st quarter ended 30th September, 2023

Amount in Taka					
		For the Per	riod from		
A		01-07-2023	01-07-2022		
Particulars	Note	То	То		
2		30-09-2023	30-09-2022		
			0.000.004.073		
Revenue	16.00	2,266,087,087	2,069,994,872		
Cost of sales		(1,799,011,860)	(1,678,643,882)		
Gross Profit		467,075,227	391,350,990		
Administrative expenses		(81,084,483)	(82,554,512)		
Distribution costs		(16,943,019)	(14,134,909)		
DISCIPLATION COSCS		(98,027,502)	(96,689,421)		
Profit from operations		369,047,724	294,661,569		
Finance costs		(236,109,886)	(111,419,842)		
Other income/Loss		771,730	9,166,601		
Income from house rent	17.00	4,022,844	4,022,970		
Exchange gain/ (loss)		(7,281,052)	(4,380,258)		
Profit/(loss) before WPPF & WF		130,451,360	192,051,040		
Provision for contribution to WPPF & WF		(4,857,453)	(601,097)		
Share of profit/(Loss) of associates		117,681,790	103,265,000		
Profit before tax		243,275,697	294,714,943		
Tax expenses		(7,408,987)	(19,965,395)		
Income tax	18.00	(6,484,656)	(21,127,639)		
Deferred tax benefit/ (expense)		(924,331)	1,162,243		
Net profit/ (loss) after tax		235,866,710	274,749,547		
Profit Attributable to:					
Non-Controlling Interest		17,215,742	11,521,121		
Equityholders of the Parent entity		218,650,969	263,228,427		
Unrealized gain / (loss) on investment in shares		18,454,925	(3,695,400)		
Total comprehensive income		237,105,894	259,533,026		
Basic earnings per share (EPS)	19.00	1.34	1.62		
1 Av			, /		

Anita Haque

Chairman

Shakhawat Hossain

Managing Director

Alock Kumar Das

Director

Md. Jahidul Abedin

Chief Financial officer

Md. Robiul Islam FCS Company Secretary

Paramount Textile PLC & It's Subsidiary Consolidated Statement of Changes in Equity (Unaudited) For the 1st quarter ended 30th September 2023

(p)						Amount in Taka
Particulars	Share capital	Share premium	Share premium Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2023	1,628,335,320	540,000,000	3,482,854,365	203,617,141	22,946,440	5,877,753,265
Current period	1	1	218,650,969	1	18,454,925	237,105,894
Total equity as at 30-09-2023	1,628,335,320	540,000,000	3,701,505,334	203,617,141	41,401,365	6,114,859,159

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

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

Anita Haque Cahirman

Shakhawat Hossain Managing Director

Alock Kumar Das Director

Md.Jahidul Abedin Chief Financial Officer

Md.Robiul Islam FCS
Company Secretary

Paramount Textile PLC & It's Subsidiary Consolidated Statement of Cash Flows (Unaudited)

For the 1stquarter ended 30thSeptember 2023

	Amount	
	01-07-2023	01-07-2022
Particulars	To 30-09-2023	To 30-09-2022
	30-09-2023	30-09-2022
A) Cash flows from operating activities		
Cash received from operating activities		0.000 656 455
Cash received from customer	2,059,466,199	2,003,656,455
Cash received from house rent	2,061,600 772,730	4,560,060 9,783,576
Cash received from other income		
	2,062,300,529	2,018,000,091
Cash paid for operating activities:	002.075.900	840,591,454
Cash paid to suppliers	993,975,800	202,860,748
Wages & salaries	231,107,299	206,574,197
Factory overhead	273,338,941	
Administrative overhead	88,291,770	73,691,795
Distribution costs	16,983,119	14,134,909
Financial costs	236,109,886	111,419,842
Advance & security deposit receipt	(1,728,107)	(1,973,457)
Advance , deposits & pre-payments	(22,408,375)	(56,687,765)
Exchange loss/ (gain)	7,281,052	4,084,219
Income tax paid/ advance income tax paid	20,175,190	28,044,634
	1,843,126,576	1,422,740,577
Net cash flows from operating activities (Note-20)	219,173,953	595,259,514
B) Cash flows from investing activities		
Investment in Share	(1,515,339)	20,000,000
Investment for subsidiary company acqusition	-	(325,125,000)
Investment in Associates	(2,137,500,000)	(73,398,870)
Payment against property, Plant, equipment and CWIP	(1,311,178,056)	(1,536,734,296)
Net cash increase from investing activities	(3,450,193,395)	(1,915,258,166)
<u>-</u>	(0)100)210)010)	
C) Cash flows from financing activities	(67,604)	(9,265)
Dividend payment		14,738,289
Proceeds from bank overdraft	1,371,260,178	(54,520,067)
Proceeds from loan against trust receipts (LATR)	(220 027 70()	(41,591,636)
Payment to Intercompany	(320,827,786)	100
Proceed from term loan	1,552,882,410	1,312,230,943
Net cash flows used in financing activities	2,603,247,198	1,230,848,265
Net increase in cash and cash equivalents	(627,772,246)	(89,150,389)
Cash and cash equivalents, beginning of the period	1,014,762,074	228,313,389
Cash and cash equivalents, end of the Ist quarter	386,989,829	139,163,000
Net operating cash flows per share (NOCFPS) (Note- 21.00)	1.35	3.66
1.11 -10	10	/ /
inta Home	75	homo
		Robiul Islam FCS npany Secretary

Paramount Textile PLC & It's Subsidiary

Selected Noted to the Consolidated Financial Statements (Unaudited)

For the 1st quarter ended 30th September 2023

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, 2023 (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, 2023, 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-

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	30-09-2023	30-06-2023
3.00	Consolidated Property, plant and equipment		
	Opening balance of property, plant and equipment	10,639,521,269	9,628,011,416
	Add: Addition during the period	133,778,613	7,337,667,346
	. Mar 1 Marines and Marines an	10,773,299,882	16,965,678,763
	Less: depreciation charged during the period	206,787,427	6,326,157,496
	Closing balance of property, plant and equipment	10,566,512,455	10,639,521,269
4.00	Investment in associates		
4.00	Paramount BTrac Energy Ltd (Note-4.01)	2,253,617,445	2,129,223,585
	Dynamic sun energy Pvt. Ltd(Note-4.02)	3,228,712,692	1,097,924,762
	byfiaithe sun energy PVC Etti(Note-4.02)	5,482,330,137	3,227,148,347
4.01	Paramount BTrac Energy Ltd.		
	Opening Investment	2,129,223,585	1,678,952,070
	Add/Less: Share of Profit/(Loss) of associates (Note -4.01.1)	124,393,860	450,271,515
	,	2,253,617,445	2,129,223,585
4.01.1	Share of Profit of Associate	1	Land Color C
	Net profit attributable to the Shareholders of associate	253,865,020	918,921,460
	Percentage of holding	49.00%	49.00%
	Share of net profit	124,393,860	450,271,515

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's profit or loss.

Notes	Particulars	30-09-2023	30-06-2023
4.02	Dynamic sun energy Pvt. Ltd		
	Opening Investment in Share	1,097,924,762	
	Addition : During the year	2,137,500,000	1,122,598,870
	Add: Share of Profit of associate (Note -4.002)	(6,712,069)	(24,674,108)
		3,228,712,692	1,097,924,762
	Share of Profit of Associate	7	
	Net loss attributable to the Shareholders of associate	(13,698,101)	(50,355,323)
	Percentage of holding	49%	49%
	Share of Net loss	(6,712,069)	(24,674,108)
	The company's investment in associates as 49% equity interest at Dynamic sun energy Pvt I between Paramount Textile Ltd & Global energy project holdings (GEPH) a Sister concern comapany privateLtd).At Financial statement, equity interest is accounted for @ 49% on equity materials.	of Shapoorji Pallonji l	int venture company Infrastructure capital
5.00	Intangible assets (Goodwill)		
	Consideration Given to acqusition 80 % share of ISPL	510,000,000	510,000,000
	Add : Non-Controlling Interest at Acquisition	(3,944,689)	(3,944,689)
	Less :Net Assets at Acquisition	(19,723,446)	(19,723,446)
	acis incertisces derrequisition	525,778,757	525,778,757
6.00	Inventories		
0.00	Chemicals	656,258,130	614,145,677
	Finished goods	1,359,948,000	1,130,200,100
	Yarn	1,992,747,667	1,273,330,496
	Work in process	1,804,468,291	7,890,851
	Packing & sub material	6,439,646	1,427,321,498
	· · · · · · · · · · · · · · · · · · ·	5,819,861,734	4,452,888,622
7.00	Consolidated advance, deposits & prepayments		
7.00	Advance against salary	11,816,524	10,706,984
	Advance against suppliers and others	662,774,155	1,025,522,285
	Advance Income Tax	22,382,160	2,206,969
	Advance house/office rent	2,152,802	2,078,802
	Advance Against Land filling	9,557,766	10,922,766 1,631,356
	Advance Trade VAT (AT)	5,173,191	5,152,042
	Bank guarantee	500,000	500,000
	Security deposit - CDBL Imprest fund	2,004,553	2,028,138
	L/C margin deposit	5,154,961	5,154,961
	Prepaid expenses	· ·	4,864,083
	Prepaid Insurance	7,964,667	10,951,417
	Security deposit -others	17,108,101	17,121,101
	Security deposits for internet	7,000	7,000
	Security deposits for Titas Gas	49,630,991	49,630,991
	Telephone line deposit	796,239,872	13,000 1,148,491,894
8.00	Consolidated Cash and bank balances	790,239,072	1,140,171,071
8.00	Cash in hand	32,403,528	11,570,357
	Cash at bank	153,105,730	797,122,803
	Cash at bank (foreign currency)	73,838,135	85,026,479
	Cash at bank (FDR)	127,642,436	121,042,436
		386,989,829	1,014,762,074
9.00	Non Controlling interest	02.040.200	(2.044.690)
	Share of Net Assets at Acquisition	82,818,399	(3,944,689)
	Shareof Post-Acquisition Profits and Other Reserves	17,215,741	86,763,088
		100,034,140	82,818,399

10.00 Deferred tax (assets)/Liability

	Particulars	Carrying amount as at 30 th September, 2023	Tax base value as at 30th September, 2023	Taxable/ (Deductible) temporary difference as on 30.09.2023	Taxable/ (Deductible) temporary difference as on 30.06.2023
	Property, plant and equipment Provident fund WPPF & WF Post employment benefit	5,419,013,690 (1,602,195) (39,779,145) (5,832,874)	5,286,006,131 - - -	133,007,559 (1,602,195) (39,779,145) (5,832,874)	138,020,015 (1,128,116) (39,226,031) (5,731,449)
	Effective tax rate Deferred tax liability/(assets) excluding holdin Holding gain reserve Effective tax rate	ng gain reserve (. 41,401,365	A)	85,793,345 15% 12,869,002 41,401,365 10%	91,934,419 15% 13,790,163 22,946,439 10%
	Deferred tax liability/(assets) on holding gain	reserve (B)		4,140,136 17,009,138	2,294,644
Notes	Deferred tax liability/(assets) (A+B) Particu	lars		30-09-2023	30-06-2023
11.00	Consolidated Trade and other payables Trade payables	166,293,779 166,293,779	214,355,507 214,355,507		
12.00	Short term loan UPAS (PBL,BBL,MTBL & HSBC) LATR (PBL) EDF (PBL,EBL,BBL & HSBC) Bank overdraft/STL (PBL, HSBC, EBL,BBL,IPD	1,342,204,711 14,730,186 3,046,911,183 2,934,917,410 7,338,763,489	385,699,523 14,730,186 1,664,051,632 3,903,021,970 5,967,503,311		
13.00	Net Assets value (NAV) per share Net assets Number of shares			6,114,859,159 162,833,532 37.55	5,877,753,265 162,833,532 36.10

14.00 Related party disclosures

During the period ended September 30, 2023 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, 2023	Balance/ outstanding as on June 30, 2023
Paramount Insurance Co. Ltd.	Insurance	(2,575,796)	1,613,641	4,189,437
Paramount Insurance Co. Ltd.	Investment	-	16,207,909	16,207,909
Paramount BTrac Energy Ltd.	House Rent	1,500,000	1,500,000	1,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	2,130,787,931	3,228,712,692	1,097,924,762
Paramount Holdings Ltd.	Intercompany	(320,827,785)	4,232,044	325,059,829

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

Am	ou	ını	. 11	n I	a	Ka

		Amount	II I alsa
Notes	Particulars	01-07-2023 to 30-09-2023	01-07-2022 to 30-09-2022
16.00	Consolidated sales Revenue		
	Yarn & Solid dyed fabric	1,913,318,302	1,751,018,575
	Knit yarn dyeing	55,143,809	103,804,869
	Printing	45,449,221	78,274,925
	Supply of Electricity	252,175,755	136,896,503
		2,266,087,087	2,069,994,872
45.00			*
17.00	Income from House Rent (Commercial space)	5,747,100	5,747,100
	Less: Maintenance cost	(1,724,256)	(1,724,130)
		4,022,844	4,022,970
18.00	Income Tax		
	Profit Before Tax	243,275,697	294,714,943
	Add/(Less): Exchange Loss/gain (PTL)	1,994,674	4,084,219
	Add/(Less): Other income (PTL)	(771,730)	(9,166,601)
	Add/(Less): House rent income (PTL)	(4,022,844)	(4,022,970)
	Add/(Less): Share of profit/(Loss) of associates (PTL)	(117,681,790)	(103,265,000) (57,605,604)
	Add/(Less) : profit of solar power plant (ISPL) Taxable income	(86,078,708) 36,715,298	124,738,986
	Tax Rate	15%	15%
	Income tax on operational Income (A)	5,507,295	18,710,848
18.01	Income tax on other income		
	Other income (35,670)*20%	7,134	6,293
	Dividend income (828,290)*20%	165,658	5,330
	Profit on sale of share (realized profit)	=	1,500,000
	Income tax on other income (B)	172,792	1,511,622
18.02	Income tax on House rent income (4,022,970*20%)	804,569	905,168_
	Income tax on House rent income(C)	804,569	905,168
	Total Income Tax (A+B+C)	6,484,656	21,127,639
		Amounti	<u>ı Taka</u>
Notes	Darticulare	01-07-2023 to	01-07-2022 to
Notes	Particulars	30-09-2023	30-09-2022
19.00	Basic earnings per share (EPS)		0.00.000.105
	Net profit after tax	218,650,969	263,228,427
	Number of share (Note-19.01)	162,833,532	162,833,532
	7 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.34	degraded because
	Earnings per share has been calculated in accordance with IAS-33	s. The EPS has significantly	uecreasea pecause

Earnings per share has been calculated in accordance with IAS-33. The EPS has significantly decreased because the export target did not reach the expected level, which resulted from the worldwide economic crisis.

10.01 Nu	umber of shares		
	umber of shares	162,833,532	162,833,532
	osing number of shares	162,833,532	162,833,532
20.00 Re	conciliation of net income with cash flows from operating a	ictivities 	
	et Profit (As per Statement of Profit or Loss and Other mprehensive Income)	235,866,710	274,749,547
	ljustments to Reconciled with non cash items, non- erating items and net changes of the operating accruals :		
No	on-Cash Items :	70,040,622	56,616,460
Inc Pro	preciation come Tax paid & WPPF Payment ofit/loss on sale of share are of profit/(Loss) of associates	207,989,484 (20,175,190) (91,881) (117,681,790)	166,446,587 (7,478,142) 913,014 (103,265,000)
Ch	anges in operating accruals :	(86,733,379)	263,893,507
Inc Inc Inc	crease/ Decrease in Trade receivables crease/ Decrease trade payables and others crease/ Decrease in Liability for Expenses crease/Decrease in Advance, Prepayment & Inventory crease/ Decrease in Security deposit	(206,620,888) (48,061,728) 126,075,700 40,145,431 1,728,107	(67,525,457) 460,845,571 30,147,189 (161,547,253) 1,973,457
No	et Cash flows from operating activities	219,173,953	595,259,514
21.00 Ne	t operating cash flows per share (NOCFPS)		
	t cash flows from operating activities	219,173,953	595,259,514

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

162,833,532

3.66

162,833,532

1.35

PARAMOUNT TEXTILE PLC STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 30thSeptember, 2023

		Amount in Taka		
Particulars	Notes	30-09-2023	30-06-2023	
ASSETS				
A.Non-current assets	_	14,652,923,896	13,098,783,260	
Property, plant and equipment	3.00	5,417,338,938	5,426,068,316	
Capital work in progress		1,639,843,834	1,718,965,543	
Investment in Property		479,620,586	480,822,643	
Long term investment (At cost)		1,633,790,400	2,245,778,410	
Investment in Associates	4.00	5,482,330,137	3,227,148,347	
B.Current assets		8,641,772,720	7,289,078,719	
Inventories	5.00	5,819,861,734	4,452,888,622	
Trade receivables		1,801,840,542	1,632,822,310	
	6.00	670,208,896	889,484,278	
Advance, deposits & prepayments Other receivables		10,317,540	2,232,040	
Investments-Short term		64,736,792	44,766,527	
Cash & bank balances	7.00	274,807,216	266,884,942	
TOTAL ASSETS (A+B)		23,294,696,617	20,387,861,979	
EQUITY AND LIABILITIES C.Capital and Reserves Ordinary share capital Share premium Retained earnings Tax holiday reserve Holding gain reserve	8,00	5,780,843,841 1,628,335,320 540,000,000 3,367,490,015 203,617,141 41,401,365 17,009,138	5,612,600,913 1,628,335,320 540,000,000 3,217,702,013 203,617,141 22,946,439	
D. Deferred tax liability	0.00			
E. Non-current liabilities	г	9,072,293,800	7,712,174,866	
Long term loan	L	9,072,293,800	7,712,174,866	
F. Current liabilities		8,424,549,839	7,047,001,393	
Trade and other payables	9.00	132,189,398	141,073,481	
Liability for expenses	2	211,132,672	125,380,615	
Short term loan	10.00	7,338,763,489	5,967,503,311	
Unclaimed Dividend		2,151,760	2,219,364	
Current maturity of long term loan		716,233,895	793,230,653	
Income tax provision		24,078,624	17,593,968	
TOTAL EQUITY AND LIABILITIES (C+D+E+F)	-	23,294,696,617	20,387,861,979	
TOTAL EQUITT AND LIABILITIES (CTDTETT)				
Net asset value (NAV) per share	11.00	35.50	34.47	

Anita Haque

Chairman

Shakhawat Hossain

Managing Director

Alock Kumar Das

Director

Chief Financial officer

Md.Jahidul Abedin

Md.Robiul Islam FCS

Company Secretary

PARAMOUNT TEXTILE PLC STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)

		<u>Amount i</u>	
		01-07-2023	01-07-2022
Particulars	Note	То	То
		30-09-2023	30-09-2022
Revenue	14.00	2,013,911,332	1,933,098,369
Cost of sales		(1,684,708,194)	(1,612,271,305)
Gross Profit		329,203,138	320,827,064
Administrative expenses		(75,193,942)	(70,863,593)
Distribution costs		(16,943,019)	(14,134,909)
		(92,136,961)	(84,998,502)
Profit from operations		237,066,177	235,828,562
Finance costs		(199,797,410)	(110,488,479)
Other income/Loss		771,730	9,166,601
Income from house rent	15.00	4,022,844	4,022,970
Exchange gain/ (loss)		(1,994,674)	(4,084,219)
Profit/(loss) before WPPF & WF		40,068,667	134,445,435
Provision for contribution to WPPF & WF		(553,468)	(601,097)
Share of profit/(Loss) of associates		117,681,790	103,265,000
Profit before tax		157,196,989	237,109,338
Tax expenses		(7,408,987)	(19,965,395)
Income tax	16.00	(6,484,656)	(21,127,638)
Deferred tax benefit/ (expense)		(924,331)	1,162,243
Net profit/ (loss) after tax		149,788,002	217,143,942
Unrealized gain / (loss) on investment in shares		18,454,925	(3,695,400)
Total comprehensive income		168,242,928	213,448,542
Basic earnings per share (EPS)	17.00	0.92	1.33

Anita Haque Chairman

Shakhawat Hossain

Managing Director

Alock Kumar Das

Director

Md.Jahidul Abedin

Chief Financial officer

Md.Robiul Islam FCS

Company Secretary

STATEMENT OF CHANGES IN EQUITY(UNAUDITED) For the 1st quarter ended 30th September, 2023 PARAMOUNT TEXTILE PLC

						Amount in Taka
Particulars	Share capital	Share premium	Retained earnings	Tax holiday reserve	Holding gain reserve	Total
Balance as at 1 July 2023	1,628,335,320	540,000,000	3,217,702,013	203,617,141	22,946,440	5,612,600,913
Current period	-		149,788,002		18,454,925	168,242,928
Total equity as at 30-09-2023	1,628,335,320	540,000,000	3,367,490,015	203,617,141	41,401,365	5,780,843,841

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

						AIIIOUIII I I AKA
Particulars	Share capital	Share premium	Retained earnings	Tax holiday	Holding gain	Total
	•	I	9	reserve	reserve	
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
Current period	1	1	217,143,942	1	(3,695,400)	213,448,542
Total equity as at 30-09-2022	1,628,335,320	540,000,000	2,639,255,631	203,617,141	21,968,378	5,033,176,470

Anita Haque Cahirman

Shakhawat Hossain Managing Director

Alock Kumar Das Director

Chief Financial Officer Md.Jahidul Abedin

Company Secretary Md.Robiul Islam FCS

PARAMOUNT TEXTILE PLC STATEMENT OF CASH FLOWS (UNAUDITED) For the 1st quarter ended 30th September, 2023

	Amount 01-07-2022	in Taka 01-07-2022
Particulars	То	To
·	30-09-2023	30-09-2022
A) Cash flows from operating activities		
Cash received from operating activities	7.	
Cash received from customer	1,844,893,100	2,003,656,45
Cash received from house rent	2,061,600	4,560,06
Cash received from other income	771,730	10,079,61
	1,847,726,430	2,018,296,13
Cash paid for operating activities:		r
Cash paid to suppliers	944,384,056	942,760,09
Wages & salaries	231,107,299	202,860,74
Factory overhead	273,338,941	206,574,19
Administrative overhead	83,224,606	62,569,85
Distribution costs	16,983,119	14,134,90
Financial costs	199,797,410	110,488,47
Advance & seceurity deposit receipt	(1,728,107)	(1,973,45
Advance , deposits & pre-payments	(5,468,484)	(2,514,59
Exchange loss/ (gain)	1,994,674	4,084,21
Income tax paid/ advance income tax paid	20,175,190	28,044,63
	1,763,808,705	1,567,029,07
Net cash flows from operating activities (Note-18)	83,917,725	451,267,05
B) Cash flows from investing activities		
Investment in Share	(1,515,339)	20,000,00
Investment-Long Term	611,988,010	(98,471,46
Investment for subsidery company acquisition	-	(325,125,00
Investment in Associates	(2,137,500,000)	(73,398,87
Payment against property, Plant, euipment and CWIP	(1,203,282,871)	(734,534,22
rayment against property, handeurpment and ewin	(2)200)202/202	
Net cash increase from investing activities	(2,730,310,200)	(1,211,529,56
C) Cash flows from financing activities		
Dividend payment	(67,604)	(9,26
Proceeds from bank overdraft	1,371,260,178	14,738,28
Proceeds from loan against trust receipts (LATR)	-	(54,520,06
Proceed from term loan	1,283,122,177	790,972,28
Net cash flows used in financing activities	2,654,314,751	751,181,24
Net increase in cash and cash equivalents	7,922,274	(9,081,27
Cash and cash equivalents, beginning of the period	266,884,942	133,057,12
Cash and cash equivalents, end or the 1st quarter	274,807,216	123,975,85
Net operating cash flows per share PS) (Note-19.00)	0.52	2.7
1.[1]	700	(-
Anita Haque Shakhawat Hossain Alock Kumar Das M	d.Jahidul Abedin Md.Robi	ul Islam FCS

PARAMOUNT TEXTILE PLC SELECTED NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED) For the 1st quarter ended 30th September, 2023

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, 2023 (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, 2023, 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.

5.00

		Amount	in Taka
Notes	Particulars	30-09-2023	30-06-2023
3.00	Property, plant and equipment		li li
3.00	Opening balance of property, plant and equipment	5,426,068,316	9,628,011,416
	Add: Addition during the period	132,350,516	1,983,807,735
	,	5,558,418,832	11,611,819,152
	Less: depreciation charged during the period	141,079,895	6,185,750,837
	Closing balance of property, plant and equipment	5,417,338,937	5,426,068,316
4.00	Investment in associates		
	Paramount BTrac Energy Ltd (Note-4.01)	2,253,617,445	2,129,223,585
	Dynamic sun energy Pvt Ltd (Note-4.02)	3,228,712,692	1,097,924,762
		5,482,330,137	3,227,148,347
4.01	Paramount BTrac Energy Ltd.		
	Opening Investment	2,129,223,585	1,678,952,070
	Add/Less:Share of Profit/(Loss) of associates (Note -4.001)	124,393,860	450,271,515
		2,253,617,445	2,129,223,585
4.001	Share of Profit of Associate		
	Net profit attributable to the Shareholders of associate	253,865,020	918,921,460
	Percentage of holding	49.00%	49.00%
	Share of net profit	124,393,860	450,271,515
	The comapany's investement in associates as 49.00% equity interest at Paramount BTrac Energy Ltd (Planta Comapany)	BEL). PBEL is a Join ventu	ire company between
	Paramount Textile Limited and Bangla Trac Limited haveing formed at 25 th February, 2018 and comme statement 49.00% equity interest is accounted using equity method in accordance with IAS 28.Investmen and the carrying amount is increased or decreased to recognize the investor's share of the profit or investee's profit or loss is recognized in the investor's profit or loss.	nt in an associate is initia	illy recognized at cost
4.02	Dynamic sun energy Pvt Ltd		
	Opening Investment in Share	1,097,924,762	-

	Opening Investment in Share	1,097,924,762	-
	Addition : During the year	2,137,500,000	1,122,598,870
	Add: Share of Profit of associate (Note -4.002)	(6,712,069)	(24,674,108)
		3,228,712,692	1,097,924,762
4.002	Share of Profit of Associate	· a	
	Net loss attributable to the Shareholders of associate	(13,698,101)	(50,355,323)
	Percentage of holding	49%	49%
	Share of net loss	(6,712,069)	(24,674,108)
	The company's investment in associates as 49% equity interest at Dynamic sun energy P	vt Ltd (DSEPL).DSEPL is join	t venture company

The company's investment in associates as 49% equity interest at Dynamic sun energy PVL Eta (DSEPE). DSEPE 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.

0 Inventories			
Chemicals		656,258,130	614,145,677
Finished goods		1,359,948,000	1,130,200,100
Yarn		1,992,747,667	1,273,330,496
Work in process		1,804,468,291	7,890,851
Packing & sub material		6,439,646	1,427,321,498
racking & sub material		5,819,861,734	4,452,888,622

Moto-	Particulars			30-09-2023	30-06-2023
Notes				30-09-2023	30-00-2023
6.00	Advance, deposits & prepayments			11,719,024	10,655,484
	Advance against salary			556,932,749	791,135,987
	Advance against suppliers and others			20,175,190	-
	Advance Income Tax Advance house/office rent			1,790,135	1,590,135
	Bank guarantee			5,173,191	5,152,042
	Security deposit - CDBL			500,000	500,000
	Imprest fund			2,004,553	2,028,138
	L/C margin deposit			5,154,961	5,154,961
	Prepaid expenses			-	4,864,083
	Security deposit -others			17,108,101	17,121,101
	Security deposits for internet			7,000	7,000
	Security deposits for Titas Gas			49,630,991	49,630,991
	Advance Trade VAT (AT)			-	1,631,356
	Telephone line deposit			13,000	13,000
	Total into deposit			670,208,896	889,484,278
7.00	Cash and bank balances				
7.00	Cash in hand			24,693,982	5,903,876
	Cash at bank			55,897,663	62,177,152
	Cash at bank (foreign currency)			73,838,135	85,026,479
	Cash at bank (FDR)			120,377,436	113,777,436
	district burnt (1 b 1)			274,807,216	266,884,942
8.00	Deferred tax (assets)/Liability				
	Particulars	Carring amount	Tax base value	Taxable/(Deductiab	Taxable/(Deductiab
		anth	as at 30th	le) temporary	le) temporary
		as at 30 th	September,202	differnce as on 30th	differnce as on
	2	September,2023	3	September,2023	30.06.2023
		E 410 012 C00	F 206 006 121	122 007 550	138,020,015
	Property, plant and equipment Provident fund	5,419,013,690 (1,602,195)	5,286,006,131	133,007,559 (1,602,195)	(1,128,116)
	WPPF & WF	(39,779,145)		(39,779,145)	(39,226,031)
	Post employement benefit	(5,832,874)		(5,832,874)	(5,731,449)
				85,793,345	91,934,419
	Effective tax rate			15%	15%
	Deferred tax liability/(assets) excluding holding gain reserve (A			12,869,002	13,790,163
	Holding gain reserve	41,401,365		41,401,365	22,946,439
	Effective tax rate			4,140,136	2,294,644
	Deferred tax liability/(assets) on holding gain reserve (B)			4,140,130	2,271,011
	Deferred tax liability/(assets) (A+B)			17,009,138	16,084,807
9.00	Trade and other payables			122 100 200	141,073,481
	Trade payables			132,189,398 132,189,398	141,073,481
10.00	Short term loan		2 8 3	132,107,070	111,070,101
10.00	UPAS (PBL,BBL,MTBL & HSBC)			1,342,204,711	385,699,523
	LATR (PBL)			14,730,186	14,730,186
	EDF (PBL,EBL,BBL & HSBC)			3,046,911,183	1,664,051,632
	Bank overdraft/STL (PBL, HSBC, EBL,BBL ,IPDC,CBL,BGBL,MBL	SBL& UCBL)		2,934,917,410	3,903,021,970
			· ·	7,338,763,489	5,967,503,311
11.00	Net Assets value (NAV) per share		,		
	Net assets			5,780,843,841	5,612,600,913
	Number of shares			162,833,532	162,833,532

12.00 Related party disclosures

During the period ended September 30, 2023 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.

34.47

Name of related parties	Nature of transaction	Transaction during the period	Balance/ outstanding as on September 30, 2023	Balance/ outstanding as on June 30, 2023
Paramount Insurance Co. Ltd.	Insurance	(2,575,796)	1,613,641	4,189,437
Paramount Insurance Co. Ltd.	Investment	-	16,207,909	16,207,909
Paramount BTrac Energy Ltd.	House Rent	1,500,000	1,500,000	1,500,000
Dynamic Sun Energy Pvt Ltd .	Associates	2,130,787,931	3,228,712,692	1,097,924,762
Intraco Solar Power Ltd	Investment	(611,988,010)	1,633,790,400	2,245,778,410

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

Sample S			Amount i	
1.00 Revenue	Makaa	Particulars	The second secon	
Yang Solid dyed fabric 1913,311632 175,101825 153,103,805 15	votes	1 artitulars	30-09-2023	30-09-2022
Same	14.00	Revenue		
Printing		Yarn & Solid dyed fabric	1,913,318,302	1,751,018,575
Printing		Knit yarn dyeing	55,143,809	103,804,869
As part of IBRRE and enhancement of production capacity, revenue has increased.		WELL II IS	45,449,221	78,274,925
			2,013,911,332	1,933,098,369
		As part of BMRE and enhancement of production capacity, revenue has increased.		
Ease Section	15.00			
Less : Maintenance cost			5,747,100	5,747,100
Monte Fax 157,196,099 237,108,33 2			(1,724,256)	(1,724,130
Profit Before Tax			4,022,844	4,022,970
Profit Before Tax				
Add/Less): Exchange Lass/gain	16.00		157 106 000	227 100 229
Add/(Less): Other income Add/(Less): House rent income Add/(Less): House rent income Add/(Less): Share of profit/(Loss) of associates (1771,739) (1932,650) Add/(Less): Share of profit/(Loss) of associates (1771,739) (1932,650) Tax Rate 1519 Income tax on other income Other income (X) 5,507,295 18,710,84 10,100 Income tax on other income Other income (35,670) 20% Dividend income (28,290) 20% Profit on sale of share (realized profit) Income tax on other income (B) 172,792 1,511,62 1,500 Income tax on House rent income (A) 1,500 Income tax on House rent income (A) 1,100 Income tax (A+B+C) Total Income Tax (A+B+C) Add/(Less): Market 1,100 Income tax on House rent income (A) 1,100 Income tax on House rent income (A) 1,100 Income tax on House rent income (A) 1,100 Income tax (A+B+C) Total Income Tax (A+B+C) 1,100 Income tax		Profit Before Tax		
Add/(Less): Share from imme Add/(Less): Share of profit/(Loss) of associates (17,681,790) (103,265,07) Tasable income Tasable income Tasable income Tasable income Tasable income Tasable income tax on other income Other income (35,670,290) Income tax on other income Other income (35,670,290) Oberlead mome (828,290) 2009 Profit on sale of share (realized profit) Income tax on other income (89,000) 2009 Income tax on other income (80,000) 2009 Income tax on other income (80,000) 2009 Income tax on other income (80,000) 2009 Income tax on House rent income (4,000,000) Inc		Add/(Less): Exchange Loss/gain		
Add/(Less): Share of profit/(Loss) of associates (117.681.790) (103.265.00) (127.736.90)		Add/(Less): Other income		100
Taxable income		Add/(Less): House rent income	(4,022,844)	
Tax Rate 15% 15% 15 150 1600 1600 1600 1600 1600 1600 16		Add/(Less): Share of profit/(Loss) of associates	(117,681,790)	(103,265,000
Income tax on operational Income (A) 5.507,295 18.710.84		Taxable income	36,715,299	124,738,986
Second Income tax on other income Content Conten		Tax Rate	15%	15%
1.0.00 1		Income tax on operational Income (A)	5,507,295	18,710,848
Other income (35,670)*20% 7,134 6,29 Dividend income (882,790)*20% 165,658 5,33 Profit on a lot of share (relazed profit) 1,500,000 Income tax on other income (B) 172,792 1,511,62 Income tax on House rent income (4,022,970*20%) 804,569 905,16 Income tax on House rent income (C) 804,569 905,16 Total Income Tax (A+B+C) 804,656 21,127,63 Total Income Tax (A+B+C) 804,656 21,127,63 Total Income Tax (A+B+C) 804,656 21,127,63 Net profit after tax 149,788,002 217,143,94 Number of share (Note-15.01) 162,833,532 162,833,53 Rearnings per share has been calculated in accordance with IAS-33 162,833,532 162,833,53 Number of shares 162,833,532 162,833,53 Reconcilition of net income with cash flows from operating activities 149,788,002 217,143,94 Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals : 4333,099 56,616,461 Non-Cash Iteams : 4333,099 56,616,461 Depreciation 142,281,951 166,446,58 Income Tax paid & WPPF Payment (20,175,190) (7,478,147 Profit/loss on sale of share (19,1881) 191,301 Profit/loss of percease tang payables and others (19,018,232) (19,285,001 Increase/ Decrease in Trade receivables (19,018,232) (19,375,001 Increase/ Decrease in Trade receivables (19,018,232) (19,375,001 Increase	16.01	and the control of th		
Dividend income (928,290)*20% 5.5,000 Profit on sale of share (realized profit) 1.5,000 Income tax on House rent income (4,022,970*20%) 804,569 905,16 Income tax on House rent income (C) 804,569 905,16 Income tax on House rent income (C) 804,569 905,16 Total Income Tax (A+B+C) 6.484,656 21,127,63 Profit on sale carnigs per share (EPS) 149,788,002 217,143,94 Number of share (Note-15.01) 102,833,532 162,833,53 Rearnings per share has been calculated in accordance with IAS-33 162,833,532 162,833,53 Number of shares 162,833,532 162,833,53 Number of shares 162,833,532 162,833,53 Reconcilition of net income with cash flows from operating activities 149,788,002 217,143,94 Adjustments to Reconciled with non cash iteams, non-operating iteams and net changes of the operating accurals : 4,333,089 56,616,466 Depreciation 142,281,951 166,446,58 Depreciation 142,281,951 166,446,58 Income Tax paid & WPPF Payment (20,175,190) (7,478,147) Profit/loss on sale of share (10,918,123) (103,265,000 Changes in operating accurals : (10,918,123) (103,265,000			7,134	6,293
Profit on sale of share (Realized profit) Income tax on other income (B) Income tax on thouse rent income (ADZ2,970*20%) Income tax on House rent income (ADZ2,970*20%) Income tax on House rent income (C) Income tax on House rent income (ADZ2,970*20%) Income tax on House rent income tax on House rent income (ADZ2,970*20%) Income tax on House rent			165.658	5,330
Income tax on other income (B)			-	
10.00 10.0		5	172 792	
Income tax on House rent income (C)		Income tax on other income (B)	1/2,/92	1,311,022
Income tax on House rent income (C)	16.01	Income tax on House rent income (4.022.970*20%)	804,569	905,168
Total Income Tax (A+B+C) 6,484,656 21,127,63 7.00 Basic earnigs per share (EPS) Net profit after tax Number of share (Note-15.01) 162,833,532 162,833,532 162,833,532 Earnings per share has been calculated in accordance with IAS-33 Earnings per share has been calculated in accordance with IAS-33 7.01 Number of shares Number of shares Closing 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: 4,333,089 56,616,466 Depreciation Income Tax paid & WPPF Payment (20,175,190) (7,478,14) Profit/loss on sale of share (117,681,790) (103,265,000) Changes in Operating accurals: (70,203,366) 177,506,655 Increase/ Decrease in Trade receivables (169,018,232) (169,018,232) (169,373,456) Increase/ Decrease in Trade receivables (169,018,232) (169,371,044) Increase/ Decrease in Inade receivables (169,018,232) (169,375,20,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease in General machine in the Inventory (20,18,785) (215,720,422) Increase/ Decrease			804,569	905,168
7.00 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 Earnings per share has been calculated in accordance with IAS-33 Farmings per share has been calculated in accordance with IAS-33 T.01 Number of shares Number of shares Number of shares Closing number of shares 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: Non-Cash Iteams: Non-Cash Iteams: Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals: Non-Cash Iteams: Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals: Non-Cash Iteams: Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals: Non-Cash Iteams: Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals: Non-Cash Iteams: Adjustments to Reconciled with non cash iteams,non-operating iteams and net changes of the operating accurals: (20,175,190) (70,478,147,190) (70,478,147,190) (103,265,000) (103,265,000) Changes in operating accurals: (70,203,366) (103,265,000) Changes in operating accurals: (70,203,366) (103,265,000) (103,265,0			(404 656	21 127 620
Net profit after tax 149,788,002 217,143,94 Number of share (Note-15.01) 162,833,532 162,833,533 162		Total Income Tax (A+B+C)	0,484,030	21,127,039
Net profit after tax 149,788,002 217,143,94 Number of share (Note-15.01) 162,833,532 162,833,533 162		- (TDC)		
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Earnings per share has been calculated in accordance with IAS-33 7.01 Number of shares Number of shares Closing number of shares Closing 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-Ca		AND AND A CONTROL OF THE PROPERTY OF THE PROPE		
Earnings per share has been calculated in accordance with IAS-33 7.01 Number of shares Number of shares 162,833,532 162,833,533 163,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833,533 183,833		Number of share (Note-15.01)		1.33
Number of shares				
Number of shares		Farnings per share has been calculated in accordance with IAS-33		
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Closing number of shares 162,833,532 162,833,532 162,833,533 1	17.01	Number of shares		4 40 000 500
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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: 149,788,002 217,143,94 Non-Cash Iteams: 4,333,089 56,616,466 Depreciation 142,281,951 166,446,58° Income Tax paid & WPPF Payment (20,175,190) (7,478,14' Profit/(Loss on sale of share (91,881) 913,01-6 Share of profit/(Loss) of associates (117,681,790) (103,265,000 Changes in operating accurals: (70,203,366) 177,506,650 Increase/ Decrease in Trade receivables (169,018,232) 69,371,046 Increase/ Decrease in Liability for Expenses (8,884,083) 292,304,35' Increase/ Decrease in Advance , Prepayment & Inventory (20,218,785) (215,720,42' Increase/ Decrease in Security deposit 1,728,107 1,973,45' Net Cash flows from operating activities 83,917,725 451,267,05' 9.00 Net operating cash flows per share (NOCFPS) 83,917,725 451,267,05' Number of shares 162,833,532 162,833,532 162,833,532	18.00	Reconcilition of net income with cash flows from operating activities		
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Non-Cash Iteams : 4,333,089 56,616,466 Depreciation			149,700,002	217,110,712
Non-Cash Iteams: 4,333,089 56,616,466 Depreciation 142,281,951 166,446,58 Income Tax paid & WPPF Payment (20,175,190) (7,478,14 Profit/loss on sale of share (91,881) 913,014 Share of profit/(Loss) of associates (117,681,790) (103,265,000 Changes in operating accurals: (70,203,366) 177,506,650 Increase/ Decrease in Trade receivables (169,018,232) 69,371,046 Increase/ Decrease trade payables and others (8,884,083) 292,304,35 Increase/ Decrease in Liability for Expenses 85,752,057 29,578,216 Increase/ Decrease in Advance, Prepayment & Inventory 20,218,785 (215,720,422 Increase/ Decrease in Security deposit 83,917,725 451,267,057 9.00 Net operating cash flows per share (NOCFPS) 83,917,725 451,267,057 Number of shares 162,833,532 162,833,532 162,833,532				
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Income Tax paid & WPPF Payment		Depreciation	142,281,951	166,446,587
Profit/loss on sale of share Share of profit/(Loss) of associates Changes in operating accurals: Changes in Operating accurals: Increase/ Decrease in Trade receivables Increase/ Decrease trade payables and others Increase/ Decrease in Liability for Expenses Increase/ Decrease in Liability for Expenses Increase/ Decrease in Advance, Prepayment & Inventory Increase/ Decrease in Security deposit Net Cash flows from operating activities Pool Net operating cash flows per share (NOCFPS) Number of shares (91,881) (117,681,700) (103,265,000) (109,018,232) (69,371,046 (8,884,083) (292,304,35) (292,			(20,175,190)	(7,478,142)
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10 10 10 10 10 10 10 10			N. A	29,578,216
1,728,107 1,973,452 1,97			Application of the Control of the Co	(215,720,422)
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9.00 Net operating cash flows per share (NOCFPS) Net cash flows from operating activities 83,917,725 451,267,052 Number of shares 162,833,532 162,833,532		, , , , , , , , , , , , , , , , , , , ,	02.017.725	451 267 052
Net cash flows from operating activities 83,917,725 451,267,052 Number of shares 162,833,532 162,833,533		Net Cash flows from operating activities	03,917,723	T31,207,032
Net cash flows from operating activities 83,917,725 451,267,052 Number of shares 162,833,532 162,833,533		N (NOCENC)		
Number of shares 162,833,532 162,833,533 162,833,533			02.047.725	4E1 267 0E2
Number of shares		Net cash flows from operating activities		
$\frac{0.52}{2}$		Number of shares		
		1	0.52	2.77

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.