

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 31 December 2025

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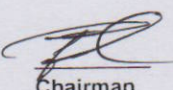
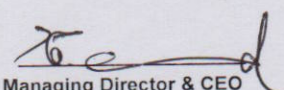
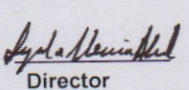
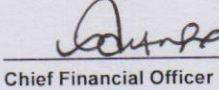
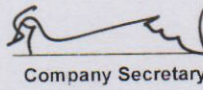
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Safura Tower (9th, 12th & 15th floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213, Bangladesh. Tel : +88 02 222281100
SFA Tower (3rd Floor), 132 Panchlaish, Chattogram, Bangladesh. Tel : +88 031 654664, 2551558, Fax : +88 031 653314
Jashore Software & Technology Park (MTB 1st floor), Nazir Shankarpur Road, Jashore, Bangladesh. Help Desk : 09666715715
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aamra networks limited
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
As at 31 December 2025

		Amount in Taka	
	Notes	31 December 2025	30 June 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,232,779,250	2,551,026,205
Intangible assets	5	4,388,248	4,619,208
Capital work-in-progress	6	45,286,973	40,797,948
Advance, deposit & prepayments	9.1	11,974,354	11,974,354
Total non-current assets		2,294,428,825	2,608,417,715
Current assets			
Inventories	7	245,462,149	256,644,971
Trade and other receivables	8	641,297,329	584,587,231
Advance, deposit and prepayments	9.2	907,191,486	789,543,971
Cash and cash equivalents	10	8,092,156	6,755,485
Total current assets		1,802,043,120	1,637,531,658
TOTAL ASSETS		4,096,471,945	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	1,271,792,176	1,279,862,938
Total equity		3,352,445,568	3,360,516,330
Non-current liabilities			
Long term bond and loan	14.1	221,421,850	161,253,123
Deferred tax liability	15	50,008,613	52,633,871
Total non-current liabilities		271,430,462	213,886,994
Current liabilities			
Current portion of long term bond and loan	14.2	137,763,085	98,615,373
Short term loan	16	85,513,298	203,784,672
Accrued expenses and other liabilities	17	72,513,812	204,240,514
Unclaimed Dividend and Payable	18	56,221,195	56,221,195
Provision for WPPF	19	24,935,491	24,935,491
Trade and other payables	20	86,258,051	79,202,558
Provision for tax	21	9,390,982	4,546,247
Total current liabilities		472,595,914	671,546,050
Total liabilities		744,026,377	885,433,044
TOTAL EQUITIES AND LIABILITIES		4,096,471,945	4,245,949,373
Net Asset Value (NAV) per share	25	36.06	36.14

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

 Chairman	 Managing Director & CEO	 Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 03 September 2026

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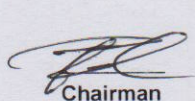
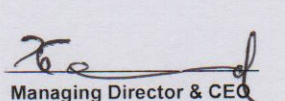
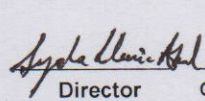
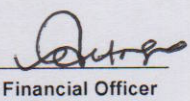
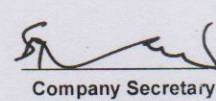
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aamra networks limited
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
For the period ended 31 December 2025

	Notes	Amount in Taka			
		Jul - Dec'25	Jul - Dec'24	Oct - Dec'25	Oct - Dec'24
Revenue	22	393,241,188	499,112,354	220,548,332	252,894,010
Cost of goods sold & services		(303,324,976)	(324,916,980)	(158,084,270)	(168,132,074)
Gross Profit		89,916,213	174,195,374	62,464,063	84,761,935
Operating expenses		(80,646,193)	(75,284,726)	(38,117,336)	(37,081,455)
Operating Profit		9,270,020	98,910,649	24,346,726	47,680,480
Financial expenses		(27,698,263)	(32,600,266)	(15,041,192)	(17,186,232)
Other income		12,576,957	67,858	117,821	67,858
Profit before BPP&WF		(5,851,287)	66,378,241	9,423,355	30,562,107
Workers Profit Participation Fund (WPPF)		-	(3,160,869)	-	(1,455,338)
Profit before income tax		(5,851,287)	63,217,372	9,423,355	29,106,769
Income tax expenses					
Current tax	23	(4,844,735)	(6,741,373)	(1,163,148)	(3,014,257)
Deferred tax	15	2,625,258	2,216,517	1,312,629	1,060,372
		(2,219,477)	(4,524,856)	149,481	(1,953,885)
Net Profit after income tax		(8,070,763)	58,692,517	9,572,836	27,152,884
Other comprehensive income		-	-	-	-
Total comprehensive income		(8,070,763)	58,692,517	9,572,836	27,152,884
Earning per share (EPS)	24	(0.09)	0.63	0.10	0.29

The annexed notes are integral part of these financial statements.

 Chairman	 Managing Director & CEO	 Director	 Chief Financial Officer	 Company Secretary
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Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 03 September 2026

aamra networks limited
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
For the period ended 31 December 2025

Amount in Taka

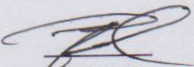
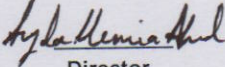
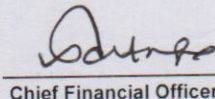
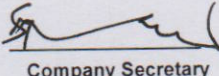
Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2025	929,799,120	1,150,854,272	1,317,211,189	3,397,864,581
Net profit / (Loss) after tax during the period	-	-	(8,070,763)	(8,070,763)
Balance at 31 December 2025	929,799,120	1,150,854,272	1,309,140,426	3,389,793,818

For the year ended 31 December 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
Dividend during the year	-	-	(92,979,912)	(92,979,912)
Net profit after tax during the period	-	-	58,692,517	58,692,517
Balance at 31 December 2024	929,799,120	1,150,854,272	1,326,483,741	3,407,137,133

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

 Chairman	 Managing Director & CEO	 Director	 Chief Financial Officer	 Company Secretary
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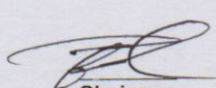
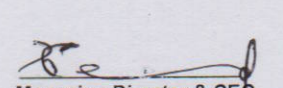
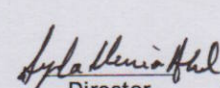
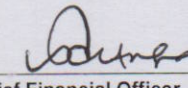
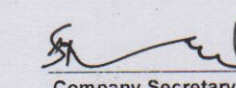
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Place: Dhaka
Date: 03 September 2026

aamra networks limited
STATEMENT OF CASH FLOWS (UN-AUDITED)
For the period ended 31 December 2025

	Notes	Amount in Taka	
		Jul - Dec'25	Jul - Dec'24
A. Cash flows from operating activities			
Cash received from customers & others		336,648,911	435,507,767
Cash paid to suppliers and employees		(288,765,054)	(248,445,063)
Operating expenses		(73,523,963)	(84,771,720)
Finance expenses		(27,698,263)	(32,600,266)
Income tax		-	(11,726,386)
Net cash provided from operating activities	26	(53,338,369)	57,964,331
B. Cash flows from investing activities			
Acquisition of property, plant & equipment		(1)	(22,939,354)
Sales of property, plant & equipment		78,119,000	135,000,000
Capital work-in -progress		(4,489,025)	-
Net cash used in investing activities		73,629,974	112,060,646
C. Cash flows from financing activities			
Long-term loan (paid)/received		99,316,440	(14,218,578)
Short-term loan (paid)/received		(118,271,374)	4,618,897
Other advances		-	(145,906,735)
Dividend paid		-	(5,718)
Net cash provided from financing activities		(18,954,934)	(155,512,134)
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)		1,336,670	14,512,844
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	8,092,156	29,512,100
Net Operating Cash Flow Per Share (NOCFPS)	27	(0.57)	0.62

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

 Chairman	 Managing Director & CEO	 Director	 Chief Financial Officer	 Company Secretary
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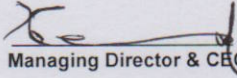
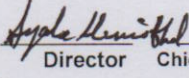
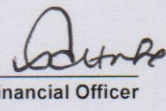
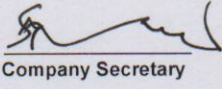
Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 03 September 2026

aamra networks limited
Financial Information for 1st quarter ended 31 December 2025
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Dec'25	Jul - Dec'24
Earnings per share (EPS)	(0.09)	0.63
Net Operating Cash Flow Per Share (NOCFPS)	(0.57)	0.62

Particulars	31 December 2025	30 June 2025
Net Asset Value	3,352,445,568	3,360,516,330
Net Asset Value (NAV) per share	36.06	36.14

 Chairman	 Managing Director & CEO	 Director	 Chief Financial Officer	 Company Secretary
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Place: Dhaka
Date: 03 September 2026

aamra networks limited
NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)
For the period ended 31 December 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 (12th 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

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:



<u>Category of property, plant and equipment</u>	<u>Rate (%)</u>
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 termination clauses which allow both the lessee and the lessor to terminate the agreement without permission from the other party with no penalty and insignificant 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

- Statement of financial position.
- Statement of profit or loss and other comprehensive income.
- Statement of changes in equity
- Statement of cash flows.
- 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:

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

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 borrowings are stated at amortized cost using the effective interest method.

2.14 Trade & other payables

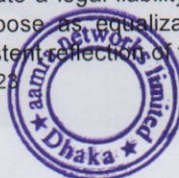
Trade & other payables for goods and services received have been accounted for those goods & services for which no payment has been made. Payables are not interest bearing and are stated at their nominal

2.2 Provision for tax

Provision for tax is made @ 22.5% 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 305. 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.

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.

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

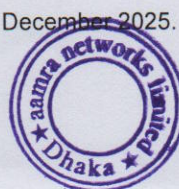
Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A provision is recognized for annual leave encashment based on the latest basic salary.

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 - December'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 31 December 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 Bangladesh

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
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



		Amount in Taka	
		31 December 2025	30 June 2025
4. PROPERTY, PLANT AND EQUIPMENT			
Property, plant and equipment (Except EPZ Project) (Note - 4.1)	2,231,527,873	2,549,708,966	
Property, plant and equipment (EPZ Project) (Note - 4.2)	1,251,377	1,317,239	
	2,232,779,250	2,551,026,205	
4.1 Property, plant and equipment (Except EPZ Project)			
Land and Land Development	-	200,659,864	
Furniture & fixture	2,755,449	2,900,472	
Office equipment	10,534,274	11,088,709	
Electric installation	270,423	284,656	
Telephone installation	20,580	21,663	
Computer & Computer Equipment	802,397	917,025	
Data Centre	1	-	
Fiber optic cable & equipment	242,034,935	254,773,616	
Infrastructure & Backbone Equipments	1,918,381,927	2,019,349,397	
Motor vehicle	4,150,674	4,369,130	
Office decoration	18,434,802	19,405,054	
WiFi equipment & installation	34,142,411	35,939,380	
	2,231,527,873	2,549,708,966	
4.2 Property, plant and equipment (EPZ Project)			
Furniture & Fixture	111,816	117,701	
Office Equipments	132,334	139,299	
Computer & Comp. Equipment	31,386	33,038	
Infrastructure & Backbone Equipment	576,824	607,183	
Office Decoration	399,017	420,018	
	1,251,377	1,317,239	
Details of property, plant and equipment are shown in annexure - A".			
5. INTANGIBLE ASSETS			
Computer software	4,388,248	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	4,489,025	40,797,948	
	45,286,973	410,640,116	
Less: Transfer to fixed assets	-	369,842,168	
Balance as on 31 December	45,286,973	40,797,948	
7. INVENTORIES			
Inventories	239,025,106	233,252,071	
Inventories in transit for sales	6,437,044	23,392,900	
	245,462,149	256,644,971	
8. TRADE AND OTHER RECEIVABLES			
Balance as on 01 July	584,587,231	560,878,645	
Add: Addition during the year	393,241,188	921,471,746	
	977,828,419	1,482,350,391	
Less: Received during the year	336,531,090	897,763,160	
Balance as on 31 December	641,297,329	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)	907,191,486	789,543,971	
	919,165,840	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	
9.2 Advance, deposit & prepayments (Current)			
Advance against office rent	2,557,000	2,605,000	
Bank guarantee margin & tender security	7,569,431	8,470,651	
Advance income tax (Note 9.2.1)	166,917,107	166,917,107	
Advance to suppliers & others	730,147,948	611,551,212	
	907,191,486	789,543,971	



		Amount in Taka	
		31 December 2025	30 June 2025
9.2.1 Advance income tax			
Balance as on 01 July	166,917,107	132,808,976	
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 31 December	166,917,107	166,917,107	
10. CASH AND CASH EQUIVALENTS			
Cash in hand	800,000	800,000	
Cash at bank (Notes-10.1)	5,315,724	3,979,053	
Capital Market Stabilization Fund (Notes-10.2)	1,976,432	1,976,432	
	8,092,156	6,755,485	
10.1 Cash at bank			
Bank Asia Limited (MCB Banani Branch) (Note - 10.1.1)	477,330	286,550	
Dhaka Bank Limited (Banani Branch) (Note - 10.1.2)	216,194	139,981	
Dutch Bangla Bank Limited (Banani Branch) (Note - 10.1.3)	623,880	1,108,243	
Shahjalal Islami Bank Limited (Banani Branch) (Note - 10.1.4)	3,203,565	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)	100,000	107,660	
Meghna Bank Ltd. (Gulshan Avenue Branch) (A/C No. 110113500000144)	5,961	5,961	
Prime bank (Banani Branch) (A/C No. 2132311028001)	28	7,987	
IFIC Bank Ltd. (Banani Branch) (A/C No. 0180074006001)	42,281	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	
	5,315,724	3,979,053	
10.1.1 Bank Asia Limited (MCB Banani Branch)			
A/C No: 01236050632	36,810	47,572	
A/C No: 01236050650	335,798	151,898	
A/C No: 01233051466	21,548	3,906	
A/C No: 01233052008	83,174	83,174	
	477,330	286,550	
10.1.2 Dhaka Bank Limited (Banani Branch)			
A/C No: 206.100.3584	152,486	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	
	216,194	139,981	
10.1.3 Dutch Bangla Bank Limited (Banani Branch)			
A/C No: 1031100016776	66,911	16,411	
A/C No: 1031200000594	454,831	989,693	
A/C No: 1031100016790	36,055	36,055	
A/C No: 1031200001113	66,083	66,083	
	623,880	1,108,243	
10.1.4 Shahjalal Islami Bank Limited (Banani Branch)			
A/C No: 4013 11100005465	457,464	7,181	
A/C No: 4013 11100005989	114,267	114,842	
A/C No: 4013 13100000937	65,557	65,557	
A/C No: 4013 13100000941	6,910	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	1,265,257	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	81,634	10,588	
A/C No: 4013 13100001040	49,174	49,174	
	3,203,565	1,655,829	
10.1.5 BRAC Bank Limited (Gulshan Branch)			
A/C No. 1501203495396001	78,881	78,881	
A/C No. 1501203495396002 (USD)	215,616	215,616	
	294,497	294,497	



Amount in Taka	
31 December 2025	30 June 2025

10.1.6 United Commercial Bank Limited (Gulshan Branch)

A/C No. 0901101000002406

A/C No. 0901101000002528

84	84
214,005	214,005
<u>214,089</u>	<u>214,089</u>

10.2 Capital Market Stabilization Fund

Financial year 2016-17

Financial year 2017-18

Financial year 2018-19

Financial year 2019-20

Financial year 2020-21

618,309	618,309
302,159	302,159
248,453	248,453
492,623	492,623
314,887	314,887
<u>1,976,432</u>	<u>1,976,432</u>

11. SHARE CAPITAL

11.1 Authorized capital

100,000,000 ordinary shares @ Tk. 10 each

<u>1,000,000,000</u>	<u>1,000,000,000</u>
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11.2 Issued, subscribed & paid-up capital

61,986,608 ordinary shares of Tk. 10 each.

<u>929,799,120</u>	<u>929,799,120</u>
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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

Balance as on 01 July

Add: Addition during the year

Less: Adjustment during the year

Balance as on 31 December

1,150,854,272	1,150,854,272
-	-
-	-
<u>1,150,854,272</u>	<u>1,150,854,272</u>

13. RETAINED EARNINGS

Balance as on 01 July

Add: Net Profit after tax during the period

Less: Dividend paid during the year

Balance as on 31 December

1,279,862,938	1,360,771,137
(8,070,763)	12,071,713
1,271,792,175	1,372,842,850
-	92,979,912
<u>1,271,792,175</u>	<u>1,279,862,938</u>

14. LONG TERM BOND AND LOAN

Shahjalal Islami Bank PLC

Zero Coupon Bond

335,446,781	223,061,264
23,738,155	36,807,232
<u>359,184,935</u>	<u>259,868,495</u>

14.1 Long term bond and loan - Non-Current Portion

Shahjalal Islami Bank PLC

Zero Coupon Bond

205,596,414	136,714,968
15,825,436	24,538,155
<u>221,421,850</u>	<u>161,253,123</u>

14.2 Long term bond and loan - Current Portion

Shahjalal Islami Bank PLC

Zero Coupon Bond

129,850,367	86,346,296
7,912,718	12,269,077
<u>137,763,085</u>	<u>98,615,373</u>

15. DEFERRED TAX LIABILITY

Balance as on 01 July

Charged during the year

Balance as on 31 December

Details of calculation of deferred tax liability is shown in annexure -"C".

52,633,871	53,078,364
(2,625,258)	(444,493)
<u>50,008,613</u>	<u>52,633,871</u>



		Amount in Taka	
		31 December 2025	30 June 2025
16. SHORT TERM LOAN			
Prime bank Limited (Banani Branch)		30,283,161	30,782,636
Shahjalal Islami Bank Limited (Banani Branch)		55,230,137	173,002,036
		<u>85,513,298</u>	<u>203,784,672</u>
17. ACCRUED EXPENSES AND OTHER LIABILITIES			
Accrued expenses (Note - 17.1)		33,162,010	166,156,578
Withholding tax and VAT payable (Note - 17.2)		39,351,802	38,083,936
		<u>72,513,812</u>	<u>204,240,514</u>
17.1 Accrued expenses			
Salary & allowances		17,302,351	17,161,679
Office & roof rent		11,606,146	10,000,100
Utilities expenses		2,268,957	3,375,541
Audit fee		373,750	373,750
Telephone & mobile bill		220,806	245,508
Penalty		1,390,000	-
Land sales advance collection		-	135,000,000
		<u>33,162,010</u>	<u>166,156,578</u>
17.2 Withholding tax and VAT payable			
VAT Payable		2,967,827	1,560,809
Dividend Tax Payable		31,190,366	31,190,366
Tax payable		5,193,609	5,332,761
		<u>39,351,802</u>	<u>38,083,936</u>
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
		<u>56,221,195</u>	<u>56,221,195</u>
18.1 Dividend Payable			
Opening Balance		53,192,026	-
Add: Addition during the period		-	92,979,912
		<u>53,192,026</u>	<u>92,979,912</u>
Less: Paid during the period		-	24,586,163
Less: Adjustment during the period		-	15,201,723
Closing Balance		<u>53,192,026</u>	<u>53,192,026</u>
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		<u>1,976,432</u>	<u>1,976,432</u>
Financial year 2021-22		564,939	564,939
Financial year 2022-23		487,798	487,798
		<u>3,029,169</u>	<u>3,029,169</u>
19. PROVISION FOR WPPF			
Balance as on 01 July		24,935,491	24,126,817
Add: Addition during the year		-	808,673
		<u>24,935,491</u>	<u>24,935,491</u>
Less: Adjustment during the year		-	-
Balance as on 31 December		<u>24,935,491</u>	<u>24,935,491</u>



Amount in Taka	
31 December 2025	30 June 2025

20. TRADE AND OTHER PAYABLES

<u>86,258,051</u>	<u>79,202,558</u>
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21. PROVISION FOR TAX

Balance as on 01 July
Add: Addition during the year

Less: Adjustment during the year
Balance as on 31 December

4,546,247	10,044,258
<u>4,844,735</u>	<u>4,546,247</u>
9,390,982	14,590,505
-	10,044,258
<u>9,390,982</u>	<u>4,546,247</u>



22. REVENUE

Internet & Wi-Fi bandwidth and equipment sales (Taxable unit) (Note-22.1)
IT support & software (Non taxable unit) (Note-22.2)

Amount in Taka	
Jul - Dec'25	Jul - Dec'24
335,819,961	397,001,591
57,421,228	102,110,764
393,241,188	499,112,354

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

Internet & Wi-Fi bandwidth
Computer & related accessories
Equipments sale

Less: Value added tax (VAT)
Net Revenue from Internet & Wi-Fi bandwidth and equipment sales

328,777,285	363,575,438
7,426,119	6,908,710
14,554,651	45,635,874
350,758,056	416,120,022
14,938,095	19,118,431
335,819,961	397,001,591

22.2 IT support & software (Non taxable unit)

IT support & services
Software & website services

Less: Value added tax (VAT)
Net Revenue from IT support & software

59,370,508	103,629,138
1,781,109	4,679,566
61,151,617	108,308,704
3,730,389	6,197,941
57,421,228	102,110,764

23. PROVISION FOR - CURRENT TAX

Net revenue (Taxable)
COGS
Excess depreciation
Gross Profit
Operating expenses
Excess depreciation
Operating Profit
Financial Expense
Other income
Net Profit before WPPF
Workers' Profit Participation Fund (WPPF)
Net Profit Before Tax
Provision for Tax @ 22.5%

335,819,960	397,001,591
(267,207,522)	(282,095,867)
9,334,253	7,880,950
77,946,690	122,786,674
(68,549,264)	(63,992,017)
2,333,563	1,970,238
11,730,989	60,764,894
(23,543,524)	(27,710,226)
12,576,957	67,858
764,422	33,122,526
-	(3,160,869)
764,422	29,961,657
4,844,735	6,741,373

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
Weighted average number of ordinary shares
Earnings Per Share (EPS)

(8,070,763)	58,692,517
92,979,912	92,979,912
(0.09)	0.63

Reason for significant deviation in EPS:

The decline in profitability brought on by a decline in revenue persisted despite a decrease in finance expenditures and consistent operational expenditures. For this reason, a considerable reduction in EPS has been recorded.

25. NET ASSET VALUE PER SHARE

Particulars
Share Capital
Share Premium
Retained Earnings
Total Shareholders' Equity
Total Number of Ordinary Shares
Net Asset Value (NAV) per Share

929,799,120	929,799,120
1,150,854,272	1,150,854,272
1,271,792,176	1,279,862,938
3,352,445,568	3,360,516,330
92,979,912	92,979,912
36.06	36.14



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

26. RECONCILIATION 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 Indirect Method is provided below:

Profit after income tax	(8,070,763)	58,692,517
Add: Non-cash Items		
Depreciation charges	117,587,094	114,800,845
Amortization of Intangible Asset	230,960	256,623
	<u>109,747,291</u>	<u>173,749,984</u>
Add/(less): Changes in Working Capital		
Inventories	11,182,821	8,456,768
Trade and other receivables	143,949,766	(63,672,445)
Advance, deposit & prepayments	(117,647,515)	(54,991,119)
Accrued expenses	(209,845,702)	(13,789,058)
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	-	3,160,869
Trade and other payable	7,055,493	524,475
Provision for tax	4,844,735	6,741,373
Deferred tax asset/(liability)	(2,625,258)	(2,216,517)
Net cash provided from operating activities	<u>(53,338,369)</u>	<u>57,964,332</u>

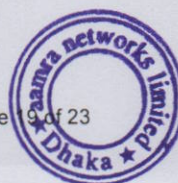
27. NET OPERATING CASH FLOW PER SHARE (NOCFPS)

Operating Cash Inflow at the period ended	(53,338,369)	57,964,332
Weighted average number of Ordinary Shares	<u>92,979,912</u>	<u>92,979,912</u>
Net Operating Cash Flow per Share	<u>(0.57)</u>	<u>0.62</u>

Despite lower operational and financial expenditures, a significant erosion in cash received from customers & others and a massive rise in cash paid to suppliers & employees had a significant impact on cash flow. As a result, NOCFPS has decreased intensely as compared to the same time period last year.

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.



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 31 December 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)	894,330	-	2,981,100	2,086,770
2	Syed Farhad Ahmed	Managing Director	Salary	1,950,000	1,501,874	2,090,311	1,642,185
Total Related Party Transactions				2,844,330	1,501,874	5,071,411	3,728,955



aamra networks limited
Schedule of Property, Plant and Equipment
As at 31 December 2025

Amount in Taka

Particulars	Cost			Depreciation			Written Down Value as on 31.12.2025
	Balance as on 01.07.2025	Addition during the year	Disposal/ Adjustment during the year	Balance as on 31.12.2025	Charged during the year	Disposal/ Adjustment during the year	
Land and Land Development	200,659,864	-	200,659,864	-	-	-	-
Furniture & Fixture	8,988,964	-	-	-	145,024	-	2,755,449
Office Equipment	56,166,274	-	-	-	554,435	-	10,534,274
Electric Installation	5,711,155	-	-	-	14,233	-	270,423
Telephone Installation	2,995,531	-	-	-	1,083	-	20,580
Computer & Computer Equipment	22,552,039	-	-	-	114,628	-	802,397
Data Centre	-	1	-	-	-	-	1
Fiber Optic Cable & Equipment	485,466,129	-	-	-	12,738,681	-	242,034,935
Infrastructure & Backbone Equipments	3,407,647,744	-	-	-	100,967,470	-	1,918,381,927
Motor Vehicle	22,248,154	-	-	-	218,457	-	4,150,674
Office Decoration	76,520,457	-	-	-	57,115,403	-	58,085,655
WiFi Equipment & Installation	182,495,916	-	-	-	1,796,969	-	148,353,506
Sub-Total	4,471,452,228	1	200,659,864	1,921,743,263	117,521,232	-	2,231,527,871

Amount in Taka

Particulars	Cost			Depreciation			Written Down Value as on 31.12.2025
	Balance as on 01.07.2025	Addition during the year	Disposal/ Adjustment during the year	Balance as on 31.12.2025	Charged during the year	Disposal/ Adjustment during the year	
Furniture & Fixture	473,134	-	-	-	5,885	-	111,816
Office Equipments	1,446,128	-	-	-	6,965	-	132,334
Computer & Comp. Equipment	728,750	-	-	-	1,852	-	31,386
Infrastructure & Backbone Equipment	4,341,850	-	-	-	30,359	-	576,824
Office Decoration	2,624,398	-	-	-	21,001	-	399,017
Sub-Total	9,614,260	-	-	8,297,021	65,862	-	1,251,377
Total as at 31 December 2025	4,481,066,488	1	200,659,864	1,930,040,285	117,587,094	-	2,232,779,248
Total as at 30 June 2025	4,111,224,320	369,842,168	-	1,692,616,458	237,423,825	-	2,551,026,205

Amount in Taka

Dep: Except EPZ Project	Cost		Taka	Dep: EPZ Project		Taka
	Balance as on 01.07.2025	Addition during the year		Balance as on 31.12.2025	Charged during the year	
Cost of goods sold & services	113,706,151	-	32,011	113,738,162	110,498,781	113,738,162
Operating expenses	3,815,081	-	33,851	3,848,932	4,302,064	3,848,932
	117,521,232	-	65,862	117,587,094	114,800,845	117,587,094



aamra networks limited

Schedule of Intangible Assets
As at 31 December 2025

Amount in Taka

Particulars	Cost			Amortization				Written Down Value as on 31.12.2025	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 31.12.2025	Rate of Dep.	Charge during the year	Disposal during the year	Balance as on 31.12.2025	
Computer Software	45,382,696	-	-	45,382,696	10%	230,960	-	40,994,448	4,619,208
Total as at 31 December 2025	45,382,696	-	-	45,382,696		230,960	-	40,994,448	4,619,208
Total as at 30 June 2025	45,382,696	-	-	45,382,696		513,245	-	40,763,487	5,132,454

Total Amortization has been charged as following:

Intangible assets	Amount in Taka	
	Jul - Dec'25	Jul - Dec'24
Cost of goods sold & services	230,960	356,420
	230,960	356,420



aamra networks limited**Schedule of Calculation of Deferred Tax Liability**As at 31 December 2025

Particular	Carrying Amount	Tax Base	Amount in Taka Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments (Taxable unit)	2,231,527,871	2,001,047,759	230,480,112
Property, plant & equipments (Non Taxable unit)	1,251,377	950,687	300,690
Intangible assets	4,388,248	12,908,548	(8,520,301)
Relevant liabilities			
Total temporary differences			222,260,502
Deferred tax liability @ 22.5%			50,008,613
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2025			52,633,871
Movement during the period			(2,625,258)
Net deferred tax (asset)/ liability			50,008,613

