
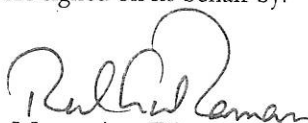


ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023
(Un-Audited)

	Note(s)	31 Mar 2023 Taka	30 Jun 2022 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		239,079,728	303,698,340
Property, Plant & Equipment	4	77,488,968	86,594,726
Investment	5	161,590,760	217,103,614
CURRENT ASSETS		867,956,733	911,674,305
Inventories	6	224,873,326	235,578,394
Trade Receivables	7	84,444,716	83,034,175
Advances, Deposits and Prepayments	8	33,216,083	81,833,512
Short Term Investments	9	31,808,082	30,766,397
Interest Receivable	10	324,409	323,952
Due from Associated Companies	11	423,580,099	409,819,299
Cash and Cash Equivalents	12	69,710,019	70,318,576
TOTAL ASSETS		1,107,036,461	1,215,372,645
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		850,450,159	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		285,838,669	299,020,429
Unrealised Surplus of Financial Assets		68,385,214	118,403,313
NON CURRENT LIABILITIES		46,095,631	53,478,470
Provision for Employees' Retiral Gratuity	15	43,570,619	45,360,843
Deferred Income Tax	16	2,525,012	8,117,627
CURRENT LIABILITIES		210,490,671	248,244,158
Creditors and Accruals	17	195,876,401	233,584,138
Provision for WPP & WF	18	1,807,675	3,774,722
Provision for Taxation	19	(3,820,801)	(4,269,735)
Unclaimed Dividend	20	16,627,396	15,155,033
		1,107,036,460	1,215,372,645
NET ASSETS VALUE PER SHARE	30	141.74	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 30.04.2023
and were signed on its behalf by:


Chairman


Managing Director


Director


Chief Financial Officer

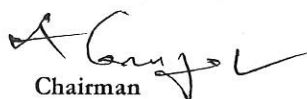

Company Secretary

ARAMIT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2023

(Un-audited)

	Note (s)	01 Jan 2023 to 31 Mar 2023 3 Months Taka	01 Jan 2022 to 31 Mar 2022 3 Months Taka	01 Jul 2022 to 31 Mar 2023 9 Months Taka	01 Jul 2021 to 31 Mar 2022 9 Months Taka
Revenue	21	44,473,311	191,985,124	192,783,461	356,031,496
Cost of Goods Sold	22	(37,952,842)	(153,662,468)	(169,222,996)	(290,455,518)
Gross Profit		6,520,469	38,322,656	23,560,465	65,575,978
General and Administration Expenses	23	(14,537,370)	(18,540,951)	(45,665,611)	(53,282,745)
Selling and Distribution Expenses	24	(5,426,913)	(8,955,177)	(17,931,134)	(25,401,132)
Other Income - Operating	25	17,815,832	5,687,326	62,986,799	54,217,993
Profit from Operating Activities		4,372,019	16,513,854	22,950,520	41,110,094
Financial Expenses	26	(23,490)	(385,388)	(155,024)	(717,254)
Non Operating Income / (Loss)	27	10	502,399	10	586,096
Profit before WPP and Welfare Fund		4,348,539	16,630,864	22,795,506	40,978,935
Contribution to WPP & Welfare Fund	18	(262,426)	(831,543)	(1,139,775)	(2,048,947)
Profit before Income Tax		4,086,113	15,799,321	21,655,731	38,929,988
Income Tax Expenses:					
Current Income Tax	19	(1,121,874)	(3,554,847)	(4,872,540)	(8,759,247)
Deferred Tax Income/(Expenses)	16	490,154	(183,084)	35,049	628,363
		(631,720)	(3,737,931)	(4,837,491)	(8,130,884)
Profit for the period after tax		3,454,393	12,061,390	16,818,240	30,799,104
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	-	-	-
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(49,547,677)	(11,690,421)	(55,575,665)	(55,775,978)
Deferred Tax on Unrealized Gain/(Loss) @ 10%		4,954,768	1,169,039	5,557,566	5,577,597
		(44,592,909)	(10,521,382)	(50,018,099)	(50,198,381)
Total Comprehensive Income		(41,138,515)	1,540,008	(33,199,858)	(19,399,277)
Earning Per Share (EPS):					
Basic Earnings per share	28	0.58	2.01	2.80	5.13

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 30.04.2023
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 MARCH 2023
(Un-audited)

	01 Jan 2023 to 31 Mar 2023	01 Jan 2022 to 31 Mar 2022	01 Jul 2022 to 31 Mar 2023	01 Jul 2021 to 31 Mar 2022
	3 Months	3 Months	9 Months	9 Months
	Taka	Taka	Taka	Taka
CASH FLOWS FROM OPERATING ACTIVITIES				
Collection from turnover and other income	166,180,512	131,885,317	226,361,589	312,405,694
Payment for cost and other expenses	(152,115,325)	(83,013,882)	(208,394,576)	(307,452,121)
Income Tax Paid	(4,316,273)	(6,474,699)	(4,423,607)	(16,083,037)
Net cash inflow from operating activities (A)	9,748,915	42,396,737	13,543,407	(11,129,463)
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant and equipment	(117,763)	(272,305)	(149,013)	(1,042,636)
Proceeds from sale of financial assets	31,888	2,678	31,888	148,597
Acquisition of financial asset	-	(55,649)	(62,179)	(64,412)
Sale of Fixed Assets	-	-	-	499,999
Dividend received	-	2,400	10	86,097
Interest received	880,388	366,873	1,340,629	1,483,594
Net cash outflow from investing activities (B)	794,513	43,997	1,161,336	1,111,239
CASH FLOWS FROM FINANCING ACTIVITIES				
Dividend paid	(28,208,337)	(23,076,497)	(28,527,637)	(28,256,439)
Short term investments	(681,082)	(313,214)	(1,041,685)	13,701,770
Interest Receivable	8,426	-	-	-
Cash payment for financial expenses	(35,059)	(385,388)	(155,024)	(717,254)
Due (from) Associated Companies	40,335,227	(468,735)	14,411,046	(1,379,026)
Net cash inflow/(outflow) from financing activities (C)	11,419,175	(24,243,834)	(15,313,300)	(16,650,949)
Net increase of cash and cash equivalents for the period (A+B+C)	17,877,179	14,878,296	(608,557)	(26,669,174)
Cash and cash equivalents at the beginning of the period	-	-	70,318,576	62,106,748
Cash and cash equivalents at the end of the period	17,877,179	14,878,296	69,710,019	35,437,574
Net Operating Cash Flow Per Share	1.62	7.07	2.26	(1.85)

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Chairman


Managing Director


Director

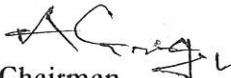

Chief Financial Officer

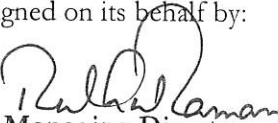

Company Secretary

ARAMIT LIMITED
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2023
(Un-audited)

	01 Jul 2022 to 31 Mar 2023	01 Jul 2021 to 31 Mar 2022
	9 Months	9 Months
	Taka	Taka
Profit after interest and income tax	16,818,240	30,799,104
Non- Cash Expenditure		
Depreciation	9,254,771	16,092,836
Provision for Deferred Tax	(35,049)	(628,363)
	9,219,722	15,464,473
Adjustment from Non-operating Items		
Proceeds from sale of financial assets	(31,888)	(148,597)
Dividend Income	(10)	(86,097)
Gain on Sale of Fixed Assets		(499,999)
Interest Income	(23,683,564)	(22,159,137)
Financial Expenses	-	717,254
	(23,715,462)	(22,176,576)
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Creditors & Accruals	(37,686,350)	(4,724,829)
Changes in Provision for WPP & WF	(1,967,047)	(855,322)
Changes in Provision for Tax	448,934	(7,323,790)
Changes in Provision for Gratuity	(1,790,223)	5,496,257
	(40,994,687)	(7,407,684)
(Increase)/ Decrease in current Assets		
Inventories	10,705,068	(57,146,033)
Trade Receivables	(1,410,541)	(28,675,497)
Advances, Deposits & Prepayments	48,750,434	58,012,758
Due from Associated Companies	(5,829,368)	-
	52,215,594	(27,808,772)
Net Cash inflow/(outflow) from Operating Activity	13,543,407	(11,129,455)

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Chairman


Managing Director


Director

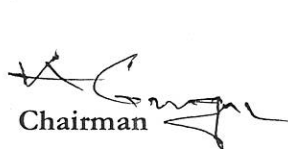

Chief Financial Officer


Company Secretary

ARAMIT LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2023
(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 March 2023	-	-	-	-	16,818,240	-	16,818,240
Final Cash Dividend @ 50%	-	-	-	-	(30,000,000)	-	(30,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(50,018,099)	(50,018,099)
Balance as on 31 March 2023	60,000,000	20,212,562	365,275,466	50,738,247	285,838,669	68,385,214	850,450,159
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 March 2022	-	-	-	-	30,799,104	-	30,799,104
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)	-	-	-	-	-	(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

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Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary