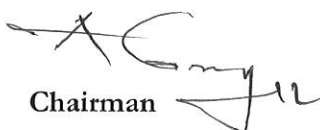


ARAMIT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2022
(Un-Audited)

	Note(s)	30 Sep 2022 Taka	30 Jun 2022 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		294,489,667	303,698,340
Property, Plant & Equipment	4	83,383,900	86,594,726
Investment	5	211,105,767	217,103,614
CURRENT ASSETS		881,255,744	911,674,305
Inventories	6	195,210,187	235,578,394
Trade Receivables	7	92,646,820	83,034,175
Advances, Deposits and Prepayments	8	79,448,344	81,833,512
Short Term Investments	9	31,130,650	30,766,397
Interest Receivable	10	332,378	323,952
Due from Associated Companies	11	406,525,309	409,819,299
Cash and Cash Equivalents	12	75,962,055	70,318,576
TOTAL ASSETS		1,175,745,411	1,215,372,645
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		915,052,037	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		305,820,512	299,020,429
Unrealised Surplus of Financial Assets		113,005,250	118,403,313
NON CURRENT LIABILITIES		51,531,679	53,478,470
Provision for Employees' Retiral Gratuity	15	43,740,091	45,360,843
Deferred Income Tax	16	7,791,588	8,117,627
CURRENT LIABILITIES		209,161,695	248,244,158
Creditors and Accruals	17	192,706,911	233,584,138
Provision for WPP & WF	18	4,255,118	3,774,722
Provision for Taxation	19	(2,814,217)	(4,269,735)
Unclaimed Dividend	20	15,013,883	15,155,033
		1,175,745,411	1,215,372,645
NET ASSETS VALUE PER SHARE	29	152.51	152.28
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 14th November, 2022.
and were signed on its behalf by:


Chairman


Managing Director


Director

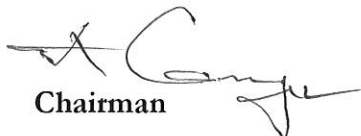

Chief Financial Officer


Company Secretary

ARAMIT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2022
(Un-audited)

	Note (s)	01 Jul to 30 Sep 2022	01 Jul to 30 Sep 2021
		3 Months	3 Months
		Taka	Taka
Revenue	21	83,753,108	72,814,051
Cost of Sales	22	(74,265,880)	(64,057,265)
Gross Profit		9,487,228	8,756,787
General & Administration Expenses	23	(14,679,141)	(15,403,389)
Selling & Distribution Expenses	24	(6,929,039)	(8,433,210)
Other Income - Operating	25	21,740,436	23,185,056
Profit from Operating Activities		9,619,485	8,105,244
Financial Expenses	26	(11,569)	(294,364)
Non Operating Income / (Loss)	27	-	83,697
Profit before WPP and Welfare Fund		9,607,916	7,894,576
Contribution to WPP & Welfare Fund	18	(480,396)	(394,729)
Profit before Income Tax		9,127,520	7,499,847
Income Tax Expenses:			
Current Income Tax	19	(2,053,692)	(1,687,466)
Deferred Tax Income/(Expenses)	16	(273,745)	1,037,363
		(2,327,437)	(650,103)
Profit for the period after tax		6,800,083	6,849,744
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	-
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(5,997,847)	66,447,051
Deferred Tax on Unrealized Gain/(Loss) @ 10%		599,784	(6,644,705)
		(5,398,063)	59,802,346
Total Comprehensive Income		1,402,020	66,652,090
Earning Per Share (EPS):			
Basic Earnings per share	28	1.13	1.14

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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 30 SEPTEMBER 2022
(Un-audited)

	01 Jul to 30 Sep 2022	01 Jul to 30 Sep 2021
	Taka	Taka
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Collection from turnover and other income	87,590,496	83,254,612
Payment for cost and other expenses	(92,307,436)	(119,678,368)
Income Tax Paid	(598,174)	(4,582,500)
Net cash inflow from operating activities (A)	(5,315,115)	(41,006,256)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of property, plant and equipment	(100,400)	(147,000)
Proceeds from sale of Financial assets	-	793,696
Dividend received	-	83,697
Interest received	413,476	571,076
Net cash outflow from investing activities (B)	313,076	1,301,469
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Cash proceeds from issuing share	-	-
Dividend paid	(141,150)	(73,235)
Financial Expenses	(11,569)	(294,364)
Short Term Investment	(364,253)	(793,696)
Interest Receivable	(8,426)	(565,200)
Due to / (from) Associated Companies	11,170,917	(116,188)
Net cash inflow/(outflow) from financing activities (C)	10,645,519	(1,842,683)
Net increase of cash and cash equivalents for the period (A+B+C)	5,643,480	(41,547,470)
Cash and cash equivalents at the beginning of the period	70,318,576	62,106,747
Cash and cash equivalents at the end of the period	75,962,056	20,559,277
Net Operating Cash Flow Per Share	(0.89)	(6.83)

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and were signed on its behalf by:


Chairman


Chief Financial Officer


Managing Director


Director


Company Secretary

ARAMIT LIMITED
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2022
(UN-AUDITED)

	01 Jul to 30 Sep 2022 Taka	01 Jul to 30 Sep 2021 Taka
Profit before interest and income tax	6,800,083	6,849,744
Non- Cash Expenditure		
Depreciation	3,311,226	5,332,000
provision for Deferred Tax	273,745	(1,037,362)
	3,584,971	4,294,638
Adjustment from Non-operating Items		
Dividend Income	-	(83,697)
Interest on Fixed Deposits	(413,476)	(565,200)
Interest on STD	-	(5,876)
Financial Expenses	11,569	294,364
	(401,907)	(360,409)
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Creditors and Accruals	(40,877,227)	43,928,403
Provision for WPP & WF	480,396	394,729
Provision for Tax	1,455,518	(2,895,034)
Provision for Gratuity	(1,620,751)	1,082,496
	(40,562,065)	42,510,594
(Increase)/ Decrease in current Assets		
Inventories	40,368,207	(69,673,793)
Trade Receivables	(9,612,645)	(5,477,318)
Advances, Deposits and Prepayments	2,385,167	(12,453,613)
Due from Associated Companies	(7,876,927)	(6,696,099)
	25,263,803	(94,300,823)
Net Cash inflow/(outflow) from Operating Activity	(5,315,115)	(41,006,256)

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


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

ARAMIT LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022
(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
Profit after Tax for 01 July 2022 to 30 Sept 2022	-	-	-	-	6,800,083	-	6,800,083
Final Cash Dividend @ 50%	-	-	-	-	-	-	-
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
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 30 Sept 2021	-	-	-	-	6,849,744	-	6,849,744
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)	-	-	-	-	-	59,802,346	59,802,346
Balance as on 30 September 2021	60,000,000	20,212,562	365,275,466	50,738,247	413,205,997	245,726,724	1,155,158,996

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 14th November, 2022. and were signed on its behalf by:


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary