ARAMIT LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2017

(UN-AUDITED)

	Note(s)	31 Mar 2017 Taka	30 Jun 2016 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		**513,304,352**	**425,981,090**
Property, Plant & Equipment	4	94,663,050	73,955,169
Investment	5	418,641,302	352,025,921
CURRENT ASSETS		**742,220,728**	**602,331,332**
Inventories	6	158,830,154	101,091,370
Trade Receivables	7	11,377,161	3,142,928
Advances, Deposits and Prepayments	8	131,095,337	47,195,665
Short Term Investments	9	95,665,844	138,815,829
Interest Receivable	10	310,790	1,649,356
Due from Associated Companies	11	298,780,149	294,115,727
Cash and Cash Equivalents	12	46,161,293	16,320,457
TOTAL ASSETS		**1,255,525,080**	**1,028,312,422**
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		**948,613,039**	**858,599,470**
Share Capital	13	60,000,000	60,000,000
Reserves	14	385,488,028	385,488,028
Dividend Equalization Fund		50,738,247	50,738,247
Retained Earnings		273,624,042	243,564,316
Unrealized Surplus of Financial Assets		178,762,722	118,808,879
NON CURRENT LIABILITIES		**70,060,930**	**34,378,773**
Provision for Employees' Retiral Gratuity	15	22,340,410	19,622,359
Term Loan	16	22,500,000	-
Deferred Income Tax	17	25,220,520	14,756,414
CURRENT LIABILITIES		**236,851,111**	**135,334,179**
Creditors and Accruals	18	190,076,865	90,138,534
Provision for WPP & WF	19	3,187,489	3,580,726
Provision for Taxation	20	30,793,297	29,745,480
Dividend Payable (Unclaimed)	21	12,793,460	11,869,439
		1,255,525,080	**1,028,312,422**
NET ASSETS VALUE PER SHARE	29	**158.10**	**143.10**
CONTINGENT LIABILITIES AND COMMITMENTS	22		

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 29 April 2017
and were signed on its behalf by:

Chairman **Managing Director** **Director** **Chief Financial Officer** **Company Secretary**

ARAMIT STOCK

ARAMIT LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD FROM 01 JULY 2016 TO 31 MARCH 2017

(UN-AUDITED)

	Note(s)	01 Jul 2016 to 31 Mar 2017	01 Jul 2015 to 31 Mar 2016	01 Jan 2017 to 31 Mar 2017	01 Jan 2016 to 31 Mar 2016
		09 Months	9 Months	03 Months	03 Months
		Taka	Taka	Taka	Taka
Revenue	22	326,076,388	288,288,652	152,400,708	142,856,954
Cost of Sales	23	(272,079,539)	(225,092,535)	(130,497,819)	(121,895,131)
Gross Profit		**53,996,849**	**63,196,117**	**21,902,889**	**20,961,823**
General & Administration Expenses	24	(37,633,357)	(31,919,148)	(10,783,447)	(10,005,591)
Selling & Distribution Expenses	25	(16,873,214)	(12,776,943)	(6,252,398)	(7,158,442)
Other Income - Operating	26	63,825,747	53,660,249	34,470,951	26,666,381
Profit from Operating Activities		**63,316,024**	**72,160,275**	**39,337,994**	**30,464,171**
Financial Expenses		(157,542)	(105,011)	(72,299)	(9,748)
Non Operating Income / (Loss)	27	591,301	417,008	-	-
Profit before WPP and Welfare Fund		**63,749,783**	**72,472,272**	**39,265,695**	**30,454,423**
Contribution to WPP & Welfare Fund	19	(3,187,489)	(3,623,614)	(1,963,285)	(1,522,721)
Profit before Income Tax		**60,562,294**	**68,848,658**	**37,302,410**	**28,931,702**
Income Tax Expenses:					
Current Income Tax	20	(14,700,000)	(20,200,000)	(8,000,000)	(9,200,000)
Deferred Tax Income/(Expenses)	17	(3,802,568)	995,753	(5,364,099)	503,232
		(18,502,568)	(19,204,247)	(13,364,099)	(8,696,768)
Profit for the year after tax		**42,059,726**	**49,644,411**	**23,938,311**	**20,234,934**
Other Comprehensive Income:					
Surplus that may be re-classified to profit/(loss)					
Available-for-sale financial assets-shares in listed companies	5	66,615,381	47,855,952	33,790,260	(43,767,355)
Deferred Income Tax relating to components of other Comp. Income	5	(6,661,538)	(4,785,594)	(3,379,026)	4,376,736
Other Comprehensive Income: for the year (net of tax)		**59,953,843**	**43,070,358**	**30,411,234**	**(39,390,619)**
Total Comprehensive Income		**102,013,569**	**92,714,769**	**54,349,545**	**(19,155,685)**
Earning Per Share (EPS):					
Basic Earnings per share	28	**7.01**	**8.27**	**3.99**	**3.37**

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Chairman **Managing Director** **Director** **Chief Financial Officer** **Company Secretary**

ARAMIT LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM 01 JULY 2016 TO 31 MARCH 2017
(UN-AUDITED)

	01 Jul 2016 to 31 Mar 2017	01 Jan 2015 to 30 Jun 2016
	09 Months	18 Months
	Taka	Taka
Cash flows from operating activities		
Collection from turnover and other income	371,281,720	833,649,732
Payment for cost and other expenses	(356,013,768)	(611,648,875)
Income Tax Paid	(13,652,183)	(29,176,318)
Net cash inflow from operating activities (A)	**1,615,770**	**192,824,539**
Cash flows from investing activities		
Acquisition of property, plant and equipment	(34,000,566)	(6,071,680)
Dividend received	591,301	1,328,006
Interest received	10,386,181	23,211,001
Net cash outflow from investing activities (B)	**(23,023,084)**	**18,467,327**
Cash flows from financing activities		
Cash proceeds from issuing share	-	-
Dividend paid	(11,075,979)	(52,400,449)
Term Loan	22,500,000	-
Short Term Investment	43,149,985	(117,731,554)
Interest Receivable	1,338,566	(1,649,356)
Due to (from) Associated Companies	(4,664,422)	(29,449,683)
Net cash inflow/(outflow) from financing activities (C)	**51,248,151**	**(201,231,042)**
Net increase of cash and cash equivalents for the year (A+B+C)	29,840,836	10,060,824
Cash and cash equivalents at the beginning of the year	16,320,457	6,259,633
Cash and cash equivalents at the end of the year	**46,161,293**	**16,320,457**
Net Operating Cash Flow Per Share	**0.27**	**32.14**

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 29 April 2017 and were signed on its behalf by:

Chairman **Managing Director** **Director** **Chief Financial Officer** **Company Secretary**

ARAMIT STOCK

ARAMIT LIMITED

STATEMENT OF CHANGES IN EQUITY

AS AT 31 MARCH 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
Balance as on 01 July 2016	60,000,000	20,212,562	365,275,466	50,738,247	243,564,316	118,808,879	858,599,470
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2016 to 31 March 2017	-	-	-	-	42,059,726	-	42,059,726
Final (Including Interim) Cash Dividend	-	-	-	-	(12,000,000)	-	(12,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	59,953,843	59,953,843
Balance as on 31 March 2017	60,000,000	20,212,562	365,275,466	50,738,247	273,624,042	178,762,722	948,613,039
Balance as on 01 January 2015	60,000,000	20,212,562	365,275,466	50,000,000	186,554,564	159,890,173	841,932,765
Write back of Unclaimed Dividend	-	-	-	738,247	-	-	738,247
Profit after Tax for 01 January 2015 to 30 June 2016	-	-	-	-	117,009,752	-	117,009,752
Final (Including Interim) Cash Dividend	-	-	-	-	(60,000,000)	-	(60,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(41,081,294)	(41,081,294)
Balance as on 30 June 2016	60,000,000	20,212,562	365,275,466	50,738,247	243,564,316	118,808,879	858,599,470

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ARAMIT STOCK