ARAMIT LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2018 (UN-AUDITED)

	Note(s)	31 Mar 2018 Taka	30 Jun 2017 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS		**426,797,653**	**491,558,667**
Property, Plant & Equipment	4	111,471,080	100,574,611
Investment	5	315,326,573	390,984,056
CURRENT ASSETS		**696,462,186**	**647,197,472**
Inventories	6	194,519,309	91,682,857
Trade Receivables	7	23,827,931	9,771,514
Advances, Deposits and Prepayments	8	118,521,296	117,297,606
Short Term Investments	9	27,434,531	94,327,423
Interest Receivable	10	109,110	290,847
Due from Associated Companies	11	317,318,373	303,294,269
Cash and Cash Equivalents	12	14,731,636	30,532,956
TOTAL ASSETS		**1,123,259,839**	**1,138,756,139**
EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY		**880,593,374**	**930,422,809**
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		298,587,633	280,325,333
Unrealised Surplus of Financial Assets		85,779,466	153,871,201
NON CURRENT LIABILITIES		**34,767,023**	**60,743,675**
Provision for Employees' Retiral Gratuity	15	21,358,892	19,580,103
Deferred Income Tax	16	13,408,131	23,065,500
Long Term Loan	17	-	18,098,072
CURRENT LIABILITIES		**207,899,442**	**147,589,655**
Current Portion of Long Term Loan	18	-	3,704,767
Creditors and Accruals	19	187,649,529	126,719,786
Provision for WPP & WF	20	3,430,036	1,935,603
Provision for Taxation	21	9,449,012	9,351,916
Unclaimed Dividend	22	7,370,865	5,877,583
		1,123,259,839	**1,138,756,139**
NET ASSETS VALUE PER SHARE	31	**146.77**	**155.07**
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 **29th April 2018** and were signed on its behalf by:

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

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ARAMIT LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2018 (UN-AUDITED)

	Note(s)	01 Jan 2018 to 31 Mar 2018	01 Jan 2017 to 31 Mar 2017	01 Jul 2017 to 31 Mar 2018	01 Jul 2016 to 31 Mar 2017
		3 Months	3 Months	9 Months	9 Months
		Taka	Taka	Taka	Taka
Revenue	23	154,131,966	152,400,708	354,174,163	326,076,388
Cost of Sales	24	(126,154,179)	(130,497,819)	(285,547,055)	(272,079,539)
Gross Profit		**27,977,787**	**21,902,889**	**68,627,108**	**53,996,849**
General & Administration Expenses	25	(10,242,432)	(10,783,447)	(38,047,204)	(37,633,357)
Selling & Distribution Expenses	26	(12,954,737)	(6,252,398)	(28,088,605)	(16,873,214)
Other Income - Operating	27	29,838,015	34,470,951	67,771,082	63,825,747
Profit from Operating Activities		**34,618,633**	**39,337,994**	**70,262,381**	**63,316,025**
Financial Expenses	28	(459,322)	(72,299)	(1,809,859)	(157,542)
Non Operating Income / (Loss)	29	-	-	148,193	591,301
Profit before WPP and Welfare Fund		**34,159,311**	**39,265,695**	**68,600,715**	**63,749,784**
Contribution to WPP & Welfare Fund	20	(1,707,966)	(1,963,285)	(3,430,036)	(3,187,489)
Profit before Income Tax		**32,451,345**	**37,302,410**	**65,170,679**	**60,562,295**
Income Tax Expenses:					
Current Income Tax	21	(12,700,000)	(8,000,000)	(22,000,000)	(14,700,000)
Deferred Tax Income/(Expenses)	16	552,490	(5,364,099)	2,091,621	(3,802,568)
		(12,147,510)	(13,364,099)	(19,908,379)	(18,502,568)
Profit for the year after tax		**20,303,835**	**23,938,311**	**45,262,300**	**42,059,727**
Unrealized Gain/(Loss) on Available-for-Sale of Financial Assets	5.1	(36,532,671)	33,790,260	(75,657,483)	66,615,381
Deferred Tax @ 10%		3,653,267	(3,379,026)	7,565,748	(6,661,538)
		(32,879,404)	**30,411,234**	**(68,091,735)**	**59,953,843**
Total Comprehensive Income		**(12,575,569)**	**54,349,545**	**(22,829,435)**	**102,013,570**
Earning Per Share (EPS):					
Basic Earnings per share	30	**3.38**	**3.99**	**7.54**	**7.01**

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 29th April 2018
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 31 MARCH 2018 (UN-AUDITED)

	01 Jan 2018 to 31 Mar 2018	01 Jan 2017 to 31 Mar 2017	01 Jul 2017 to 31 Mar 2018	01 Jul 2016 to 31 Mar 2017
	3 Months	3 Months	9 Months	9 Months
	Taka	Taka	Taka	Taka
CASH FLOWS FROM OPERATING ACTIVITIES				
Collection from turnover and other income	167,555,204	187,006,320	400,693,815	371,281,720
Payment for cost and other expenses	(94,481,803)	(107,340,427)	(377,140,459)	(356,013,768)
Income Tax Paid	(5,334,832)	(1,599,506)	(21,902,904)	(13,652,183)
Net cash inflow from operating activities (A)	**67,738,569**	**78,066,387**	**1,650,452**	**1,615,769**
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant and equipment	(6,398,270)	(25,256,588)	(30,535,945)	(34,000,566)
Dividend received	-	-	148,193	591,301
Interest received	109,110	3,650,617	7,195,012	10,386,181
Net cash outflow from investing activities (B)	**(6,289,160)**	**(21,605,971)**	**(23,192,740)**	**(23,023,084)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash proceeds from issuing share	-	-	-	-
Dividend paid	(13,236,307)	(464,352)	(25,506,718)	(11,075,979)
Term Loan	(20,031,176)	22,500,000	(21,802,839)	22,500,000
Short Term Investment	(25,000,000)	(61,607,488)	66,892,892	43,149,985
Interest Receivable	(109,110)	(310,790)	181,737	1,338,566
Due to / (from) Associated Companies	2,671,686	5,239,080	(14,024,104)	(4,664,422)
Net cash inflow/(outflow) from financing activities (C)	**(55,704,907)**	**(34,643,550)**	**5,740,968**	**51,248,150**
Net increase of cash and cash equivalents for the period (A+B+C)	5,744,502	21,816,866	(15,801,320)	29,840,836
Cash and cash equivalents at the beginning of the period	8,987,134	24,344,427	30,532,956	16,320,457
Cash and cash equivalents at the end of the period	**14,731,636**	**46,161,293**	**14,731,636**	**46,161,293**
Net Operating Cash Flow Per Share	**11.29**	**13.01**	**0.28**	**0.27**

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 29th April 2018
and were signed on its behalf by:

Chairman | Managing Director | Director

Chief Financial Officer | Company Secretary

ARAMIT LIMITED

STATEMENT OF CHANGES IN EQUITY

AS AT 31 MARCH 2018 (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 2017	60,000,000	20,212,562	365,275,466	50,738,247	280,325,333	153,871,201	930,422,809
Write back of Unclaimed Dividend	-	-	-	-	-	-	-
Profit after Tax for 01 July 2017 to 31 March 2018	-	-	-	-	45,262,300	-	45,262,300
Final Cash Dividend	-	-	-	-	(27,000,000)	-	(27,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	(68,091,735)	(68,091,735)
Balance as on 31 March 2018	60,000,000	20,212,562	365,275,466	50,738,247	298,587,633	85,779,466	880,593,374
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 30 June 2017	-	-	-	-	48,761,017	-	48,761,017
Final Cash Dividend	-	-	-	-	(12,000,000)	-	(12,000,000)
Other Comprehensive Income (Unrealized Deficit on Financial Assets Available for Sale)	-	-	-	-	-	35,062,322	35,062,322
Balance as on 30 June 2017	60,000,000	20,212,562	365,275,466	50,738,247	280,325,333	153,871,201	930,422,809

These financial statements should be read in conjunction with the annexed notes
and were approved by the Board of Directors on 29th April 2018
and were signed on its behalf by:

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