

ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021
(Un-Audited)

	Note(s)	31 Mar 2021 Taka	30 Jun 2020 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		401,752,167	331,534,888
Property, Plant & Equipment	4	100,347,236	117,907,291
Investment	5	301,404,931	213,627,597
CURRENT ASSETS		815,706,603	727,177,221
Inventories	6	185,230,471	149,145,971
Trade Receivables	7	88,805,401	26,089,908
Advances, Deposits and Prepayments	8	125,963,444	117,906,422
Short Term Investments	9	43,576,368	48,666,039
Interest Receivable	10	384,186	406,891
Due from Associated Companies	11	335,279,074	322,367,169
Cash and Cash Equivalents	12	36,467,659	62,594,821
TOTAL ASSETS		1,217,458,770	1,058,712,109
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		893,255,146	825,954,914
Share Capital	13	60,000,000	60,000,000
Reserves	14	385,488,028	385,488,028
Dividend Equalisation Fund		50,738,247	50,738,247
Retained Earnings		316,961,359	327,521,144
Unrealised Surplus of Financial Assets		80,067,512	2,207,495
NON CURRENT LIABILITIES		40,558,178	32,642,999
Provision for Employees' Retiral Gratuity	15	33,714,792	32,619,040
Deferred Income Tax	16	6,843,386	23,959
CURRENT LIABILITIES		283,645,446	200,114,196
Creditors and Accruals	17	272,224,345	191,580,905
Provision for WPP & WF	18	1,224,852	1,433,817
Provision for Taxation	19	(10,440,250)	(6,511,993)
Unclaimed Dividend	20	14,827,659	13,611,467
Due to Associated Companies	21	5,808,840	-
		1,217,458,770	1,058,712,109
NET ASSETS VALUE PER SHARE	31	148.88	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 25.05.2021
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 31 MARCH 2021


(Un-audited)

	Note (\$)	01 Jan 2021 to 31 Mar 2021 3 Months Taka	01 Jan 2020 to 31 Mar 2020 3 Months Taka	01 Jul 2020 to 31 Mar 2021 9 Months Taka	01 Jul 2019 to 31 Mar 2020 9 Months Taka
Revenue	22	163,174,990	131,870,535	378,167,238	314,435,797
Cost of Goods Sold	23	(134,272,114)	(110,688,540)	(314,182,577)	(264,747,664)
Gross Profit		28,902,877	21,181,995	63,984,662	49,688,133
General and Administration Expenses	24	(13,836,829)	(14,698,091)	(47,500,715)	(45,711,088)
Selling and Distribution Expenses	25	(10,830,533)	(13,242,382)	(29,285,514)	(31,353,655)
Other Income - Operating	26	5,877,599	9,034,079	38,115,546	37,858,520
Profit from Operating Activities		10,113,113	2,275,601	25,313,978	10,481,910
Financial Expenses	27	(122,555)	(75,348)	(904,967)	(468,566)
Non Operating Income / (Loss)	28	5,920	-	88,027	963
Profit before WPP and Welfare Fund		9,996,478	2,200,253	24,497,038	10,014,307
Contribution to WPP & Welfare Fund	18	(499,824)	(110,013)	(1,224,852)	(500,715)
Profit before Income Tax		9,496,654	2,090,240	23,272,186	9,513,592
Income Tax Expenses:					
Current Income Tax	19	(2,369,762)	(250,000)	(5,813,645)	(3,000,000)
Deferred Tax Income/(Expenses)	16	(918,418)	651,212	1,831,685	2,374,868
		(3,288,180)	401,212	(3,981,960)	(625,132)
Profit for the period after tax		6,208,474	2,491,452	19,290,226	8,888,460
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	(112,519)	-	149,989	-
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		53,324,458	(14,003,967)	86,511,129	(39,906,131)
Deferred Tax on Unrealized Gain/(Loss) @ 10%		(5,332,445)	1,400,397	(8,651,112)	3,990,613
		47,879,494	(12,603,570)	78,010,006	(35,915,518)
Total Comprehensive Income		54,087,968	(10,112,118)	97,300,232	(27,027,058)
Earning Per Share (EPS):					
Basic Earnings per share	29	1.03	0.42	3.22	1.48

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 25.05.2021
and were signed on its behalf by:


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

ARAMIT LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2021

(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)

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)

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)

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

Note (s)	01 Jan 2021 to 31 Mar 2021	01 Jan 2020 to 31 Mar 2020	01 Jul 2020 to 31 Mar 2021	01 Jul 2019 to 31 Mar 2020
	3 Months	3 Months	9 Months	9 Months
	Taka	Taka	Taka	Taka
	138,599,933	221,694,573	337,334,750	336,442,056
	(107,844,237)	(185,298,098)	(336,540,647)	(317,974,234)
	(3,991,977)	(5,854,296)	(9,741,902)	(8,296,306)
	26,763,720	30,542,179	(8,947,799)	10,171,516
	(641,250)	(17,995,841)	(704,250)	(17,995,841)
	(749,468)	(385,678)	(1,116,216)	(776,902)
	5,920	-	88,027	936
	3,700,653	321,431	16,232,540	1,536,997
	2,315,855	(18,060,088)	14,500,101	(17,234,810)
	-	-	-	-
	(13,822,094)	(23,158,859)	(28,783,808)	(23,261,721)
	419,057	41,404,940	5,089,671	50,777,364
	8,329	678,798	22,705	823,233
	(122,555)	(430,848)	(904,967)	(468,566)
	3,480,922	(15,000,000)	(7,103,065)	(22,000,000)
	(10,036,341)	3,494,031	(31,679,464)	5,870,310
	19,043,233	15,976,122	(26,127,162)	(1,192,984)
	-	8,462,593	62,594,821	25,631,672
	19,043,233	24,438,715	36,467,659	24,438,688
	4.46	5.09	(1.49)	1.70

30

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 25.05.2021

and were signed on its behalf by:

Chairman

Managing Director

Director

Chief Financial Officer

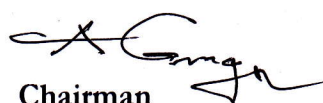
Company Secretary

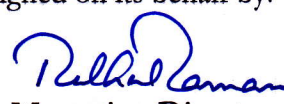
ARAMIT LIMITED
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2021
(Un-audited)

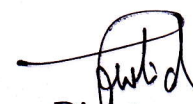
	01 Jul 2020 to 31 Mar 2021	01 Jul 2019 to 31 Mar 2020
	9 Months	9 Months
	Taka	Taka
Profit after interest and income tax	19,290,226	8,888,460
Non- Cash Expenditure		
Depreciation	18,264,305	22,318,531
Provision for Deferred Tax	(1,831,685)	(2,374,868)
	16,432,620	19,943,663
Adjustment from Non-operating Items		
Dividend Income	(88,027)	(963)
Interest Income	(16,232,540)	(1,536,997)
Financial Expenses	904,967	468,566
	(15,415,600)	(1,069,394)
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Changes in Creditors and Accruals	80,643,440	80,014,299
Changes in Provision for WPP & WF	(208,965)	374,461
Changes in Provision for Tax	(3,928,257)	(5,296,306)
Changes in Provision for Gratuity	1,095,751	4,929,337
	77,601,969	80,021,791
(Increase)/ Decrease in current Assets		
Changes in Inventories	(36,084,500)	(69,581,981)
Changes in Trade Receivables	(62,715,493)	(14,315,263)
Changes in Advances, Deposits and Prepayments	(8,057,022)	(13,715,760)
	(106,857,015)	(97,613,004)
Net Cash inflow/(outflow) from Operating Activity	(8,947,799)	10,171,516

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 25.05.2021

and were signed on its behalf by:


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

ARAMIT LIMITED


STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 31 MARCH 2021

(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 31 March 2021	-	-	-	-	19,290,226	-	19,290,226
Final Cash Dividend @ 50%	-	-	-	-	(30,000,000)	-	(30,000,000)
Realised Gain / (Loss) on sale of financial assets	-	-	-	-	-	149,989	149,989
Realised Gain / (Loss) transferred to retained earning	-	-	-	-	149,989	(149,989)	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	77,860,017	77,860,017
Balance as on 31 March 2021	60,000,000	20,212,562	365,275,466	50,738,247	316,961,359	80,067,512	893,255,146
Balance as on 01 July 2019	60,000,000	20,212,562	365,275,466	50,738,247	337,367,521	41,152,204	874,746,000
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2019 to 31 March 2020	-	-	-	-	8,888,460	-	8,888,460
Final Cash Dividend	-	-	-	-	(30,000,000)	-	(30,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(35,915,518)	(35,915,518)
Balance as on 31 March 2020	60,000,000	20,212,562	365,275,466	50,738,247	316,255,981	5,236,686	817,718,942

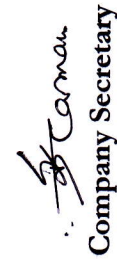
These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 25.05.2021 and were signed on its behalf by:


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary