

ARAMIT PLC
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2023
(Un-Audited)

	Note(s)	30 Sep 2023 Taka	30 Jun 2023 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		233,877,256	249,923,642
Property, Plant & Equipment	4	72,277,776	74,752,974
Investment	5	161,599,480	175,170,668
CURRENT ASSETS		928,454,978	920,566,952
Inventories	6	325,960,155	291,019,608
Trade Receivables	7	16,480,786	33,166,219
Advances, Deposits and Prepayments	8	88,988,393	58,099,882
Short Term Investments	9	32,485,646	32,134,244
Interest Receivable	10	482,075	399,628
Due from Associated Companies	11	433,980,488	429,591,120
Cash and Cash Equivalents	12	30,077,435	76,156,252
TOTAL ASSETS		1,162,332,235	1,170,490,594
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		855,383,445	869,926,921
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		290,763,879	293,093,286
Unrealised Surplus of Financial Assets		68,393,290	80,607,360
NON CURRENT LIABILITIES		43,549,067	47,114,238
Provision for Employees' Retiral Gratuity	15	43,195,017	43,219,700
Deferred Income Tax	16	354,050	3,894,538
CURRENT LIABILITIES		263,399,723	253,449,436
Creditors and Accruals	17	256,021,550	238,456,041
Provision for WPP & WF	18	2,356,929	2,356,929
Provision for Taxation	19	(11,191,797)	(3,805,780)
Unclaimed Dividend	20	16,213,041	16,442,245
		1,162,332,235	1,170,490,595
NET ASSETS VALUE PER SHARE	29	142.56	144.99
CONTINGENT LIABILITIES AND COMMITMENTS	35		

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 PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2023
(Un-audited)

	Note (s)	01 Jul to 30 Sep 2023 3 Months Taka	01 Jul to 30 Sep 2022 3 Months Taka
Revenue	21	31,780,852	83,753,108
Cost of Sales	22	(30,898,160)	(74,265,880)
Gross Profit		882,692	9,487,228
General & Administration Expenses	23	(11,542,100)	(14,679,141)
Selling & Distribution Expenses	24	(4,953,242)	(6,929,039)
Other Income - Operating	25	11,201,766	21,740,436
Profit from Operating Activities		(4,410,884)	9,619,485
Financial Expenses	26	(10,051)	(11,569)
Non Operating Income / (Loss)	27	147,875	-
Profit before WPP and Welfare Fund		(4,273,060)	9,607,916
Contribution to WPP & Welfare Fund	18	-	(480,396)
Profit before Income Tax		(4,273,060)	9,127,520
Income Tax Expenses:			
Current Income Tax	19	(239,717)	(2,053,692)
Deferred Tax Income/(Expenses)	16	2,183,370	(273,745)
		1,943,653	(2,327,437)
Profit for the period after tax		(2,329,407)	6,800,083
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	-
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(13,571,188)	(5,997,847)
Deferred Tax on Unrealized Gain/(Loss) @ 10%		1,357,118	599,784
		(12,214,070)	(5,398,063)
Total Comprehensive Income		(14,543,476)	1,402,020
Earning Per Share (EPS):			
Basic Earnings per share	28	(0.39)	1.13

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ARAMIT PLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023
(Un-audited)

	01 Jul to 30 Sep 2023	01 Jul to 30 Sep 2022
	Taka	Taka
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Collection from turnover and other income	51,255,907	87,590,496
Payment for cost and other expenses	(93,206,537)	(92,307,436)
Income Tax Paid	(7,625,734)	(598,174)
Net cash inflow from operating activities (A)	(49,576,364)	(5,315,115)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of property, plant and equipment	-	(100,400)
Proceeds from sale of Financial assets	-	-
Dividend received	147,875	-
Interest received	533,030	413,476
Net cash outflow from investing activities (B)	680,905	313,076
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Dividend paid	(229,204)	(141,150)
Financial Expenses	(10,051)	(11,569)
Short Term Investment	(351,402)	(364,253)
Interest Receivable	(82,447)	(8,426)
Due to / (from) Associated Companies	3,489,745	11,170,917
Net cash inflow/(outflow) from financing activities (C)	2,816,641	10,645,519
Net increase of cash and cash equivalents for the period (A+B+C)	(46,078,818)	5,643,480
Cash and cash equivalents at the beginning of the period	76,156,252	70,318,576
Cash and cash equivalents at the end of the period	30,077,434	75,962,056
Net Operating Cash Flow Per Share	(8.26)	(0.89)

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ARAMIT PLC
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2023
(UN-AUDITED)

	01 Jul to 30 Sep 2023 Taka	01 Jul to 30 Sep 2022 Taka
Profit before interest and income tax	(2,329,407)	6,800,083
Non- Cash Expenditure		
Depreciation	2,475,197	3,311,226
provision for Deferred Tax	(2,183,370)	273,745
	291,827	3,584,971
Adjustment from Non-operating Items		
Dividend Income	(147,875)	-
Interest on Fixed Deposits	(533,030)	(413,476)
Interest on STD	-	-
Financial Expenses	10,051	11,569
	(670,855)	(401,907)
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Creditors and Accruals	17,565,509	(40,877,227)
Provision for WPP & WF	-	480,396
Provision for Tax	(7,386,017)	1,455,518
Provision for Gratuity	(24,683)	(1,620,751)
	10,154,809	(40,562,065)
(Increase)/ Decrease in current Assets		
Inventories	(34,940,547)	40,368,207
Trade Receivables	16,685,433	(9,612,645)
Advances, Deposits and Prepayments	(30,888,511)	2,385,167
Due from Associated Companies	(7,879,113)	(7,876,927)
	(57,022,739)	25,263,803
Net Cash inflow/(outflow) from Operating Activity	(49,576,364)	(5,315,115)

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ARAMIT PLC

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2023 (Un-audited)

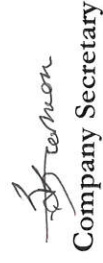
Particulars	Share Capital	Capital Reserve	General Reserve	Dividend Equalization Fund	Retained Earnings	Available-for-sale financial assets (note-5)	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2023	60,000,000	20,212,562	365,275,466	50,738,247	293,093,286	80,607,360	869,926,921
Profit after Tax for 01 July 2023 to 30 Sept 2023	-	-	-	-	(2,329,407)	-	(2,329,407)
Final Cash Dividend @ 50%	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	-	-
Balance as on 30 September 2023	60,000,000	20,212,562	365,275,466	50,738,247	290,763,879	68,393,290	855,383,445
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
Profit after Tax for 01 July 2022 to 30 Sept 2022	-	-	-	-	6,800,083	-	6,800,083
Final Cash Dividend @ 50%	-	-	-	-	-	-	-
Realised Gain / (Loss) on sale of financial assets	-	-	-	-	-	-	-
Transfer realised gain on sale of financial assets	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(5,398,063)	(5,398,063)
Balance as on 30 September 2022	60,000,000	20,212,562	365,275,466	50,738,247	305,820,512	113,005,250	915,052,037

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