


ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2021
(Un-Audited)

	Note(s)	30 Sep 2021 Taka	30 Jun 2021 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		576,762,972	516,294,617
Property, Plant & Equipment	4	92,189,101	97,374,101
Investment	5	484,573,871	418,920,516
CURRENT ASSETS		925,042,659	870,814,222
Inventories	6	247,280,846	177,607,053
Trade Receivables	7	72,414,491	66,937,173
Advances, Deposits and Prepayments	8	141,703,757	129,250,144
Short Term Investments	9	44,912,103	44,118,407
Interest Receivable	10	955,598	390,398
Due from Associated Companies	11	397,216,587	390,404,300
Cash and Cash Equivalents	12	20,559,277	62,106,747
TOTAL ASSETS		1,501,805,631	1,387,108,839
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		1,155,158,996	1,088,506,906
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		413,205,997	406,356,253
Unrealised Surplus of Financial Assets		245,726,724	185,924,378
NON CURRENT LIABILITIES		61,275,703	54,585,863
Provision for Employees' Retiral Gratuity	15	37,019,452	35,936,955
Deferred Income Tax	16	24,256,251	18,648,908
CURRENT LIABILITIES		285,370,933	244,016,070
Creditors and Accruals	17	272,924,491	228,996,088
Provision for WPP & WF	18	3,621,706	3,226,977
Provision for Taxation	19	(4,706,901)	(1,811,867)
Unclaimed Dividend	20	13,531,637	13,604,872
		1,501,805,631	1,387,108,839
NET ASSETS VALUE PER SHARE	29	192.53	181.42
CONTINGENT LIABILITIES AND COMMITMENTS	35	(0.03)	

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


Chairman


Managing Director


Director





ARAMIT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2021
(Un-audited)

	Note (s)	01 Jul to 30 Sep 2021 3 Months Taka	01 Jul to 30 Sep 2020 3 Months Taka
Revenue	21	72,814,051	104,586,778
Cost of Sales	22	(64,057,264)	(87,813,626)
Gross Profit		8,756,787	16,773,152
General & Administration Expenses	23	(15,403,389)	(16,120,127)
Selling & Distribution Expenses	24	(8,433,210)	(8,696,949)
Other Income - Operating	25	23,185,056	12,113,762
Profit from Operating Activities		8,105,244	4,069,838
Financial Expenses	26	(294,364)	(37,687)
Non Operating Income / (Loss)	27	83,697	-
Profit before WPP and Welfare Fund		7,894,576	4,032,151
Contribution to WPP & Welfare Fund	18	(394,729)	(201,608)
Profit before Income Tax		7,499,847	3,830,543
Income Tax Expenses:			
Current Income Tax	19	(1,687,466)	(957,636)
Deferred Tax Income/(Expenses)	16	1,037,362	1,156,060
		(650,104)	198,424
Profit for the year after tax		6,849,744	4,028,967
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	144,987
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		66,447,051	36,555,366
Deferred Tax on Unrealized Gain/(Loss) @ 10%		(6,644,705)	(3,655,536)
		59,802,346	33,044,817
Total Comprehensive Income		66,652,090	37,073,784
Earning Per Share (EPS):			
Basic Earnings per share	28	1.14	0.67

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


Chairman


Managing Director


Director



Chief Financial Officer


Company Secretary

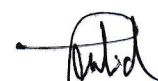
ARAMIT LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2021
(Un-audited)

	01 Jul to 30 Sep 2021	01 Jul to 30 Sep 2020
	Taka	Taka
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Collection from turnover and other income	83,254,612	113,689,162
Payment for cost and other expenses	(119,678,368)	(136,736,126)
Income Tax Paid	(4,582,500)	(2,756,785)
Net cash inflow from operating activities (A)	(41,006,256)	(25,803,749)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of property, plant and equipment	(147,000)	-
Proceeds from sale of Financial assets	793,696	(544,871)
Dividend received	83,697	-
Interest received	571,076	767,238
Net cash outflow from investing activities (B)	1,301,469	222,367
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Cash proceeds from issuing share	-	-
Dividend paid	(73,235)	(938,173)
Financial Expenses	(294,364)	(8,868,683)
Short Term Investment	(793,696)	(153,085)
Interest Receivable	(565,200)	(37,687)
Due to / (from) Associated Companies	(116,188)	(2,499,991)
Net cash inflow/(outflow) from financing activities (C)	(1,842,683)	(12,497,619)
Net increase of cash and cash equivalents for the year (A+B+C)	(41,547,470)	(38,079,001)
Cash and cash equivalents at the beginning of the year	62,106,747	62,594,821
Cash and cash equivalents at the end of the year	20,559,278	24,515,820
Net Operating Cash Flow Per Share	(6.83)	(4.30)

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


Chairman


Managing Director


Director

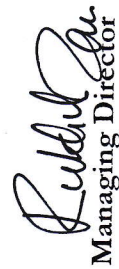
ARAMIT LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 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 2021	60,000,000	20,212,562	365,275,466	50,738,247	406,356,253	185,924,378	1,088,506,906
Profit after Tax for 01 July 2019 to 30 June 2020	-	-	-	-	6,849,744	-	6,849,744
Final Cash Dividend @ 50%	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	59,802,346	59,802,346
Balance as on 30 June 2021	60,000,000	20,212,562	365,275,466	50,738,247	413,205,997	245,726,724	1,155,158,996
Balance as on 01 July 2020	60,000,000	20,212,562	365,275,466	50,738,247	390,216,352	2,207,495	888,650,122
Profit after Tax for 01 July 2019 to 30 June 2020	-	-	-	-	4,028,967	-	4,028,967
Final Cash Dividend @ 50%	-	-	-	-	-	-	-
Realised Gain / (Loss) on sale of financial assets	-	-	-	-	-	144,987	144,987
Transfer realised gain on sale of financial assets	-	-	-	-	-	(144,987)	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	144,987	32,899,830	32,899,830
Balance as on 30 September 2021	60,000,000	20,212,562	365,275,466	50,738,247	394,390,306	35,107,325	925,723,906

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


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary