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aamra networks limited
Safura Tower (12th Floor)
20, Kemal Ataturk Avenue
Banani Commercial Area
Dhaka-1213

aamra networks limited

FINANCIAL STATEMENTS (UN-AUDITED)

For the period ended 30 September 2025

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STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

As at 30 September 2025

	Notes	Amount in Taka 30 September 2025	30 June 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,291,572,795	2,551,026,205
Intangible assets	5	4,503,728	4,619,208
Capital work-in-progress	6	43,954,711	40,797,948
Advance, deposit & prepayments	9.1	11,974,354	11,974,354
Total non-current assets		2,352,005,588	2,608,417,715
Current assets			
Inventories	7	263,085,965	256,644,971
Trade and other receivables	8	577,197,750	584,587,231
Advance, deposit and prepayments	9.2	883,664,814	789,543,971
Cash and cash equivalents	10	23,759,784	6,755,485
Total current assets		1,747,708,314	1,637,531,658
TOTAL ASSETS		**4,099,713,901**	**4,245,949,373**
EQUITY AND LIABILITIES			
Capital and reserves			
Shareholders equity			
Share capital	11	929,799,120	929,799,120
Share premium	12	1,150,854,272	1,150,854,272
Retained earnings	13	1,262,219,338	1,279,862,938
Total equity		**3,342,872,730**	**3,360,516,330**
Non-current liabilities			
Long term bond and loan	14.1	162,489,752	161,253,123
Deferred tax liability	15	51,321,242	52,633,871
Total non-current liabilities		**213,810,995**	**213,886,994**
Current liabilities			
Current portion of long term bond and loan	14.2	99,364,344	98,615,373
Short term loan	16	194,868,977	203,784,672
Accrued expenses and other liabilities	17	68,239,315	204,240,514
Unclaimed Dividend and Payable	18	56,221,195	56,221,195
Provision for WPPF	19	24,935,490	24,935,490
Trade and other payables	20	91,173,020	79,202,558
Provision for tax	21	8,227,834	4,546,247
Total current liabilities		**543,030,176**	**671,546,049**
Total liabilities		**756,841,171**	**885,433,043**
TOTAL EQUITIES AND LIABILITIES		**4,099,713,901**	**4,245,949,373**
Net Asset Value (NAV) per share	25	**35.95**	**36.14**

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: 03 September 2026

SINCE 1985
aamra networks limited
Safura Tower (9th, 12th & 15th floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213, Bangladesh. Tel : +88 02 222281100
SFA Tower (3rd Floor), 132 Panchlaish, Chattogram, Bangladesh. Tel : +88 031 654664, 2551558, Fax : +88 031 653314
Jashore Software & Technology Park (MTB 1st floor), Nazir Shankarpur Road, Jashore, Bangladesh. Help Desk : 09666715715
Email : info@aamra.com.bd, Web : www.aamra.com.bd

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)

For the period ended 30 September 2025

	Notes	Amount in Taka Jul - Sept'25	Jul - Sept'24
Revenue	22	172,692,856	246,218,345
Cost of goods sold & services		(145,240,706)	(156,784,906)
Gross Profit		**27,452,150**	**89,433,439**
Operating expenses		(42,528,858)	(38,203,271)
Operating Profit		**(15,076,708)**	**51,230,169**
Financial expenses		(12,657,071)	(15,414,034)
Other income		12,459,137	-
Profit before BPP&WF		**(15,274,642)**	**35,816,134**
Workers Profit Participation Fund (WPPF)		-	(1,705,530)
Profit before income tax		**(15,274,642)**	**34,110,604**
Income tax expenses			
Current tax	23	(3,681,587)	(3,727,116)
Deferred tax	15	1,312,629	1,156,145
		(2,368,958)	(2,570,971)
Net Profit after income tax		**(17,643,600)**	**31,539,633**
Other comprehensive income		-	-
Total comprehensive income		**(17,643,600)**	**31,539,633**
Earning per share (EPS)	**24**	**(0.19)**	**0.34**

The annexed notes are 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: 03 September 2026

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STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
For the period ended 30 September 2025

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2025	**929,799,120**	**1,150,854,272**	**1,317,211,189**	**3,397,864,581**
Net profit / (Loss) after tax during the period	-	-	(17,643,600)	(17,643,600)
Balance at 30 September 2025	**929,799,120**	**1,150,854,272**	**1,299,567,589**	**3,380,220,982**

For the year ended 30 September 2024

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2024	**929,799,120**	**1,150,854,272**	**1,360,771,137**	**3,441,424,529**
Net profit after tax during the period	-	-	31,539,633	31,539,633
Balance at 30 September 2024	**929,799,120**	**1,150,854,272**	**1,392,310,770**	**3,472,964,162**

The annexed notes are 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: 03 September 2026

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STATEMENT OF CASH FLOWS (UN-AUDITED)
For the period ended 30 September 2025

	Notes	Jul - Sept'25	Jul - Sept'24
		Amount in Taka	
A. Cash flows from operating activities			
Cash received from customers & others		180,082,338	210,904,020
Cash paid to suppliers and employees		(176,847,520)	(121,138,127)
Operating expenses		(41,605,591)	(41,319,435)
Finance expenses		(12,657,071)	(15,414,034)
Income tax		-	(8,261,762)
Net cash provided from operating activities	26	**(51,027,844)**	**24,770,662**
B. Cash flows from investing activities			
Acquisition of property, plant & equipment		(1)	(22,939,354)
Sales of property, plant & equipment		78,119,000	-
Capital work-in -progress		(3,156,763)	-
Net cash used in investing activities		**74,962,236**	**(22,939,354)**
C. Cash flows from financing activities			
Long-term loan (paid)/received		1,985,601	(6,225,131)
Short-term loan (paid)/received		(8,915,694)	11,447,644
Net cash provided from financing activities		**(6,930,093)**	**5,222,513**
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)		17,004,299	7,053,820
Cash and cash equivalents at the beginning of the period		6,755,485	14,999,256
Cash and cash equivalents at the end of the period	10	**23,759,784**	**22,053,077**
Net Operating Cash Flow Per Share (NOCFPS)	**27**	**(0.55)**	**0.27**

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: 03 September 2026

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Financial Information for 1st quarter ended 30 September 2025
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Sept'25	Jul - Sept'24
Earnings per share (EPS)	(0.19)	0.34
Net Operating Cash Flow Per Share (NOCFPS)	(0.55)	0.27

Particulars	30 September 2025	30 June 2025
Net Asset Value	3,342,872,730	3,360,516,330
Net Asset Value (NAV) per share	35.95	36.14

Chairman Managing Director & CEO Director Chief Financial Officer Company Secretary

Place: Dhaka
Date: 03 September 2026

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aamra networks limited
NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)
For the period ended 30 September 2025

1. ABOUT THE COMPANY

1.1 Reporting entity

aamra networks limited (formerly Global Online Services Limited) was incorporated in Bangladesh under The Companies Act, 1994 on 10 January 2001 vide registered No. C - 42228(1587)/2001 as a private company limited by shares. The company was converted in to a public company limited by shares on May 08, 2013 under The Companies Act 1994.The registered office of the company is situated at Safura Tower (12^{th} floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka - 1213.

1.2 Principal activities

Over the last decade, aamra networks limited has been consistently providing state-of-the-art IT communication solutions and services to its customers which includes Internet Access, Web Page Development and Hosting, Leased Port Internet Access ,Total Network Solutions, Video Conferencing Solutions, various IT enable Support, Software Development and Maintenance Services etc.

1.3 Regulatory Compliance

The Company is required to comply with the following major laws and regulations in addition to Bangladesh Companies Act 1994: Ther Securities & Exchange Ordinance 1969 & Rules 1987, Regulations of Dhaka and Chittagong Stock Exchange, Bangladesh Labor Act 2006 (Ammended 2013) and Rules 2015, Income Tax Ordinance 1984 and Rules 1984, The VAT and SD Act 2012 and Rules 2016.

2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below, which comply with International Financial Reporting Standards (IFRSs), have been applied consistently to all periods presented in these financial statements, and have been applied consistently by entities.

2.1 Basis of preparation of financial statements

These financial statements of aamra networks limited have been prepared on a going concern basis under historical cost convention in accordance with International Financial Reporting Standards (IFRSs).The disclosures of information are made in accordance with the requirements of the Companies Act 1994 and the financial statements have been prepared in accordance with International Accounting Standard (IAS) - 1 using the accrual basis of accounting.

In the preparation of these financial statements, management used available information to make judgments, estimate and assumption that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from those estimate.

2.2 Going concern

The Company has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

2.3 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation in compliance with the requirements of International Accounting Standard (IAS) -16: "Property, Plant and Equipment". The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

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2.3.1 Depreciation on property, plant and equipment

Depreciation has been charged to allocate the cost of property, plant and equipment, over the period of their expected useful life, in accordance with IAS 16: "Property, Plant and Equipment". Depreciation is provided for the period in use of the assets. Acquisitions during the year are depreciated for effective month. Depreciation is charged at the following rates under reducing balance method:

Category of property, plant and equipment	Rate (%)
Furniture & Fixture	10
Office Equipment	10
Electric Installation	10
Telephone Installation	10
Computer & Computer Equipment	25
Data Centre	10
Fiber Optic Cable & Equipment	10
Radio link/infrastructure & Backbone	10
Motor Vehicle	10
Office Decoration	10
Wi-Fi Equipment & Installation	10

2.3.2 Right on use asset

The company has complied with International Financial Reporting standards IFRS (16): Lease and accordingly accounted for asset under appropriate head. All rental agreements entered into by the Company has terminatin clauses which allow both the lessee and the lessor to terminate the agreement without permission from the other party with no penalty and insignificangt notice period (up to 3 months). Due to the presence of these clauses, the contracts are not considered "enforceable" under the definition of IFRS 16 Paragraph B34. As a result, the contracts do not fall under the requirements of IFRS 16 and therefore does not create any Right-of-use Assets.

2.4 Intangible assets

Intangible assets (IAS - 38 Para -8) that are acquired by the Company such as computer software and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment losses, if any.

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates.

Intangible assets are amortized on a reducing balance method and charged in statement of profit or loss and other comprehensive income.

Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.5 Components of financial statements

a) Statement of financial position.
b) Statement of profit or loss and other comprehensive income.
c) Statement of changes in equity
d) Statement of cash flows.
e) Notes to the financial statements

2.6 Other regulatory compliances

The Company is also required to comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

a) The Income Tax Ordinance & Rules, 2023
b) Value Added Tax and Supplementary Duty Act, 2012.
c) Bangladesh Telecommunication Regulatory Commission Act. 2001
d) Securities & Exchange Rules, 2020
e) DSE & CSE Listing regulation

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Dhaka

2.7 Valuation of inventories

Inventories are stated at cost which is lower than net realizable value in compliance with the requirements of paras 21 and 25 of IAS-2 (Inventories).
The cost of inventories is based on the weighted average cost principle, and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their existing location and condition.
Net realizable value (NRV) is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

2.8 Impairment

Non-derivative financial assets

Financial assets not classified as at fair value through profit or loss, are assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Non-financial assets

The carrying amount of the non-financial assets, other than inventories are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the assets' recoverable amounts are estimated. For intangible assets that have indefinite lives, recoverable amount is estimated at each reporting date. An impairment loss is recognized if the carrying amount of an asset or its cash generating unit (CGU) exceeds its estimated recoverable amount.

2.9 Trade & other receivables

Trade & other receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition trade & other receivables are measured at amortized cost using the effective interest method, less any bad debts provision.

2.10 Advance, deposit & prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to Statement of Comprehensive Income.

2.1 Cash and cash equivalents

Cash and cash equivalents include cash in hand and with banks on current and deposit accounts which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

2.12 Share capital

Ordinary shares are classified as equity. Paid up share capital represents total amount contributed by the shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

2.13 Borrowings

Interest-bearing borrowing include term loan, lease finance and short term loan. Interest-bearing borrowing are recognized initially at fair value less any directly attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowing are stated at amortized cost using the effective interest method.

2.14 Trade & other payables

Trade & other payables for goods and services received have been accounted for those goods & services for which no payment has been made. Payables are not interest bearing and are stated at their nominal

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2.2 Provision for tax

Provision for tax is made @ 22.50% on estimated taxable income in accordance with Income Tax Ordinance - 2023 and presented with IAS-12.

2.2 Deferred tax

Deferred tax (as per IAS-12) is recognized in accordance with the provision of IAS-12. Deferred tax arises due to temporary difference deductible or taxable for the events of transactions recognized in the statement of comprehensive income. A temporary difference is the difference between the tax base of an asset or liability and its carrying amount/ reported amount in the financial statement. Deferred tax asset or liability is the amount of income tax payable or recoverable in future period(s) recognized in the current period. The deferred tax asset/ income or liability/ expense does not create a legal liability/ recoverability to and from the income tax authority. This is recognized for book purpose as equalization item presented in the financial statements to show the retained earnings as a consistent reflection of the business events.

The nature and amount of a change as deferred tax in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.

2.2 Revenue recognition

Revenue from goods & services

In compliance with the requirements of IFRS 15 : Revenue from receipts from customers against sales and services are recognized when products and services are provided to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods.

Revenue from other income

Revenue from bank interest has been recognized at the time of received.

2.2 Earnings per share (EPS)

This has been calculated in compliance with the requirements of IAS 33 : Earnings Per Share is calculated dividing the basic earnings by the number of ordinary shares outstanding at the end of the year.

2.2 Number of employees

The number of employees engaged for the period who received a total salary of Taka 36,000 and above during the period was 307. None of them were receiving below Taka 3,000 per month.

2.20 Statement of cash flows

The statement of cash flows has been prepared in accordance with the requirements of "IAS 7: statement of cash flows" using direct method.

2.2 Risk and uncertainty for use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRSs) requires management to make judgments, estimates and assumptions that affect the applicable of accounting policies and the reported amounts of assets, liabilities, income and expenses, and disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.
Actual result may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised in any future years affected as required by IAS 8 : Accounting Policies, Changes in Accounting Estimates and Errors.

2.2 Financial instruments

Non-derivative financial instruments comprise accounts and other receivables, cash and cash equivalents, borrowings and other payables are shown at transaction cost.

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2.23 Foreign currency

Transactions in foreign currencies are translated to Taka at the foreign exchange rates prevailing on the date of transaction. All monetary assets and liabilities denominated in foreign currencies at reporting date are translated to Taka at the rates of exchange prevailing on that date. Resulting exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognised in the statement of profit or loss and other comprehensive income as per International Accounting Standard (IAS)-21 "The Effects of Changes in Foreign Exchange Rates".

'As per the Paragraph 28 of IAS 7" Unrealized gains and losses arising from changes in foreign currency exchange rates are not cash flows. However, the effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency is reported in the statement of cash flows in order to reconcile cash and cash equivalents at the beginning and the end of the period. This amount is presented separately from cash flows from operating, investing and financing activities and includes the differences, if any, had those cash flows been reported at end of period exchange rates.

2.2 Provision, contingent liabilities and contingent assets

The preparation of financial statements in conformity with IAS-37 Provision, Contingent Liabilities and Contingent Assets, requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements. Due to the inherent uncertainty involved in making estimates, actual result reported could differ from those estimates.

In accordance with the guidelines as prescribed by IAS-37 provisions were recognized in the following situations:

* When the company has a present obligation as a result of past event.
* When it is probable that an outflow of resources embodying economic benefits will be required to settle
* Reliable estimates can be made of the amount of the obligation.

2.3 Events after the reporting period

As per IAS -10, Event after the reporting period are those event favorable and unfavorable, that occur between the end of the reporting year and the date when the Financial Statements are authorized for issue. Two types of event can be identified:

* Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
* Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

2.3 Related party disclosures

The company carried out a number of transactions with related parties (as per IAS-24) in the normal course of business and on arm's length basis. The information as required by IAS 24. Related party disclosure have been disclosed in note-29 to the Financial Statements.

2.3 Borrowing Costs

Borrowing costs directly attributable to the acquisition and construction of plant and equipment are capitalized as part of the cost of those assets, until such time as the assets are ready for their intended use in accordance with IAS 23. All other borrowing costs are charged to the statement of profit or loss and other comprehensive income as an expense in the period in which they are incurred.

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3. OTHERS

3.1 Employee benefits

The company maintains the following benefit schemes for their employees:

(a) **Insurance scheme**
Employees of the company are covered under group life insurance scheme & Medical Insurance.

(b) **Short-term employee benefits**
Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A provision is recognized for annual leave encashment based on the latest basic salary.

3.2 Beneficiaries' Profit Participation & Welfare Fund (BPP & WF)

The company has made a provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF) for the year ended July'25 - September'25 Note - 19. The Company provides 5% of its net profit before tax after charging such expense as Workers' Profit Participation in accordance with "Bangladesh Labour (Amendment) Act 2013".

3.3 Reporting period

The reporting period covers 6 (six) months from 01 July 2025 to 30 September 2025.

3.4 Reporting currency

The financial statements are prepared and presented in Bangladeshi currency (Taka), which is the company's functional currency. All financial information presented have been rounded off to the nearest taka except where indicated otherwise.

3.5 Comparative information

Comparative information has been disclosed in the financial statements for all numerical information and also the narrative and descriptive information where it is relevant for understanding of the current period`s financial statements.

3.6 General

3.6.1 Wherever considered necessary , previous years phrases and figures have been rearranged to conform to the current year presentation.

3.6.2 Figures have been rounded off to nearest taka.

3.6.3 Compliance with Financial Reporting Standards as Applicable in Bangladehs

According to Para-12 of Securities & Exchange Rule 2020, Aamra Networks Limited has prepared its financial statements in compliance with the following International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB).

IAS No.	IAS Title	Status
IAS- 1	Presentation of Financial Statements	Complied
IAS- 2	Inventories	Complied
IAS- 7	Statement of Cash Flows	Complied
IAS- 8	Accounting Policies, Changes in Acc. Estimates and Errors	Complied
IAS- 10	Events after the Reporting Period	Complied
IAS- 12	Income Taxes	Complied
IAS- 16	Property, Plant & Equipment	Complied
IAS- 19	Employee Benefits	Complied
IAS- 20	Accounting for Govt. Grants and Disclosure of Govt. Assistance	Not applicable
IAS- 21	The Effects of Changes in Foreign Exchange Rates	Complied

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IAS- 23	Borrowing Cost	Complied
IAS- 24	Related Party Disclosures	Complied
IAS- 26	Accounting and Reporting by Retirement Benefit Plans	Not applicable
IAS- 27	Separate Financial Statements	Complied
IAS- 28	Investments in Associates and joint ventures	Complied
IAS- 29	Financial Reporting in Hyperinflationary Economics	Not applicable
IAS- 32	Financial Instruments: Presentation	Complied
IAS- 33	Earnings per Share	Complied
IAS- 34	Interim Financial Reporting	Complied
IAS- 36	Impairment of Assets	Complied
IAS- 37	Provisions, Contingent Liabilities and Contingent Assets	Complied
IAS- 38	Intangible Assets	Complied
IAS- 40	Investment Property	Not applicable
IAS- 41	Agriculture	Not applicable

IFRS No.	**IFRS Title**	
IFRS- 1	First-time adoption of International Financial Reporting Standards	Not applicable
IFRS- 2	Share-based Payment	Not applicable
IFRS- 3	Business Combinations	Not applicable
IFRS- 4	Insurance Contracts	Not applicable
IFRS- 5	Non-current Assets Held for Sale and Discontinued Operations	Not applicable
IFRS- 6	Exploration for and Evaluation of Mineral Resources	Not applicable
IFRS- 7	Financial Instruments: Disclosures	Complied
IFRS- 8	Operating Segments	Complied
IFRS- 9	Financial Instruments	Complied
IFRS- 10	Consolidated Financial Statements	Not applicable
IFRS- 11	Joint Arrangements	Complied
IFRS- 12	Disclosure of Interests in other Entities	Complied
IFRS- 13	Fair Value Measurement	Complied
IFRS- 14	Regulatory Deferral Accounts	Not applicable
IFRS- 15	Revenue from contracts with customers	Complied
IFRS- 16	Leases	Not applicable
IFRS- 17	Insurance Contracts	Not applicable

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		Amount in Taka	
		30 September 2025	30 June 2025
4.	**PROPERTY, PLANT AND EQUIPMENT**		
	Property, plant and equipment (Except EPZ Project) (Note - 4.1)	2,290,288,487	2,549,708,966
	Property, plant and equipment (EPZ Project) (Note - 4.2)	1,284,308	1,317,239
		2,291,572,795	**2,551,026,205**
4.1	**Property, plant and equipment (Except EPZ Project)**		
	Land and Land Development	-	200,659,864
	Furniture & fixture	2,827,960	2,900,472
	Office equipment	10,811,492	11,088,709
	Electric installation	277,539	284,656
	Telephone installation	21,122	21,663
	Computer & Computer Equipment	859,711	917,025
	Data Centre	1	-
	Fiber optic cable & equipment	248,404,276	254,773,616
	Infrastructure & Backbone Equipments	1,968,865,662	2,019,349,397
	Motor vehicle	4,259,902	4,369,130
	Office decoration	18,919,928	19,405,054
	WiFi equipment & installation	35,040,895	35,939,380
		2,290,288,487	**2,549,708,966**
4.2	**Property, plant and equipment (EPZ Project)**		
	Furniture & Fixture	114,759	117,701
	Office Equipments	135,817	139,299
	Computer & Comp. Equipment	32,212	33,038
	Infrastructure & Backbone Equipment	592,003	607,183
	Office Decoration	409,517	420,018
		1,284,308	**1,317,239**
	Details of property, plant and equipment are shown in annexure -"A".		
5.	**INTANGIBLE ASSETS**		
	Computer software	**4,503,728**	**4,619,208**
	Details of intangible assets are shown in annexure -"B".		
6.	**CAPITAL WORK- IN -PROGRESS**		
	Balance as on 01 July	40,797,948	369,842,168
	Add: Addition during the year	3,156,763	40,797,948
		43,954,711	410,640,116
	Less: Transfer to fixed assets	-	369,842,168
	Balance as on 30 June	**43,954,711**	**40,797,948**
7.	**INVENTORIES**		
	Inventories	242,061,599	233,252,071
	Inventories in transit for sales	21,024,366	23,392,900
		263,085,965	**256,644,971**
8.	**TRADE AND OTHER RECEIVABLES**		
	Balance as on 01 July	584,587,231	560,878,645
	Add: Addition during the year	172,692,856	921,471,746
		757,280,087	1,482,350,391
	Less: Received during the year	180,082,337	897,763,160
	Balance as on 30 June	**577,197,750**	**584,587,231**
9.	**ADVANCE, DEPOSIT & PREPAYMENTS**		
	Advance, deposit & prepayments - Non current (Note 9.1)	11,974,354	11,974,354
	Advance, deposit & prepayments - Current (Note 9.2)	883,664,814	789,543,971
		895,639,168	**801,518,325**
9.1	**Advance, deposit & prepayments (Non current)**		
	Security deposit against T & T	328,200	328,200
	Security deposit against office rent	5,972,029	5,972,029
	Security deposit against POP rent	1,281,944	1,281,944
	Security deposit against bandwidth services	3,992,181	3,992,181
	Security deposit against Summit Communication underground cabling services	400,000	400,000
		11,974,354	**11,974,354**

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		Amount in Taka	
		30 September 2025	30 June 2025
9.2	**Advance, deposit & prepayments (Current)**		
	Advance against office rent	2,605,000	2,605,000
	Bank guarantee margin & tender security	8,041,706	8,470,651
	Advance income tax (Note 9.2.1)	166,917,107	166,917,107
	Advance to suppliers & others	706,101,001	611,551,212
		883,664,814	**789,543,971**

All the above advance, deposit and prepayments are considered as good by the company management.

9.2.1	**Advance income tax**		
	Balance as on 01 July	166,917,107	132,808,975
	Add: Addition during the year	-	44,152,389
		166,917,107	176,961,365
	Less: Adjustment during the year	-	10,044,258
	Balance as on 30 June	**166,917,107**	**166,917,107**
10.	**CASH AND CASH EQUIVALENTS**		
	Cash in hand	800,000	800,000
	Cash at bank (Notes-10.1)	20,983,352	3,979,053
	Capital Market Stabilization Fund (Notes-10.2)	1,976,432	1,976,432
		23,759,784	**6,755,485**
10.1	**Cash at bank**		
	Bank Asia Limited (MCB Banani Branch) (Note - 10.1.1)	5,368,725	286,550
	Dhaka Bank Limited (Banani Branch) (Note - 10.1.2)	155,958	139,981
	Dutch Bangla Bank Limited (Banani Branch) (Note - 10.1.3)	5,402,788	1,108,243
	Shahjalal Islami Bank Limited (Banani Branch) (Note - 10.1.4)	9,239,924	1,655,829
	BRAC Bank Limited (Gulshan Branch) (Note - 10.1.5)	294,497	294,497
	United Commercial Bank Limited (Banani Branch) (Note - 10.1.6)	214,089	214,089
	City Bank Ltd. (Gulshan Avenue Branch) (A/C No. 1102604203001)	5,662	15,719
	Commercial Bank of Ceylon (Gulshan Avenue Branch) (A/C No. 1818004005)	150,260	107,660
	Meghna Bank Ltd. (Gulshan Avenue Branch) (A/C No. 110113500000144)	5,961	5,961
	Prime bank (Banani Branch) (A/C No. 2132311028001)	7,987	7,987
	IFIC Bank Ltd. (Banani Branch) (A/C No. 0180074006001)	5,264	10,301
	Rupali Bank Ltd. (Mohakhali Branch) (A/C No. 0430024000036)	93,112	93,112
	Janta Bank Limited (Banani Branch) (A/C No. 0100153836391)	39,125	39,125
		20,983,352	**3,979,053**
10.1.1	**Bank Asia Limited (MCB Banani Branch)**		
	A/C No: 01236050632	4,946,076	47,572
	A/C No: 01236050650	335,798	151,898
	A/C No: 01233051466	3,677	3,906
	A/C No: 01233052008	83,174	83,174
		5,368,725	**286,550**
10.1.2	**Dhaka Bank Limited (Banani Branch)**		
	A/C No: 206.100.3584	92,251	76,274
	A/C No: 206.100.3714	174	174
	A/C No: 201.100.7356	59,056	59,056
	A/C No: 204.100.552	4,478	4,478
		155,958	**139,981**
10.1.3	**Dutch Bangla Bank Limited (Banani Branch)**		
	A/C No: 1031100016776	234,234	16,411
	A/C No: 1031200000594	5,066,416	989,693
	A/C No: 1031100016790	36,055	36,055
	A/C No: 1031200001113	66,083	66,083
		5,402,788	**1,108,243**

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	Amount in Taka	
	30 September 2025	30 June 2025

10.1.4 Shahjalal Islami Bank Limited (Banani Branch)

	30 September 2025	30 June 2025
A/C No: 4013 11100005465	3,401	7,181
A/C No: 4013 11100005989	114,785	114,842
A/C No: 4013 13100000937	65,557	65,557
A/C No: 4013 13100000941	7,584	4,347
A/C No: 4013 13100000949	163,138	163,138
A/C No: 4013 13100000965	36,834	36,834
A/C No: 4013 13100000972	56,607	56,607
A/C No: 4013 13100000975	7,826,070	240,839
A/C No: 4013 13100000979	5,933	5,933
A/C No: 4013 13100000989	571,837	571,837
A/C No: 4013 13100001007	328,952	328,952
A/C No: 4013 13100001039	10,053	10,588
A/C No: 4013 13100001040	49,174	49,174
	9,239,924	**1,655,829**

10.1.5 BRAC Bank Limited (Gulshan Branch)

	30 September 2025	30 June 2025
A/C No. 1501203495396001	78,881	78,881
A/C No. 1501203495396002 (USD)	215,616	215,616
	294,497	**294,497**

10.1.6 United Commercial Bank Limited (Gulshan Branch)

	30 September 2025	30 June 2025
A/C No. 0901101000002406	84	84
A/C No. 0901101000002528	214,005	214,005
	214,089	**214,089**

10.2 Capital Market Stabilization Fund

	30 September 2025	30 June 2025
Financial year 2016-17	618,309	618,309
Financial year 2017-18	302,159	302,159
Financial year 2018-19	248,453	248,453
Financial year 2019-20	492,623	492,623
Financial year 2020-21	314,887	314,887
	1,976,432	**1,976,432**

11. SHARE CAPITAL

11.1 Authorized capital

	30 September 2025	30 June 2025
100,000,000 ordinary shares @ Tk. 10 each	1,000,000,000	1,000,000,000

11.2 Issued, subscribed & paid -up capital

	30 September 2025	30 June 2025
61,986,608 ordinary shares of Tk. 10 each.	929,799,120	929,799,120

11.3 The detail of shareholding positions are as follows

Name of Shareholders	30-Jun-25			30-Jun-24		
	No. of Shares	% of Holding	Amount in Taka	No. of Shares	% of Holding	Amount in Taka
Sponsors and Directors:						
aamra holdings ltd	22,087,485	23.76%	220,874,850	22,087,485	23.76%	220,874,850
aamra resources ltd	7,927,002	8.53%	79,270,020	7,927,002	8.53%	79,270,020
Syed Faruque Ahmed	175,297	0.19%	1,752,970	175,297	0.19%	1,752,970
Syed Farhad Ahmed	175,297	0.19%	1,752,970	175,297	0.19%	1,752,970
Syeda Munia Ahmed	175,297	0.19%	1,752,970	175,297	0.19%	1,752,970
Fahmida Ahmed	175,297	0.19%	1,752,970	175,297	0.19%	1,752,970
Sub-Total	30,715,675	33.03%	307,156,750	30,715,675	33.03%	307,156,750
Other than Sponsors and Directors	62,264,237	66.97%	622,642,370	62,264,237	66.97%	622,642,370
Total	**92,979,912**	**100%**	**929,799,120**	**92,979,912**	**100%**	**929,799,120**

12. SHARE PREMIUM

	30 September 2025	30 June 2025
Balance as on 01 July	1,150,854,272	1,150,854,272
Add: Addition during the year	-	-
Less: Adjustment during the year	-	-
Balance as on 30 June	**1,150,854,272**	**1,150,854,272**

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	Amount in Taka	
	30 September 2025	30 June 2025
13. RETAINED EARNINGS		
Balance as on 01 July	1,279,862,938	1,360,771,137
Add: Net Profit after tax during the period	(17,643,600)	12,071,713
	1,262,219,338	1,372,842,850
Less: Dividend paid during the year	-	92,979,912
Balance as on 30 June	**1,262,219,338**	**1,279,862,938**
14. LONG TERM BOND AND LOAN		
Shahjalal Islami Bank PLC	224,681,404	223,061,264
Zero Coupon Bond	37,172,693	36,807,232
	261,854,097	**259,868,495**
14.1 Long term bond and loan - Non-Current Portion		
Shahjalal Islami Bank PLC	137,707,957	136,714,968
Zero Coupon Bond	24,781,796	24,538,155
	162,489,752	**161,253,123**
14.2 Long term bond and loan - Current Portion		
Shahjalal Islami Bank PLC	86,973,447	86,346,296
Zero Coupon Bond	12,390,898	12,269,077
	99,364,344	**98,615,373**
15. DEFERRED TAX LIABILITY		
Balance as on 01 July	52,633,871	53,078,364
Charged during the year	(1,312,629)	(444,493)
Balance as on 30 June	**51,321,242**	**52,633,871**
Details of calculation of deferred tax liability is shown in annexure -"C".		
16. SHORT TERM LOAN		
Prime bank Limited (Banani Branch)	30,782,636	30,782,636
Shahjalal Islami Bank Limited (Banani Branch)	164,086,342	173,002,036
	194,868,977	**203,784,672**
17. ACCRUED EXPENSES AND OTHER LIABILIIES		
Accrued expenses (Note - 17.1)	29,579,233	166,156,578
Withholding tax and VAT payable (Note - 17.2)	38,660,083	38,083,936
	68,239,315	**204,240,514**
17.1 Accrued expenses		
Salary & allowances	17,039,388	17,161,679
Office & roof rent	9,491,535	10,000,100
Utilities expenses	1,985,552	3,375,541
Audit fee	373,750	373,750
Telephone & mobile bill	229,008	245,508
Penalty	460,000	-
Land sales advance collection	-	135,000,000
	29,579,233	**166,156,578**
17.2 Withholding tax and VAT payable		
VAT Payable	1,300,606	1,560,809
Dividend Tax Payable	31,190,366	31,190,366
Tax payable	6,169,111	5,332,761
	38,660,083	**38,083,936**
18. Unclaimed Dividend and Payable		
Dividend Payable (Note: 18.1)	53,192,026	53,192,026
Dividend Unclaimed (Note: 18.2)	3,029,169	3,029,169
	56,221,195	**56,221,195**

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	Amount in Taka	
	30 September 2025	30 June 2025

18.1 Dividend Payable

Balance as on 01 July	53,192,026	-
Add: Addition during the period	-	92,979,912
	53,192,026	**92,979,912**
Less: Paid during the period	-	24,586,163
Less: Adjustment during the period	-	15,201,723
Balance as on 30 June	**53,192,026**	**53,192,026**

18.2 Dividend Unclaimed

Year wise break up		
Financial year 2016-17	618,309	618,309
Financial year 2017-18	302,159	302,159
Financial year 2018-19	248,453	248,453
Financial year 2019-20	492,623	492,623
Financial year 2020-21	314,887	314,887
Balance with Capital Market Stabilization Fund	**1,976,432**	**1,976,432**
Financial year 2021-22	564,939	564,939
Financial year 2022-23	487,798	487,798
	3,029,169	**3,029,169**

19. PROVISION FOR WPPF		
Balance as on 01 July	24,935,490	24,126,817
Add: Addition during the year	-	808,673
	24,935,490	24,935,490
Less: Adjustment during the year	-	-
Balance as on 30 June	**24,935,490**	**24,935,490**
20. TRADE AND OTHER PAYABLES	**91,173,020**	**79,202,558**
21. PROVISION FOR TAX		
Balance as on 01 July	4,546,247	10,044,258
Add: Addition during the year	3,681,587	4,546,247
	8,227,834	14,590,505
Less: Adjustment during the year	-	10,044,258
Balance as on 30 June	**8,227,834**	**4,546,247**

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	Amount in Taka	
	Jul - Sept'25	Jul - Sept'24

22. REVENUE

Internet & Wi-Fi bandwidth and equipment sales (Taxable unit) (Note-22.1)	146,380,181	195,876,500
IT support & software (Non taxable unit) (Note-22.2)	26,312,675	50,341,845
	172,692,856	246,218,345

22.1 Internet & Wi-Fi bandwidth and equipment sales (Taxable unit)

Internet & Wi-Fi bandwidth	149,122,815	188,724,952
Computer & related accessories	50,500	83,710
Equipments sale	4,266,041	16,255,240
	153,439,356	205,063,901
Less: Value added tax (VAT)	7,059,175	9,187,402
Net Revenue from Internet & Wi-Fi bandwidth and equipment sales	146,380,181	195,876,500

22.2 IT support & software (Non taxable unit)

IT support & services	27,179,445	51,309,679
Software & website services	879,287	2,225,243
	28,058,732	53,534,921
Less: Value added tax (VAT)	1,746,057	3,193,076
Net Revenue from IT support & software	26,312,675	50,341,845

23. PROVISION FOR - CURRENT TAX

Net revenue (Taxable)	146,380,181	195,876,500
COGS	(127,520,433)	(137,169,722)
Excess depreciation	4,667,126	4,110,739
Gross Profit	**23,526,875**	**62,817,517**
Operating expenses	(36,149,528)	(32,472,781)
Excess depreciation	1,166,782	1,027,685
Operating Profit	**(11,455,872)**	**31,372,421**
Financial Expense	(10,758,510)	(13,101,929)
Other income	12,459,137	-
Net Profit before WPPF	**(9,755,245)**	**18,270,491**
Workers' Profit Participation Fund (WPPF)	-	(1,705,530)
Net Profit Before Tax	**(9,755,245)**	**16,564,961**
Provision for Tax @ 22.5%	3,681,587	3,727,116

The Current tax liability is calculated on taxable profit at 22.50% for the year in accordance with income tax ordinance 2023 and presented with IAS-12.

24. EARNINGS PER SHARE (EPS)

Particulars		
Net Profit after Tax	(17,643,600)	31,539,633
Weighted average number of ordinary shares	92,979,912	92,979,912
Earnings Per Share (EPS)	(0.19)	0.34

Reason for significant deviation in EPS:
Compared to the same quarter previous year, the company's sales fell substantially. As a result, despite favorable operational and financial expenditures, net profitability and EPS were significantly reduced.

25. NET ASSET VALUE PER SHARE

Particulars		
Share Capital	929,799,120	929,799,120
Share Premium	1,150,854,272	1,150,854,272
Retained Earnings	1,262,219,338	1,279,862,938
Total Shareholders' Equity	**3,342,872,730**	**3,360,516,330**
Total Number of Ordinary Shares	**92,979,912**	**92,979,912**
Net Asset Value (NAV) per Share	**35.95**	**36.14**

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	Amount in Taka	
	Jul - Sept'25	Jul - Sept'24

26. RECONCILATION OF CASH FLOWS FROM OPERATING ACTIVITIES THROUGH INDIRECT METHOD

As per Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: A Reconciliation of Net operating cash flow under Indicect Method is provided below:

	Jul - Sept'25	Jul - Sept'24
Profit after income tax	**(17,643,600)**	**31,539,633**
Add: Non-cash Items		
Depreciation charges	58,793,547	57,613,252
Amortization of Intangible Asset	115,480	128,311
	41,265,428	89,281,196
Add/(less): Changes in Working Capital		
Inventories	(6,440,994)	517,129
Trade and other receivables	208,049,345	(35,314,325)
Advance, deposit & prepayments	(94,120,844)	(22,325,723)
Accrued expenses	(214,120,199)	(6,432,961)
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	-	1,705,530
Trade and other payable	11,970,462	(5,231,158)
Provision for tax	3,681,587	3,727,116
Deferred tax asset/(liability)	(1,312,629)	(1,156,145)
Net cash provided from operating activities	**(51,027,844)**	**24,770,662**

27. NET OPERATING CASH FLOW PER SHARE (NOCFPS)

	Jul - Sept'25	Jul - Sept'24
Operating Cash Inflow at the period ended	(51,027,844)	24,770,662
Weighted average number of Ordinary Shares	92,979,912	92,979,912
Net Operating Cash Flow per Share	**(0.55)**	**0.27**

When comparing the current quarter to the same quarter last year, a reversal pattern was apparent. Particularly, cash paid to suppliers and employees surged significantly while cash received from customers and others slumped. Thus, NOCFPS has significantly decreased

28. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS

There is no effect of exchange rate changes on cash and cash equivalents for that period.

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29. RELATED PARTY DISCLOSURES

The details of related party transaction during the year along with the relationship is illustrated below in accordance with IAS 24:

Amount in Taka

SL	Name of the related parties	Relationship	Nature of Transaction	Transaction during the Year		Balance as on 30 September 2025	Balance as on 30 June 2025
				Addition	Payment / Adjustment		
1	Syed Faruque Ahmed and Syed Farhad Ahmed	Chairman and Managing Director	Office rent (Chittagong)	447,165	-	2,533,935	2,086,770
2	Syed Farhad Ahmed	Managing Director	Salary	975,000	1,115,311	1,501,874	1,642,185
Total Related Party Transactions				**1,422,165**	**1,115,311**	**4,035,809**	**3,728,955**

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Annexure -"A"

aamra networks limited
Schedule of Property, Plant and Equipment
As at 30 September 2025

A. Property, plant and equipment (Except EPZ Project)

Amount in Taka

Particulars	Cost				Depreciation					Written Down Value as on 30.09.2025
	Balance as on 01.07.2025	Addition during the year	Disposal/ Adjustment during the year	Balance as on 30.09.2025	Rate of Dep.	Balance as on 01.07.2025	Charged during the year	Disposal/ Adjustment during the year	Balance as on 30.09.2025	
Land and Land Development	200,659,864	-	200,659,864	-		-	-	-	-	-
Furniture & Fixture	8,988,964	-	-	8,988,964	10%	6,088,492	72,512	-	6,161,004	2,827,960
Office Equipment	56,166,274	-	-	56,166,274	10%	45,077,565	277,218	-	45,354,782	10,811,492
Electric Installation	5,711,155	-	-	5,711,155	10%	5,426,499	7,116	-	5,433,616	277,539
Telephone Installation	2,995,531	-	-	2,995,531	10%	2,973,868	542	-	2,974,409	21,122
Computer & Computer Equipment	22,552,039	-	-	22,552,039	25%	21,635,014	57,314	-	21,692,328	859,711
Data Centre		1	-	1	10%	-	-	-	-	1
Fiber Optic Cable & Equipment	485,466,129	-	-	485,466,129	10%	230,692,513	6,369,340	-	237,061,854	248,404,276
Infrastructure & Backbone Equipments	3,407,647,744	-	-	3,407,647,744	10%	1,388,298,348	50,483,735	-	1,438,782,083	1,968,865,662
Motor Vehicle	22,248,154	-	-	22,248,154	10%	17,879,024	109,228	-	17,988,252	4,259,902
Office Decoration	76,520,457	-	-	76,520,457	10%	57,115,403	485,126	-	57,600,529	18,919,928
WiFi Equipment & Installation	182,495,916	-	-	182,495,916	10%	146,556,537	898,484	-	147,455,021	35,040,895
Sub-Total	**4,471,452,228**	**1**	**200,659,864**	**4,270,792,365**		**1,921,743,263**	**58,760,616**	**-**	**1,980,503,878**	**2,290,288,487**

B. Property, plant and equipment (EPZ Project)

Particulars	Cost				Depreciation					Written Down Value as on 30.09.2025
	Balance as on 01.07.2025	Addition during the year	Disposal/ Adjustment during the year	Balance as on 30.09.2025	Rate of Dep.	Balance as on 01.07.2025	Charged during the year	Disposal/ Adjustment during the year	Balance as on 30.09.2025	
Furniture & Fixture	473,134	-	-	473,134	10%	355,433	2,943	-	358,375	114,759
Office Equipments	1,446,128	-	-	1,446,128	10%	1,306,829	3,482	-	1,310,311	135,817
Computer & Comp. Equipment	728,750	-	-	728,750	10%	695,712	826	-	696,538	32,212
Infrastructure & Backbone Equipment	4,341,850	-	-	4,341,850	10%	3,734,667	15,180	-	3,749,847	592,003
Office Decoration	2,624,398	-	-	2,624,398	10%	2,204,380	10,500	-	2,214,881	409,517
Sub-Total	**9,614,260**	**-**	**-**	**9,614,260**		**8,297,021**	**32,931**	**-**	**8,329,952**	**1,284,308**
Total as at 30 September 2025	**4,481,066,488**	**1**	**200,659,864**	**4,280,406,625**		**1,930,040,285**	**58,793,547**	**-**	**1,988,833,830**	**2,291,572,795**
Total as at 30 June 2025	**4,111,224,320**	**369,842,168**	**-**	**4,481,066,488**		**1,692,616,458**	**237,423,825**	**-**	**1,930,040,285**	**2,551,026,204**

Amount in Taka

Dep: Except EPZ Project	Taka	Dep: EPZ Project	Taka		Jul - Sept'25	Jul - Sept'24
Cost of goods sold & services	56,853,075	Cost of goods sold & services	16,006		56,869,081	54,296,455
Operating expenses	1,907,541	Operating expenses	16,925		1,924,466	3,316,797
	58,760,616		32,931		58,793,547	57,613,252

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Annexure -"B"

aamra networks limited
Schedule of Intangible Assets
As at 30 September 2025

Amount in Taka

Particulars	Cost				Amortization					Written Down Value as on 30.09.2025	Written Down Value as on 30.06.2025
	Balance as on 01.07.2025	Addition during the year	Disposal during the year	Balance as on 30.09.2025	Rate of Dep.	Balance as on 01.07.2025	Charge during the year	Disposal during the year	Balance as on 30.09.2025		
Computer Software	45,382,696	-	-	45,382,696	10%	40,763,487	115,480	-	40,878,967	4,503,728	4,619,208
Total as at 30 September 2025	**45,382,696**	**-**	**-**	**45,382,696**		**40,763,487**	**115,480**	**-**	**40,878,967**	**4,503,728**	**4,619,208**
Total as at 30 June 2025	**45,382,696**	**-**	**-**	**45,382,696**		**40,250,242**	**513,245**	**-**	**40,763,487**	**4,619,208**	**5,132,454**

Total Amortization has been charged as following:

Amount in Taka

Intangible assets	Jul - Sept'25	Jul - Sept'24
Cost of goods sold & services	115,480	356,420
	115,480	**356,420**

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Annexure "C"

aamra networks limited

Schedule of Calculation of Deferred Tax Liability

As at 30 September 2025

Amount in Taka

Particular	Carrying Amount	Tax Base	Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments (Taxable unit)	2,290,288,487	2,053,758,162	236,530,325
Property, plant & equipments (Non Taxable unit)	1,284,308	975,705	308,603
Intangible assets	4,503,728	13,248,247	(8,744,519)
Relevant liabilities			
Total temporary differences			228,094,410
Deferred tax liability @ 22.5%			51,321,242
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2025			**52,633,871**
Movement during the period			(1,312,629)
Net deferred tax (asset)/ liability			**51,321,242**

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