

**aamra networks limited**  
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)  
As at 30 September 2023



	Notes	Amount in Taka	
		30 September 2023	30 June 2023
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	1,550,369,923	1,516,791,924
Intangible assets	5	5,417,590	5,702,726
Capital work-in-progress	6	459,490,594	554,012,814
Advance, deposit & prepayments	9.1	11,936,373	11,936,373
Total non-current assets		2,027,214,480	2,088,443,838
<b>Current assets</b>			
Inventories	7	255,036,902	259,215,404
Trade and other receivables	8	545,680,398	469,075,214
Advance, deposit and prepayments	9.2	461,117,149	403,570,950
Cash and cash equivalents	10	19,764,780	16,127,297
Total current assets		1,281,599,230	1,147,988,865
<b>TOTAL ASSETS</b>		<b>3,308,813,710</b>	<b>3,236,432,703</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and reserves</b>			
<b>Shareholders equity</b>			
Share capital	11	619,866,080	619,866,080
Share premium	12	542,488,192	542,488,192
Retained earnings	13	1,208,631,749	1,200,207,161
Total equity		2,370,986,021	2,362,561,433
<b>Non-current liabilities</b>			
Long term bond and loan	14.1	388,210,123	411,397,014
Deferred tax liability	15	37,397,816	44,295,321
Total non-current liabilities		425,607,938	455,692,335
<b>Current liabilities</b>			
Current portion of long term bond and loan	14.2	155,528,879	153,166,861
Short term loan	16	110,284,890	102,682,446
Accrued expenses	17	57,687,582	66,466,123
Dividend payable	18	70,781,028	2,595,759
Provision for BPP & WF	19	15,859,624	12,945,610
Trade and other payables	20	84,917,669	75,682,377
Provision for tax	21	17,160,079	4,639,760
Total current liabilities		512,219,751	418,178,936
Total liabilities		937,827,689	873,871,270
<b>TOTAL EQUITIES AND LIABILITIES</b>		<b>3,308,813,710</b>	<b>3,236,432,703</b>
<b>Net Asset Value (NAV) per share</b>	25	<b>38.25</b>	<b>38.11</b>

The annexed notes form an integral part of these financial statements.

  
Chairman

   
Managing Director & CEO Director

  
Chief Financial Officer

  
Company Secretary

Signed in terms of our separate report of even date annexed.

Place: Dhaka  
Date: 12 November 2023

**aamra networks limited**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
For the period ended 30 September 2023

	Notes	Amount in Taka	
		Jul - Sept'23	Jul - Sept'22
Revenue	22	368,802,966	338,960,134
Cost of goods sold & services		(224,845,500)	(211,890,453)
<b>Gross Profit</b>		<b>143,957,466</b>	<b>127,069,681</b>
		<b>39.03%</b>	<b>37.49%</b>
Operating expenses		(40,215,937)	(40,166,507)
<b>Operating Profit</b>		<b>103,741,529</b>	<b>86,903,174</b>
Financial expenses		(17,397,224)	(16,138,107)
<b>Profit before BPP&amp;WF</b>		<b>86,344,305</b>	<b>70,765,067</b>
Beneficiaries' Profit Participation & Welfare Fund (BPP & WF)		(4,111,634)	(3,369,765)
<b>Profit before income tax</b>		<b>82,232,672</b>	<b>67,395,302</b>
Income tax expenses			
Current tax		(12,520,319)	(6,080,334)
Deferred tax	15	6,897,505	(44,520)
		(5,622,814)	(6,124,855)
<b>Net Profit after income tax</b>		<b>76,609,857</b>	<b>61,270,448</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>76,609,857</b>	<b>61,270,448</b>
		<b>20.77%</b>	<b>18.08%</b>
<b>Earning per share (EPS)</b>	<b>24</b>	<b>1.24</b>	<b>0.99</b>

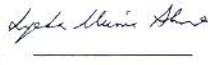
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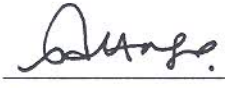
Chairman



Managing Director & CEO



Director



Chief Financial Officer



Company Secretary

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**aamra networks limited**  
**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
For the period ended 30 September 2023



Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2023	619,866,080	542,488,192	1,200,207,160	2,362,561,433
Dividend during the period	-	-	(68,185,269)	(68,185,269)
Net profit after tax during the period	-	-	76,609,857	76,609,857
<b>Balance at 30 September 2023</b>	<b>619,866,080</b>	<b>542,488,192</b>	<b>1,208,631,749</b>	<b>2,370,986,021</b>

For the period ended 30 September 2022

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2022	590,348,650	542,488,192	1,033,665,939	2,166,502,781
Net profit after tax	-	-	61,270,448	61,270,448
<b>Balance at 30 September 2022</b>	<b>590,348,650</b>	<b>542,488,192</b>	<b>1,094,936,386</b>	<b>2,227,773,228</b>

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Place: Dhaka

Date: 12 November 2023



**aamra networks limited**  
STATEMENT OF CASH FLOWS (UN-AUDITED)  
For the period ended 30 September 2023

	Notes	Amount in Taka	
		Jul - Sept'23	Jul - Sept'22
<b>A. Cash flows from operating activities</b>			
Cash received from customers & others		292,197,782	251,033,431
Cash paid to suppliers and employees		(206,272,403)	(156,896,881)
Operating expenses		(46,074,591)	(32,433,257)
Finance expenses		(17,397,224)	(16,138,107)
Income tax		(5,593,652)	(4,781,223)
<b>Net cash provided from operating activities</b>	27	<b>16,859,911</b>	<b>40,783,963</b>
<b>B. Cash flows from investing activities</b>			
Acquisition of property, plant & equipment		-	-
Capital work-in-progress		-	(42,483,763)
<b>Net cash used in investing activities</b>		<b>-</b>	<b>(42,483,763)</b>
<b>C. Cash flows from financing activities</b>			
Long-term loan (paid)/received		(20,824,873)	379,962
Short-term loan (paid)/received		7,602,445	2,268,355
Dividend paid		-	(10,800)
<b>Net cash provided from financing activities</b>		<b>(13,222,428)</b>	<b>2,637,516</b>
<b>D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>3,637,483</b>	<b>937,716</b>
Cash and cash equivalents at the beginning of the year		16,127,297	15,207,703
<b>Cash and cash equivalents at the end of the year</b>	10	<b>19,764,780</b>	<b>16,145,419</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	32	<b>0.27</b>	<b>0.66</b>

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Place: Dhaka

Date: 12 November 2023

**aamra networks limited**  
**Financial Information for 1st quarter ended 30 September 2023**  
**As per 16(B) of DSE Listing Regulations - 2015**

Particulars	Jul - Sept'23	Jul - Sept'22
Earnings per share (EPS)	1.24	0.99
Net Operating Cash Flow Per Share (NOCFPS)	0.27	0.66

Particulars	30 September 2023	30 June 2023
Net Asset Value	2,370,986,021	2,362,561,433
Net Asset Value (NAV) per share	38.25	38.11



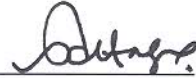
**Chairman**



**Managing Director & CEO**



**Director**



**Chief Financial Officer**



**Company Secretary**

**Place: Dhaka**

Date: 12 November 2023

