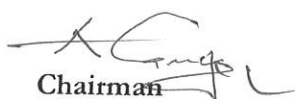


ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

(Un-Audited)

	Note(s)	31 Dec 2021 Taka	30 Jun 2021 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		461,519,908	516,294,617
Property, Plant & Equipment	4	86,676,187	97,374,101
Investment	5	374,843,721	418,920,516
CURRENT ASSETS		974,659,063	870,814,222
Inventories	6	303,891,079	177,607,053
Trade Receivables	7	81,379,841	66,937,173
Advances, Deposits and Prepayments	8	146,036,213	129,250,143
Short Term Investments	9	30,103,423	44,118,407
Interest Receivable	10	380,617	390,398
Due from Associated Companies	11	396,127,215	390,404,300
Cash and Cash Equivalents	12	16,740,675	62,106,748
TOTAL ASSETS		1,436,178,971	1,387,108,839
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		1,037,567,619	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		395,093,968	406,356,253
Unrealised Surplus of Financial Assets		146,247,376	185,924,378
NON CURRENT LIABILITIES		53,040,836	54,585,863
Provision for Employees' Retiral Gratuity	15	39,611,930	35,936,955
Deferred Income Tax	16	13,428,906	18,648,908
CURRENT LIABILITIES		345,570,516	244,016,070
Creditors and Accruals	17	308,917,010	228,996,088
Provision for WPP & WF	18	4,444,381	3,226,977
Provision for Taxation	19	(6,215,805)	(1,811,867)
Unclaimed Dividend	20	38,424,930	13,604,872
NET ASSETS VALUE PER SHARE	30	172.93	181.42
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 06.03.2022
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 DECEMBER 2021

(Un-audited)

	Note (s)	01 Oct 2021 to 31 Dec 2021	01 Oct 2020 to 31 Dec 2020	01 Jul 2021 to 31 Dec 2021	01 Jul 2020 to 31 Dec 2020
		3 Months	3 Months	6 Months	6 Months
		Taka	Taka	Taka	Taka
Revenue	21	91,232,321	110,405,470	164,046,372	214,992,248
Cost of Goods Sold	22	(72,735,786)	(92,096,837)	(136,793,050)	(179,910,463)
Gross Profit		18,496,535	18,308,633	27,253,322	35,081,785
General and Administration Expenses	23	(19,338,405)	(17,543,759)	(34,741,794)	(33,663,886)
Selling and Distribution Expenses	24	(8,012,745)	(9,758,032)	(16,445,955)	(18,454,981)
Other Income - Operating	25	25,345,611	20,124,185	48,530,667	32,237,947
Profit from Operating Activities		16,490,997	11,131,027	24,596,241	15,200,865
Financial Expenses	26	(37,502)	(744,725)	(331,866)	(782,412)
Non Operating Income / (Loss)	27	-	82,107	83,697	82,107
Profit before WPP and Welfare Fund		16,453,495	10,468,409	24,348,072	14,500,560
Contribution to WPP & Welfare Fund	18	(832,675)	(523,420)	(1,217,404)	(725,028)
Profit before Income Tax		15,620,820	9,944,989	23,130,668	13,775,532
Income Tax Expenses:					
Current Income Tax	19	(3,516,934)	(2,486,247)	(5,204,400)	(3,443,833)
Deferred Tax Income/(Expenses)	16	(225,915)	1,594,043	811,447	2,750,103
		(3,742,849)	(892,204)	(4,392,953)	(693,730)
Profit for the period after tax		11,877,971	9,052,785	18,737,715	13,081,802
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	117,521	-	262,508
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(110,532,608)	(3,368,695)	(44,085,557)	33,186,671
Deferred Tax on Unrealized Gain/(Loss) @ 10%		11,053,260	336,869	4,408,555	(3,318,667)
		(99,479,348)	(2,914,305)	(39,677,002)	30,130,512
Total Comprehensive Income		(87,601,377)	6,138,480	(20,939,287)	43,212,314
Earning Per Share (EPS):					
Basic Earnings per share	28	1.98	1.51	3.12	2.18

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and were signed on its behalf by:


Chairman


Managing Director


Director

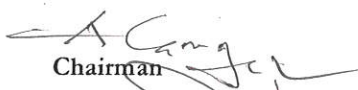

Chief Financial Officer



Company Secretary

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

	01 Oct 2021 to 31 Dec 2021	01 Oct 2020 to 31 Dec 2020	01 Jul 2021 to 31 Dec 2021	01 Jul 2020 to 31 Dec 2020
	3 Months	3 Months	6 Months	6 Months
	Taka	Taka	Taka	Taka
CASH FLOWS FROM OPERATING ACTIVITIES				
Collection from turnover and other income	97,265,765	85,045,655	180,520,377	198,734,817
Payment for cost and other expenses	(104,759,871)	(91,960,284)	(224,438,239)	(228,696,410)
Income Tax Paid	(5,025,838)	(2,993,140)	(9,608,338)	(5,749,925)
Net cash inflow from operating activities (A)	(12,519,945)	(9,907,769)	(53,526,201)	(35,711,518)
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant and equipment	(623,331)	(63,000)	(770,331)	(63,000)
Proceeds from sale of financial assets	(647,777)	911,619	145,919	366,748
Acquisition of financial asset	-	-	(8,763)	-
Dividend received	-	82,107	83,697	82,107
Interest received	545,645	11,764,649	1,116,721	12,531,887
Net cash outflow from investing activities (B)	(725,463)	12,695,375	567,243	12,917,742
CASH FLOWS FROM FINANCING ACTIVITIES				
Dividend paid	(5,106,707)	(14,023,541)	(5,179,942)	(14,961,714)
Short term investments	14,808,680	13,539,297	14,014,984	4,670,614
Interest Receivable	565,200	167,461	-	14,376
Cash payment for financial expenses	(37,502)	(744,725)	(331,866)	(782,412)
Due (from) Associated Companies	(794,103)	(8,083,996)	(910,291)	(10,583,987)
Net cash inflow/(outflow) from financing activities (C)	9,435,568	(9,145,504)	7,592,885	(21,643,123)
Net increase of cash and cash equivalents for the period (A+B+C)	(3,818,602)	(6,357,898)	(45,366,072)	(44,436,899)
Cash and cash equivalents at the beginning of the period	0	-	62,106,748	62,594,821
Cash and cash equivalents at the end of the period	(3,818,602)	(6,357,898)	16,740,675	18,157,922
Net Operating Cash Flow Per Share	(2.09)	(1.65)	(8.92)	(5.95)

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 06.03.2022
and were signed on its behalf by:


Chairman


Chief Financial Officer


Managing Director


Director


Company Secretary

ARAMIT LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED 31 DECEMBER 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	406,356,253	185,924,378	1,088,506,906
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2020 to 31 Dec 2020	-	-	-	-	18,737,715	-	18,737,715
Final Cash Dividend @ 50%	-	-	-	-	(30,000,000)	-	(30,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(39,677,002)	(39,677,002)
Balance as on 31 December 2020	60,000,000	20,212,562	365,275,466	50,738,247	395,093,968	146,247,376	1,037,567,619
Balance as on 01 July 2020	60,000,000	20,212,562	365,275,466	50,738,247	327,521,144	2,207,485	825,954,904
Profit after Tax for 01 July 2020 to 31 Dec 2020	-	-	-	-	13,081,752	-	13,081,752
Final Cash Dividend	-	-	-	-	(30,000,000)	-	(30,000,000)
Realised Gain / (Loss) on sale of financial assets	-	-	-	-	-	262,508	262,508
Realised Gain / (Loss) transferred to retained earning	-	-	-	-	262,508	(262,508)	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	-	-
Balance as on 31 December 2020	60,000,000	20,212,562	365,275,466	50,738,247	310,865,404	32,075,489	839,167,168

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 06.03.2022 and were signed on its behalf by:


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary