

Paramount Commodities (Private)
Limited
Financial Statements
For the year ended
June 30, 2026

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Limited
Financial Statements
For the year ended
June 30, 2026**

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, 2026, and the statement of profit or loss, statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a 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, the statement of profit or loss, statement of comprehensive income, the statement of changes in equity and the statement of cash flows 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, 2026 and of the profit and other comprehensive income, the changes in equity and its cash flows for the year 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 the 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.

Information Other than the Financial Statements and Auditor's Report Thereon

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 Responsibility 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Pakistan, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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 entity'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 Entity'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 Entity 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 of the entity 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 the same are in agreement with the books of account and returns;
- c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
- d) the Company, was in compliance with the requirements of section 62 of the Future 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**.



KARACHI

DATE: OCTOBER 15, 2026

UDIN: AR20261031uWCroQc65



**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, 2026.
- (j) There are no statutory payments on account of taxes, duties, levies and charges which are outstanding as on June 30, 2026 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.

CEO





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, 2026 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 th June 2026	Year ended 30 th June 2025
Operating Revenue	164,858,116	11,059,182
Other Income	2,037,909	1,598,406
NET PROFIT BEFORE TAXATION	147,749,169	6,628,278
Taxation	(396,056)	(242,736)
Final Taxes	(9,409,680)	(226,031)
NET PROFIT AFTER TAXATION	137,943,433	6,159,511

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.

BOARD MEETINGS

The total number of Board Meetings were four(4) during the year ended 2026. 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 the shareholding and categories of shareholders of the company as at June 30, 2026, 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 have been annexed audited financial statements.

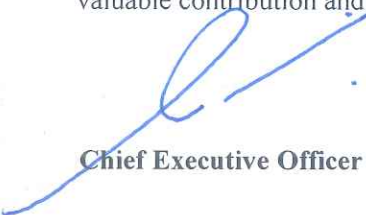
FUTURE PROSPECTS

We lie 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

Karachi,

Date: 19-10- 2026




Director

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

		2026	2025
	Note	(Rupees)	(Rupees)
<u>ASSETS</u>			
<u>NON CURRENT ASSETS</u>			
Property and equipment	4	29,400	-
Intangible assets	5	1,750,000	1,750,000
Investment in subsidiary	6	-	65,074,388
Long term deposits	7	18,904,990	18,854,678
		20,684,390	85,679,066
<u>CURRENT ASSETS</u>			
Short term investment	8	87,864,452	30,083,206
Advances, deposits, prepayments and other receivables	9	157,544,498	18,546,253
Cash and bank balances	10	17,012,598	2,360,958
		262,421,548	50,990,417
		<u>283,105,938</u>	<u>136,669,483</u>
<u>EQUITY AND LIABILITIES</u>			
<u>CAPITAL AND RESERVES</u>			
Authorized capital			
3,500,000 (2025: 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 (2025: 3,000,000) fully paid ordinary shares of Rs. 10 each		30,000,000	30,000,000
Unappropriated profit		234,509,181	96,565,748
		264,509,181	126,565,748
<u>CURRENT LIABILITIES</u>			
Trade and other payable	12	16,523,286	5,980,063
Provision for income tax		538,768	242,736
Accrued expense and other liabilities	13	1,534,703	3,880,936
		18,596,757	10,103,735
		<u>283,105,938</u>	<u>136,669,483</u>
Contingencies and commitments	14		

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

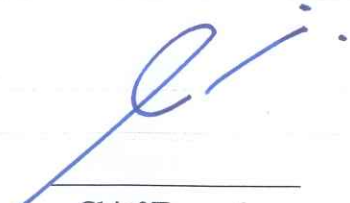

Chief Executive


Director

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 (Rupees)	2025 (Rupees)
Operating revenue	15	164,858,116	11,059,182
Operating and administrative expenses	16	(16,187,786)	(5,896,456)
Operating profit		148,670,330	5,162,726
Financial charges		(3,082)	(288)
Other income	17	2,037,909	1,598,406
Other Charges -SWWF		(2,955,988)	(132,566)
Profit/(loss) before income tax, minimum tax differential and final tax		147,749,169	6,628,278
Minimum tax - levy	18	-	-
Final taxes - levy	19	(9,409,680)	(226,031)
		(9,409,680)	(226,031)
Profit/(loss) before income tax		138,339,489	6,402,247
Taxation	20	(396,056)	(242,736)
Net Profit/ loss after taxation		137,943,433	6,159,511
Earning per share-basic and diluted	21	45.98	2.05

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, 2026

	2026 (Rupees)	2025 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before taxation	147,749,169	6,628,278
<u>Adjustment for non-cash items:</u>		
Depreciation	12,600	854
Realized loss on long-term investment	30,074,388	-
Realized/Unrealized gain on short-term investment	(11,708,749)	(9,552,310)
	18,378,239	(9,551,456)
Operating cashflow before working capital changes	166,127,408	(2,923,178)
<u>Changes in working capital</u>		
(Increase) in advances, deposits, prepayments and other receivables	(139,020,648)	18,061,833
(Increase) in long term deposits	(50,312)	(26,744)
(Decrease)/Increase in trade and other payable	10,543,223	(2,206,046)
Increase in accrued expense and other liabilities	(2,346,233)	1,517,880
Net changes in working capital	(130,873,970)	17,346,923
Taxes paid	(9,487,301)	(228,230)
Net cash generated/(used in) from operating activities	25,766,137	14,195,515
CASH FLOW FROM INVESTING ACTIVITIES		
Additions to fixed assets	(42,000)	-
Long Term Investments	35,000,000	(20,500,000)
Investment made during the year - Net	(46,072,497)	8,869,954
Net cash used in investing activities	(11,114,497)	(11,630,046)
CASH FLOWS FROM FINANCING ACTIVITIES		
(Repayment)/receipts of long term loan	-	(505,000)
Net cash (used in)/generated from financing activities	-	(505,000)
Net increase/decrease in cash and cash equivalent	14,651,639	2,060,469
Cash and cash equivalent at beginning of the year	2,360,958	300,489
Cash and cash equivalent at end of the year	17,012,598	2,360,958

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, 2026

	Issued, subscribed and paid-up capital	Accumulated Profit/(Loss)	Total
	<i>Rupees</i>		
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
Profit for the year		137,943,433	137,943,433
Balance as at June 30, 2026	30,000,000	234,509,181	264,509,181

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

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Chief Executive


Director

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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, 2025 and are relevant to the company. However these don't have significant impact on company's Financial statements

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PARAMOUNT COMMODITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

- 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 beginning
IFRS 7	Financial Instruments – Disclosure (Amendments)	January 01, 2026
IAS 21	The Effects of changes in Foreign Exchange Rates (Amendments)	January 01, 2027
IFRS 17	Insurance Contracts	January 01, 2027
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, 2026:

- 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, 2026

Minimum Taxes levy

Minimum tax shall be recognised as a levy under IFRIC 21 and IAS 37, to the extent applicable. Any remaining amount of tax shall be recognised as income tax under IAS 12, Income Taxes, and presented accordingly in the statement of profit or loss.

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:

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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, 2025	(Disposal)	30, 2026		01, 2025	(Reversal)	30, 2026	30, 2026
-----Rupees-----								
Computer	-	42,000	42,000		-	12,600	12,600	29,400
June, 30 2026	-	42,000	42,000		-	12,600	12,600	29,400
June, 30 2025	162,900	-	162,900		162,046	854	162,900	-

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

		2026 (Rupees)	2025 (Rupees)
5 INTANGIBLE ASSETS			
Membership Card - Pakistan Mercantile Exchange Limited		1,750,000	1,750,000
		<u>1,750,000</u>	<u>1,750,000</u>
6 LONG TERM INVESTMENTS			
Investment in Unquoted shares			
Investment in Subsidiary	6.1	-	65,074,388
		<u>-</u>	<u>65,074,388</u>
6.1 Investment in Subsidiary			
M/s. Din Capital Ltd.		-	85,500,000
Accumulated Impairment		-	(20,425,612)
Net M/s. Din Capital Ltd.		<u>-</u>	<u>65,074,388</u>
6.1.1	This represents disposal of investment of 21.497 Million (97.71%) 2025 of ordinary shares of Din Capital Limited during the year the sale was adjusted on lumpsum basic with the buyer @ Rs . 1.628 & the shares were transfer to the buyer . After complete payment the gain (loss) has been booked upon disposal for the current period.		
7 LONG TERM DEPOSITS & ADVANCES			
Clearing Deposit Pmex		654,990	604,678
Security Deposit Pmex		3,850,000	3,850,000
Market Maker Deposit - Pmex		5,000,000	5,000,000
Ncpl-Room Security Deposit		9,400,000	9,400,000
		<u>18,904,990</u>	<u>18,854,678</u>
8 SHORT TERM INVESTMENTS (Fair Value through profit or loss)			
Short Term Investments -Quoted		87,864,452	30,083,206
		<u>87,864,452</u>	<u>30,083,206</u>
9 ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES			
PMEX - trading margin	9.1	136,010,322	1,172,119
Trading exposures		8,645,638	4,373,250
Advance to employees		650,000	700,000
Advance tax		-	22,403
Receivable from related parties	9.2	8,785,983	8,785,983
Other receivable	9.3	3,452,555	3,492,498
		<u>157,544,498</u>	<u>18,546,253</u>
9.1	This represents initial margin in cash placed with Pakistan Mercantile Exchange Limited.		
9.2 Receivables from related parties			
MG Media Private Limited		1,558,983	1,558,983
Nash Advertising Private Limited		7,227,000	7,227,000
		<u>8,785,983</u>	<u>8,785,983</u>

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
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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 2027).

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

	2026 (Rupees)	2025 (Rupees)
9.3 Other Receivable		
Loan Receivable from Bawani Securities (Pvt) Ltd	-	1,228,017
Loan Receivable from Din Capital	-	500,000
Loan Receivable from Arshad Kalam	416,120	358,724
Interest Receivable from MG Media Private Limitd	538,784	249,437
Interest Receivable from Nash Advertising Private Limitd	2,497,651	1,156,320
	<u>3,452,555</u>	<u>3,492,498</u>

9.3.1 This includes interest bearing loan @ 16% receivable amounting Rs. 309,245 from Mr. Arshad Kalam within 3 Years i.e. May 30, 2027.

10 CASH AND BANK BALANCES

Cash in hand	302,101	300,101
Cash at bank - Current	582,628	1,758,682
Cash at bank - Saving	16,127,869	302,175
	<u>16,710,497</u>	<u>2,060,857</u>
	<u>17,012,598</u>	<u>2,360,958</u>

10.1 Effective markup rate in respect of saving account ranges from 7.5% to 8.5% per annum(June 2025: 7% to 8%)

11 SHARE CAPITAL

11.1 Authorised Share Capital

2026 ----- <i>(Number of Shares)</i> -----	2025		2026 ----- <i>(Rupees)</i> -----	2025
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>

11.2 Issued, Subscribed and Paid up Capital

2026 ----- <i>(Number of Shares)</i> -----	2025		2026 ----- <i>(Rupees)</i> -----	2025
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

	2026 Shares	2025 Share %
Muhammad Ghayasuddin	2,999,900	99.997%
Other	100	0.003%
	<u>3,000,000</u>	<u>100%</u>

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
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		2026 (Rupees)	2025 (Rupees)
12 TRADE AND OTHER PAYABLES			
Advance from ghayasuddin		3,051,033	3,315,675
Trust Securities & Brokerage Limited		10,360,593	2,531,822
Bawani Securities		23,106	-
Sindh Worker's Welfare Fund	12.1	3,088,554	132,566
		<u>16,523,286</u>	<u>5,980,063</u>
12.1 Sindh Worker's Welfare Fund			
Opening		132,566	-
Provision made		2,955,988	132,566
Closing		<u>3,088,554</u>	<u>132,566</u>
13 ACCRUED EXPENSE AND OTHER LIABILITIES			
Creditors, accrued and other liabilities		1,305,105	3,699,436
Audit fee payable		229,598	181,500
		<u>1,534,703</u>	<u>3,880,936</u>
14 CONTINGENCIES AND COMMITMENTS			
There were no known contingencies and commitments as at June 30, 2026 (2025: Nil).			
15 OPERATING REVENUE			
Realized Gain/(Loss) on investment-PSX		13,902,554	6,594,214
Un-realized Gain/(Loss) on investment-PSX		(2,193,805)	2,958,096
Profit/(loss) on PMEX		183,701,294	-
Realized Loss on disposal of subsidiary investment		(30,486,821)	-
Mutual Fund Gain / Loss		(285,106)	-
Dividend Income		220,000	1,506,872
		<u>164,858,116</u>	<u>11,059,182</u>
16 OPERATING AND ADMINISTRATIVE EXPENSES			
Salaries and other benefits		3,829,567	4,590,000
Internet and feed charges to PMEX		11,517,681	76,500
Fee and subscription		50,000	261,000
Legal and professional charges		301,000	-
Miscellaneous expense		40,574	147,454
Depreciation expense		12,600	854
Auditor's remuneration	16.1	229,598	194,700
Utilities		22,200	42,050
Rent Expense		184,566	276,000
Donations		-	142,217
		<u>16,187,786</u>	<u>5,730,775</u>
16.1 Auditor's remuneration			
Audit Fees		208,725	178,200
Out of Pocket		20,873	16,500
		<u>229,598</u>	<u>194,700</u>

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
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	2026 (Rupees)	2025 (Rupees)
17 OTHER INCOME		
Interest income on bank deposit	349,835	14,665
Interest income on short term loan	1,688,074	1,583,741
	<u>2,037,909</u>	<u>1,598,406</u>

18 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.

19 FINAL TAX - LEVY

This represents portion of final taxes paid under relevant sub sections of section 5 and section 37a of Income Tax Ordinance, 2001 (ITO, 2011), representing levy in terms of requirements of IFRIC 21/IAS 37.

20 INCOME TAX EXPENSE

The Company has filed return for the tax year 2025. According to Income Tax Ordinance 2001, the return filed is deemed to be an assessment order unless modified by Commissioner of Income Tax.

	2026 (Rupees)	2025 (Rupees)
Current year	616,388	242,736
Prior year	(220,332)	-
Deferred	-	-
	<u>396,056</u>	<u>242,736</u>

20.1 The income of company mainly falls under final tax regime therefore deferred tax has not been booked further the reconciliation is also not been prepare for that reason.

21 EARNINGS PER SHARE BASIC AND DILUTED

Profit after taxation	137,943,433	6,159,511
Weighted average number of ordinary shares	3,000,000	3,000,000
	<u>45.98</u>	<u>2.05</u>

22 NUMBER OF EMPLOYEES

	2026 (Number of employees)	2025 (Number of employees)
Number of employees	3	4
Average Number of employees	<u>3</u>	<u>4</u>

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

23 FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

23.1 Financial instruments by category

Financial Assets	2026			
	Held for Trading	Available for Sale	Amortized Cost	Total
Long term investment	-	-	-	-
Short term investments	87,864,452	-	-	87,864,452
Long term deposits	-	-	18,904,990	18,904,990
Advances, deposits, prepayments	-	-	157,544,498	157,544,498
Bank balances	-	-	17,012,598	17,012,598
	87,864,452	-	193,462,086	281,326,538

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
	30,083,206	65,074,388	39,761,889	134,919,483

Financial Liabilities	2026		
	Fair Value through Profit or Loss	Amortized Cost	Total
Loan From related parties	-	-	-
Trade and other payable	-	16,523,286	16,523,286
Provision for taxation	-	538,768	538,768
Accrued expense and other liabilities	-	1,534,703	1,534,703
	-	18,596,757	18,596,757

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
	-	10,103,735	10,103,735

23.2 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.

23.3 Fair value of financial instruments

The Carrying values of all financial assets and liabilities reflected in these financial statements approximate to their fair value. The company measures fair value using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

23.4 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.

24 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	2026	2025
			(Rupees)	(Rupees)
MG Media Private Limited	Common Directorship	Loan receivable	1,558,983	1,558,983
MG Media Private Limited	Common Directorship	Interest receivable	538,785	249,437
MG Media Private Limited	Common Directorship	Interest charged	289,347	249,437
Nash Advertising (Pvt.) Limited	Common Directorship	Loan receivable	7,227,000	7,227,000
Nash Advertising (Pvt.) Limited	Common Directorship	Interest receivable	2,497,651	1,156,320
Nash Advertising (Pvt.) Limited	Common Directorship	Interest charged	1,341,331	1,156,320
Advance from Ghayasuddin	Director	Payable	3,051,033	3,315,675
Mr. Ghayasuddin	Director	Remuneration	2,400,000	2,400,000

PARAMOUNT COMMODITIES (PRIVATE) LIMITED
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FOR THE YEAR ENDED JUNE 30, 2026

26 DATE OF AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue by the Board of Director of the company on 15 OCT 2026.

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.

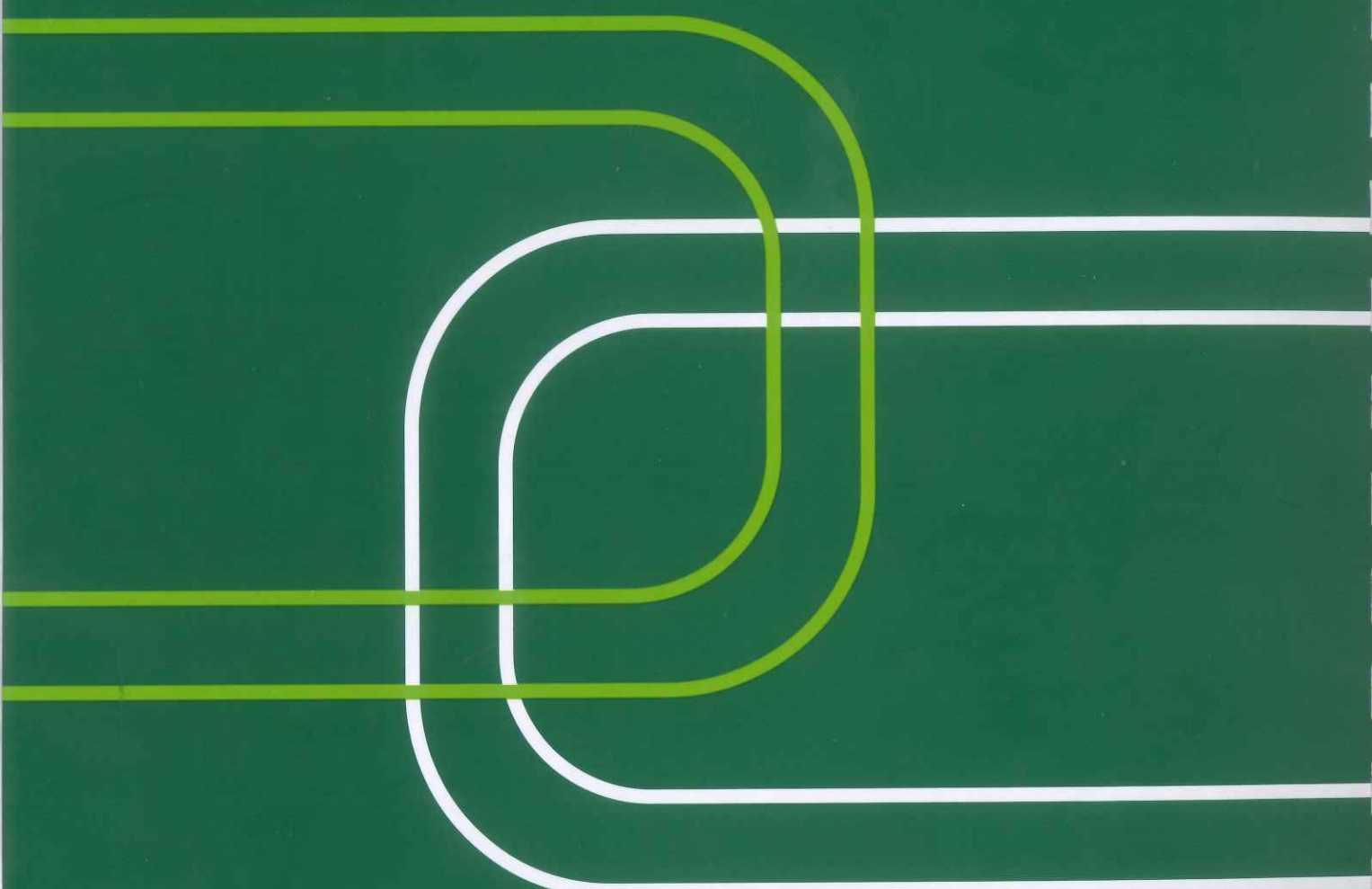
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Director



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