



Paramount Spinning Mills Limited

2nd Floor , Finlay House ,I.I Chundrigarh Road
Karachi (Pakistan)

The General Manager
Paksitan Stock Exchange Ltd
Stock Exchange Building
Stock Exchange Road
Karachi

26.02.2026

SUB: FINANCIAL RESULTS FOR THE 2ND QUARTER ENDED DECEMBER 31,2025

Dear Sir

We have to inform you that the Board of Directors of the Company in their meeting held on Thursday February 26.2026 at 04:15 P.M. at the Lahore Office of the Company at 2nd Floor, Garden Heights, 8-Aibak Block, New Garden Town, Lahore, recommend the following:

(i)	CASH DIVIDEND	NIL
(ii)	BONUS SHARES	NIL
(iii)	RIGHT SHARES	NIL

The Financial Results of the Company are as follows:

	Six months ended		Three months ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	-----Rupees-----			
Sales - net	-	-	-	-
Cost of sales	-	-	-	-
Gross profit /(loss)	-	-	-	-
Administrative expenses	(3,152,879)	(533,802)	(1,310,229)	(238,441)
Other operating expenses	-	-	-	-
Other operating income	13,997	540,757	3,808	30,514
	(3,138,882)	6,955	(1,306,421)	(207,927)
Profit/(Loss) from Operations	(3,138,882)	6,955	-	(207,927)
Finance cost	(1,625)	(6,682)	(604)	(4,710)
Profit/(Loss) before levies and taxati	(3,140,507)	273	(1,307,025)	(212,637)
Levies and taxation	-	-	-	-
Profit/(Loss) after levies and taxation	(3,140,507)	273	(1,307,025)	(212,637)
Profit/(Loss) per share - basic and diluted	(0.18)	-	(0.08)	(0.01)

Yours Faithfully,
For Paramount Spinning Mills Limited

Company Secretary



PARAMOUNT SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

	Six months ended		Three months ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
----- Rupees -----				
Sales	-	-	-	-
Cost of sales	-	-	-	-
Gross profit / (loss)	-	-	-	-
Administrative expenses	(3,152,879)	(533,802)	(1,310,229)	(238,441)
Other operating expenses	-	-	-	-
Other operating income	13,997	540,757	3,808	30,514
Profit/(loss) from Operations	(3,138,882)	6,955	(1,306,421)	(207,927)
Finance cost	(1,625)	(6,682)	(604)	(4,710)
Profit/(loss) before taxation and levies	(3,140,507)	273	(1,307,025)	(212,637)
Taxation	-	-	-	-
Profit/(loss) after taxation and levies	(3,140,507)	273	(1,307,025)	(212,637)
Profit/(loss) per share				
- basic and diluted	(0.18)	0.00	(0.08)	(0.01)

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

MHA & CO


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

PARAMOUNT SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025 (UNAUDITED)

	Note	(Unaudited) December, 31 2025	(Audited) June 30, 2025
----- Rupees -----			
ASSETS			
Non - Current Assets			
Fixed assets	4	2,510,625	2,575,000
Current Assets			
Trade and other receivables		-	-
Advances, deposits and prepayments		-	-
Tax refund due form Government	5	16,015,107	15,052,308
Cash and bank balances	6	3,942,163	8,381,717
		19,957,270	23,434,025
TOTAL ASSETS		22,467,895	26,009,025
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized capital 25,000,000 (2025: 25,000,000) ordinary shares of Rs.10/- each		250,000,000	250,000,000
Share capital		173,523,290	173,523,290
Reserves		475,400,000	475,400,000
Sub-ordinate loan	7	148,512,600	148,512,600
Accumulated loss		(1,376,819,707)	(1,373,679,200)
Total Equity		(579,383,817)	(576,243,310)
LIABILITIES			
Non - Current Liabilities			
		-	-
Current Liabilities			
Loan from associates and shareholders	8	579,064,930	580,194,930
Post employment benefits payables		2,241,765	2,241,765
Trade and other payables	9	19,426,181	18,696,804
Unclaimed dividend		1,118,836	1,118,836
		601,851,712	602,252,335
CONTINGENCIES AND COMMITMENTS	10		
Total Equity and Liabilities		22,467,895	26,009,025

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

MHA & CO


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

PARAMOUNT SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

	Share Capital	Share Premium	General Reserve		Sub-ordinated Loan	Total
			General reserve	Accumulated losses		
Rupees						
Balance as at 01 July 2024	173,523,290	15,400,000	460,000,000	(1,412,816,330)	175,000,000	(588,893,040)
Total comprehensive income for the period	-	-	-	273	-	(1,569,400)
Balance as at 31 Dec 2024	173,523,290	15,400,000	460,000,000	(1,412,816,057)	175,000,000	(590,462,440)
Balance as at 01 July 2025	173,523,290	15,400,000	460,000,000	(1,373,679,200)	148,512,600	(576,243,310)
Total comprehensive loss for the period	-	-	-	(3,140,507)	-	(3,140,507)
Balance as at 31 December 2025	173,523,290	15,400,000	460,000,000	(1,376,819,707)	148,512,600	(579,383,817)

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

MHA & CO

S. K. Singh
 CHIEF EXECUTIVE

S. K. Singh
 CHIEF FINANCIAL OFFICER

S. K. Singh
 DIRECTOR

PARAMOUNT SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

	Note	Six months ended	
		December 31, 2025	December 31, 2024
		-----Rupees-----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	11	(3,321,926)	(2,734,932)
Finance cost paid		(1,625)	(6,682)
Interest received		13,997	540,757
Gratuity paid		-	-
Net cash used in operating activities	A	(3,309,554)	(2,200,857)
CASH FLOWS FROM INVESTING ACTIVITIES			
	B	-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan from associates and shareholders		(1,130,000)	(4,895,000)
Net cash generated from/(used in) financing activities	C	(1,130,000)	(4,895,000)
Net decrease in cash and cash equivalents	(A+B+C)	(4,439,554)	(7,095,857)
Cash and cash equivalents - at beginning of the year		8,381,717	12,145,059
Cash and cash equivalents - at end of the year		3,942,163	5,049,202

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information.

MHA & CO


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR