


**ARAMIT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2018**

	Note(s)	30 Jun 2018 Taka	30 Jun 2017 Taka
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>		<b>408,700,578</b>	<b>489,558,667</b>
Property, Plant & Equipment	6	109,802,728	100,574,611
Investment	7	298,897,850	388,984,056
<b>CURRENT ASSETS</b>		<b>716,189,093</b>	<b>670,106,272</b>
Inventories	8	198,994,644	91,682,857
Trade Receivables	9	30,656,598	9,771,514
Advances, Deposits and Prepayments	10	113,792,494	119,297,606
Short Term Investments	11	25,034,885	94,327,423
Interest Receivable	12	410,119	290,847
Due from Associated Companies	13	298,548,630	324,203,069
Cash and Cash Equivalents	14	58,751,723	30,532,956
<b>TOTAL ASSETS</b>		<b>1,124,889,671</b>	<b>1,159,664,939</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>		<b>904,428,615</b>	<b>951,331,609</b>
Share Capital	15	60,000,000	60,000,000
Reserves	16	385,488,028	385,488,028
Dividend Equalization Fund		50,738,247	50,738,247
Retained Earnings	16.A	335,408,725	301,234,133
Unrealised Surplus of Financial Assets		72,793,615	153,871,201
<b>NON CURRENT LIABILITIES</b>		<b>34,422,654</b>	<b>60,743,675</b>
Provision for Employers' Retiral Gratuity	17	22,728,549	19,380,103
Deferred Income Tax	18	11,694,105	23,065,500
Long Term Loan	19	-	18,098,072
<b>CURRENT LIABILITIES</b>		<b>186,038,402</b>	<b>147,589,655</b>
Current Portion of Long Term Loan	20	-	3,704,767
Creditors and Accruals	21	170,957,437	126,719,786
Provision for WPP & WF	22	1,510,226	1,935,603
Provision for Taxation	23	6,380,850	9,351,916
Dividend Payable (Unclaimed)	24	7,180,880	5,877,583
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>		<b>1,124,889,671</b>	<b>1,159,664,939</b>
<b>NET ASSETS VALUE PER SHARE</b>	33	<b>150.74</b>	<b>158.56</b>
<b>CONTINGENT LIABILITIES AND COMMITMENTS</b>	39		


These financial statements should be read in conjunction with the annexed notes  
and were approved by the Board of Directors on **28.10.2018**  
and were signed on its behalf by:

  
**COMPANY SECRETARY**

  
**DIRECTOR**

  
**MANAGING DIRECTOR**

Chattogram, **29 OCT 2018**

  
**Hoda Vasi Chowdhury & Co**  
Chartered Accountants  


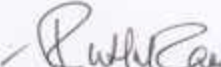
**ARAMIT LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note(s)	30 Jun 2018 Taka	30 Jun 2017 Taka
Revenue	25	506,444,712	483,529,637
Cost of goods sold	26	(420,834,376)	(409,666,878)
<b>Gross Profit</b>		<b>85,610,336</b>	<b>73,862,759</b>
General & Administration Expenses	27	(54,847,597)	(50,311,056)
Selling & Distribution Expenses	28	(29,092,913)	(26,740,398)
Other Income - Operating	29	89,412,729	79,773,047
<b>Operating Profit</b>		<b>90,182,555</b>	<b>76,584,352</b>
Financial Expenses	31	(1,844,127)	(967,466)
Non Operating Income / (Loss)	30	1,463,486	1,408,682
<b>Profit before WPP and Welfare Fund</b>		<b>89,801,914</b>	<b>77,025,568</b>
Contribution to WPP & Welfare Fund	22	(4,490,096)	(3,851,278)
<b>Profit before Income Tax</b>		<b>85,311,818</b>	<b>73,174,290</b>
Income Tax Expenses			
Current Tax	25	(26,500,000)	(20,000,000)
Deferred Tax	18	2,362,774	(4,413,273)
		(24,137,226)	(24,413,273)
<b>Profit after Income Tax</b>		<b>61,174,592</b>	<b>48,761,017</b>
<b>Other Comprehensive Income:</b>			
Unrealized Gain/(loss) on Available-for-Sale Financial Assets	7.1	(90,086,206)	38,958,135
Deferred Tax @ 10% on unrealized gain/(loss) of financial assets		9,008,620	(3,895,813)
<b>Net Other Comprehensive Income/(Loss)</b>		<b>(81,077,586)</b>	<b>35,062,322</b>
<b>Total Comprehensive Income/(Loss)</b>		<b>(19,902,994)</b>	<b>83,823,339</b>
<b>Earning Per Share (EPS):</b>			
Basic Earnings per share	32	10.20	8.13

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**MANAGING DIRECTOR**

**ARAMIT LIMITED  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

	Note(s)	30 Jun 2018 Taka	30 Jun 2017 Taka
<b>Cash flows from operating activities</b>			
Cash received from customers	9,21.1,25,29	595,119,464	546,361,412
Cash paid to suppliers	8,10.1,21,26	(434,255,402)	(387,569,392)
Cash paid to employees	10.1,17,21,26.4,27,28	(92,379,180)	(89,402,305)
Cash paid for operating expenses	10,19,27,28	(24,426,660)	(18,998,928)
Payment of income tax	23.1	(29,471,066)	(40,393,564)
Payment for WPP&WF	22	(4,935,603)	(5,580,726)
<b>Net cash inflow/(outflow) from operating activities (A)</b>		<b>9,651,553</b>	<b>4,416,497</b>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant and equipment	6	(36,057,094)	(45,798,258)
Proceeds from sale of fixed assets	6	-	-
Due from associated companies	13	25,654,439	(30,087,342)
Investment in share	7	-	-
Short term investment	11	69,292,538	44,488,406
Dividend received	30	1,463,486	1,408,682
Interest received	29	7,548,505	16,032,197
<b>Net cash inflow/(outflow) from investing activities (B)</b>		<b>67,901,874</b>	<b>(13,956,315)</b>
<b>Cash flows from financing activities</b>			
Cash proceeds from issuing share		-	-
Long Term Loan		(21,802,839)	21,802,839
Dividend paid	24	(25,687,694)	(17,991,856)
Cash payment for financial expenses	31	(1,844,127)	(967,466)
<b>Net cash inflow/(outflow) from financing activities (C)</b>		<b>(49,334,660)</b>	<b>2,843,517</b>
Prior year adjustment-Dividend		-	20,908,800
		(49,334,660)	23,752,317
<b>Net increase/(decrease) of cash and cash equivalents (A+B+C)</b>		<b>28,218,767</b>	<b>14,212,499</b>
Cash and cash equivalents at the beginning of the year		30,532,956	16,320,457
<b>Cash and cash equivalents at the end of the year</b>		<b>58,751,723</b>	<b>30,532,956</b>
<b>Net Operating Cash Flow Per Share</b>	<b>34</b>	<b>1.61</b>	<b>0.74</b>

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**ARAMIT LIMITED**  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2018

Particulars	Share Capital	Capital Reserve	General Reserve	Dividend Equalisation Fund	Retained Earnings	Available-for-sale financial assets (note-7.1)	Amount in Taka Total Equity
<b>Balance as on 01 July 2017</b>	60,000,000	20,212,562	365,275,466	50,738,247	301,234,133	153,671,201	951,331,609
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Cash Dividend @ 45%	-	-	-	-	(27,000,000)	-	(27,000,000)
Net profit for the year ended 30 June 2018	-	-	-	-	61,174,592	-	61,174,592
Other Comprehensive Income (Unrealised Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(81,077,586)	(81,077,586)
<b>Balance as on 30 June 2018</b>	<b>60,000,000</b>	<b>20,212,562</b>	<b>365,275,466</b>	<b>50,738,247</b>	<b>335,408,725</b>	<b>72,593,615</b>	<b>994,428,615</b>
<b>Balance as on 01 July 2016</b>	60,000,000	20,212,562	365,275,466	50,738,247	263,166,316	118,808,879	878,201,470
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Final Cash Dividend @ 20%	-	-	-	-	(12,000,000)	-	(12,000,000)
Prior Year Adjustments: Dividend	-	-	-	-	1,306,800	-	1,306,800
Net profit for the year ended 30 June 2017	-	-	-	-	48,761,017	-	48,761,017
Other Comprehensive Income (Unrealised Gain on Financial Assets Available for Sale)	-	-	-	-	-	35,062,322	35,062,322
<b>Balance as on 30 June 2017</b>	<b>60,000,000</b>	<b>20,212,562</b>	<b>365,275,466</b>	<b>50,738,247</b>	<b>301,234,133</b>	<b>153,671,201</b>	<b>951,331,609</b>

*Hoda*

**Hoda Vasi Chowdhury & Co**

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*[Signature]*  
COMPANY SECRETARY

*[Signature]*  
DIRECTOR

*[Signature]*  
MANAGING DIRECTOR