



aramit cement PLC

A UNIT OF ARAMIT GROUP

Dated: 30 April' 2025.

The Chairman

Bangladesh Securities and Exchange Commission

Securities Commission Bhaban

E-6/C, Agargaon, Sher-e-Bangla Nagar Administrative Area,
Dhaka-1207, Bangladesh.

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Subject: - **Submission of un-audited Financial Statements for 3rd Quarter ended on 31st March' 2025.**

Dear Sir,

With Compliance to the notification of Bangladesh Securities and Exchange Commission we are submitting herewith the Un-audited Financial Statements of the Company for 3rd Quarter ended on 31st March' 2025 for your kind information and record.

Thanking you,

For Aramit Cement PLC

(Syed Kamruzzaman, FCMA)
Company Secretary

Encl: As stated above.

Copy to:

- The Secretary
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www.aramitcement.com

ARAMIT CEMENT LIMITED
STATEMENT OF FINANCIAL POSITION (Un-audited)
AS AT 31 March 2025


	Note(s)	31 March 2025 Taka	30 June 2024 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS & PROPERTIES			
		2,134,874,511	2,201,125,963
Property, Plant & Equipment	3	2,071,515,490	2,137,766,942
Capital Work In Progress	4	58,359,021	58,359,021
Investment in Associate Companies	5	5,000,000	5,000,000
CURRENT ASSETS & PROPERTIES			
		4,323,122,551	4,259,740,161
Inventories	6	81,665,306	83,044,771
Trade and Other Receivables	7	2,187,106,114	2,304,863,368
Advances, Deposits and Prepayments	8	386,833,180	394,985,302
Due From Associated Companies	9	1,548,476,045	1,394,003,314
Cash and Bank Balances	10	119,041,906	82,843,406
TOTAL ASSETS & PROPERTIES		6,457,997,062	6,460,866,124
SHAREHOLDERS' EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY			
		(840,503,074)	(640,271,528)
Share Capital	11	338,800,000	338,800,000
Share Premium		84,700,000	84,700,000
Reserves & Surplus		(1,264,003,074)	(1,063,771,528)
General Reserve	12	26,000,000	26,000,000
Revaluation Reserve		1,051,046,818	1,058,923,908
Retained Earnings		(2,341,049,891)	(2,148,695,436)
NON CURRENT LIABILITIES			
		5,280,568,938	5,333,740,380
Term Loan & Lease Finance	13	5,050,784,908	5,087,815,516
Deferred Income Tax	14	193,633,201	200,423,215
Provision for Employees' Retiral Gratuity	15	36,150,829	45,501,650
CURRENT LIABILITIES AND PROVISIONS			
		2,017,931,197	1,767,397,271
Current portion of Term Loan & Lease Finance	16	1,592,485,984	1,389,068,808
Redeemable Debentures	17	17,805,053	17,805,053
Creditors and Accruals	18	46,375,197	23,323,594
Provision For Income Tax	19	130,748,383	129,575,876
Short Term Loan	22	178,198,547	159,836,797
Due to Associated Companies	23	31,466,560	26,935,669
Unclaimed Dividend	24	20,851,474	20,851,474
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES		6,457,997,062	6,460,866,124
NET ASSET VALUE PER SHARE			
	31	(24.81)	(18.90)

The accompanying notes from 1 to 37 an integral part of these financial statements


CHAIRMAN


MANAGING DIRECTOR


DIRECTOR


COMPANY SECRETARY


CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited)
FOR THE PERIOD ENDED 31 March 2025

	Note(s)	July 2024 to March 2025	July 2023 to March 2024	January 2025 to March 2025	January 2024 to March 2024
		Taka	Taka	Taka	Taka
Revenue	25	50,270,534	119,881,363	8,876,983	35,513,868
Cost of goods sold	26	(130,809,561)	(196,685,346)	(217,133,463)	(65,959,061)
Gross profit		(80,539,027)	(76,803,983)	(125,469,379)	(30,445,193)
Operating expenses					
General and Administrative	27	(39,264,053)	(43,146,841)	(14,223,962)	(15,880,363)
Selling and Distribution	28	(24,359,132)	(33,799,731)	(8,398,132)	(11,865,250)
		(63,623,185)	(76,946,572)	(22,622,094)	(27,745,613)
Trading profit		(144,162,213)	(153,750,555)	(58,230,770)	(58,190,806)
Financial expenses	29	(206,834,047)	(350,833,528)	(66,891,552)	(118,171,036)
Profit before other income		(350,996,259)	(504,584,083)	(125,122,322)	(176,361,842)
Other income - operating	30	145,147,207	87,652,691	59,122,609	30,032,910
Net profit before workers profit participation fund		(205,849,052)	(416,931,392)	(65,999,714)	(146,328,932)
Contribution @ 5% of operating profit to Workers' profit participation & welfare funds	20	-	-	-	-
Profit after workers profit participation fund		(205,849,052)	(416,931,392)	(65,999,714)	(146,328,932)
Profit before income tax		(205,849,052)	(416,931,392)	(65,999,714)	(146,328,932)
Provision for income tax:					
Current	19	(1,172,506)	(1,257,179)	(407,998)	(207,671)
Deferred	14	5,121,940	6,975,884	225,998	2,228,659
		3,949,434	5,718,705	(182,000)	2,020,988
Profit after income tax		(201,899,619)	(411,212,687)	(66,181,713)	(144,307,943)
Earning per share	32	(5.96)	(12.14)	(1.95)	(4.26)

The accompanying notes from 1 to 37 an integral part of these financial statements


CHAIRMAN


MANAGING DIRECTOR


DIRECTOR


COMPANY SECRETARY


CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED
STATEMENT OF CASHFLOWS (Un-audited)
FOR THE PERIOD ENDED 31 March 2025

	July 2024 to March 2025	July 2023 to March 2024
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Cash received from customers and others	168,027,787	183,479,431
Cash paid to suppliers and others	(102,310,026)	(220,404,523)
Net cash inflow / (outflow) from Operating Activities	65,717,761	(36,925,091)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(44,000)	(232,500)
Due from Associated Companies	(154,472,731)	(109,861,435)
Net cash inflow / (outflow) from Investing Activities	(154,516,731)	(110,093,935)
CASH FLOW FROM FINANCING ACTIVITIES		
Due to Associated Companies	4,530,890	1,123,069
Short term loan	18,361,750	(193,218,379)
Long Term Loan & Lease Finance	166,386,568	655,588,512
Interest paid on short term loan and bank charges	(206,834,047)	(350,833,528)
Interest earned on short term loan to associates	142,552,307	87,652,691
Net cash inflow / (outflow) from Financing Activities	124,997,468	200,312,366
Net increase in cash & cash equivalents	36,198,499	53,293,341
Cash and cash equivalents at the beginning	82,843,406	81,736,989
Cash and cash equivalents at the end	119,041,905	135,030,330
OPERATING CASH FLOW PER SHARE	1.94	(1.09)


 CHAIRMAN

 MANAGING DIRECTOR


 DIRECTOR

 COMPANY SECRETARY


 CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED
STATEMENT OF CHANGES IN OWNERS' EQUITY (Un-audited)
FOR THE PERIOD ENDED 31 March 2025

Particulars	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnings	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2024	338,800,000	84,700,000	26,000,000	1,058,923,908	(2,148,695,436)	(640,271,528)
Cash dividend						
Net profit/(loss) after tax transferred from Statement of Comprehensive Income	-		-	-	(201,899,619)	(201,899,619)
Transfer against difference in depreciation between cost and revalued amount*				(7,877,091)	9,545,164	1,668,073
Balance as at 31 March 2025	338,800,000	84,700,000	26,000,000	1,051,046,818	(2,341,049,891)	(840,503,074)

*An amount of Tk. 95,45,164 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost. The amount has been netted off for tax.

FOR THE YEAR ENDED 31 March 2024

Particulars	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnings	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2023	338,800,000	84,700,000	26,000,000	1,069,504,769	(1,671,200,302)	(152,195,533)
Net profit/(loss) after tax transferred from Statement of Comprehensive Income	-	-	-	-	(411,212,687)	(411,212,687)
Transfer against difference in depreciation between cost and revalued amount*				(7,932,065)	9,580,414	1,648,350
Balance as at 31 March 2024	338,800,000	84,700,000	26,000,000	1,061,572,704	(2,072,832,574)	(561,759,870)

*An amount of Tk. 95,80,414 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost. The amount has been netted off for tax.

 **CHAIRMAN**
  **MANAGING DIRECTOR**
  **DIRECTOR**
 **COMPANY SECRETARY**
CHIEF FINANCIAL OFFICER