

Paramount Textile PLC & It's Subsidiary
Consolidated Statement of Financial Position (Unaudited)
As at 31st March 2024

Particulars	Amount in Taka	
	As on	
	31-03-2024	30-06-2023
ASSETS		
A.Non-current assets	21,280,967,929	16,756,848,156
Property, plant and equipment	10,695,252,562	10,639,521,269
Capital work in progress	2,258,638,497	1,828,829,041
Investment in property	478,418,530	480,822,643
Investment in associates	7,270,347,380	3,227,148,347
Right of use assets (After Amortization)	52,532,203	54,748,100
Intangible assets	525,778,757	525,778,757
B.Current assets	10,064,675,020	8,979,186,238
Inventories	5,968,717,711	4,452,888,622
Trade receivables	2,467,991,687	2,316,045,080
Advance, deposits & prepayments	1,263,858,271	1,148,491,894
Other receivables	4,675,040	2,232,040
Investments-Short term	48,662,756	44,766,527
Cash & bank balances	310,769,553	1,014,762,074
TOTAL ASSETS (A+B)	31,345,642,949	25,736,034,395
EQUITY AND LIABILITIES		
C.Capital and Reserves	6,549,047,219	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	4,150,759,493	3,482,854,365
Tax holiday reserve	203,617,141	203,617,141
Holding gain reserve	26,335,265	22,946,439
D.Non-Controlling Interest	127,093,846	82,818,399
E. Deferred tax liability	13,822,708	16,084,807
F. Non-current liabilities	15,627,664,172	12,251,293,469
Long term loan	15,627,664,172	12,251,293,469
G. Current liabilities	9,028,015,004	7,508,084,454
Trade and other payables	103,618,242	214,355,507
Liability for expenses	218,658,170	187,756,138
Loan from Intercompany	-	325,059,829
Dividend payable/unclaimed Dividend	2,515,745	2,219,364
Short term loan	8,124,354,276	5,967,503,311
Current maturity of long term loan	531,264,431	793,230,653
Income tax provision	47,604,140	17,959,653
TOTAL EQUITY AND LIABILITIES (C+D+E+F+G)	31,345,642,949	25,736,034,395
Net asset value (NAV) per share	40.22	36.10

Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the 3rd Quarter ended 31st March, 2024

Particulars	Amount in Taka			
	Three Quarter Ended		3rd Quarter	
	01-07-2023 To 31-03-2024 (9 months)	01-07-2022 To 31-03-2023 (9 months)	01-01-2024 To 31-03-2024 (3 months)	01-01-2023 To 31-03-2023 (3 months)
Revenue	8,096,057,649	7,080,662,250	3,044,474,391	2,246,431,542
Cost of sales	(6,446,256,122)	(5,678,349,446)	(2,441,576,673)	(1,797,493,959)
Gross Profit	1,649,801,527	1,402,312,804	602,897,718	448,937,583
Administrative expenses	(232,298,570)	(214,629,256)	(57,238,786)	(60,760,384)
Distribution costs	(50,072,131)	(47,187,656)	(15,893,500)	(16,009,025)
	(282,370,701)	(261,816,912)	(73,132,286)	(76,769,409)
Profit from operations	1,367,430,826	1,140,495,891	529,765,432	372,168,174
Finance costs	(808,714,459)	(380,797,850)	(285,630,313)	(134,010,916)
Other income/Loss	4,970,505	12,696,691	2,635,011	486,031
Income from house rent	12,418,910	12,068,966	4,372,970	4,022,970
Exchange gain/ (loss)	(8,590,191)	(22,216,868)	3,348,129	(7,449,840)
Profit/(loss) before WPPF & WF	567,515,591	762,246,830	254,491,229	235,216,419
Provision for contribution to WPPF & WF	(13,227,227)	(1,878,961)	(4,129,537)	(612,201)
Share of profit/(Loss) of associates	371,049,033	333,287,002	121,068,521	120,701,001
Profit before tax	925,337,397	1,093,654,871	371,430,213	355,305,218
Tax expenses	(50,323,289)	(60,631,179)	(26,041,186)	(13,685,908)
Income tax	(52,585,388)	(67,162,287)	(27,385,027)	(17,754,541)
Deferred tax benefit/ (expense)	2,262,099	6,531,108	1,343,840	4,068,634
Net profit/ (loss) after tax	875,014,107	1,033,023,692	345,389,026	341,619,310
Profit Attributable to:				
Non-Controlling Interest	44,275,447	68,856,193	13,692,991	25,333,380
Net profit/ (loss) for the period	830,738,660	964,167,499	331,696,036	316,285,931
Unrealized gain / (loss) on investment in shares	3,388,825	(10,620,139)	2,807,731	(4,894,065)
Total comprehensive income	834,127,485	953,547,360	334,503,768	311,391,866
Basic earnings per share (EPS)	5.10	5.92	2.04	1.94

Consolidated Statement of Changes in Equity (Unaudited)
For the 3rd Quarter ended 31st March 2024

Particulars	Amount in Taka					
	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	3,482,854,365	203,617,141	22,946,440	5,877,753,265
Current period	-	-	830,738,660	-	3,388,825	834,127,485
Cash dividend paid to shareholders for the year ended June 30 2023			(162,833,532)			(162,833,532)
Total equity as at 31-03-2024	1,628,335,320	540,000,000	4,150,759,493	203,617,141	26,335,265	6,549,047,219

Consolidated Statement of Changes in Equity (Unaudited)
For the 3rd Quarter ended 31st March 2023

Particulars	Amount in Taka					
	Share capital	Share premium	Retained earnings	Tax holiday reserve	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	4,819,727,928
Current period	-	-	964,167,498	-	(10,620,139)	953,547,360
Cash dividend paid to shareholders for the year ended June 30 2022			(162,833,532)			(162,833,531)
Total equity as at 31-03-2023	1,628,335,320	540,000,000	3,223,445,655	203,617,141	15,043,639	5,610,441,755

Consolidated Statement of Cash Flows (Unaudited)
For the 3rd quarter ended 31st March 2024

Particulars	Amount in Taka	
	01-07-2023 To 31-03-2024	01-07-2022 To 31-03-2023
A) Cash flows from operating activities		
Cash received from operating activities		
Cash received from customer	7,944,111,042	6,263,201,677
Cash received from house rent	15,298,300	14,430,840
Cash received from other income	4,970,505	12,796,691
	7,964,379,847	6,290,429,207
Cash paid for operating activities:		
Cash paid to suppliers	4,193,457,809	3,370,000,943
Wages & salaries	568,169,157	546,316,497
Factory overhead	1,081,982,448	1,084,020,406
Administrative overhead	222,355,141	192,396,987
Distribution costs	50,072,131	47,187,656
Financial costs	808,714,459	380,797,850
Advance & security deposit receipt	3,052,083	1,715,389
Advance , deposits & pre-payments	82,772,268	(253,937,318)
Exchange loss/ (gain)	8,590,191	22,216,868
Income tax paid/ advance income tax paid	106,845,109	103,441,228
	7,126,010,796	5,494,156,505
Net cash flows from operating activities (Note-20)	838,369,051	796,272,702
B) Cash flows from investing activities		
Investment in Share	(507,404)	20,303,943
Investment for subsidiary company acquisition	-	(325,125,000)
Investment in Associates	(3,672,150,000)	(363,198,870)
Payment against property, Plant, equipment and CWIP	(2,653,362,632)	(2,448,560,952)
Net cash increase from investing activities	(6,326,020,036)	(3,116,580,879)
C) Cash flows from financing activities		
Dividend payment	(162,537,151)	(162,552,105)
Proceeds from bank overdraft	1,969,744,512	(411,075,484)
Proceeds from loan against trust receipts (LATR)	187,106,453	(79,224,903)
Loan from sister concern	(325,059,829)	(76,252,799)
Proceed from term loan	3,114,404,480	3,148,193,574
Net cash flows used in financing activities	4,783,658,465	2,419,088,282
Net increase in cash and cash equivalents	(703,992,522)	98,780,103
Cash and cash equivalents, beginning of the period	1,014,762,074	228,313,389
Cash and cash equivalents, end of the Half year ended	310,769,553	327,093,492
Net operating cash flows per share (NOCFPS) (Note- 21.00)	5.15	4.89

Sd/- Anita Haque
 Sd/- Shakhawat Hossain
 Sd/- Alock Kumar Das
 Sd/- Md. Jahidul Abedin
 Sd/- Md. Robiul Islam, FCS
 Chairman Managing Director Director Chief Financial Officer Company Secretary

Dhaka, 30 April 2024

"The detail of the published quarterly financial statements is available in the website of the issuer of securities. The address of the website is: www.paramountgroupbd.com".