


**ARAMIT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2022**  
**(Un-Audited)**

	Note(s)	31 Mar 2022 Taka	30 Jun 2021 Taka
<b>ASSETS &amp; PROPERTIES</b>			
<b>NON CURRENT ASSETS</b>		451,258,542	516,294,617
Property, Plant & Equipment	4	88,049,593	97,374,101
Investment	5	363,208,949	418,920,516
<b>CURRENT ASSETS</b>		874,580,927	870,814,222
Inventories	6	234,753,085	177,607,053
Trade Receivables	7	95,612,664	66,937,173
Advances, Deposits and Prepayments	8	75,217,477	129,250,143
Short Term Investments	9	30,416,637	44,118,407
Interest Receivable	10	303,043	390,398
Due from Associated Companies	11	402,840,441	390,404,300
Cash and Cash Equivalents	12	35,437,580	62,106,748
<b>TOTAL ASSETS</b>		<b>1,325,839,469</b>	<b>1,387,108,839</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>		1,039,107,629	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		407,155,357	406,356,253
Unrealised Surplus of Financial Assets		135,725,997	185,924,378
<b>NON CURRENT LIABILITIES</b>		53,876,160	54,585,863
Provision for Employees' Retiral Gratuity	15	41,433,212	35,936,955
Deferred Income Tax	16	12,442,948	18,648,908
<b>CURRENT LIABILITIES</b>		232,855,680	244,016,070
Creditors and Accruals	17	224,271,259	228,996,088
Provision for WPP & WF	18	2,371,645	3,226,977
Provision for Taxation	19	(9,135,657)	(1,811,867)
Unclaimed Dividend	20	15,348,433	13,604,872
		<b>1,325,839,469</b>	<b>1,387,108,839</b>
<b>NET ASSETS VALUE PER SHARE</b>	30	<b>173.18</b>	<b>181.42</b>
<b>CONTINGENT LIABILITIES AND COMMITMENTS</b>			

These financial statements should be read in conjunction with the annexed notes  
and were approved by the Board of Directors on 23.05.2022  
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 MARCH 2022**

(Un-audited)

	Note (s)	01 Jan 2022 to 31 Mar 2022 3 Months Taka	01 Jan 2021 to 31 Mar 2021 3 Months Taka	01 Jul 2021 to 31 Mar 2022 9 Months Taka	01 Jul 2020 to 31 Mar 2021 9 Months Taka
Revenue	21	191,985,124	163,174,990	356,031,496	378,167,238
Cost of Goods Sold	22	(153,662,468)	(134,272,114)	(290,455,518)	(314,182,577)
<b>Gross Profit</b>		<b>38,322,655</b>	<b>28,902,876</b>	<b>65,575,977</b>	<b>63,984,661</b>
General and Administration Expenses	23	(18,540,951)	(13,836,829)	(53,282,745)	(47,500,715)
Selling and Distribution Expenses	24	(8,955,177)	(10,830,533)	(25,401,132)	(29,285,514)
Other Income - Operating	25	5,687,326	5,877,599	54,217,993	38,115,546
<b>Profit from Operating Activities</b>		<b>16,513,854</b>	<b>10,113,113</b>	<b>41,110,094</b>	<b>25,313,978</b>
Financial Expenses	26	(385,388)	(122,555)	(717,254)	(904,967)
Non Operating Income / (Loss)	27	502,399	5,920	586,096	88,027
<b>Profit before WPP and Welfare Fund</b>		<b>16,630,864</b>	<b>9,996,478</b>	<b>40,978,935</b>	<b>24,497,038</b>
Contribution to WPP & Welfare Fund	18	(831,543)	(499,824)	(2,048,947)	(1,224,852)
<b>Profit before Income Tax</b>		<b>15,799,321</b>	<b>9,496,654</b>	<b>38,929,988</b>	<b>23,272,186</b>
Income Tax Expenses:					
Current Income Tax	19	(3,554,847)	(2,369,762)	(8,759,247)	(5,813,645)
Deferred Tax Income/(Expenses)	16	(183,084)	(918,418)	628,363	1,831,685
		(3,737,931)	(3,288,180)	(8,130,884)	(3,981,960)
<b>Profit for the period after tax</b>		<b>12,061,390</b>	<b>6,208,474</b>	<b>30,799,104</b>	<b>19,290,226</b>
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		(11,690,421)	53,324,458	(55,775,978)	86,511,129
Deferred Tax on Unrealized Gain/(Loss) @ 10%		1,169,039	(5,332,445)	5,577,597	(8,651,112)
		(10,521,382)	47,879,494	(50,198,381)	78,010,006
<b>Total Comprehensive Income</b>		<b>1,540,008</b>	<b>54,087,968</b>	<b>(19,399,277)</b>	<b>97,300,232</b>
<b>Earning Per Share (EPS):</b>					
Basic Earnings per share	28	2.01	1.03	5.13	3.22

These financial statements should be read in conjunction with the annexed notes  
and were approved by the Board of Directors on 23.05.2022  
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 2022**  
**(Un-audited)**

	01 Jan 2022 to 31 Mar 2022	01 Jan 2021 to 31 Mar 2021	01 Jul 2021 to 31 Mar 2022	01 Jul 2020 to 31 Mar 2021
	3 Months	3 Months	9 Months	9 Months
	Taka	Taka	Taka	Taka
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Collection from turnover and other income	131,885,317	138,599,933	312,405,694	337,334,750
Payment for cost and other expenses	(83,013,882)	(107,844,236)	(307,452,121)	(336,540,647)
Income Tax Paid	(6,474,699)	(3,997,977)	(16,083,037)	(9,741,902)
<b>Net cash inflow from operating activities (A)</b>	<b>42,396,737</b>	<b>26,757,720</b>	<b>(11,129,463)</b>	<b>(8,947,799)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Acquisition of property, plant and equipment	(272,305)	(641,250)	(1,042,636)	(704,250)
Proceeds from sale of financial assets	2,678	(749,468)	148,597	(1,116,216)
Acquisition of financial asset	(55,649)	-	(64,412)	-
Sale of fixed asset	-	-	499,999	-
Dividend received	2,400	5,920.00	86,097	88,027
Interest received	366,873	3,700,653	1,483,594	16,232,540
<b>Net cash outflow from investing activities (B)</b>	<b>43,997</b>	<b>2,315,855</b>	<b>1,111,239</b>	<b>14,500,101</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Dividend paid	(23,076,497)	(13,822,094)	(28,256,439)	(28,783,808)
Short term investments	(313,214)	419,057	13,701,770	5,089,671
Interest receivable	-	8,329	-	22,705
Cash payment for financial expenses	(385,388)	(122,555)	(717,254)	(905,967)
Due (from) Associated Companies	(468,735)	3,480,922	(1,379,026)	(7,103,065)
<b>Net cash inflow/(outflow) from financing activities (C)</b>	<b>(24,243,834)</b>	<b>(10,036,341)</b>	<b>(16,650,949)</b>	<b>(31,680,464)</b>
<b>Net increase of cash and cash equivalents for the period (A+B+C)</b>	<b>14,878,296</b>	<b>19,037,234</b>	<b>(26,669,174)</b>	<b>(26,127,162)</b>
Cash and cash equivalents at the beginning of the period	-	-	62,106,748	62,594,821
<b>Cash and cash equivalents at the end of the period</b>	<b>14,878,296</b>	<b>19,037,234</b>	<b>35,437,574</b>	<b>36,467,659</b>
<b>Net Operating Cash Flow Per Share</b>	<b>7.07</b>	<b>4.46</b>	<b>(1.85)</b>	<b>(1.49)</b>

These financial statements should be read in conjunction with the annexed notes  
and were approved by the Board of Directors on 23.05.2022  
and were signed on its behalf by:

  
Chairman  
  
Chief Financial Officer

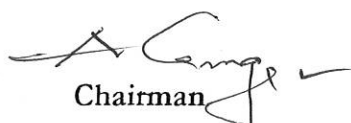
  
Managing Director

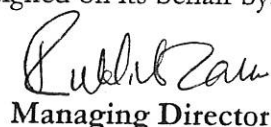
  
Director  
  
Company Secretary

**ARAMIT LIMITED**  
**RECONCILIATION STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**  
**(Un-audited)**

	01 Jul 2021 to 31 Mar 2022	01 Jul 2020 to 31 Mar 2021
	9 Months	9 Months
	Taka	Taka
<b>Profit after interest and income tax</b>	30,799,104	19,290,226
<b>Non- Cash Expenditure</b>		
Depreciation	16,092,836	18,264,305
Provision for Deferred Tax	(628,363)	(1,831,685)
	<u>15,464,473</u>	<u>16,432,620</u>
<b>Adjustment from Non-operating Items</b>		
Proceeds from sale of financial assets	(148,597)	-
Dividend Income	(86,097)	(88,027)
Gain on sale of fixed assets	(499,999)	
Interest Income	(22,159,137)	(16,232,540)
Financial Expenses	717,254	904,967
	<u>(22,176,576)</u>	<u>(15,415,600)</u>
<b>Changes in Working Capital</b>		
<b>(Decrease)/ Increase in current liabilities</b>		
Creditors & Accruals	(4,724,829)	80,643,440
Changes in Provision for WPP & WF	(855,332)	(208,965)
Changes in Provision for Tax	(7,323,790)	(3,928,257)
Changes in Provision for Gratuity	5,496,257	1,095,751
	<u>(7,407,694)</u>	<u>77,601,969</u>
<b>(Increase)/ Decrease in current Assets</b>		
Inventories	(57,146,033)	(36,084,500)
Trade Receivables	(28,675,497)	(62,715,493)
Advances, Deposits & Prepayments	58,012,758	(8,057,022)
	<u>(27,808,772)</u>	<u>(106,857,015)</u>
<b>Net Cash inflow/(outflow) from Operating Activity</b>	<u><u>(11,129,464)</u></u>	<u><u>(8,947,800)</u></u>

These financial statements should be read in conjunction with the annexed notes  
and were approved by the Board of Directors on 23.05.2022  
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 2022**  
(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
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2020 to 31 Dec 2020	-	-	-	-	30,799,104	-	30,799,104
Final Cash Dividend @ 50%	-	-	-	-	(30,000,000)	-	(30,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(50,198,381)	(50,198,381)
Balance as on 31 March 2022	60,000,000	20,212,562	365,275,466	50,738,247	407,155,357	135,725,997	1,039,107,629
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
Profit after Tax for 01 July 2020 to 31 March 2021	-	-	-	-	19,290,226	-	19,290,226
Final Cash Dividend	-	-	-	-	(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

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 23.05.2022 and were signed on its behalf by:

 Chairman  
 Managing Director

 Director

 Chief Financial Officer

 Company Secretary