

**PARAMOUNT COMMODITIES (PRIVATE)  
LIMITED  
FOR THE YEAR ENDED  
June 30, 2025**



**PARAMOUNT COMMODITIES (PRIVATE)  
LIMITED  
FOR THE YEAR ENDED  
June 30, 2025**



## DIRECTOR'S REPORT

Dear Fellow shareholders of Paramount Commodities (Pvt.) Ltd.

On behalf of the Board of Directors of the company we are pleased to present the Annual Report of the company for the year ended June 30, 2025 along with the audited financial statements for the year in accordance with the accounting, regulatory and legal standards and requirements.

### FINANCIAL PERFORMANCE

Particulars	Year ended 30 <sup>th</sup> June 2025	Year ended 30 <sup>th</sup> June 2024
Operating Revenue	11,059,182	(24,018,361)
Other Income	1,598,406	3,902,465
<b>NET PROFIT BEFORE TAXATION</b>	<b>6,628,278</b>	<b>(26,547,944)</b>
Taxation	(242,736)	1,040,457
<b>NET PROFIT AFTER TAXATION</b>	<b>6,159,511</b>	<b>(25,547,723)</b>

### RISK MANAGEMENT

Paramount Commodities (Private) Limited risk management governance starts with our Board, which plays an integral role in reviewing and approving risk management policies. Due to the nature of business at TSBL, risks are unavoidable and include liquidity, market, and credit, operational, legal, regulatory and reputational risks. We believe that effective risk management is of utmost importance to the success of the company. The risk management team follows due processes in which it monitors, evaluate and manage the risks while conducting our activities.

### CORPORATE SOCIAL RESPONSIBILITY

Corporate social responsibility (CSR) is a subject that has garnered considerable attention in recent years.

It is our endeavor to contribute towards environmental responsibility, ethical responsibility, philanthropic responsibility and economic responsibility.

We strive hard to maintain equilibrium between revenues for our shareholders and our responsibility towards fellow beings.

### CHANGES IN THE BOARD

During the year under review, there was no change in the structure of the Board.

### COMPOSITION OF BOARD AND ATTENDANCE

- The total number of directors are 2 (including CEO who is deemed Director) as per the following:
  - Male: 2 Members
- The composition of the Board of Directors is as follows:

#### Category

#### Names

#### Executive Directors:

Mr. Muhammad Ghayasuddin  
Mr. Muhammad Umair Ansari

The position of the Chief Executive Officer, are kept separate in line with the best governance practices.

Office # 901, 9th Floor, Jilani Tower,

M. A. Jinnah Road, Karachi.

Tel : 021-32438746

Email: info@paramountcommodities.com

Web: www.paramountcommodities.com

Member of

Pakistan Mercantile Exchange Ltd. Code: 031

License Number : BRC-256



#### BOARD MEETINGS

The total number of Board Meetings were four(4) during the year ended 2025. Written notices were circulated to the board seven days (7) in advance except for the emergent meeting.

Name of Director	Meetings Attended
Mr. Muhammad Ghayasuddin	4
Mr. Muhammad Umair Ansari	4

#### PATTERN OF SHAREHOLDING

The detailed pattern of shareholding and categories of shareholders of the company as at June 30, 2025, as required under the regulations have been appended to this Audit Report.

#### RELATED PARTY TRANSACTION

These transactions have been approved by the Board in their respective meetings. The details of all related party transactions are disclosed in the financial statements.

#### FUTURE PROSPECTS

We lies in embracing technology, adapting to regulatory changes and staying attuned to market trends so we are confident that the company's equity will likely demonstrate good results as the economy and the market continue to recover.

#### ACKNOWLEDGEMENT

We are grateful to the company's shareholders for their continuing confidence and patronage. We record our sincere appreciation to all stakeholders, the Securities and Exchange Commission of Pakistan, The National Clearing Company of Pakistan Limited, and the Pakistan Mercantile Exchange Limited for their unwavering support and guidance.

We further acknowledge and appreciate the hard work put in by the employees of the Company. We also acknowledge the valuable contribution and active role of the members of the Board in supporting and guiding the management.

Chief Executive Officer

Director

Karachi,  
Date: 27 Nov 2025



**STATEMENT OF C.E.O & STATEMENT OF COMPLIANCE  
(CODE OF CORPORATE GOVERNANCE) REGULATIONS, 2019**

- (a) The financial statements, prepared by the management of the Company, present its state of affairs fairly, the result of its operations, cash flows and changes in equity;
- (b) Proper books of account of the Company have been maintained;
- (c) Appropriate accounting policies have been consistently applied in preparation of financial statements and accounting estimates are based on reasonable and prudent judgment, with which we concur;
- (d) International Financial Reporting Standards, as applicable in Pakistan and the Companies Act, 2017, as also stated in note number 2 of the financial statements, have been followed in preparation of financial statements;
- (e) The system of internal control is sound in design and has been effectively implemented and monitored by Audit Committee;
- (f) The Company is financially sound and there are no significant doubts upon the Company's ability to continue as a going concern;
- (g) There has been no material departure from the best practices of corporate governance, as detailed in the listing regulations;
- (h) Key operating and financial data of current year and preceding years is appearing in financial report;
- (i) No dividend is announced for the year ended June 30, 2025.
- (j) There are no statutory payments on account of taxes, duties, levies and charges which are outstanding as on June 30, 2025 except for those disclosed in the financial statements;
- (k) All the material changes and commitments affecting the financial position of the Company occurred between the balance sheet date and the date of the directors' report have been disclosed in the report.
- (l) The Directors, CFO, CEO, Company Secretary, Head of Internal Audit and their spouses and minor children did not carry out any transaction in the shares of the Company during the year;
- (m) There are no transactions entered into by the broker during the year which are fraudulent, illegal or in violation of any securities / Future market laws; and
- (n) Pattern of shareholding is disclosed in 11.2 –pg.15 of financial statements.

C.E.O



## INDEPENDENT AUDITOR'S REPORT

To the members of **PARAMOUNT COMMODITIES (PRIVATE) LIMITED**

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the annexed financial statements of **PARAMOUNT COMMODITIES (PRIVATE) LIMITED** ("the Company"), which comprise the statement of financial position as at **June 30, 2025** and the statement of profit or loss and other comprehensive income, the statement of changes in equity, and the statement of cash flow for the year then ended, and notes to the financial statements, including material accounting policy information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, statement of profit or loss and other comprehensive income, the statement of changes in equity and statement of cash flow together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at June 30, 2025 and of the profit for the year then ended, the changes in equity and its cash flows for the period then ended.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other Information:

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

However, we have nothing to report in this regard.

### **Responsibilities of Management and Board of Directors for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirement of Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operation, or has no realistic alternative but to do so.

Board of directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events

or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

- a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
- b) the statement of financial position, the statement of profit or loss, the statement of changes in equity and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- c) investments made, expenditure incurred and guarantees extended during the period were for the purpose of the Company's business;
- d) the Company, was in compliance with the requirements of section 62 of the Futures Market Act, 2016, and the relevant requirements of Securities Brokers (Licensing and Operations) Regulations, 2016 as at the date on which the statement of financial position was prepared; and
- e) no zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

The engagement partner on the audit resulting in this independent auditor's report is **Arslan Ahmed**.

*Uly Hassan Naveed*

**KARACHI**

**DATE: NOVEMBER 27, 2025**

**UDIN: AR202510311bnsPwcOUD**

PARAMOUNT COMMODITIES (PRIVATE) LIMITED  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2025

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		2025 (Rupees)	2024 (Rupees)
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property and equipment	4	-	854
Intangible assets	5	1,750,000	1,750,000
Long term investments	6	65,074,388	44,574,388
Long term deposits	7	18,854,678	18,827,934
		85,679,066	65,153,176
<b>CURRENT ASSETS</b>			
Short term investment	8	30,083,206	29,400,850
Advances, deposits, prepayments and other receivables	9	18,546,253	36,605,887
Cash and bank balances	10	2,360,958	300,489
		50,990,417	66,307,226
		136,669,483	131,460,402
<b>EQUITY AND LIABILITIES</b>			
<b>CAPITAL AND RESERVES</b>			
Authorized capital			
3,500,000 (2024: 3,500,000) ordinary shares of Rs. 10 each	11	35,000,000	35,000,000
Issued, subscribed and paid-up capital			
3,000,000 (2024: 3,000,000) fully paid ordinary shares of Rs. 10 each		30,000,000	30,000,000
Unappropriated profit		96,565,748	90,406,237
		126,565,748	120,406,237
<b>NON-CURRENT LIABILITIES</b>			
Loan from related party	12	-	505,000
<b>CURRENT LIABILITIES</b>			
Trade and other payable	13	5,980,063	8,186,109
Provsion for income tax		242,736	-
Accrued expense and other liabilities	14	3,880,936	2,363,056
		10,103,735	10,549,165
		136,669,483	131,460,402
Contingencies and commitments	15		

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The annexed notes form an integral part of these financial statements.

Chief Executive

Director

*(Handwritten Signature)*

PARAMOUNT COMMODITIES (PRIVATE) LIMITED  
STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED JUNE 30, 2025

		2025	2024
	Note	(Rupees)	(Rupees)
Operating revenue	16	11,059,182	(24,018,361)
Operating and administrative expenses	17	(5,896,456)	(6,377,819)
<b>Operating profit</b>		<b>5,162,726</b>	<b>(30,396,180)</b>
Financial charges		(288)	(89,965)
Other income	18	1,598,406	3,902,465
Other Charges -SWWF		(132,566)	
<b>Profit/(loss) before income tax, minimum tax differential and final tax</b>		<b>6,628,278</b>	<b>(26,583,680)</b>
Minimum tax - levy	19	-	-
Final taxes - levy	20	(226,031)	(4,500)
<b>Profit/(loss) before income tax</b>		<b>6,402,247</b>	<b>(26,588,180)</b>
Taxation	21	(242,736)	1,040,457
<b>Net Profit/(loss) after taxation</b>		<b>6,159,511</b>	<b>(25,547,723)</b>
<b>Earning per share-basic and diluted</b>	22	<b>2.05</b>	<b>(8.52)</b>

The annexed notes form an integral part of these financial statements.

  
Chief Executive

  
Director

PARAMOUNT COMMODITIES (PRIVATE) LIMITED  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2025

	2025 (Rupees)	2024 (Rupees)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before taxation	6,628,278	(26,583,680)
<b>Adjustment for non-cash items:</b>		
Depreciation	854	53,757
Operating cashflow before working capital changes	854	53,757
<b>Changes in working capital</b>		
(Increase) in advances, deposits, prepayments and other receivables	18,061,833	11,157,363
(Increase) in long term deposits	(26,744)	(9,424,550)
(Increase) in loan from director	-	-
Decrease/(increase) in short term loan from subsidiary company	-	-
(Decrease)/increase in trade and other payable	(2,206,046)	8,186,109
Increase in accrued expense and other liabilities	1,517,880	540,475
<b>Net changes in working capital</b>	17,346,923	10,459,397
Taxes paid	(228,230)	1,035,957
<b>Net cash generated/(used in) from operating activities</b>	23,747,825	(15,034,569)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale proceed of fixed assets		-
Additions to fixed assets		-
Long Term Investments	(20,500,000)	-
Investment made during the year	(682,356)	13,919,351
<b>Net cash used in investing activities</b>	(21,182,356)	13,919,351
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
(Repayment)/receipts of long term loan	(505,000)	-
<b>Net cash (used in)/generated from financing activities</b>	(505,000)	-
<b>Net increase/decrease in cash and cash equivalent</b>	2,060,469	(1,115,218)
Cash and cash equivalent at beginning of the year	300,489	1,415,707
<b>Cash and cash equivalent at end of the year</b>	2,360,958	300,489

The annexed notes form an integral part of these financial statements.

  
 Chief Executive

  
 Director

PARAMOUNT COMMODITIES (PRIVATE) LIMITED  
 STATEMENT OF CHANGES IN EQUITY  
 FOR THE YEAR ENDED JUNE 30, 2025

	Issued, subscribed and paid-up capital	Accumulated Profit	Total
	-----Rupees-----		
Balance as at June 30, 2023	30,000,000	115,953,960	145,953,960
Loss for the year	-	(25,547,723)	(25,547,723)
Balance as at June 30, 2024	30,000,000	90,406,237	120,406,237
Profit for the year		6,159,511	6,159,511
Balance as at June 30, 2025	30,000,000	96,565,748	126,565,748

*The annexed notes form an integral part of these financial statements.*

  
 Chief Executive

  
 Director

**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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**1. THE COMPANY AND ITS OPERATION**

The Company was incorporated on 29 June 2007 as a private limited company under the repealed Companies Ordinance, 1984. The registered office of the company is situated at suite no 901, 9th floor Jilani tower, M.A Jinnah Road, Karachi. The Company is engaged in the business of commodity trading and brokerage.

**2. BASIS OF PREPARATION**

**2.1 STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with approved accounting standards, as applicable in Pakistan and the requirements of the Companies Act, 2017. Approved accounting standards comprise of Revised Accounting and Financial Reporting Standards for Small and Medium Sized Entities (SMEs) issued by the Institute of Chartered Accountants of Pakistan. Wherever the requirements of the Companies Act 2017, or directives issued by the Securities and Exchange Commission of Pakistan (SECP) differ with the requirements of these standards, the requirements of the Companies Act 2017, or the requirements of the said directives take precedence.

**2.2 BASIS OF MEASUREMENT**

These financial statements have been prepared under the historical cost convention except Investments that are carried at fair value.

**2.3 FUNCTIONAL AND PRESENTATION CURRENCY**

These financial statements are presented in Pak Rupees, which is the functional and presentation currency of the Company and have been rounded off to the nearest rupee.

**2.4 USE OF ESTIMATES AND JUDGMENTS**

The preparation of financial statements is in conformity with approved accounting standards, as applicable in Pakistan, requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**2.3 CHANGES IN ACCOUNTING STANDARDS, INTERPRETATIONS AND PRONOUNCEMENTS**

**a) Standard, interpretations and amendments to approved published accounting standards that became effective during the year**

The following amendments to published standards are mandatory for the financial year beginning on July 1, 2024 and are relevant to the company. However these don't have significant impact on company's Financial statements



**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

b) **Standard, interpretations and amendments to approved published accounting standards that are not yet effective**

Following are the amendments and interpretations to the accounting and reporting standards that will be mandatory for the Company's annual accounting periods beginning on or after July 1, 2025.

Description effective for periods		Effective for periods
IFRS 7	Financial Instruments – Disclosure (Amendments)	January 01, 2025
IAS 21	The Effects of changes in Foreign Exchange Rates (Amendments)	January 01, 2025
IFRS 17	Insurance Contracts	January 01, 2026
IFRS 9	Financial Instruments – Classification and Measurement of Financial Instruments (Amendments)	January 01, 2026

The Company expects that the adoption of the above revisions, amendments and interpretations of the standards will not have material effect on the Company's financial statements in the period of initial application.

Other than the aforesaid standards, interpretations and amendments, IASB has also issued the following standards and interpretation, which have not been notified locally or declared exempt by the SECP as at June 30, 2025:

- IFRS 1 First Time Adoption of International Financial Reporting Standards)
- IFRIC 12 Service Concession Arrangement
- IFRS 18 Presentation and Disclosures in Financial Statements
- IFRS 19 Subsidiaries without Public Accountability: Disclosures

**3. MATERIAL ACCOUNTING POLICY INFORMATION**

**3.1 ACCOUNTING CONVENTION**

These financial statements have been prepared under the historical cost convention.

**3.2 REVENUE RECOGNITION**

Revenue is recorded at the time services are provided.

**3.3 TAXATION**

Provision for current taxation in the accounts is based on taxable income at current rates of taxation after taking into account tax credits and tax rebates.

**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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**Minimum Taxes levy**

Any excess over the amount designated as income tax under the scope of IAS 12 "Income Taxes", is then recognised as a levy falling under the scope of IFRIC 21/IAS 37. Hence, any excess over the amount designated as income tax under the scope of IAS 12 "Income Taxes" should be classified as Minimum Taxes levy and not income tax in the profit and loss account.

**Final Taxes levy**

Any final taxes paid which is not based on the taxable income, is then recognized as a levy falling under the scope of IFRIC 21/IAS 37. Hence, Final tax paid should be classified as Final Taxes levy and not income tax in the profit and loss account.

**3.4 CASH AND CASH EQUIVALENT**

Cash and cash equivalents are carried in the balance sheet at cost. Cash and cash equivalents include cash in hand, cheques in hand, deposit held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**3.5 ACCOUNTS PAYABLE AND OTHER LIABILITIES**

Liabilities for trade and other payables and other amounts payable are recognized and carried at cost which is the fair value of the consideration to be paid in the future for the goods and services received whether or not billed to the Company.

**3.6 ACCOUNTING DATE**

Company prepares these financial statements on the settlement date basis and accordingly account for assets, income and liabilities.

**3.7 PROPERTY AND EQUIPMENT**

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Depreciation is charged to financial activities on straight line method so as to charge cost of an asset over its useful life, at rates mentioned in note 4 to these financial statements.

Depreciation on additions is charged from the month in which an asset is put-to-use and on disposals, up to the month immediately preceding the disposals. Maintenance and normal repairs are charged to statement of financial activities as and when incurred.

Residual values and useful lives are reviewed at each statement of financial affairs date, if expectations differ from previous estimates.

**3.8 TRADE DEBTORS**

Trade debtors is recognized at the fair value of consideration to be received against goods and services and is carried at amortized cost. Provision is made in respect of doubtful debts, if any. Debts, considered irrecoverable, are written off, as and when identified.

**3.9 FINANCIAL INSTRUMENT**

**3.9.1 FINANCIAL ASSETS**

The Company classifies its financial assets at initial recognition in the following categories depending on the nature and purpose for which the financial assets were acquired:

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**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**HELD FOR TRADING**

Financial assets at fair value through profit or loss are financial assets held for trading and financial assets designated upon initial recognition as at fair value through profit or loss. A financial asset is classified as held for trading if acquired principally for the purpose of selling in the short term. Assets in this category are classified as current assets.

**HELD TO MATURITY**

These are financial assets with fixed or determinable payment and fixed maturity which the Company has positive intent and ability to hold to the maturity.

**AVAILABLE FOR SALE**

Available for sale investments are those non-derivative investments that are designated as available for sale or are not classified in any other category. These are primarily those investments that are intended to be held for an undefined period of time or may be sold in response to the need for liquidity.

At each balance sheet date, these investments are re-measured at fair value and the resulting gains or losses are recognized directly in equity until the investment is disposed of or impaired at which time these are transferred to the profit and loss account.

**3.9.2 FINANCIAL LIABILITIES**

Where active market of the quoted investment exists, fair value of quoted investments is determined using quotations of Pakistan Stock Exchange.

The investments, for which a quoted market price is not available, are measured at cost, unless fair value can be reliably measured. Such fair value estimates are subjective in nature, and therefore, cannot be determined with precision. All financial assets are recognized at the time when the Company becomes a party to the contractual provisions of the instrument. Regular way purchases and sales, of investments are recognized and derecognized on trade date (the date on which the Company commits to purchase or sell the asset).

Subsequent to initial recognition, these are measured at amortized cost using the effective interest rate method.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expired.

Where an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognized in the profit and loss account.

**4 PROPERTY AND EQUIPMENT**

Particulars	Cost			R a t e	Depreciation			W.D.V
	As at July	Addition /	As at June		As at July	Charge/	As at June	As at June
	01, 2024	(Disposal)	30, 2025		01, 2024	(Reversal)	30, 2025	30, 2025
-----Rupees-----								
Computer	162,900	-	162,900		162,046	854	162,900	-
June, 30 2025	162,900	-	162,900		162,046	854	162,900	-
June, 30 2024	162,900	-	162,900		108,289	53,757	162,046	854

PARAMOUNT COMMODITIES (PRIVATE) LIMITED  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2025

		2025 (Rupees)	2024 (Rupees)
<b>5 INTANGIBLE ASSETS</b>			
Membership Card - Pakistan Mercantile Exchange Limited		1,750,000	1,750,000
		<u>1,750,000</u>	<u>1,750,000</u>
<b>6 LONG TERM INVESTMENTS</b>			
<b>Investment in Unquoted shares</b>			
Investment in Subsidiary	6.1	65,074,388	44,574,388
M/s. Paramount Agri.	6.2	-	-
		<u>65,074,388</u>	<u>44,574,388</u>
<b>6.1 Investment in Subsidiary</b>			
M/s. Din Capital Ltd. -at Cost		85,500,000	65,000,000
Accumulated Impairment		(20,425,612)	(20,425,612)
Net M/s. Din Capital Ltd.		<u>65,074,388</u>	<u>44,574,388</u>
<b>6.1.1</b>	This represents investment in fully paid 21,497,000 (97.71% holding), 2024:15,273,200 (69.42% holding) ordinary shares of Din capital limited. The break-up value is Rs. 5.70 (2024: 4.76) per share based on the audited financials of Din Capital Limited for the year ended 30 June 2025. During the year no impairment or reversal thereof has been recorded on prudence basis. These shares were purchased from one of directors, however the title of has not been transferred to the entity so far.		
<b>6.2</b>	M/s. Paramount Agri. - at Cost	147,853,000	147,853,000
	Accumulated Impairment	(147,853,000)	(147,853,000)
		<u>-</u>	<u>-</u>
<b>7 LONG TERM DEPOSITS</b>			
Clearing Deposit Pmex		604,678	577,934
Market Maker Deposit - Pmex		5,000,000	5,000,000
Security Deposit Pmex		3,850,000	3,850,000
Ncpl-Room Security Deposit		9,400,000	9,400,000
		<u>18,854,678</u>	<u>18,827,934</u>
<b>8 SHORT TERM INVESTMENTS (Fair Value through profit or loss)</b>			
Investment in Quoted shares		<u>30,083,206</u>	<u>29,400,850</u>
<b>9 ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES</b>			
PMEX - Trading margin	9.1	1,172,119	1,085,357
Trading exposures		4,373,250	6,173,730
Advance to employees		700,000	710,000
Advance tax		22,403	20,204
Receivable from related parties	9.2	8,785,983	11,826,103
Other receivable	9.3	3,492,498	16,790,493
		<u>18,546,253</u>	<u>36,605,887</u>

9.1 This represents initial margin in cash placed with Pakistan Mercantile Exchange Limited.

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	2025 (Rupees)	2024 (Rupees)
<b>9.2</b> Receivables from related parties		
MG Media Private Limited	1,558,983	1,558,983
Nash Advertising Private Limited	7,227,000	7,227,000
Advance to Director (Mr. Ghayasuddin)	-	3,040,120
	<u>8,785,983</u>	<u>11,826,103</u>

9.2.1 These loans advanced to MG Media Private Limited and Nash Advertising Private Limited are interest bearing at 16% and are receivable within 3 Years (i.e. at 30 May 2026).

Maximum outstanding balances during the year for MG Media Private Limited, Nash Advertising Private Limited, Bawani Securities and were Rs. 1,558,983, Rs. 7,227,000, Rs. 1,228,017.

9.3 Other receivables includes interest bearing loan @ 16% receivable amounting Rs. 309,245 from Mr. Arshad Kalam within 3 Years i.e. May 30, 2026.

**10 CASH AND BANK BALANCES**

Cash in hand	300,101	-
Cash at bank - Current	1,758,682	185,780
Cash at bank - Saving	302,175	114,709
	<u>2,360,958</u>	<u>300,489</u>

10.1 Effective markup rate in respect of Saving account ranges from 6% to 8% per annum (June 2024: 7% to 8% per annum)

**11 SHARE CAPITAL**

**Authorised Share Capital**

2025	2024		2025	2024
----- (Number of Shares) -----			----- (Rupees) -----	
3,500,000	3,500,000	Ordinary shares of Rs. 10 each paid in cash	35,000,000	35,000,000
<u>3,500,000</u>	<u>3,500,000</u>		<u>35,000,000</u>	<u>35,000,000</u>

**Issued, Subscribed and Paid up Capital**

2025	2024		2025	2024
----- (Number of Shares) -----			----- (Rupees) -----	
3,000,000	3,000,000	Ordinary shares of Rs. 10 each paid in cash	30,000,000	30,000,000
<u>3,000,000</u>	<u>3,000,000</u>		<u>30,000,000</u>	<u>30,000,000</u>

**11.2 Shareholding Pattern**

	2025 Shares	2025 Share %
Muhammad Ghayasuddin	2,999,900	99.997%
Muhammad Umair	100	0.003%
	<u>3,000,000</u>	<u>100%</u>

**12 LOAN FROM RELATED PARTIES**

Loan from Din Capital (Private) Limited	12.1	-	505,000
		<u>-</u>	<u>505,000</u>

12.1 This loan has been received from subsidiary at interest rate of KIBOR + 2%, The loan is repayable within 3 years (i.e. at 30 June 2025).

**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
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	2025 (Rupees)	2024 (Rupees)
<b>13 TRADE AND OTHER PAYABLES</b>		
Advance from ghayasuddin	3,315,675	-
Payable Against SWWF	132,566	-
Trust Securities & Brokerage Limited (Related Party)	2,531,822	8,186,109
	<u>5,980,063</u>	<u>8,186,109</u>
<b>14 ACCRUED EXPENSE AND OTHER LIABILITIES</b>		
Creditors, accrued and other liabilities	3,699,436	2,188,518
Audit fee payable	181,500	174,538
	<u>3,880,936</u>	<u>2,363,056</u>
<b>15 CONTINGENCIES AND COMMITMENTS</b>		
There were no known contingencies and commitments as at June 30, 2025 (2024: Nil).		
<b>16 OPERATING REVENUE</b>		
Realized Gain/(Loss) on investment-PSX	6,594,214	(11,643,044)
Un-realized Gain/(Loss) on investment-PSX	2,958,096	(12,473,607)
Profit/(loss) on PMEX	-	68,290
Dividend Income	1,506,872	30,000
	<u>11,059,182</u>	<u>(24,018,361)</u>
<b>17 OPERATING AND ADMINISTRATIVE EXPENSES</b>		
Salaries and other benefits	4,590,000	5,115,000
Internet and feed charges to PMEX	76,500	69,500
Fee and subscription	261,000	247,060
Legal and professional charges	-	53,333
Miscellaneous expense	147,454	89,079
Depreciation expense	854	53,757
Auditor's remuneration	194,700	172,000
Utilities	42,050	65,700
Rent Expense	276,000	362,390
Donations	142,217	150,000
	<u>5,730,775</u>	<u>6,377,819</u>
<b>17.1 Auditor's remuneration</b>		
Audit Fees	178,200	162,000
Out of Pocket	16,500	10,000
	<u>194,700</u>	<u>172,000</u>
<b>18 OTHER INCOME</b>		
Write-off long outstanding dues	-	-
Interest income on bank deposit	14,665	15,492
Interest income on short term loans	1,583,741	3,886,973
	<u>1,598,406</u>	<u>3,902,465</u>

**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
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**19 MINIMUM TAX - LEVY**

This represents portion of minimum tax paid under relevant sub sections of section 113C of Income Tax Ordinance, 2001 (ITO, 2011), representing levy in terms of requirements of IFRIC 21/IAS 37.

**20 FINAL TAX - LEVY**

This represents portion of final taxes paid under section 150 of Income Tax Ordinance, 2001 (ITO, 2011), representing levy in terms of requirements of IFRIC 21/IAS 37.

**21 INCOME TAX EXPENSE**

The Company has filed return for the tax year 2024. According to Income Tax Ordinance 2001, the return filed is deemed to be an assessment order unless modified by Commissioner of Income Tax.

	2025	2024
Current year	242,736	-
Prior year	-	(1,040,457)
Deferred	-	-
	<u>242,736</u>	<u>(1,040,457)</u>

21.1 The income of company mainly falls under final tax regime therefore the tax computation is not reconciled with profit.

21.2 The company has not booked deferred tax as the company's major income fall under final tax year regime and there will be no future taxable profit available for adjustment of deferred.

**22 EARNINGS PER SHARE BASIC AND DILUTED**

Profit after taxation	6,159,511	(25,547,723)
Weighted average number of ordinary shares	3,000,000	3,000,000
	<u>2.05</u>	<u>(8.52)</u>

**23 NUMBER OF EMPLOYEES**

Number of employees	4	4
Average Number of employees	4	4

**23.1 REMUNERATION TO DIRECTOR**

	Jun-25				Jun-24		
	Chief Executive	Director	Executives		Chief Executive	Director	Executives
Managerial Remuneration	2,400,000			Rupees	2,400,000		
Employee Count	1	-	-	Number	1	-	-

PARAMOUNT COMMODITIES (PRIVATE) LIMITED  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2025

24 FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

24.1 Financial instruments by category

Financial Assets	2025			
	Held for Trading	Available for Sale	Amortized Cost	Total
Long term investment	-	65,074,388	-	65,074,388
Short term investments	30,083,206	-	-	30,083,206
Long term deposits	-	-	18,854,678	18,854,678
Advances, deposits, prepayments	-	-	18,546,253	18,546,253
Bank balances	-	-	2,360,958	2,360,958
	<u>30,083,206</u>	<u>65,074,388</u>	<u>39,761,889</u>	<u>134,919,483</u>

Financial Assets	2024			
	Held for Trading	Available for Sale	Amortized Cost	Total
Long term investment	-	44,574,388	-	44,574,388
Short term investments	29,400,850	-	-	29,400,850
Long term deposits	-	-	18,827,934	18,827,934
Advances, deposits, prepayments	-	-	36,605,887	36,605,887
Bank balances	-	-	300,489	300,489
	<u>29,400,850</u>	<u>44,574,388</u>	<u>55,734,310</u>	<u>129,709,548</u>

Financial Liabilities	2025		
	Fair Value through Profit or Loss	Amortized Cost	Total
Loan From related parties	-	-	-
Trade and other payable	-	5,980,063	5,980,063
Provision for taxation	-	242,736	242,736
Accrued expense and other liabilities	-	3,880,936	3,880,936
	<u>-</u>	<u>10,103,735</u>	<u>10,103,735</u>

Financial Liabilities	2024		
	Fair Value through Profit or Loss	Amortized Cost	Total
Loan From related parties	-	505,000	505,000
Trade and other payable	-	8,186,109	8,186,109
Provision for taxation	-	-	-
Accrued expense and other liabilities	-	2,363,056	2,363,056
	<u>-</u>	<u>2,327,581</u>	<u>2,327,581</u>

24.2 Financial risk management

The company primarily invests in marketable securities and are subject to varying degrees of risk. The Board of Directors of the company has overall responsibility for the establishment and oversight of the company's risk management framework. The company has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk
- Operational risk

**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
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**Credit risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss, without taking in to account the fair value of any collateral. Credit risk arises from the inability of the issuers of the instruments, the relevant financial institutions or counter parties in case of placements or other arrangements to fulfil their obligations.

**Liquidity risk**

Liquidity risk is the risk that the company will encounter difficulty in meeting its financial obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Liquidity risk arises because of the possibility that the company could be required to pay its liabilities earlier than expected or difficulty in raising funds to meet commitments associated with financial liabilities as they fall due. prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding to an adequate amount of committed credit facilities and the ability to close out market positions due to dynamic nature of business.

**Market risk**

Market risk is the risk that the value of the financial instrument may fluctuate as a result of changes in market interest rates or the market price due to change in credit rating of the issuer or the instrument, management manages market risk by monitoring exposure on marketable securities by following the internal risk management and investment policies and guidelines.

**24.3 Fair value of financial instruments**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly observable or estimated using another valuation technique. The carrying values of all financial assets and liabilities reflected in the financial statements approximate their fair values.

**Fair value hierarchy**

The different levels of fair valuation methods have been defined as follows:

- Quoted prices in active markets for identical assets or liabilities (level1);
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices) (level 2); and
- Inputs for the asset or liability that are not based on observable market data (level 3).

		2025			
Note	Level 1	Level 2	Level 3	Total	
	-----Rupees-----				
<b>Assets</b>					
Investment carried at fair value through profit or loss	8	30,083,206	-	-	30,083,206
		-----Rupees-----			
Note	Level 1	Level 2	Level 3	Total	
<b>Assets</b>					
Investment carried at fair value through profit or loss	8	29,400,850.00	-	-	29,400,850.00

There were no transfers amongst levels during the year.

**PARAMOUNT COMMODITIES (PRIVATE) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**24.4 Capital risk management**

The Company's objectives when managing capital are to safeguard the company's ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders.

**25 RELATED PARTY TRANSACTION**

Related Parties Comprise of associated companies , directors, key management personnel and close family members of the directors. Transactions with related parties may be carried out at negotiated rates. Remuneration and benefits to executives of the company are in accordance with the terms of their employment.

Details of transactions and balances with related parties, other than those which have been specifically disclosed elsewhere in the financial statements are as follows:

Related parties	Relationship	Balances / Transaction	Description	(Rupees) / 2025	(Rupees) / 2024
MG Media Private Limited	Common Directorship	Transaction	Loan repayment	-	7,100,000
Nash Advertising (Pvt.) Ltd.	Common Directorship	Transaction	Loan repayment	-	-
Trusr Securities & Brokerage Ltd	Common Directorship	Transaction	Brokerage	(5,654,287)	8,186,109
Din Capital Limited	Subsidiary	Transaction	Loan repayment	(505,000)	-
Mr. Ghayasuddin	Director	Transaction	Net Repayment	6,355,795	15,021,169
Mr. Ghayasuddin	Director	Transaction	Remuneration	2,400,000	2,400,000

**26 DATE OF AUTHORIZATION FOR ISSUE**

These financial statements have been authorized for issue by the Board of Director of the company on 25 NOV 2025.

**27 GENERAL**

**27.1** Figures have been re-arranged and reclassified wherever necessary, for the purpose of better presentation. No major reclassifications were made in these financial statements.

**27.2** Figures have been rounded off to the nearest rupee.



  
 Chief Executive

  
 Director