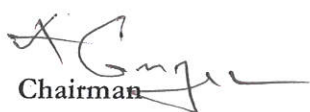


ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022
(Un-Audited)

	Note(s)	31 Dec 2022 Taka	30 Jun 2022 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		291,319,021	303,698,340
Property, Plant & Equipment	4	80,181,214	86,594,726
Investment	5	211,137,807	217,103,614
CURRENT ASSETS		906,038,296	911,674,305
Inventories	6	153,902,159	235,578,394
Trade Receivables	7	115,208,926	83,034,175
Advances, Deposits and Prepayments	8	79,985,019	81,833,512
Short Term Investments	9	31,491,253	30,766,397
Interest Receivable	10	384,414	323,952
Due from Associated Companies	11	441,905,696	409,819,299
Cash and Cash Equivalents	12	83,160,829	70,318,576
TOTAL ASSETS		1,197,357,316	1,215,372,645
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		921,598,894	913,650,017
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		312,394,496	299,020,429
Unrealised Surplus of Financial Assets		112,978,123	118,403,313
NON CURRENT LIABILITIES		50,328,347	53,478,470
Provision for Employees' Retiral Gratuity	15	43,268,623	45,360,843
Deferred Income Tax	16	7,059,724	8,117,627
CURRENT LIABILITIES		225,430,076	248,244,158
Creditors and Accruals	17	207,093,330	233,584,138
Provision for WPP & WF	18	4,652,071	3,774,722
Provision for Taxation	19	(1,009,908)	(4,269,735)
Unclaimed Dividend	20	14,694,583	15,155,033
		1,197,357,317	1,215,372,645
NET ASSETS VALUE PER SHARE	30	153.60	152.28
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 20.02.2023
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 2022

(Un-audited)

	Note (s)	01 Oct 2022 to 31 Dec 2022 3 Months Taka	01 Oct 2021 to 31 Dec 2021 3 Months Taka	01 Jul 2022 to 31 Dec 2022 6 Months Taka	01 Jul 2021 to 31 Dec 2021 6 Months Taka
Revenue	21	63,657,042	91,232,321	147,410,150	164,046,372
Cost of Goods Sold	22	(57,004,274)	(72,735,786)	(131,270,154)	(136,793,050)
Gross Profit		6,652,769	18,496,535	16,139,997	27,253,322
General and Administration Expenses	23	(16,449,100)	(19,338,405)	(31,128,241)	(34,741,794)
Selling and Distribution Expenses	24	(5,575,182)	(8,012,745)	(12,504,221)	(16,445,955)
Other Income - Operating	25	23,430,531	25,345,612	45,170,967	48,530,667
Profit from Operating Activities		8,059,017	16,490,997	17,678,501	24,596,241
Financial Expenses	26	(119,965)	(37,502)	(131,534)	(331,866)
Non Operating Income / (Loss)	27	10	-	10	83,697
Profit before WPP and Welfare Fund		7,939,062	16,453,495	17,546,977	24,348,072
Contribution to WPP & Welfare Fund	18	(396,953)	(832,675)	(877,349)	(1,217,404)
Profit before Income Tax		7,542,109	15,620,820	16,669,628	23,130,668
Income Tax Expenses:					
Current Income Tax	19	(1,696,974)	(3,516,934)	(3,750,666)	(5,204,400)
Deferred Tax Income/(Expenses)	16	728,850	(225,915)	455,105	811,447
		(968,124)	(3,742,849)	(3,295,561)	(4,392,953)
Profit for the period after tax		6,573,985	11,877,971	13,374,067	18,737,715
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	-	-	-
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(30,141)	(110,532,608)	(6,027,988)	(44,085,557)
Deferred Tax on Unrealized Gain/(Loss) @ 10%		3,014	11,053,260	602,798	4,408,555
		(27,127)	(99,479,348)	(5,425,190)	(39,677,002)
Total Comprehensive Income		6,546,858	(87,601,377)	7,948,877	(20,939,287)
Earning Per Share (EPS):					
Basic Earnings per share	28	1.10	1.98	2.23	3.12

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and were approved by the Board of Directors on 20.02.2023
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 2022

(Un-audited)

	01 Oct 2022 to 31 Dec 2022	01 Oct 2021 to 31 Dec 2021	01 Jul 2022 to 31 Dec 2022	01 Jul 2021 to 31 Dec 2021
	3 Months	3 Months	6 Months	6 Months
	Taka	Taka	Taka	Taka
CASH FLOWS FROM OPERATING ACTIVITIES				
Collection from turnover and other income	60,181,077	97,265,765	147,771,573	180,520,377
Payment for cost and other expenses	(56,279,251)	(104,759,871)	(148,586,687)	(224,438,239)
Income Tax Paid	107,334	(5,025,838)	(490,840)	(9,608,338)
Net cash inflow from operating activities (A)	4,009,160	(12,519,944)	(1,305,954)	(53,526,201)
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant and equipment	(31,250)	(623,331)	(131,650)	(770,331)
Proceeds from sale of financial assets	31,888	(647,777)	31,888	145,919
Acquisition of financial asset	-	-	(62,179)	(8,763)
Dividend received	-	-	10	83,697
Interest received	460,241	545,645	873,717	1,116,721
Net cash outflow from investing activities (B)	460,879	(725,463)	711,787	567,243
CASH FLOWS FROM FINANCING ACTIVITIES				
Dividend paid	(319,300)	(5,106,707)	(460,450)	(5,179,942)
Short term investments	(360,603)	14,808,680	(724,856)	14,014,984
Interest Receivable	8,426	565,200	-	-
Cash payment for financial expenses	(119,965)	(37,502)	(131,534)	(331,866)
Due (from) Associated Companies	25,924,181	(794,103)	14,753,264	(910,291)
Net cash inflow/(outflow) from financing activities (C)	25,132,739	9,435,568	13,436,424	7,592,885
Net increase of cash and cash equivalents for the period (A+B+C)	18,485,736	(3,809,839)	12,842,256	(45,366,072)
Cash and cash equivalents at the beginning of the period	-	-	70,318,576	70,318,576
Cash and cash equivalents at the end of the period	18,485,736	(3,809,839)	83,160,832	24,952,504
Net Operating Cash Flow Per Share	0.67	(2.09)	(0.22)	(8.92)

These financial statements should be read in conjunction with the annexed notes

and were approved by the Board of Directors on 20.02.2023

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 DECEMBER 2022
(Un-audited)

	01 Jul 2022 to 31 Dec 2022	01 Jul 2021 to 31 Dec 2021
	6 Months	6 Months
	Taka	Taka
Profit after interest and income tax	13,374,067	18,737,715
Non- Cash Expenditure		
Depreciation	6,545,163	10,944,515
Provision for Deferred Tax	(455,105)	(2,750,103)
	<u>6,090,058</u>	<u>8,194,412</u>
Adjustment from Non-operating Items		
Proceeds from sale of financial assets	(31,888)	-
Dividend Income	(10)	(82,107)
Interest Income	(15,956,831)	(12,531,887)
Financial Expenses	131,534	782,412
	<u>(15,857,195)</u>	<u>(11,831,582)</u>
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Creditors & Accruals	(26,490,808)	42,151,658
Changes in Provision for WPP & WF	877,349	725,028
Changes in Provision for Tax	3,259,827	(2,306,042)
Changes in Provision for Gratuity	(2,092,219)	2,014,095
	<u>(24,445,852)</u>	<u>42,584,739</u>
(Increase)/ Decrease in current Assets		
Inventories	81,676,235	(51,720,076)
Trade Receivables	(32,174,751)	(35,963,490)
Advances, Deposits & Prepayments	2,117,879	(1,449,217)
Due from Associated Companies	(32,086,397)	
	<u>19,532,967</u>	<u>(89,132,783)</u>
Net Cash inflow/(outflow) from Operating Activity	<u><u>(1,305,954)</u></u>	<u><u>(31,447,499)</u></u>

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 20.02.2023
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 DECEMBER 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 2022	60,000,000	20,212,562	365,275,466	50,738,247	299,020,429	118,403,313	913,650,017
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2022 to 31 Dec 2022	-	-	-	-	13,374,067	-	13,374,067
Final Cash Dividend @ 50%	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(5,425,190)	(5,425,190)
Balance as on 31 December 2022	60,000,000	20,212,562	365,275,466	50,738,247	312,394,496	112,978,123	921,598,894
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 2021 to 31 Dec 2021	-	-	-	-	18,737,715	-	18,737,715
Final Cash Dividend	-	-	-	-	(30,000,000)	-	(30,000,000)
Realised Gain / (Loss) on sale of financial assets	-	-	-	-	-	-	-
Realised Gain / (Loss) transferred to retained earning	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(39,677,002)	(39,677,002)
Balance as on 31 December 2021	60,000,000	20,212,562	365,275,466	50,738,247	395,093,968	146,247,376	1,037,567,619

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 20.02.2023 and were signed on its behalf by:


Managing Director


Director


Chief Financial Officer


Company Secretary