

**PARAMOUNT SPINNING MILLS
LIMITED**

Half Yearly Accounts

For six months ended

December 31, 2025

(Un-Audited)

PARAMOUNT SPINNING MILLS LIMITED

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PARAMOUNT SPINNING MILLS LIMITED
COMPANY INFORMATION

BOARD OF DIRECTORS

Mr. Muhammad Akhtar Mirza (Chairman)
Mr. Sohail Maqsood (Chief Executive)
Mr. Muhammad Ashraf Khan
Mr. Abid Sattar
Mr. Muhammad Arif
Ms. Zarqa Asif
Mr. Muhammad Junaid

AUDIT COMMITTEE

Mr. Muhammad Junaid (Chairman)
Mr. Abid Sattar
Mr. Muhammad Akhtar Mirza

HR & REMUNERATION COMMITTEE

Mr. Muhammad Arif (Chairman)
Mr. Abid Sattar
Mr. Muhammad Akhtar Mirza

CHIEF FINANCIAL OFFICER

Mr. Imran Aslam

COMPANY SECRETARY

Mr. Muhammad Ijaz

AUDITORS

M/s Malik Haroon Ahmad & Co
Chartered Accountants
Lahore

LEGAL ADVISOR

Mr. Akhtar Javed

SHARE REGISTRAR OFFICE

M/s. Hameed Majeed Associates (Pvt) Ltd.
Karachi Chamber
Hasrat Mohani Road Karachi
Ph. 32424826, 32412754, Fax. 32424835

REGISTERED OFFICE

2nd Floor, Finlay House,
I.I. Chundrigar Road,
Karachi.

REGIONAL OFFICE

2nd Floor, Garden Heights,
8Aibak Block, New Garden Town,
Lahore.

WEB PRESENCE

<http://www.gulshan.com.pk/corporate/paramount.html>



Paramount Spinning Mills Limited

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

Director's Report to Shareholders

The Directors of your company are pleased to present audited financial statements of the Company for the Six months ended December 31, 2025.

Operating & Financial Performance

Operating indicators	Half Yearly Ended December 31,2025	Half Yearly Ended December 31,2024
	(Rupees)	(Rupees)
Sales	-	-
Gross loss	-	-
Pretax Profit/ (Loss)	(3,140,507)	273
Provision for taxation	-	-
Profit / (Loss) after taxation	(3,140,507)	273

Over View:

A Scheme of arrangement under section 279 to 283 and 285 of the Companies Act 2017 ("Scheme of Arrangement") was filed before Sindh High Court at Karachi vide J.C.M. Petition No. 05/19. The Sindh High Court vide its order dated October 25, 2019, sanctioned the scheme. The Assets of the company were sold by the Asset sale committee constituted by court comprising of five leading financial institutions. The pending litigation with the Banks by and against the company has been withdrawn in terms of the Scheme of Arrangement and the scheme has been implemented.

Future Outlook

Following the completion of sale of all assets of the company in terms of the Scheme of Arrangement, the company has strategically realigned its business model toward commercial trading and other services. The board and the management are actively exploring market opportunities within the trading and services segment. The company will continue to evaluate additional avenues of growth that align with its revised objectives.

Acknowledgement

The Board wishes to place on record its appreciation for the employees, members of management team for their efforts, commitment and hard work during this tough time.

On behalf of the Board

SOHAIL MAQSOOD

CHIEF EXECUTIVE

Lahore:- 26.02.2026



INDEPENDENT AUDITOR'S REVIEW REPORT
to the Members of Paramount Spinning Mills Limited
Report on Review of Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Paramount Spinning Mills Limited (the Company) as at 31 December, 2025 and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows and notes to the condensed interim financial statements for the six-month period then ended 31 December, 2025. Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

1. We were unable to satisfy ourselves regarding the existence and valuation of property, plant, and equipment having carrying values as of December 31, 2025 amounting to Rs. 2.510 million.
2. Due to litigations with banks, we have not received confirmations from banks regarding bank balances. Accordingly, we are unable to verify bank balances aggregating to Rs. 3.942 million.
3. We were unable to satisfy ourselves regarding balances payable in respect of post-employment benefits payables, unclaimed dividend and trade and other payables amounting to Rs. 2.241 million, Rs. 1.119 million and Rs. 19.426 million respectively.



Head Office: 25-G, Gulberg II, Lahore - 54660 Pakistan.

Karachi Office: M 7/3, Khayaban-e-Saadi, DHA Phase VII, Karachi

Islamabad: Office No. 9 & 10, 3rd Floor Pakland Square G8 Markaz, Islamabad

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Accounting Legal and Business Adv
A Strategic Alliance
New York Mexico



MALIK HAROON AHMAD & CO.
(Formerly Malik Haroon Shahid Safdar & Co.)
Chartered Accountants

An Independent Member of



AMERICA EUROPE ASIA AFRICA OCEANIA
www.uccsglobal.org

We conducted our review in accordance with International Standards on Review Engagement (ISREs). We are independent of the Company in accordance with the ethical requirements that are relevant to our review of the financial statements in Pakistan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the review evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Qualified Conclusion

Based on our review, with the exception of the matters described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view of the financial position of the entity as at December 31, 2025, and of its financial performance and its cash flows for the six-month period then ended, in accordance with International Accounting Standard 34 Interim Financial Reporting as applicable Accounting and Reporting Standard in Pakistan.

Emphasis of Matter

We draw attention to notes 1.2 and 2.2 of the financial statements, which state that the Company along with its restructuring agent - United Bank Limited, and the majority of the lending financial institutions has signed a "Scheme of Arrangement" under sections 279 to 283 read with section 285 of the Companies Act, 2017 ("the Act") and the directors have determined that the going concern basis of preparation is no longer appropriate. Accordingly, the interim financial statements have been prepared on non going concern basis of accounting. Our conclusion is not modified in respect of this matter.

Other Matter

The figures of unconsolidated interim statement of profit and loss and other comprehensive income for the three months period ended December 31, 2025 and December 31, 2024 have not been reviewed, as we are required to review the cumulative figures for the six months period ended December 31, 2025.

The engagement partner on the review resulting in this independent auditor's review report is Muhammad Nawaz, ACA.



Malik Haroon Ahmad & Co.
Malik Haroon Ahmad & Co.
Chartered Accountants

Lahore
Date: February 26, 2026
UDIN: RR202510916ISXLzpsEQ

Head Office: 25-G, Gulberg II, Lahore - 54660 Pakistan.
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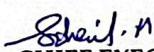
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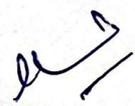
PARAMOUNT SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025 (UNAUDITED)

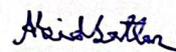
	Note	(Unaudited) December, 31 2025	(Audited) June 30, 2025
----- Rupees -----			
ASSETS			
Non - Current Assets			
Fixed assets	4	2,510,625	2,575,000
Current Assets			
Trade and other receivables		-	-
Advances, deposits and prepayments		-	-
Tax refund due form Government	5	16,015,107	15,052,308
Cash 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 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.

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Shakil M
CHIEF EXECUTIVE

[Signature]
CHIEF FINANCIAL OFFICER

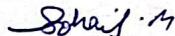
Abid Latif
DIRECTOR

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

	Share Capital	General Reserve		Sub-ordinated loan	Total	
		Share Premium	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.

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CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

PARAMOUNT SPINNING MILLS LIMITED
 CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
 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 -----			
Profit/(loss) after taxation and levies	(3,140,507)	273	(1,307,025)	(212,637)
Other comprehensive income	-	-	-	-
Total comprehensive income/(loss) for the period	(3,140,507)	273	(1,307,025)	(212,637)

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

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Sohail M
 CHIEF EXECUTIVE

[Signature]
 CHIEF FINANCIAL OFFICER

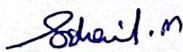
Haid Sattar
 DIRECTOR

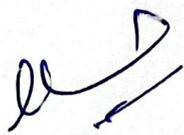
PARAMOUNT SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

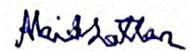
	Note	Six months ended	
		December 31, 2025	December 31, 2024
		-----Rupees-----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	11	(3,321,926)	(2,734,932)
Finance cost paid		(1,625)	(6,682)
Interest received		13,997	540,757
Gratuity paid		-	-
Net cash used in operating activities	A	<u>(3,309,554)</u>	<u>(2,200,857)</u>
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	<u>(1,130,000)</u>	<u>(4,895,000)</u>
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		<u>3,942,163</u>	<u>5,049,202</u>

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

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CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

PARAMOUNT SPINNING MILLS LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

1 THE COMPANY AND ITS OPERATIONS

1.1 Paramount Spinning Mills Limited (the Company) was incorporated as a public limited Company on August 22, 1981 and its shares are listed on Karachi and Lahore Stock Exchanges (now Pakistan Stock Exchange Limited). The registered office is located at 2nd Floor, Finlay House, I.I. Chundrigar Road, Karachi, Pakistan. The manufacturing facilities of the company were located at Kotri and Raiwind. The Company was principally engaged in progressive manufacturing and sales of cotton, yarn, garments and yarn dieing.

1.2 Scheme of arrangement with secured creditors

The Company along with its restructuring agent - United Bank Limited and majority of the lending financial institutions had signed a "Scheme of Arrangement" dated March 13, 2019 under sections 279 to 283 read with section 285 of the Companies Act, 2017 ("the Act"). The Scheme of Arrangement was sanctioned by the Hon'ble High Court of Sindh at Karachi vide order dated October 25, 2019, passed in J. C. M. Petition No. 5 of 2019. The Scheme of Arrangement, after its sanctioning by the Court became binding on the Company, along with all the shareholders, creditors, stakeholders and any other regulatory / statutory bodies of/ or with respects to the Company. Under the Scheme of Arrangement, the existing financial obligations / liabilities of the Company towards the secured creditors had to be settled by way of sale of moveable and immovable charged assets of the Company, distribution of the sale proceeds among the secured creditors and withdrawal of all pending litigations. Asset sale committee, pursuant to the terms of scheme of arrangement has sold all charged assets and proceeds thereof have been distributed among the secured creditors and lenders for the balances due to them. This distribution constitutes full and final settlement of all liabilities of the company towards its secured creditors as contemplated under the Scheme . The pending litigations filed by and against the Company are now been withdrawn in accordance with terms of the scheme of arrangement.

2 BASIS OF PREPARATION

2.1 Statement of compliance

This condensed interim financial information is un-audited and is being submitted to the members in accordance with section 237 of the Companies Act, 2017. It has been prepared in accordance with the requirements of the International Accounting Standard 34 - 'Interim Financial Reporting' and provisions of and directives issued under the Companies Act, 2017 including accounting standard on "Non Going Concern Basis of Accounting". In case where requirements differ, the provisions of or directives issued under the Companies Act, 2017 have been followed. This condensed interim financial information does not include all the information required for annual financial statements and therefore, should be read in conjunction with the audited annual financial statements of the Company for the year ended June 30, 2025.

2.2 Basis of measurement

Due to the Scheme as described in note 1.2 to these financial statements, the directors have determined that the going concern basis of preparation of financial statements is no longer appropriate. Accordingly, the financial statements have been prepared on non going concern basis of accounting.

Under the non -going concern basis of accounting , assets are measured at their net realizable value, being the estimated amount expected to be realized from their sale, less cost to sell. Liabilities are measured at the amounts expected to be settled, considering the terms of settlement.

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PARAMOUNT SPINNING MILLS LIMITED
 NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

3 SUMMARY OF MATERIAL ACCOUNTING POLICIES

The accounting policies adopted for the preparation of this condensed interim financial information are same as those applied in the preparation of preceding audited annual financial statements of the Company for the year ended June 30, 2025.

3.1 New standards, amendments and improvements which are effective during the year and standards, amendments and improvements which are not yet effective

Certain standards, amendments and interpretations to IFRS are effective for accounting periods beginning on July 1, 2024 but, pursuant to paragraphs 2.2, above are considered not to be relevant or to have any significant effect on the company's operations and are, therefore, not detailed in these financial statements. The standards, amends and improvements which are not yet effective are also not considered relevant and accordingly are not detailed in these financial statements.

3.2 Accounting Estimates and Judgements

The preparation of this condensed interim financial information in conformity with the approved accounting standards requires the use of certain critical accounting estimates and assumptions. Estimates and judgements are based on historical experience and other factors that are believed to be reasonable under the circumstances. However, actual results may differ from these estimates. Estimation and judgements made by the management in the preparation of this condensed interim financial information were the same as those that were applied to the audited annual financial statements for the year ended June 30, 2025.

4 FIXED ASSETS

	Note	Un-audited December 31, 2025	Audited June 30, 2025
(Rupees)			
Operating fixed assets			
NRV at beginning of the period / year		2,575,000	4,642,028
Disposals during the period / year		-	(271,610)
Change in NRV for the period / year		(64,375)	(1,795,418)
NRV at end of the period / year		<u>2,510,625</u>	<u>2,575,000</u>
4.1 Change in NRV is charged to administrative expenses.			
5 TAX REFUND DUE FROM GOVERNMENT			
Advance income tax		255,367	252,568
Sales tax		15,759,740	14,799,740
		<u>16,015,107</u>	<u>15,052,308</u>
6 CASH AND BANK BALANCES			
Cash in hand		206,706	696,706
Balances with banks in;			
- current accounts		700,468	4,650,022
- deposit accounts		85,525	85,524
- term deposit receipts	6.1	2,949,465	2,949,465
		<u>3,942,163</u>	<u>8,381,717</u>

6.1 These are under lien with respect to guarantees provided by financial institutions to different Government departments.

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PARAMOUNT SPINNING MILLS LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

7 SUB-ORDINATED LOAN - UNSECURED

Sub-ordinated loan		148,512,600	148,512,600
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This is an interest-free loan obtained from ex-chief executive and ex-director of the Company in previous years. This loan is sub-ordinated to the finances provided by secured creditors and does not carry mark-up. The loan shall not be repaid without obtaining consent from the secured creditors subject to availability of resources and at discretion of the Company. This loan has been classified in equity as per technical release 'Accounting Directors' Loan (TR-32) of the Institute of Chartered Accountants of Pakistan.

8 LOAN FROM ASSOCIATES AND SHAREHOLDERS

Gulistan Fibers Limited-Unsecured	8.1	136,665,638	136,665,638
Gulistan Power Generation		26,353,793	26,353,793
Interest free loan from shareholders	8.2	416,045,499	417,175,499
		<u>579,064,930</u>	<u>580,194,930</u>

8.1 Gulistan Fibers Limited- unsecured

Balance at beginning of the period / year		136,665,638	136,665,638
Less: Payments made		-	-
Balance at end of the period / year		<u>136,665,638</u>	<u>136,665,638</u>

This loan was created in accordance with the settlement agreements dated December 30, 2013 executed between Silk Bank Limited (the Lender), Gulshan Spinning Mills Limited (an Associated Company), Gulistan Spinning Mills Limited (an Associated Company), Gulistan Fibers Limited (an Associated Company) and the Company. As per these agreements, short-term borrowings and outstanding bills payables aggregating Rs. 150 million of the Company were adjusted by the lender against mortgaged property of the Gulistan Fibers Limited, under the debt property swap arrangement. Accordingly, the Company has booked this loan as payable to Gulistan Fibers Limited by adjusting its short-term borrowings and bills payable.

8.2 Interest free loans from shareholders - unsecured

Balance at beginning of the period / year		417,175,499	435,115,460
Add: Funds received		-	-
Less: Repayments made		(1,130,000)	(15,095,000)
Less: Adjustments made		-	(2,844,961)
Balance at end of the period / year		<u>416,045,499</u>	<u>417,175,499</u>

- These loans were advanced by the share holders of the company in order to finance working capital requirements. The repayment terms have not yet been finalized by the parties.

9 TRADE AND OTHER PAYABLES

Creditors		19,206,045	18,311,668
Accrued expenses		220,136	385,136
Other payables		-	-
		<u>19,426,181</u>	<u>18,696,804</u>

10 CONTINGENCIES AND COMMITMENTS

There has been no material change in the matters since the date of published annual financial statements for the year ended June 30, 2025.

MHA & CU

PARAMOUNT SPINNING MILLS LIMITED
 NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

11 CASH USED IN OPERATION OPERATIONS	Note	December 31,	December 31,
		2025	2024
		----- (Rupees) -----	
Profit before taxation		(3,140,507)	273
Adjustments for non-cash charges and other items			
Change in NRV of operating fixed assets		64,375	245,682
Finance cost		1,625	6,682
Interest income		(13,997)	(540,757)
Working capital changes	11.1	(233,422)	(2,446,812)
		(3,321,926)	(2,734,932)

11.1 Movement in working capital

(Increase) / decrease in current assets:

Other receivables	(962,799)	(81,112)
Trade and other receivables	-	7,941,000
Security deposits	-	30,000
	(962,799)	7,889,888
Decrease in trade and other payables	729,377	(10,336,700)
	(233,422)	(2,446,812)

12 RELATED PARTY TRANSACTIONS

The related parties comprises associated companies, directors and key management personnel. Material transactions with related parties during the period are as follows:

Name of party	Relationship	Transaction	Amount
Mr. Tanveer Ahmad	Shareholder	Loan paid back	1,130,000

MHA & CO

PARAMOUNT SPINNING MILLS LIMITED
 NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
 FOR THE SIX MONTHS ENDED DECEMBER 31, 2025 (UN-AUDITED)

13 SHARIAH DISCLOSURE

Un-audited Dec 31, 2025	Audited June 30, 2025
(Rupees)	

Statement of financial position:

- Financing / loans / advances obtained as per islamic mode	-	-
- Interest or mark-up accrued on any conventional loan or advance	-	-
- Long-term and short-term shariah compliant investments	-	-
- Shariah compliant bank deposits / bank balances / TDRs	-	-
Statement of profit or loss:		
- Revenue earned from a shariah compliant business segment	-	-
- Profit earned from shariah compliant bank deposits / balances / TDRs	-	-
- Exchange gain earned	-	-
- Profit earned from shariah compliant investments	-	-
- Profit / interest earned on any conventional loan or advance paid on any conventional loan or advance	-	-
- Mark up / profit paid on islamic mode of financing	-	-
- Interest paid on any conventional loan or advance	-	-

14 AUTHORIZATION OF INTERIM FINANCIAL INFORMATION

This condensed interim financial statements (un-audited) has been authorized for issue by the Board of Directors of the Company on 26/07/2026.

15 GENERAL

Figures have been rounded off to the nearest rupee except stated otherwise.

MHA & CO

Sehail M
CHIEF EXECUTIVE

[Signature]
CHIEF FINANCIAL OFFICER

Abid Sattar
DIRECTOR