

ARAMIT PLC
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

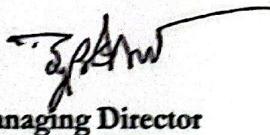
(Un-Audited)

	Note(s)	30 Sep 2025 Taka	30 Jun 2025 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS			
Property, Plant & Equipment	4	71,723,334	75,515,416
Investment	5	74,106,093	84,953,423
		961,242,724	940,995,392
CURRENT ASSETS			
Inventories	6	204,639,559	226,263,551
Trade Receivables	7	19,632,571	32,165,601
Advances, Deposits and Prepayments	8	29,001,801	27,240,869
Short Term Investments	9	125,040,537	125,040,537
Interest Receivable	10	1,074,268	1,524,295
Due from Associated Companies	11	515,381,093	503,764,232
Cash and Cash Equivalents	12	66,472,896	24,996,398
		1,107,072,151	1,101,364,231
TOTAL ASSETS			
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY			
Share Capital		755,187,210	772,010,215
Reserves	13	60,000,000	60,000,000
Dividend Equalisation Fund	14	385,488,028	385,488,028
Retained Earnings		50,738,247	50,738,247
Unrealised Surplus of Financial Assets		269,311,694	276,462,101
		(10,350,759)	(678,162)
		26,933,640	30,890,732
NON CURRENT LIABILITIES			
Provision for Employees' Retirement Gratuity	15	39,511,375	40,429,150
Deferred Income Tax	16	(12,577,735)	(9,538,418)
		324,951,301	298,463,284
CURRENT LIABILITIES			
Creditors and Accruals	17	321,589,383	295,414,636
Provision for WPP & WF	18	1,347,666	1,347,666
Provision for Taxation	19	(15,993,817)	(16,307,087)
Unclaimed Dividend	20	18,008,069	18,008,069
		1,107,072,151	1,101,364,231
NET ASSETS VALUE PER SHARE	30	125.86	128.67
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

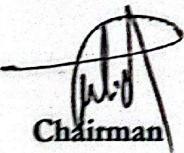
ARAMIT PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2025
(Un-audited)

Note (s)	01 Jul to 30 Sep 2025		01 Jul to 30 Sep 2024	
	3 Months		3 Months	
	Taka	Taka	Taka	Taka
Revenue	22	24,186,350	58,281,294	
Cost of Sales	23	(34,970,937)	(56,664,322)	
Gross Profit		(10,784,587)	1,616,971	
General & Administration Expenses	24	(9,386,275)	(12,418,757)	
Selling & Distribution Expenses	25	(4,869,992)	(4,678,686)	
Other Income - Operating	26	16,280,085	17,281,109	
Profit from Operating Activities		(8,760,769)	1,800,638	
Financial Expenses	27	(8,453)	(666,493)	
Non Operating Income / (Loss)	28	-	126,906	
Profit before WPP and Welfare Fund		(8,769,222)	1,261,051	
Contribution to WPP & Welfare Fund	18	-	(63,053)	
Profit before Income Tax		(8,769,222)	1,197,998	
Income Tax Expenses:	19	(345,770)	(845,497)	
Current Income Tax	16	1,964,584	2,272,835	
Deferred Tax Income/(Expenses)		1,618,814	1,427,338	
Profit for the period after tax		(7,150,408)	2,625,336	
Realized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	-	-	
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets		(10,747,331)	(32,171,636)	
Deferred Tax on Unrealized Gain/(Loss) @ 10%		1,074,733	3,217,163	
Total Comprehensive Income		(9,672,598)	(28,954,473)	
Earning Per Share (EPS):		(16,823,006)	(26,329,137)	
Basic Earnings per share	29		(1.19)	0.44

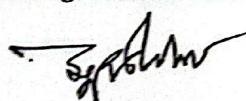
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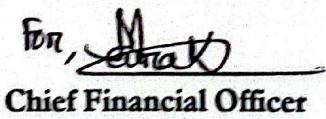
Chairman



Managing Director



Director



Chief Financial Officer

Company Secretary

ARAMIT PLC
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025
(Un-audited)

01 Jul to 30 Sep 2025	01 Jul to 30 Sep 2024
Taka	Taka
40,536,709	67,945,772
(2,428,515)	(70,352,453)
(32,500)	(1,835,086)
<u>38,075,695</u>	<u>(4,241,768)</u>

CASH FLOWS FROM OPERATING ACTIVITIES

Collection from turnover and other income
 Payment for cost and other expenses
 Income Tax Paid
 Net cash inflow from operating activities (A)

40,536,709	67,945,772
(2,428,515)	(70,352,453)
(32,500)	(1,835,086)
<u>38,075,695</u>	<u>(4,241,768)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of property, plant and equipment
 Proceeds from sale of Financial assets
 Dividend received
 Interest received
 Net cash outflow from investing activities (B)

-	(28,150)
-	-
-	126,906
2,959,318	655,388
<u>2,959,318</u>	<u>754,144</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Dividend paid
 Financial Expenses
 Short Term Investment
 Interest Receivable
 Loan Paid
 Due to / (from) Associated Companies
 Net cash inflow/(outflow) from financing activities (C)

-	(72,997)
(8,453)	(666,493)
(0)	6,996,169
449,937	58,291
-	(17,493,065)
-	(2,811,820)
<u>441,484</u>	<u>(13,989,915)</u>

Net increase of cash and cash equivalents for the period (A+B+C)

Cash and cash equivalents at the beginning of the period

Cash and cash equivalents at the end of the period

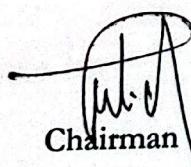
Net Operating Cash Flow Per Share

41,476,497	(17,477,539)
24,996,398	30,338,050
<u>66,472,895</u>	<u>12,860,511</u>
<u>6.35</u>	<u>(0.71)</u>

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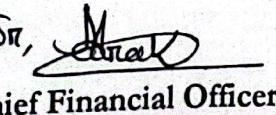
Chairman



Managing Director



Director

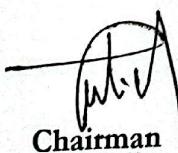
For, 
 Chief Financial Officer

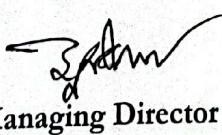
Company Secretary

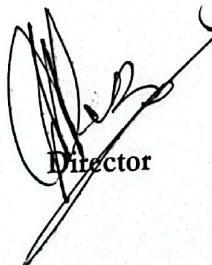
ARAMIT PLC
RECONCILIATION STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025
(UN-AUDITED)

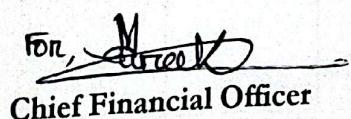
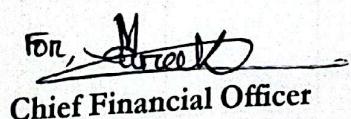
	01 Jul to 30 Sep 2025 Taka	01 Jul to 30 Sep 2024 Taka
Profit before interest and income tax	(7,150,408)	2,625,336
Non- Cash Expenditure		
Depreciation	3,792,081	3,799,270
provision for Deferred Tax	(1,964,584)	(2,272,835)
	1,827,497	1,526,435
Adjustment from Non-operating Items		
Dividend Income	-	(126,906)
Interest on Fixed Deposits	(2,959,318)	(655,388)
Interest on STD	-	-
Financial Expenses	8,453	666,493
	(2,950,865)	(115,801)
Changes in Working Capital		
(Decrease)/ Increase in current liabilities		
Creditors and Accruals	26,174,748	(38,791,817)
Provision for WPP & WF	-	63,053
Provision for Tax	313,270	(989,589)
Provision for Gratuity	(917,775)	447,857
	25,570,242	(39,270,496)
(Increase)/ Decrease in current Assets		
Inventories	21,623,992	42,245,530
Trade Receivables	12,533,030	1,687,486
Advances, Deposits and Prepayments	(1,760,932)	(1,479,710)
Due from Associated Companies	(11,616,861)	(11,460,549)
	20,779,229	30,992,757
Net Cash inflow/(outflow) from Operating Activity	38,075,695	(4,241,769)

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


For, 
Chief Financial Officer

Company Secretary

ARAMIT PLC
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025
(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 2025	60,000,000	20,212,562	365,275,466	50,738,247	276,462,102	(678,161)	772,010,216
Profit after Tax for 01 July 2024 to 30 Sept 2024	-	-	-	-	(7,150,408)	-	(7,150,408)
Final Cash Dividend @	-	-	-	-	-	-	-
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(9,672,598)	(9,672,598)
Balance as on 30 September 2025	60,000,000	20,212,562	365,275,466	50,738,247	269,311,694	(10,350,759)	755,187,210
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 2023 to 30 Sept 2023	-	-	-	-	2,625,336	-	2,625,336
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)	-	-	-	-	(28,954,473)	(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

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Director
Chief Financial Officer

Company Secretary

Managing Director


Chairman