

**ARAMIT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2017 (UN-AUDITED)**

	Note(s)	31 Dec 2017 Taka	30 Jun 2017 Taka
<b>ASSETS &amp; PROPERTIES</b>			
<b>NON CURRENT ASSETS</b>		<b>463,950,083</b>	<b>491,558,667</b>
Property, Plant & Equipment	4	112,090,839	100,574,611
Investment	5	351,859,244	390,984,056
<b>CURRENT ASSETS</b>		<b>665,166,488</b>	<b>647,197,472</b>
Inventories	6	208,511,900	91,682,857
Trade Receivables	7	7,522,265	9,771,514
Advances, Deposits and Prepayments	8	117,720,599	117,297,606
Short Term Investments	9	2,434,531	94,327,423
Interest Receivable	10	-	290,847
Due from Associated Companies	11	319,990,059	303,294,269
Cash and Cash Equivalents	12	8,987,134	30,532,956
<b>TOTAL ASSETS</b>		<b>1,129,116,571</b>	<b>1,138,756,139</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>		<b>893,168,943</b>	<b>930,422,809</b>
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		278,283,798	280,325,333
Unrealised Surplus of Financial Assets		118,658,870	153,871,201
<b>NON CURRENT LIABILITIES</b>		<b>56,838,027</b>	<b>60,743,675</b>
Provision for Employees' Retiral Gratuity	15	21,203,140	19,580,103
Deferred Income Tax	16	17,613,888	23,065,500
Long Term Loan	17	18,020,999	18,098,072
<b>CURRENT LIABILITIES</b>		<b>179,109,601</b>	<b>147,589,655</b>
Current Portion of Long Term Loan	18	2,010,177	3,704,767
Creditors and Accruals	19	151,750,735	126,719,786
Provision for WPP & WF	20	2,657,673	1,935,603
Provision for Taxation	21	2,083,844	9,351,916
Unclaimed Dividend	22	20,607,172	5,877,583
		<b>1,129,116,571</b>	<b>1,138,756,139</b>
<b>NET ASSETS VALUE PER SHARE</b>	31	<b>148.86</b>	<b>155.07</b>
<b>CONTINGENT LIABILITIES AND COMMITMENTS</b>			

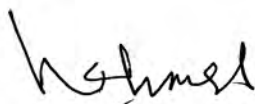
These financial statements should be read in conjunction with the annexed notes  
and were approved by the Board of Directors on 30<sup>th</sup> January 2018  
and were signed on its behalf by:



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 2017**  
**(UN-AUDITED)**

	Note(s)	01 Jul 2017	01 Jul 2016
		to	to
		31 Dec 2017	31 Dec 2016
		6 Months	6 Months
		Taka	Taka
Revenue	23	200,042,197	173,675,680
Cost of Sales	24	(159,392,876)	(141,581,720)
<b>Gross Profit</b>		<b>40,649,321</b>	<b>32,093,960</b>
General & Administration Expenses	25	(27,804,772)	(26,849,910)
Selling & Distribution Expenses	26	(15,133,868)	(10,620,816)
Other Income - Operating	27	37,933,067	29,354,796
<b>Profit from Operating Activities</b>		<b>35,643,748</b>	<b>23,978,030</b>
Financial Expenses	28	(1,350,537)	(85,243)
Non Operating Income / (Loss)	29	148,193	591,301
<b>Profit before WPP and Welfare Fund</b>		<b>34,441,404</b>	<b>24,484,088</b>
Contribution to WPP & Welfare Fund	20	(1,722,070)	(1,224,204)
<b>Profit before Income Tax</b>		<b>32,719,334</b>	<b>23,259,884</b>
Income Tax Expenses:			
Current Income Tax	21	(9,300,000)	(6,700,000)
Deferred Tax Income/(Expenses)	16	1,539,131	1,561,531
		(7,760,869)	(5,138,469)
<b>Profit for the year after tax</b>		<b>24,958,465</b>	<b>18,121,415</b>
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	(39,124,812)	32,825,121
Deferred Tax @ 10%		3,912,481	(3,282,512)
		<b>(35,212,331)</b>	<b>29,542,609</b>
<b>Total Comprehensive Income</b>		<b>(10,253,866)</b>	<b>47,664,024</b>
<b>Earning Per Share (EPS):</b>			
Basic Earnings per share	30	4.16	3.02

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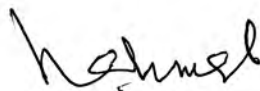


Chairman

Managing Director



Director



Chief Financial Officer



Company Secretary

**ARAMIT LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2017**  
**(UN-AUDITED)**

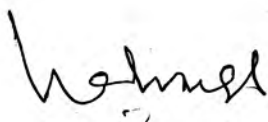
	01 Jul 2017 to 31 Dec 2017	01 Jul 2016 to 31 Dec 2016
	6 Months	6 Months
	Taka	Taka
<b>Cash flows from operating activities</b>		
Collection from turnover and other income	233,138,610	184,275,400
Payment for cost and other expenses	(282,658,655)	(231,473,340)
Income Tax Paid	(16,568,072)	(21,452,677)
<b>Net cash inflow from operating activities (A)</b>	<b>(66,088,117)</b>	<b>(68,650,617)</b>
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(24,137,675)	(8,743,978)
Dividend received	148,193	591,301
Interest received	7,085,902	6,735,564
<b>Net cash outflow from investing activities (B)</b>	<b>(16,903,580)</b>	<b>(1,417,113)</b>
<b>Cash flows from financing activities</b>		
Cash proceeds from issuing share	-	-
Dividend paid	(12,270,411)	(18,411,627)
Term Loan	(1,771,663)	-
Short Term Investment	91,892,892	104,757,473
Interest Receivable	290,847	1,649,356
Due to (from) Associated Companies	(16,695,790)	(9,903,502)
<b>Net cash inflow/(outflow) from financing activities (C)</b>	<b>61,445,875</b>	<b>78,091,700</b>
<b>Net increase of cash and cash equivalents for the period (A+B+C)</b>	<b>(21,545,822)</b>	<b>8,023,970</b>
Cash and cash equivalents at the beginning of the period	30,532,956	16,320,457
<b>Cash and cash equivalents at the end of the period</b>	<b>8,987,134</b>	<b>24,344,427</b>
<b>Net Operating Cash Flow Per Share</b>	<b>(11.01)</b>	<b>(11.44)</b>

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Company Secretary

**ARAMIT LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 31 DECEMBER 2017 (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	Taka	Taka	Taka	Taka	Taka	Taka	Taka
<b>Balance as on 01 July 2017</b>	60,000,000	20,212,562	365,275,466	50,738,247	280,325,333	153,871,201	930,422,809							
Write back of Unclaimed Dividend	-	-	-	-	-	-	-							
Profit after Tax for 01 July 2017 to 31 Dec 2017	-	-	-	-	24,958,465	-	24,958,465							24,958,465
Final Cash Dividend	-	-	-	-	(27,000,000)	-	(27,000,000)							(27,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(35,212,331)	(35,212,331)							(35,212,331)
<b>Balance as on 31 December 2017</b>	<b>60,000,000</b>	<b>20,212,562</b>	<b>365,275,466</b>	<b>50,738,247</b>	<b>278,283,798</b>	<b>118,658,870</b>	<b>893,168,943</b>							
<b>Balance as on 01 July 2016</b>	<b>60,000,000</b>	<b>20,212,562</b>	<b>365,275,466</b>	<b>50,738,247</b>	<b>243,564,316</b>	<b>118,808,879</b>	<b>858,599,470</b>							
Write back of Unclaimed Dividend	-	-	-	-	-	-	-							-
Profit after Tax for 01 July 2016 to 30 June 2017	-	-	-	-	48,761,017	-	48,761,017							48,761,017
Final Cash Dividend	-	-	-	-	(12,000,000)	-	(12,000,000)							(12,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	35,062,322	35,062,322							35,062,322
<b>Balance as on 30 June 2017</b>	<b>60,000,000</b>	<b>20,212,562</b>	<b>365,275,466</b>	<b>50,738,247</b>	<b>280,325,333</b>	<b>153,871,201</b>	<b>930,422,809</b>							

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