

**ARAMIT PLC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2025**  
(Un-Audited)

**ASSETS & PROPERTIES**

**NON CURRENT ASSETS**

Property, Plant & Equipment  
Investment

**CURRENT ASSETS**

Inventories  
Trade Receivables  
Advances, Deposits and Prepayments  
Short Term Investments  
Interest Receivable  
Due from Associated Companies  
Cash and Cash Equivalents

**TOTAL ASSETS**

**EQUITY & LIABILITIES**

**SHAREHOLDERS' EQUITY**

Share Capital  
Reserves  
Dividend Equalisation Fund  
Retained Earnings  
Unrealised Surplus of Financial Assets

**NON CURRENT LIABILITIES**

Provision for Employees' Retiral Gratuity  
Deferred Income Tax

**CURRENT LIABILITIES**

Creditors and Accruals  
Provision for WPP & WF  
Provision for Taxation  
Unclaimed Dividend

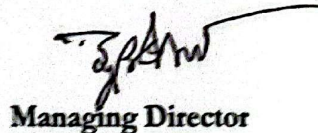
**NET ASSETS VALUE PER SHARE**

**CONTINGENT LIABILITIES AND COMMITMENTS**

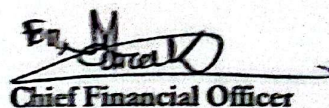
Note(s)	30 Sep 2025 Taka	30 Jun 2025 Taka
	145,829,427	160,368,839
4	71,723,334	75,515,416
5	74,106,093	84,853,423
	961,242,724	940,995,392
6	204,639,559	226,263,551
7	19,632,571	32,165,601
8	29,001,801	27,240,869
9	125,040,537	125,040,537
10	1,074,268	1,524,205
11	515,381,093	503,764,232
12	66,472,896	24,996,398
	1,107,072,151	1,101,364,231
	755,187,210	772,010,215
13	60,000,000	60,000,000
14	385,488,028	385,488,028
	50,738,247	50,738,247
	269,311,694	276,462,101
	(10,350,759)	(678,162)
	26,933,640	30,890,732
15	39,511,375	40,429,150
16	(12,577,735)	(9,538,418)
	324,951,301	298,463,284
17	321,589,383	295,414,636
18	1,347,666	1,347,666
19	(15,993,817)	(16,307,087)
20	18,008,069	18,008,069
	1,107,072,151	1,101,364,231
30	125.86	128.67
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

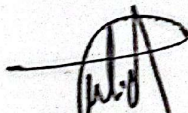
Company Secretary

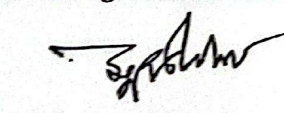


**ARAMIT PLC**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**  
(Un-audited)

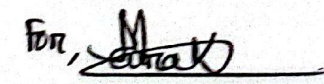
	Note (s)	01 Jul to 30 Sep 2025	01 Jul to 30 Sep 2024
		3 Months	3 Months
		Taka	Taka
Revenue	22	24,186,350	58,281,294
Cost of Sales	23	(34,970,937)	(56,664,322)
<b>Gross Profit</b>		<b>(10,784,587)</b>	<b>1,616,971</b>
General & Administration Expenses	24	(9,386,275)	(12,418,757)
Selling & Distribution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

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Chairman

  
Managing Director

  
Director

For,   
Chief Financial Officer

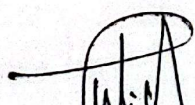
Company Secretary

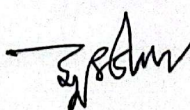


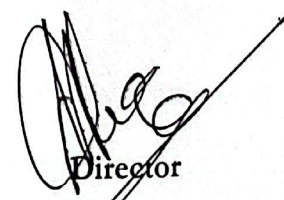
**ARAMIT PLC**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**  
**(Un-audited)**

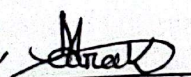
	01 Jul to 30 Sep 2025	01 Jul to 30 Sep 2024
	Taka	Taka
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Collection from turnover and other income	40,536,709	67,945,772
Payment for cost and other expenses	(2,428,515)	(70,352,453)
Income Tax Paid	(32,500)	(1,835,086)
Net cash inflow from operating activities (A)	38,075,695	(4,241,768)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Acquisition of property, plant and equipment	-	(28,150)
Proceeds from sale of Financial assets	-	-
Dividend received	-	126,906
Interest received	2,959,318	655,388
Net cash outflow from investing activities (B)	2,959,318	754,144
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Dividend paid	-	(72,997)
Financial Expenses	(8,453)	(666,493)
Short Term Investment	(0)	6,996,169
Interest Receivable	449,937	58,291
Loan Paid	-	(17,493,065)
Due to / (from) Associated Companies	-	(2,811,820)
Net cash inflow/(outflow) from financing activities (C)	441,484	(13,989,915)
Net increase of cash and cash equivalents for the period (A+B+C)	41,476,497	(17,477,539)
Cash and cash equivalents at the beginning of the period	24,996,398	30,338,050
Cash and cash equivalents at the end of the period	66,472,895	12,860,511
Net Operating Cash Flow Per Share	6.35	(0.71)

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Director

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Chief Financial Officer

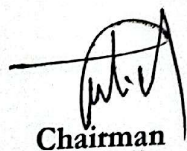
Company Secretary

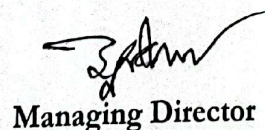


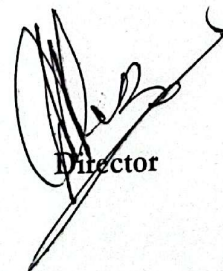
**ARAMIT PLC**  
**RECONCILIATION STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**  
**(UN-AUDITED)**

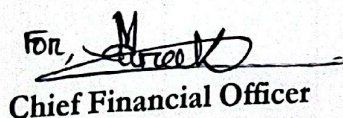
	01 Jul to 30 Sep 2025 Taka	01 Jul to 30 Sep 2024 Taka
<b>Profit before interest and income tax</b>	(7,150,408)	2,625,336
<b>Non- Cash Expenditure</b>		
Depreciation	3,792,081	3,799,270
provision for Deferred Tax	(1,964,584)	(2,272,835)
	<u>1,827,497</u>	<u>1,526,435</u>
<b>Adjustment from Non-operating Items</b>		
Dividend Income	-	(126,906)
Interest on Fixed Deposits	(2,959,318)	(655,388)
Interest on STD	-	-
Financial Expenses	8,453	666,493
	<u>(2,950,865)</u>	<u>(115,801)</u>
<b>Changes in Working Capital</b>		
<b>(Decrease)/ Increase in current liabilities</b>		
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
	<u>25,570,242</u>	<u>(39,270,496)</u>
<b>(Increase)/ Decrease in current Assets</b>		
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)
	<u>20,779,229</u>	<u>30,992,757</u>
<b>Net Cash inflow/(outflow) from Operating Activity</b>	<u><u>38,075,695</u></u>	<u><u>(4,241,769)</u></u>

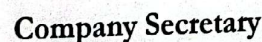
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Managing Director

  
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
<b>Balance as on 01 July 2025</b>	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)	-	-	-	-	-	-	-
<b>Balance as on 30 September 2025</b>	60,000,000	20,212,562	365,275,466	50,738,247	269,311,694	(9,672,598)	(9,672,598)
<b>Balance as on 01 July 2024</b>	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)	-	-	-	-	-	-	-
<b>Balance as on 30 September 2024</b>	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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Chairman

  
Managing Director

  
Chief Financial Officer

Company Secretary