

ARAMIT PLC
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024
(Un-Audited)

	Note(s)	30 Sep 2024 Taka	30 Jun 2024 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		187,178,377	223,121,133
Property, Plant & Equipment	4	86,679,505	90,450,625
Investment	5	100,498,872	132,670,508
CURRENT ASSETS		853,985,445	906,129,602
Inventories	6	265,893,491	308,139,021
Trade Receivables	7	33,499,361	35,186,847
Advances, Deposits and Prepayments	8	40,037,965	38,558,255
Short Term Investments	9	23,017,612	30,013,781
Interest Receivable	10	220,584	278,875
Due from Associated Companies	11	475,075,322	463,614,773
Cash and Cash Equivalents	12	16,241,110	30,338,050
TOTAL ASSETS		1,041,163,822	1,129,250,735
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		790,245,896	816,575,034
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		280,616,879	277,991,543
Unrealised Surplus of Financial Assets		13,402,742	42,357,215
NON CURRENT LIABILITIES		42,798,224	47,840,365
Provision for Employees' Retiral Gratuity	15	52,243,467	51,795,610
Deferred Income Tax	16	(9,445,243)	(3,955,245)
CURRENT LIABILITIES		208,119,703	264,835,336
Creditors and Accruals	17	205,193,939	243,985,756
Provision for WPP & WF	18	1,567,320	1,504,267
Provision for Taxation	19	(15,700,856)	(14,711,267)
Unclaimed Dividend	20	17,059,300	17,132,297
Loan	21	-	16,924,283
		1,041,163,822	1,129,250,735
NET ASSETS VALUE PER SHARE	30	131.71	136.10
CONTINGENT LIABILITIES AND COMMITMENTS	36		

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 2024
(Un-audited)

	Note (s)	01 Jul to 30 Sep 2024 3 Months Taka	01 Jul to 30 Sep 2023 3 Months Taka
Revenue	22	58,281,294	31,780,852
Cost of Sales	23	(56,664,322)	(30,898,160)
Gross Profit		1,616,971	882,692
General & Administration Expenses	24	(12,418,757)	(11,542,100)
Selling & Distribution Expenses	25	(4,678,686)	(4,953,242)
Other Income - Operating	26	17,281,109	11,201,766
Profit from Operating Activities		1,800,638	(4,410,884)
Financial Expenses	27	(666,493)	(10,051)
Non Operating Income / (Loss)	28	126,906	147,875
Profit before WPP and Welfare Fund		1,261,051	(4,273,060)
Contribution to WPP & Welfare Fund	18	(63,053)	-
Profit before Income Tax		1,197,998	(4,273,060)
Income Tax Expenses:			
Current Income Tax	19	(845,497)	(239,717)
Deferred Tax Income/(Expenses)	16	2,272,835	2,183,370
		1,427,338	1,943,653
Profit for the period after tax		2,625,336	(2,329,407)
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	-
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(32,171,636)	(13,571,188)
Deferred Tax on Unrealized Gain/(Loss) @ 10%		3,217,163	1,357,118
		(28,954,473)	(12,214,070)
Total Comprehensive Income		(26,329,137)	(14,543,476)
Earning Per Share (EPS):			
Basic Earnings per share	29	0.44	(0.39)

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ARAMIT PLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2024
(Un-audited)

	01 Jul to 30 Sep 2024	01 Jul to 30 Sep 2023
	Taka	Taka
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Collection from turnover and other income	67,945,772	51,255,907
Payment for cost and other expenses	(70,352,453)	(93,206,537)
Income Tax Paid	(1,835,086)	(7,625,734)
Net cash inflow from operating activities (A)	(4,241,768)	(49,576,364)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of property, plant and equipment	(28,150)	-
Proceeds from sale of Financial assets	-	-
Dividend received	126,906	147,875
Interest received	655,388	533,030
Net cash outflow from investing activities (B)	754,144	680,905
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Dividend paid	(72,997)	(229,204)
Financial Expenses	(666,493)	(10,051)
Short Term Investment	6,996,169	(351,402)
Interest Receivable	58,291	(82,447)
Loan Paid	(17,493,065)	-
Due to / (from) Associated Companies	568,780	3,489,745
Net cash inflow/(outflow) from financing activities (C)	(10,609,316)	2,816,641
Net increase of cash and cash equivalents for the period (A+B+C)	(14,096,940)	(46,078,818)
Cash and cash equivalents at the beginning of the period	30,338,050	76,156,252
Cash and cash equivalents at the end of the period	16,241,110	30,077,434
Net Operating Cash Flow Per Share	(0.71)	(8.26)

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ARAMIT PLC
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2024
(UN-AUDITED)

	01 Jul to 30 Sep 2024 Taka	01 Jul to 30 Sep 2023 Taka
Profit before interest and income tax	2,625,336	(2,329,407)
Non- Cash Expenditure		
Depreciation	3,799,270	2,475,197
provision for Deferred Tax	(2,272,835)	(2,183,370)
	1,526,435	291,827
Adjustment from Non-operating Items		
Dividend Income	(126,906)	(147,875)
Interest on Fixed Deposits	(655,388)	(533,030)
Interest on STD	-	-
Financial Expenses	666,493	10,051
	(115,800)	(670,855)
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Creditors and Accruals	(38,791,817)	17,565,509
Provision for WPP & WF	63,053	-
Provision for Tax	(989,589)	(7,386,017)
Provision for Gratuity	447,857	(24,683)
	(39,270,495)	10,154,809
(Increase)/ Decrease in current Assets		
Inventories	42,245,530	(34,940,547)
Trade Receivables	1,687,486	16,685,433
Advances, Deposits and Prepayments	(1,479,710)	(30,888,511)
Due from Associated Companies	(11,460,549)	(7,879,113)
	30,992,757	(57,022,739)
Net Cash inflow/(outflow) from Operating Activity	(4,241,768)	(49,576,364)

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ARAMIT PLC

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (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 2024	60,000,000	20,212,562	365,275,466	50,738,247	277,991,543	42,357,215	816,575,033
Profit after Tax for 01 July 2024 to 30 Sept 2024	-	-	-	-	2,625,336	-	2,625,336
Final Cash Dividend @	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(28,954,473)	(28,954,473)
Balance as on 30 September 2024	60,000,000	20,212,562	365,275,466	50,738,247	280,616,879	13,402,742	790,245,896
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%	-	-	-	-	-	-	-
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)	-	-	-	-	-	(12,214,070)	(12,214,070)
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

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