Our Ref: No: PSX-339/2026
Date: 03 November 2026

The General Manager
Pakistan Stock Exchange (PSX)
Stock Exchange Building
Stock Exchange Road
Karachi

Subject: **FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2026**

Dear Sir,

This is to inform you that the Board of Directors of the Paramount Investments Limited, the Management Company of First Paramount Modaraba, in its meeting held on Tuesday, 03 November 2026 at 12:00 pm in the Board Room of First Paramount Modaraba, 1st Floor, 107 & 108, PECHS, Shahrah-e-Quideen, Karachi, has approved the Financial Results for the year ended 30th June 2026, as per following:

Due to recent restrictions imposed by Securities & Exchange Commission of Pakistan, vide S.R.O. 1547 (I)/2022 dated 15 August 2022, First Paramount Modaraba cannot distribute dividends to its certificate holders for the year ended 30 June 2026.

1. **CASH DIVIDEND:** **Nil**
2. **BONUS:** **Nil**
3. **RIGHT SHARE :** **Nil**

The financial results of the Modaraba are attached.

The Annual Review Meeting (ARM) of First Paramount Modaraba will be held on Friday, 27th November 2026 at 03:30 pm at PIMA House, 2nd Floor, Room No: 201, PECHS, Block-2, PECHS Community Hall, Shahrah-e-Quideen, Karachi.

The Certificate Transfer Book of the Modaraba shall remain closed from Thursday, 26 November 2026 to Friday, 27 November 2026 (both days inclusive) for the purpose of attending annual review meeting.

The annual report of the Modaraba will be transmitted through PUCARS at least 21 days before the Annual Review Meeting.

Thanks & Regards,
For **First Paramount Modaraba**

Syed Mudassir Ali
Company Secretary

Encl: as above.

Copy to:
Central Depository Company (CDC), Karachi.
THK Associates (Pvt.) Ltd., Karachi.

FIRST PARAMOUNT MODARABA
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	5	**19,679,522**	23,281,703
Intangible assets	6	**321,926,601**	144,147
Long term investment	7	**9,980**	9,980
Murabaha financing	8	**23,071,414**	19,403,574
Musharaka financing	9	**-**	-
Loan to employees	10	**409,503**	231,503
Deferred tax asset	34.4	**22,545,965**	-
Long term deposits		**7,800**	7,700
		387,650,785	43,078,607
CURRENT ASSETS			
Trade debtors	11	**125,015,116**	262,671,367
Stock in trade		**30,072,599**	12,475,079
Advances, prepayments and other receivables	12	**22,236,909**	34,340,715
Short term murabaha financing	13	**-**	4,791,668
Current maturity of non-current assets	14	**63,654,931**	41,883,622
Short term deposit	15	**798,856**	256,800
Accrued profit	16	**121,657**	70,332
Advance against murabaha financing		**17,500,000**	-
Short term investment	17	**25,151,747**	23,434,916
Taxation - net	18	**72,404,993**	68,067,855
Cash and bank balances	19	**61,155,923**	18,210,311
		418,112,731	466,202,665
TOTAL ASSETS		805,763,516	509,281,272

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

For Paramount Investments Limited
(Management Company)

PARAMOUNT MODARABA
Certified True Copy
Company Secretary

CHIEF FINANCIAL OFFICER	CHIEF EXECUTIVE OFFICER	DIRECTOR	DIRECTOR

FIRST PARAMOUNT MODARABA
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
EQUITY AND LIABILITIES			
CERTIFICATE CAPITAL AND RESERVES			
Authorized certificate capital			
40,000,000 (2025: 40,000,000) certificates of Rupees 10/- each		400,000,000	400,000,000
Issued, subscribed and paid-up certificate capital	20	137,884,193	137,884,193
Capital reserves	21	272,634,479	113,616,388
Revenue reserves		22,392,468	22,392,468
Total equity attributable to certificate holders		432,911,140	273,893,049
Musharaka partner interest	4.28	127,205,560	-
		560,116,700	273,893,049
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred income	22	5,411,091	3,362,988
Certificates of musharaka	23	131,625,000	131,875,000
		137,036,091	135,237,988
CURRENT LIABILITIES			
Creditors, accrued and other liabilities	24	39,275,502	28,531,267
Current maturity of deferred income	22	6,572,503	5,367,360
Current maturity of certificates of musharaka	23	39,575,000	41,500,000
Certificate of musharaka - matured and payable	25	2,800,000	2,800,000
Accrued profit on certificates of musharaka	26	2,373,319	3,331,368
Unclaimed profit distributions		18,014,401	18,620,240
		108,610,725	100,150,235
TOTAL LIABILITIES		245,646,816	235,388,223
CONTINGENCIES AND COMMITMENTS	27		
TOTAL EQUITY AND LIABILITIES		805,763,516	509,281,272

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

For Paramount Investments Limited
(Management Company)

CHIEF FINANCIAL OFFICER	CHIEF EXECUTIVE OFFICER	DIRECTOR	DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
Income from trading operations	28	55,780,569	81,790,354
Income from murabaha financing	22.1	16,298,460	13,232,119
Income from AML		9,445,074	-
Income from musharaka financing		-	2,291,391
		81,524,103	97,313,864
Administrative and operating expenses	29	(65,449,614)	(46,017,578)
Reversal / (provision) for doubtful recoveries - net		1,195,973	(511,514)
		17,270,462	50,784,772
Net gain on business combination	4.28	194,400,000	-
Other income	30	6,116,080	7,619,110
Other expenses	31	(15,907,415)	-
Financial charges	32	(17,315,877)	(22,145,656)
		184,563,250	36,258,226
Modaraba Management Company's remuneration	33	(18,456,325)	(3,625,823)
Provision for Sindh workers' welfare fund - expense		(3,322,139)	(652,648)
Profit before levy and taxation		162,784,786	31,979,755
Levy	34	(27,660,343)	(711,691)
Profit before taxation		135,124,443	31,268,064
Taxation	34	21,499,208	(7,369,863)
Profit after taxation		156,623,651	23,898,201
Other comprehensive income		-	-
Total comprehensive income		156,623,651	23,898,201
Loss attributable to Musharaka partner		(2,394,440)	-
Profit attributable to Modaraba		159,018,091	23,898,201
		156,623,651	23,898,201
Earnings per certificate - basic and diluted	35	11.53	1.73

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

For Paramount Investments Limited
(Management Company)

CHIEF FINANCIAL OFFICER	CHIEF EXECUTIVE OFFICER	DIRECTOR	DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levy and taxation		162,784,786	31,979,755
Adjustments for non-cash items:			
Depreciation	5	4,617,620	4,219,920
Amortization		5,487,748	61,777
Other expenses		15,907,415	-
Gain on disposal of property and equipment		-	(1,544,342)
Provision for Sindh Workers' Welfare Fund		3,322,139	652,648
Financial charges	32	17,315,877	22,145,656
Provision for doubtful recoveries - murabaha financing		(256,661)	(480,680)
Provision for doubtful recoveries - trade debt		(389,311)	-
Provision for doubtful recoveries - short term deposits		(550,000)	1,382,194
Provision for doubtful recoveries - advances		-	(390,000)
Gain on business combination		(194,400,000)	-
		(148,945,173)	26,047,173
		13,839,613	58,026,928
Changes in working capital			
Murabaha financing - net		(25,164,488)	28,742,541
Short term murabaha financing - net		4,791,668	(4,791,668)
Musharaka financing - net		-	12,000,000
Stock in trade		(17,597,520)	11,627,584
Trade debtors		141,192,628	(87,346,384)
Advances, prepayments and other receivables		(2,156,553)	(10,824,060)
Short term deposit		7,944	225,000
Advance against murabaha financing		(17,500,000)	-
Short term investment		(1,716,831)	(2,126,247)
Accrued profit		(51,325)	1,462,244
Long-term deposits		(100)	-
Creditors, accrued and other liabilities		1,408,309	12,604,947
Deferred income		3,253,246	(6,371,534)
Cash generated from operations		100,306,591	13,229,351

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

For Paramount Investments Limited
(Management Company)

CHIEF FINANCIAL OFFICER | CHIEF EXECUTIVE OFFICER | DIRECTOR | DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
Cash generated from operations - continued		**100,306,591**	13,229,351
Financial charges paid		**(14,890)**	(10,034)
Loans to employees - net		**(196,000)**	226,000
Levy and income tax paid		**(35,222,264)**	(12,042,972)
Net cash generated from operating activities		**64,873,437**	1,402,345
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets	5.1	**(805,875)**	(15,027,361)
Purchase of intangibles		**(600,000)**	-
Sale proceed on disposals of fixed assets		**-**	2,172,500
Cash acquired on acquisition of business	4.28	**517,925**	-
Net cash used in investing activities		**(887,950)**	(12,854,861)
CASH FLOWS FROM FINANCING ACTIVITIES			
Certificates of musharaka - issuance	23	**14,350,000**	35,700,000
Certificates of musharaka - redemption	23	**(16,525,000)**	(30,725,000)
Profit paid to certificates of musharaka holders		**(18,259,036)**	(22,318,534)
Profit distributed to certificate holders		**(605,839)**	(109,445)
Net cash used in financing activities		**(21,039,875)**	(17,452,979)
Net increase / (decrease) in cash and cash equivalents		**42,945,612**	(28,905,495)
Cash and cash equivalents at beginning of the year		**18,210,311**	47,115,806
Cash and cash equivalents at end of the year	19	**61,155,923**	18,210,311

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

For Paramount Investments Limited
(Management Company)

CHIEF FINANCIAL OFFICER	CHIEF EXECUTIVE OFFICER	DIRECTOR	DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Issued, subscribed and paid up certificate capital	Reserves				Total equity attributable to certificate holders	Musharaka partner interest	Total
		Capital			Revenue			
		Merger reserve	*Statutory reserve	Total	Unappropriated profit			
Balance as at June 30, 2024	137,884,193	1,935,160	87,783,027	89,718,187	22,392,468	249,994,848	-	249,994,848
Profit after taxation	-	-	-	-	23,898,201	23,898,201	-	23,898,201
Other comprehensive income	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	23,898,201	23,898,201		23,898,201
Transferred to statutory reserve @ 100%	-	-	23,898,201	23,898,201	(23,898,201)	-	-	-
Balance as at June 30, 2025	137,884,193	1,935,160	111,681,228	113,616,388	22,392,468	273,893,049	-	273,893,049
Musharaka partner interest	-	-	-	-	-	-	129,600,000	129,600,000
Profit attributable to Modaraba	-	-	-	-	159,018,091	159,018,091	-	159,018,091
Loss attributable to Musharaka partner	-	-	-	-	-	-	(2,394,440)	(2,394,440)
Other comprehensive income	-	-	-	-	-	-		-
Total comprehensive income for the year	-	-	-	-	159,018,091	159,018,091	(2,394,440)	156,623,651
Transferred to statutory reserve @ 100%	-	-	159,018,091	159,018,091	(159,018,091)	-	-	-
Balance as at June 30, 2026	137,884,193	1,935,160	270,699,319	272,634,479	22,392,468	432,911,140	127,205,560	560,116,700

*The statutory reserve represents profit set aside as required under the Modaraba Regulations, 2021 for Modarabas as issued by the Securities and Exchange Commission of Pakistan (note 21.1).

The annexed notes from 1 to 46 form an integral part of these unconsolidated financial statements.

For Paramount Investments Limited
(Management Company)

CHIEF FINANCIAL OFFICER | CHIEF EXECUTIVE OFFICER | DIRECTOR | DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	6	**19,679,522**	23,281,703
Intangible assets	7	**321,926,601**	144,147
Murabaha financing	8	**23,071,414**	19,403,574
Musharaka financing	9	**-**	-
Loan to employees	10	**409,503**	231,503
Deferred tax asset	34.4	**22,545,965**	-
Long term deposits		**7,800**	7,700
		387,640,805	43,068,627
CURRENT ASSETS			
Trade debtors	11	**125,999,827**	262,671,367
Stock in trade		**30,072,599**	12,475,079
Advances, prepayments and other receivables	12	**19,036,299**	34,956,461
Short term murabaha financing	13	**-**	4,791,668
Current maturity of non-current assets	14	**63,654,931**	41,883,622
Short term deposit	15	**798,856**	256,800
Accrued profit	16	**121,657**	70,332
Advance against murabaha financing		**17,500,000**	-
Short term investment	17	**25,151,747**	23,434,916
Taxation - net	18	**72,404,993**	68,067,855
Cash and bank balances	19	**62,363,747**	18,994,547
		417,104,656	467,602,647
TOTAL ASSETS		**804,745,461**	510,671,274

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

For Paramount Investments Limited
(Group Management Company)

CHIEF FINANCIAL OFFICER **CHIEF EXECUTIVE OFFICER** **DIRECTOR** **DIRECTOR**

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
EQUITY AND LIABILITIES			
CERTIFICATE CAPITAL AND RESERVES			
Authorized certificate capital			
40,000,000 (2025: 40,000,000) certificates of Rupees 10/- each		**400,000,000**	400,000,000
Issued, subscribed and paid-up certificate capital	20	**137,884,193**	137,884,193
Capital reserves	21	**270,182,726**	113,095,758
Revenue reserves		**22,392,468**	22,392,468
Total equity attributable to certificate holders		**430,459,387**	273,372,419
Non-controlling interest		**(4,893)**	(558)
Musharaka partner interest	5.29	**127,205,560**	-
		557,660,054	273,371,861
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred income	22	**5,411,091**	3,362,988
Certificates of musharaka	23	**131,625,000**	131,875,000
		137,036,091	135,237,988
CURRENT LIABILITIES			
Creditors, accrued and other liabilities	24	**40,714,093**	30,442,457
Current maturity of deferred income	22	**6,572,503**	5,367,360
Current maturity of certificates of musharaka	23	**39,575,000**	41,500,000
Certificate of musharaka - matured and payable	25	**2,800,000**	2,800,000
Accrued profit on certificates of musharaka	26	**2,373,319**	3,331,368
Unclaimed profit distributions		**18,014,401**	18,620,240
		110,049,316	102,061,425
TOTAL LIABILITIES		**247,085,407**	237,299,413
CONTINGENCIES AND COMMITMENTS	27		
TOTAL EQUITY AND LIABILITIES		**804,745,461**	510,671,274

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

For Paramount Investments Limited
(Group Management Company)

CHIEF FINANCIAL OFFICER	CHIEF EXECUTIVE OFFICER	DIRECTOR	DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
Income from trading operations	28	55,780,569	81,790,354
Income from murabaha financing	22.1	16,298,460	13,232,119
Income from AML		10,675,127	-
Income from musharaka financing		-	2,291,391
		82,754,156	97,313,864
Administrative and operating expenses	29	(68,619,252)	(46,372,156)
Reversal / (provision) for doubtful recoveries - net		1,195,973	(511,514)
		15,330,877	50,430,194
Net gain on business combination	5.29	194,400,000	-
Other income	30	6,131,476	7,620,843
Other expenses	31	(15,907,415)	-
Financial charges	32	(17,327,146)	(22,146,001)
		182,627,792	35,905,036
Modaraba Management Company's remuneration	33	(18,456,325)	(3,625,823)
Provision for Sindh workers' welfare fund - expense		(3,322,139)	(652,648)
Profit before levy and taxation		160,849,328	31,626,565
Levy	34	(27,660,343)	(711,691)
Profit before taxation		133,188,985	30,914,874
Taxation	34	21,499,208	(7,369,863)
Profit after taxation		154,688,193	23,545,011
Other comprehensive income		-	-
Total comprehensive income		154,688,193	23,545,011
Loss attributable to Musharaka partner		(2,394,440)	-
Profit attributable to certificate holders of the Modaraba		157,086,968	23,545,253
Loss attributable to non-controlling interest		(4,335)	(242)
		154,688,193	23,545,011
Earnings per certificate - basic and diluted	35	11.39	1.71

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

For Paramount Investments Limited
(Group Management Company)

CHIEF FINANCIAL OFFICER	CHIEF EXECUTIVE OFFICER	DIRECTOR	DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levy and taxation		160,849,328	31,626,565
Adjustments for non-cash items:			
Depreciation	6	4,617,620	4,219,920
Amortization		5,487,748	61,777
Other expenses		15,907,415	-
Gain on disposal of property and equipment		-	(1,544,342)
Provision for Sindh Workers' Welfare Fund		3,322,139	652,648
Financial charges	32	17,327,146	22,146,001
Provision for doubtful recoveries - murabaha financing		(256,661)	(480,680)
Provision for doubtful recoveries - trade debt		(389,311)	-
Provision for doubtful recoveries - short term deposits		(550,000)	1,382,194
Provision for doubtful recoveries - advances		-	(390,000)
Gain on business combination		(194,400,000)	-
		(148,933,904)	26,047,518
		11,915,424	57,674,083
Changes in working capital			
Murabaha financing - net		(25,164,488)	28,742,541
Short term murabaha financing - net		4,791,668	(4,791,668)
Musharaka financing - net		-	12,000,000
Stock in trade		(17,597,520)	11,627,584
Trade debtors		140,207,917	(87,346,384)
Advances, prepayments and other receivables		1,659,803	(11,439,806)
Short term deposit		7,944	225,000
Advance against murabaha financing		(17,500,000)	-
Short term investment		(1,716,831)	(2,126,247)
Accrued profit		(51,325)	1,462,244
Long-term deposits		(100)	-
Creditors, accrued and other liabilities		935,710	14,350,292
Deferred income		3,253,246	(6,371,534)
Cash generated from operations		100,741,448	14,006,105

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

For Paramount Investments Limited
(Group Management Company)

CHIEF FINANCIAL OFFICER **CHIEF EXECUTIVE OFFICER** **DIRECTOR** **DIRECTOR**

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary

FIRST PARAMOUNT MODARABA
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Note	2026	2025
Cash generated from operations - continued		**100,741,448**	14,006,105
Financial charges paid		**(26,159)**	(10,379)
Loans to employees - net		**(196,000)**	226,000
Levy and income tax paid		**(35,222,264)**	(12,042,972)
Net cash generated from operating activities		**65,297,025**	2,178,754
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets	6.1	**(805,875)**	(15,027,361)
Purchase of intangibles		**(600,000)**	-
Sale proceed on disposals of fixed assets		**-**	2,172,500
Cash acquired on acquisition of business	5.29	**517,925**	-
Net cash used in investing activities		**(887,950)**	(12,854,861)
CASH FLOWS FROM FINANCING ACTIVITIES			
Certificates of musharaka - issuance	23	**14,350,000**	35,700,000
Certificates of musharaka - redemption	23	**(16,525,000)**	(30,725,000)
Profit paid to certificates of musharaka holders		**(18,259,036)**	(22,318,534)
Profit distributed to certificate holders		**(605,839)**	(109,445)
Net cash used in financing activities		**(21,039,875)**	(17,452,979)
Net increase / (decrease) in cash and cash equivalents		**43,369,200**	(28,129,086)
Cash and cash equivalents at beginning of the year		**18,994,547**	47,123,633
Cash and cash equivalents at end of the year	19	62,363,747	18,994,547

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

For Paramount Investments Limited
(Group Management Company)

CHIEF FINANCIAL OFFICER	CHIEF EXECUTIVE OFFICER	DIRECTOR	DIRECTOR

FIRST PARAMOUNT MODARABA Certified True Copy Company Secretary

FIRST PARAMOUNT MODARABA
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026
(Expressed in Rupees)

	Issued, subscribed and paid up certificate capital	Reserves				Total equity attributable to certificate holders	Non-controlling interest	Musharaka partner interest	Total
		Capital			Revenue				
		Merger reserve	*Statutory reserve	Total	Unappropriated profit				
Balance as at June 30, 2024	137,884,193	1,935,160	87,615,345	89,550,505	22,392,468	249,827,166	(316)	-	249,826,850
Profit after taxation	-	-	-	-	23,545,253	23,545,253	(242)	-	23,545,011
Other comprehensive income	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	23,545,253	23,545,253	(242)		23,545,011
Transferred to statutory reserve @ 100%	-	-	23,545,253	23,545,253	(23,545,253)	-	-	-	-
Balance as at June 30, 2025	137,884,193	1,935,160	111,160,598	113,095,758	22,392,468	273,372,419	(558)	-	273,371,861
Musharaka partner interest	-	-	-	-	-	-	-	129,600,000	129,600,000
Profit / (loss) after taxation	-	-	-	-	157,086,968	157,086,968	(4,335)	-	157,082,633
Loss attributable to Musharaka partner	-	-	-	-	-	-	-	(2,394,440)	(2,394,440)
Other comprehensive income	-	-	-	-	-	-	-		-
Total comprehensive income for the year	-	-	-	-	157,086,968	157,086,968	(4,335)	(2,394,440)	154,688,193
Transferred to statutory reserve @ 100%	-	-	157,086,968	157,086,968	(157,086,968)	-	-	-	-
Balance as at June 30, 2026	137,884,193	1,935,160	268,247,566	270,182,726	22,392,468	430,459,387	(4,893)	127,205,560	557,660,054

*The statutory reserve represents profit set aside as required under the Modaraba Regulations, 2021 for Modarabas as issued by the Securities and Exchange Commission of Pakistan (note 21.1).

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

For Paramount Investments Limited
(Group Management Company)

CHIEF FINANCIAL OFFICER | CHIEF EXECUTIVE OFFICER | DIRECTOR | DIRECTOR

FIRST PARAMOUNT MODARABA
Certified True Copy
Company Secretary