

ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2019
(Un-Audited)

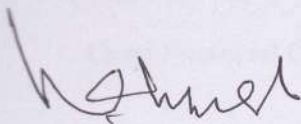
	Note(s)	30 Sep 2019 Taka	30 Jun 2019 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		341,521,441	371,210,674
Property, Plant & Equipment	4	107,019,466	115,088,094
Investment	5	234,501,975	256,122,580
CURRENT ASSETS		690,505,990	650,384,101
Inventories	6	197,822,581	141,728,197
Trade Receivables	7	22,195,191	22,958,882
Advances, Deposits and Prepayments	8	102,990,898	98,513,764
Short Term Investments	9	54,431,479	63,803,903
Interest Receivable	10	711,181	855,616
Due from Associated Companies	11	303,892,067	296,892,067
Cash and Cash Equivalents	12	8,462,593	25,631,672
TOTAL ASSETS		1,032,027,431	1,021,594,775
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		859,104,825	874,745,998
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		341,536,994	337,367,520
Unrealised Surplus of Financial Assets		21,341,556	41,152,203
NON CURRENT LIABILITIES		30,325,192	32,515,845
Provision for Employees' Retiral Gratuity	15	29,835,646	28,442,959
Deferred Income Tax	16	489,546	4,072,886
CURRENT LIABILITIES		142,597,414	114,332,932
Creditors and Accruals	17	132,307,238	104,215,122
Provision for WPP & WF	18	401,482	126,254
Provision for Taxation	19	-	-
Unclaimed Dividend	20	9,888,694	9,991,556
		1,032,027,431	1,021,594,775
NET ASSETS VALUE PER SHARE	30	143.18	145.79
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 28.10.2019
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 30 SEPTEMBER 2019
(Un-audited)

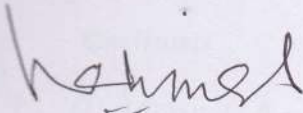
	Note (s)	01 Jul 2019	01 Jul 2018
		to	to
		30 Sep 2019	30 Sep 2018
		3 Months	3 Months
		Taka	Taka
Revenue	21	100,874,168	86,924,673
Cost of Sales	22	(84,776,024)	(70,846,337)
Gross Profit		16,098,144	16,078,336
General & Administration Expenses	23	(15,916,717)	(15,532,859)
Selling & Distribution Expenses	24	(8,965,309)	(7,960,635)
Other Income - Operating	25	14,325,191	14,319,725
Profit from Operating Activities		5,541,309	6,904,567
Financial Expenses	26	(37,718)	(23,883)
Non Operating Income / (Loss)	27	963	468,604
Profit before WPP and Welfare Fund		5,504,554	7,349,288
Contribution to WPP & Welfare Fund	18	(275,228)	(367,464)
Profit before Income Tax		5,229,326	6,981,824
Income Tax Expenses:			
Current Income Tax	19	(2,442,010)	(2,200,000)
Deferred Tax Income/(Expenses)	16	1,382,158	1,623,446
		(1,059,852)	(576,554)
Profit for the year after tax		4,169,474	6,405,270
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	-
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(22,011,829)	(8,385,019)
Deferred Tax on Unrealized Gain/(Loss) @ 10%		2,201,182	838,501
		(19,810,647)	(7,546,518)
Total Comprehensive Income		(15,641,173)	(1,141,248)
Earning Per Share (EPS):			
Basic Earnings per share	28	0.69	1.07

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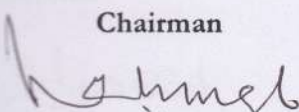
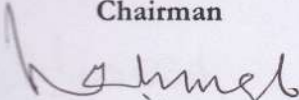
Company Secretary

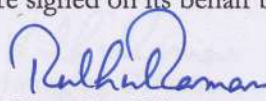
ARAMIT LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2019
(Un-audited)

	01 Jul 2019 to 30 Sep 2019	01 Jul 2018 to 30 Sep 2018
	3 Months	3 Months
	Taka	Taka
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Collection from turnover and other income	114,747,483	108,319,958
Payment for cost and other expenses	(132,676,136)	(150,344,858)
Income Tax Paid	(2,442,010)	(4,948,890)
Net cash inflow from operating activities (A)	(20,370,663)	(46,973,790)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of property, plant and equipment	-	(301,000)
Proceeds from sale of financial assets	(391,224)	-
Dividend received	963	468,604
Interest received	1,215,566	258,200
Net cash outflow from investing activities (B)	825,305	425,804
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Cash proceeds from issuing share	-	-
Dividend paid	(102,862)	(11,285)
Short Term Investment	9,372,424	12,215,521
Interest Receivable	144,435	349,648
Financial Expenses	(37,718)	(23,883)
Due to / (from) Associated Companies	(7,000,000)	(1,417,705)
Net cash inflow/(outflow) from financing activities (C)	2,376,279	11,112,296
Net increase of cash and cash equivalents for the period (A+B+C)	(17,169,079)	(35,435,690)
Cash and cash equivalents at the beginning of the period	25,631,672	58,751,723
Cash and cash equivalents at the end of the period	8,462,593	23,316,033
Net Operating Cash Flow Per Share	(3.40)	(7.83)

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Chairman

Chief Financial Officer


Managing Director


Director

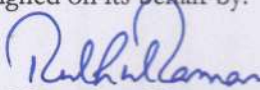
Company Secretary

ARAMIT LIMITED
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2019
(Un-audited)

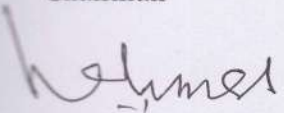
	01 Jul 2019 to 30 Sep 2019	01 Jul 2018 to 30 Sep 2018
	3 Months	3 Months
	Taka	Taka
Profit before interest and income tax	4,169,474	6,405,270
Non- Cash Expenditure		
Depreciation	8,068,628	7,286,847
Provision for Deferred Tax	(1,382,158)	(1,623,446)
	6,686,470	5,663,401
Adjustment from Non-operating Items		
Dividend Income	(963)	(468,604)
Interest Income	(1,215,566)	(258,200)
Financial Expenses	37,718	23,883
	(1,178,811)	(702,921)
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Changes in Creditors and Accruals	28,092,116	(19,830,326)
Changes in Provision for WPP & WF	275,228	367,464
Changes in Provision for Tax	-	(2,748,889)
Changes in Provision for Gratuity	1,392,687	2,341,301
	29,760,031	(19,870,450)
(Increase)/ Decrease in current Assets		
Changes in Inventories	(56,094,384)	(42,855,270)
Changes in Trade Receivables	763,691	7,333,759
Changes in Advances, Deposits and Prepayments	(4,477,134)	(2,947,579)
	(59,807,827)	(38,469,090)
Net Cash inflow/(outflow) from Operating Activity	(20,370,663)	(46,973,790)

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Chairman


Managing Director


Director

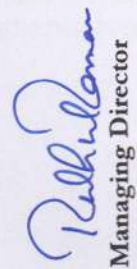

Chief Financial Officer

Company Secretary

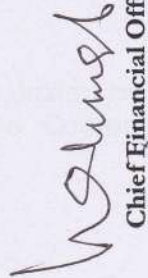
ARAMIT LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019
(Un-audited)

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 2019	60,000,000	20,212,562	365,275,466	50,738,247	337,367,520	41,152,203	874,745,998
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2019 to 30 Sept. 2019	-	-	-	-	4,169,474	-	4,169,474
Final Cash Dividend @ 50%	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(19,810,647)	(19,810,647)
Balance as on 30 September 2019	60,000,000	20,212,562	365,275,466	50,738,247	341,536,994	21,341,556	859,104,825
Balance as on 01 July 2018	60,000,000	20,212,562	365,275,466	50,738,247	335,408,725	72,793,615	904,428,615
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2018 to 30 Sept 2018	-	-	-	-	6,405,270	-	6,405,270
Final Cash Dividend	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(7,546,518)	(7,546,518)
Balance as on 30 September 2018	60,000,000	20,212,562	365,275,466	50,738,247	341,813,995	65,247,097	903,287,367

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 28.10.2019 and were signed on its behalf by:


Rukhshana
Managing Director


A. Khan
Director


W. Ahmed
Chief Financial Officer

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman