

ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2020
(Un-Audited)

ASSETS & PROPERTIES

NON CURRENT ASSETS

Property, Plant & Equipment
Investment

| Note(s) | 30 Sep 2020 Taka | 30 Jun 2020 Taka |
|---------|---------------------|---------------------|
| | 362,492,628 | 331,534,888 |
| 4 | 111,619,807 | 117,907,291 |
| 5 | 250,872,821 | 213,627,597 |

CURRENT ASSETS

Inventories
Trade Receivables
Advances, Deposits and Prepayments
Short Term Investments
Interest Receivable
Due from Associated Companies
Cash and Cash Equivalents

| | | |
|----|-------------|-------------|
| | 722,482,277 | 727,177,221 |
| 6 | 164,745,851 | 149,145,971 |
| 7 | 28,334,047 | 26,089,908 |
| 8 | 121,924,701 | 117,906,422 |
| 9 | 57,534,722 | 48,666,039 |
| 10 | 559,976 | 406,891 |
| 11 | 324,867,160 | 322,367,169 |
| 12 | 24,515,820 | 62,594,821 |

TOTAL ASSETS

| | |
|----------------------|----------------------|
| 1,084,974,905 | 1,058,712,109 |
|----------------------|----------------------|

EQUITY & LIABILITIES

SHAREHOLDERS' EQUITY

Share Capital
Reserves
Dividend Equalisation Fund
Retained Earnings
Unrealised Surplus of Financial Assets

| | | |
|----|-------------|-------------|
| | 863,028,698 | 825,954,914 |
| 13 | 60,000,000 | 60,000,000 |
| 14 | 385,488,028 | 385,488,028 |
| | 50,738,247 | 50,738,247 |
| | 331,695,098 | 327,521,144 |
| | 35,107,325 | 2,207,495 |

NON CURRENT LIABILITIES

Provision for Employees' Retiral Gratuity
Deferred Income Tax

| | | |
|----|------------|------------|
| | 34,885,748 | 32,642,999 |
| 15 | 32,362,313 | 32,619,040 |
| 16 | 2,523,435 | 23,959 |

CURRENT LIABILITIES

Creditors and Accruals
Provision for WPP & WF
Provision for Taxation
Unclaimed Dividend

| | | |
|----|-------------|-------------|
| | 187,060,459 | 200,114,196 |
| 17 | 181,062,882 | 191,580,905 |
| 18 | 1,635,425 | 1,433,817 |
| 19 | (8,311,142) | (6,511,993) |
| 20 | 12,673,294 | 13,611,467 |


| | |
|----------------------|----------------------|
| 1,084,974,905 | 1,058,712,109 |
|----------------------|----------------------|

NET ASSETS VALUE PER SHARE

| | | |
|----|---------------|---------------|
| 30 | 143.84 | 137.66 |
|----|---------------|---------------|

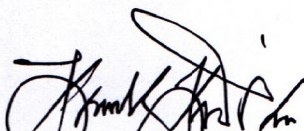
CONTINGENT LIABILITIES AND COMMITMENTS

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 28.10.2020
and were signed on its behalf by:


Chairman

Managing Director


Director

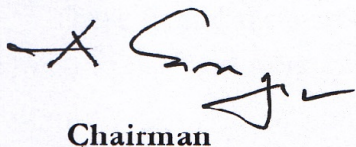

Chief Financial Officer


Company Secretary

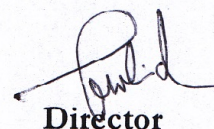
ARAMIT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2020
(Un-audited)

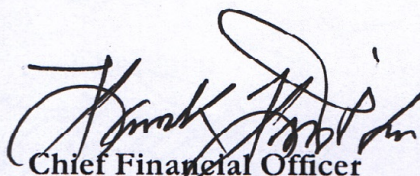
| | Note (s) | 01 Jul 2020 to 30 Sep 2020 3 Months Taka | 01 Jul 2019 to 30 Sep 2019 3 Months Taka |
|--|----------|--|--|
| Revenue | 21 | 104,586,778 | 100,874,168 |
| Cost of Goods Sold | 22 | (87,813,626) | (84,776,024) |
| Gross Profit | | 16,773,152 | 16,098,144 |
| General and Administration Expenses | 23 | (16,120,127) | (15,916,717) |
| Selling and Distribution Expenses | 24 | (8,696,949) | (8,965,309) |
| Other Income - Operating | 25 | 12,113,762 | 14,325,191 |
| Profit from Operating Activities | | 4,069,838 | 5,541,309 |
| Financial Expenses | 26 | (37,687) | (37,718) |
| Non Operating Income / (Loss) | 27 | - | 963 |
| Profit before WPP and Welfare Fund | | 4,032,151 | 5,504,554 |
| Contribution to WPP & Welfare Fund | 18 | (201,608) | (275,228) |
| Profit before Income Tax | | 3,830,543 | 5,229,326 |
| Income Tax Expenses: | | | |
| Current Income Tax | 19 | (957,636) | (2,442,010) |
| Deferred Tax Income/(Expenses) | 16 | 1,156,060 | 1,382,158 |
| | | 198,424 | (1,059,852) |
| Profit for the period after tax | | 4,028,967 | 4,169,474 |
| Realized Gain/(Loss) on Available-for-Sale of Financial Assets | 5.1 | 144,987 | - |
| Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets | | 36,555,366 | (22,011,829) |
| Deferred Tax on Unrealized Gain/(Loss) @ 10% | | (3,655,536) | 2,201,182 |
| | | 33,044,817 | (19,810,647) |
| Total Comprehensive Income | | 37,073,784 | (15,641,173) |
| Earning Per Share (EPS): | | | |
| Basic Earnings per share | 28 | 0.67 | 0.69 |

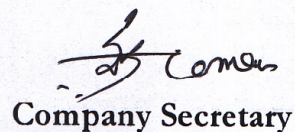
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Chairman

Managing Director


Director


Chief Financial Officer


Company Secretary

ARAMIT LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2020
(Un-audited)

CASH FLOWS FROM OPERATING ACTIVITIES

Collection from turnover and other income
Payment for cost and other expenses
Income Tax Paid
Net cash inflow from operating activities (A)

| 01 Jul 2020 to 30 Sep 2020 | 01 Jul 2019 to 30 Sep 2019 |
|----------------------------------|----------------------------------|
| 3 Months | 3 Months |
| Taka | Taka |
| 113,689,162 | 114,747,483 |
| (136,736,126) | (132,676,136) |
| (2,756,785) | (2,442,010) |
| (25,803,749) | (20,370,663) |

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of property, plant and equipment
Proceeds from sale of financial assets
Dividend received
Interest received
Net cash outflow from investing activities (B)

| | |
|----------------|----------------|
| - | - |
| (544,871) | (391,224) |
| - | 963 |
| 767,238 | 1,215,566 |
| 222,367 | 825,305 |

CASH FLOWS FROM FINANCING ACTIVITIES

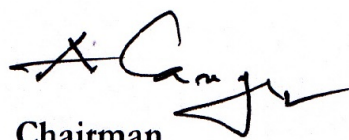
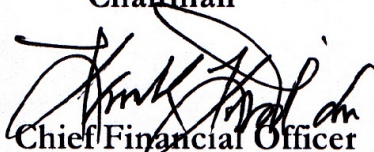
Cash proceeds from issuing share
Dividend paid
Short Term Investment
Interest Receivable
Financial Expenses
Due to / (from) Associated Companies
Net cash inflow/(outflow) from financing activities (C)

| | |
|---------------------|------------------|
| - | - |
| (938,173) | (102,862) |
| (8,868,683) | 9,372,424 |
| (153,085) | 144,435 |
| (37,687) | (37,718) |
| (2,499,991) | (7,000,000) |
| (12,497,619) | 2,376,279 |

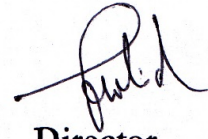
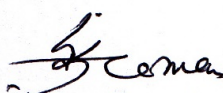
Net increase of cash and cash equivalents for the period (A+B+C)
Cash and cash equivalents at the beginning of the period
Cash and cash equivalents at the end of the period
Net Operating Cash Flow Per Share

| | |
|-------------------|------------------|
| (38,079,001) | (17,169,079) |
| 62,594,821 | 25,631,672 |
| 24,515,820 | 8,462,593 |
| (4.30) | (3.40) |

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Chairman

Chief Financial Officer

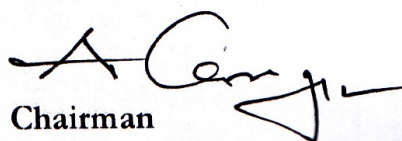
Managing Director

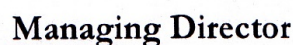

Director

Company Secretary

ARAMIT LIMITED
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2020
(Un-audited)

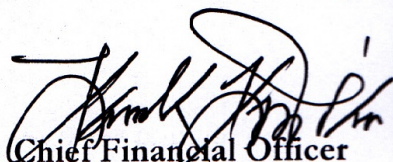
| | 01 Jul 2020 to 30 Sep 2020 3 Months Taka | 01 Jul 2019 to 30 Sep 2019 3 Months Taka |
|--|--|--|
| Profit after interest and income tax | 4,028,967 | 4,169,474 |
| Non- Cash Expenditure | | |
| Depreciation | 6,287,484 | 8,068,628 |
| Provision for Deferred Tax | (1,156,060) | (1,382,158) |
| | 5,131,424 | 6,686,470 |
| Adjustment from Non-operating Items | | |
| Dividend Income | - | (963) |
| Interest Income | (767,238) | (1,215,566) |
| Financial Expenses | 37,687 | 37,718 |
| | (729,551) | (1,178,811) |
| Changes in Working Capital | | |
| (Decrease)/ Increase in current liabilities | | |
| Changes in Creditors and Accruals | (10,518,023) | 28,092,116 |
| Changes in Provision for WPP & WF | 201,608 | 275,228 |
| Changes in Provision for Tax | (1,799,149) | - |
| Changes in Provision for Gratuity | (256,727) | 1,392,687 |
| | (12,372,291) | 29,760,031 |
| (Increase)/ Decrease in current Assets | | |
| Changes in Inventories | (15,599,880) | (56,094,384) |
| Changes in Trade Receivables | (2,244,139) | 763,691 |
| Changes in Advances, Deposits and Prepayments | (4,018,279) | (4,477,134) |
| | (21,862,298) | (59,807,827) |
| Net Cash inflow/(outflow) from Operating Activity | (25,803,749) | (20,370,663) |

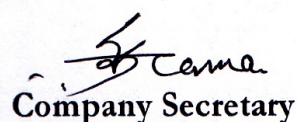
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Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

ARAMIT LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

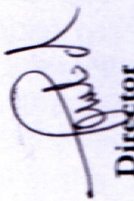
(Un-audited)

| Particulars | Share Capital | Capital Reserve | General Reserve | Dividend Equalization Fund | Retained Earnings | Available-for-sale financial assets (note-5) | Total Equity |
|--|-------------------|-------------------|--------------------|----------------------------|--------------------|--|--------------------|
| | Taka | Taka | Taka | Taka | Taka | Taka | Taka |
| Balance as on 01 July 2020 | 60,000,000 | 20,212,562 | 365,275,466 | 50,738,247 | 327,521,144 | 2,207,495 | 825,954,914 |
| Write back of Unclaimed Dividend | - | - | - | - | - | - | - |
| Profit after Tax for 01 July 2020 to 30 Sept. 2020 | - | - | - | - | 4,028,967 | - | 4,028,967 |
| Final Cash Dividend @ 50% | - | - | - | - | - | - | - |
| Realised Gain / (Loss) on sale of financial assets | - | - | - | - | - | - | - |
| Realised Gain / (Loss) transferred to retained earning | - | - | - | - | - | 144,987 | 144,987 |
| Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale) | - | - | - | - | 144,987 | (144,987) | - |
| Balance as on 30 September 2020 | 60,000,000 | 20,212,562 | 365,275,466 | 50,738,247 | 331,695,098 | 35,107,325 | 863,028,698 |
| Balance as on 01 July 2019 | 60,000,000 | 20,212,562 | 365,275,466 | 50,738,247 | 335,408,725 | 72,793,615 | 904,428,615 |
| Write back of Unclaimed Dividend | - | - | - | - | - | - | - |
| Profit after Tax for 01 July 2019 to 30 Sept. 2019 | - | - | - | - | 4,169,474 | - | 4,169,474 |
| Final Cash Dividend | - | - | - | - | - | - | - |
| Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale) | - | - | - | - | - | (7,546,518) | (7,546,518) |
| Balance as on 30 September 2019 | 60,000,000 | 20,212,562 | 365,275,466 | 50,738,247 | 339,578,199 | 65,247,097 | 901,051,571 |

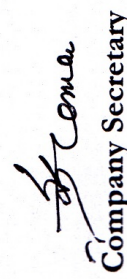
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