

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 March 2026

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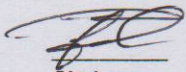
aamra networks limited

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

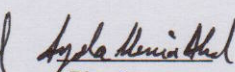
aamra networks limited
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
As at 31 March 2026

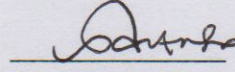
		Amount in Taka	
	Notes	31 March 2026	30 June 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,173,985,701	2,551,026,205
Intangible assets	5	4,272,768	4,619,208
Capital work-in-progress	6	49,986,075	40,797,948
Advance, deposit & prepayments	9.1	11,974,354	11,974,354
Total non-current assets		2,240,218,898	2,608,417,716
Current assets			
Inventories	7	264,672,948	256,644,971
Trade and other receivables	8	656,425,909	584,587,231
Advance, deposit and prepayments	9.2	905,827,543	789,543,971
Cash and cash equivalents	10	9,582,184	6,755,485
Total current assets		1,836,508,584	1,637,531,658
TOTAL ASSETS		4,076,727,482	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	1,238,625,076	1,279,862,938
Total equity		3,319,278,468	3,360,516,330
Non-current liabilities			
Long term bond and loan	14.1	226,832,181	161,253,123
Deferred tax liability	15	48,695,984	52,633,871
Total non-current liabilities		275,528,165	213,886,994
Current liabilities			
Current portion of long term bond and loan	14.2	141,042,814	98,615,373
Short term loan	16	80,531,298	203,784,672
Accrued expenses and other liabilities	17	85,856,292	204,240,514
Unclaimed Dividend and Payable	18	56,072,620	56,221,195
Provision for WPPF	19	24,935,491	24,935,491
Trade and other payables	20	83,247,560	79,202,558
Provision for tax	21	10,234,774	4,546,247
Total current liabilities		481,920,849	671,546,049
Total liabilities		757,449,013	885,433,043
TOTAL EQUITIES AND LIABILITIES		4,076,727,482	4,245,949,373
Net Asset Value (NAV) per share	25	35.70	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

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aamra networks limited

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

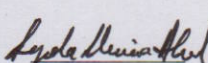
For the period ended 31 March 2026

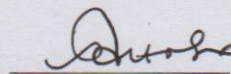
	Notes	Amount in Taka			
		Jul - Mar'26	Jul - Mar'25	Jan - Mar'26	Jan - Mar'25
Revenue	22	558,522,322	716,608,715	165,281,134	217,496,360
Cost of goods sold & services		(449,931,402)	(478,187,338)	(146,606,426)	(153,270,358)
Gross Profit		108,590,920	238,421,376	18,674,708	64,226,002
Operating expenses		(118,577,162)	(110,867,134)	(37,930,969)	(35,582,408)
Operating Profit		(9,986,242)	127,554,243	(19,256,261)	28,643,594
Financial expenses		(42,077,939)	(47,412,904)	(14,379,675)	(14,812,638)
Other income		12,576,957	67,858	-	-
Profit before BPP&WF		(39,487,224)	80,209,197	(33,635,937)	13,830,957
Workers Profit Participation Fund (WPPF)		-	(3,819,486)	-	(658,617)
Profit before income tax		(39,487,224)	76,389,712	(33,635,937)	13,172,340
Income tax expenses					
Current tax	23	(5,688,527)	(6,915,936)	(843,792)	(174,564)
Deferred tax	15	3,937,888	1,978,324	1,312,629	(238,193)
		(1,750,639)	(4,937,613)	468,837	(412,757)
Net Profit after income tax		(41,237,863)	71,452,099	(33,167,100)	12,759,583
Other comprehensive income		-	-	-	-
Total comprehensive income		(41,237,863)	71,452,099	(33,167,100)	12,759,583
Earning per share (EPS)	24	(0.44)	0.77	(0.35)	0.14

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

aamra networks limited
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
For the period ended 31 March 2026

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	-	-	(41,237,863)	(41,237,863)
Balance at 31 March 2026	929,799,120	1,150,854,272	1,275,973,326	3,356,626,718

For the year ended 31 March 2025

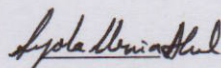
Amount in Taka

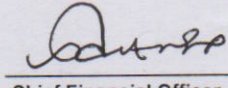
Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2024	929,799,120	1,150,854,272	1,360,771,137	3,441,424,529
Dividend during the year	-	-	(92,979,912)	(92,979,912)
Net profit after tax during the period	-	-	71,452,099	71,452,099
Balance at 31 March 2025	929,799,120	1,150,854,272	1,339,243,324	3,419,896,716

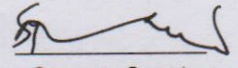
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Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

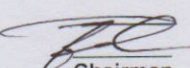
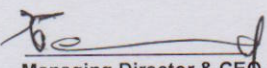
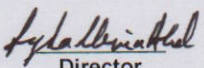
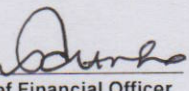
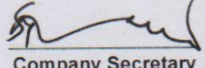
Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 03 September 2026

aamra networks limited
STATEMENT OF CASH FLOWS (UN-AUDITED)
For the period ended 31 March 2026

	Notes	Amount in Taka	
		Jul - Mar'26	Jul - Mar'25
A. Cash flows from operating activities			
Cash received from customers & others		486,801,465	653,296,353
Cash paid to suppliers and employees		(399,244,265)	(382,017,837)
Operating expenses		(96,187,986)	(104,375,879)
Finance expenses		(42,077,939)	(47,412,904)
Income tax		-	(21,659,733)
Net cash provided from operating activities	26	(50,708,724)	97,830,000
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		(9,188,127)	-
Net cash used in investing activities		68,930,872	112,060,646
C. Cash flows from financing activities			
Long-term loan (paid)/received		108,006,500	(19,991,987)
Short-term loan (paid)/received		(123,253,374)	651,860
Other advances		-	(145,906,735)
Dividend paid		(148,575)	(39,726,960)
Net cash provided from financing activities		(15,395,449)	(204,973,823)
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C):		2,826,699	4,916,823
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	9,582,184	19,916,079
Net Operating Cash Flow Per Share (NOCFPS)	27	(0.55)	1.05

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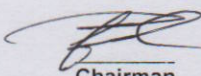
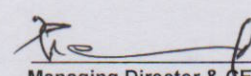
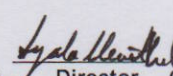
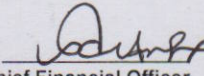
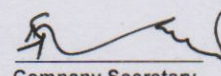
Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 03 September 2026

aamra networks limited
Financial Information for 3rd quarter ended 31 March 2026
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Mar'26	Jul - Mar'25
Earnings per share (EPS)	(0.44)	0.77
Net Operating Cash Flow Per Share (NOCFPS)	(0.55)	1.05

Particulars	31 March 2026	30 June 2025
Net Asset Value	3,319,278,468	3,360,516,330
Net Asset Value (NAV) per share	35.70	36.14

 Chairman
 Managing Director & CEO
 Director
 Chief Financial Officer
 Company Secretary

Place: Dhaka
Date: 03 September 2026

aamra networks limited
NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)
For the period ended 31 March 2026

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 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

2.2 Provision for tax

Provision for tax is made 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 310. 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-34 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 - March'26 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 March 2026.

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 March 2026	30 June 2025
4. PROPERTY, PLANT AND EQUIPMENT			
Property, plant and equipment (Except EPZ Project) (Note - 4.1)		2,172,767,255	2,549,708,966
Property, plant and equipment (EPZ Project) (Note - 4.2)		1,218,446	1,317,239
		2,173,985,701	2,551,026,205
4.1 Property, plant and equipment (Except EPZ Project)			
Land and Land Development		-	200,659,864
Furniture & fixture		2,682,937	2,900,472
Office equipment		10,257,056	11,088,709
Electric installation		263,306	284,656
Telephone installation		20,039	21,663
Computer & Computer Equipment		745,083	917,025
Data Centre		1	-
Fiber optic cable & equipment		235,665,595	254,773,616
Infrastructure & Backbone Equipments		1,867,898,192	2,019,349,397
Motor vehicle		4,041,445	4,369,130
Office decoration		17,949,675	19,405,054
WiFi equipment & installation		33,243,926	35,939,380
		2,172,767,255	2,549,708,966
4.2 Property, plant and equipment (EPZ Project)			
Furniture & Fixture		108,874	117,701
Office Equipments		128,852	139,299
Computer & Comp. Equipment		30,560	33,038
Infrastructure & Backbone Equipment		561,644	607,183
Office Decoration		388,516	420,018
		1,218,446	1,317,239
Details of property, plant and equipment are shown in annexure -"A".			
5. INTANGIBLE ASSETS			
Computer software		4,272,768	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		9,188,127	40,797,948
		49,986,075	410,640,116
Less: Transfer to fixed assets		-	369,842,168
Balance as on 31 March		49,986,075	40,797,948
7. INVENTORIES			
Inventories		244,346,119	233,252,071
Inventories in transit for sales		20,326,828	23,392,900
		264,672,948	256,644,971
8. TRADE AND OTHER RECEIVABLES			
Balance as on 01 July		584,587,231	560,878,645
Add: Addition during the year		558,522,322	921,471,746
		1,143,109,553	1,482,350,391
Less: Received during the year		486,683,645	897,763,160
Balance as on 31 March		656,425,909	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)		905,827,543	789,543,971
		917,801,897	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



		Amount in Taka	
		31 March 2026	30 June 2025
9.2 Advance, deposit & prepayments (Current)			
Advance against office rent		2,867,000	2,605,000
Bank guarantee margin & tender security		7,334,779	8,470,651
Advance income tax (Note 9.2.1)		166,917,107	166,917,107
Advance to suppliers & others		728,708,658	611,551,212
		905,827,543	789,543,971
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 March		166,917,107	166,917,107
10. CASH AND CASH EQUIVALENTS			
Cash in hand		800,000	800,000
Cash at bank (Notes-10.1)		6,240,813	3,979,053
Capital Market Stabilization Fund (Notes-10.2)		2,541,371	1,976,432
		9,582,184	6,755,485
10.1 Cash at bank			
Bank Asia Limited (MCB Banani Branch) (Note - 10.1.1)		448,509	286,550
Dhaka Bank Limited (Banani Branch) (Note - 10.1.2)		78,100	139,981
Dutch Bangla Bank Limited (Banani Branch) (Note - 10.1.3)		2,459,000	1,108,243
Shahjalal Islami Bank Limited (Banani Branch) (Note - 10.1.4)		2,465,156	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)		37,574	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
		6,240,813	3,979,053
10.1.1 Bank Asia Limited (MCB Banani Branch)			
A/C No: 01236050632		25,693	47,572
A/C No: 01236050650		335,798	151,898
A/C No: 01233051466		3,844	3,906
A/C No: 01233052008		83,174	83,174
		448,509	286,550
10.1.2 Dhaka Bank Limited (Banani Branch)			
A/C No: 206.100.3584		14,393	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
		78,100	139,981
10.1.3 Dutch Bangla Bank Limited (Banani Branch)			
A/C No: 1031100016776		55,349	16,411
A/C No: 1031200000594		2,301,512	989,693
A/C No: 1031100016790		36,055	36,055
A/C No: 1031200001113		66,083	66,083
		2,459,000	1,108,243



10.1.4 Shahjalal Islami Bank Limited (Banani Branch)

A/C No: 4013 11100005465
A/C No: 4013 11100005989
A/C No: 4013 13100000937
A/C No: 4013 13100000941
A/C No: 4013 13100000949
A/C No: 4013 13100000965
A/C No: 4013 13100000972
A/C No: 4013 13100000975
A/C No: 4013 13100000979
A/C No: 4013 13100000989
A/C No: 4013 13100001007
A/C No: 4013 13100001039
A/C No: 4013 13100001040

Amount in Taka	
31 March 2026	30 June 2025
51,785	7,181
118,267	114,842
65,557	65,557
5,180	4,347
163,138	163,138
36,834	36,834
56,607	56,607
1,511,614	240,839
5,933	5,933
6,898	571,837
328,952	328,952
59,690	10,588
54,701	49,174
2,465,156	1,655,829

10.1.5 BRAC Bank Limited (Gulshan Branch)

A/C No. 1501203495396001
A/C No. 1501203495396002 (USD)

78,881	78,881
215,616	215,616
294,497	294,497

10.1.6 United Commercial Bank Limited (Gulshan Branch)

A/C No. 0901101000002406
A/C No. 0901101000002528

84	84
214,005	214,005
214,089	214,089

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
Financial year 2021-22

618,309	618,309
302,159	302,159
248,453	248,453
492,623	492,623
314,887	314,887
564,939	-
2,541,371	1,976,432

11. SHARE CAPITAL**11.1 Authorized capital**

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

1,000,000,000	1,000,000,000
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11.2 Issued, subscribed & paid-up capital

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

929,799,120	929,799,120
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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 March

1,150,854,272	1,150,854,272
-	-
-	-
1,150,854,272	1,150,854,272



		Amount in Taka	
		31 March 2026	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		(41,237,863)	12,071,713
		1,238,625,076	1,372,842,850
Less: Dividend paid during the year		-	92,979,912
Balance as on 31 March		<u>1,238,625,076</u>	<u>1,279,862,938</u>
14. LONG TERM BOND AND LOAN			
Shahjalal Islami Bank PLC		342,571,379	223,061,264
Zero Coupon Bond		25,303,616	36,807,232
		<u>367,874,995</u>	<u>259,868,495</u>
14.1 Long term bond and loan - Non-Current Portion			
Shahjalal Islami Bank PLC		209,963,103	136,714,968
Zero Coupon Bond		16,869,077	24,538,155
		<u>226,832,181</u>	<u>161,253,123</u>
14.2 Long term bond and loan - Current Portion			
Shahjalal Islami Bank PLC		132,608,276	86,346,296
Zero Coupon Bond		8,434,539	12,269,077
		<u>141,042,814</u>	<u>98,615,373</u>
15. DEFERRED TAX LIABILITY			
Balance as on 01 July		52,633,871	53,078,364
Charged during the year		(3,937,888)	(444,493)
Balance as on 31 March		<u>48,695,984</u>	<u>52,633,871</u>
Details of calculation of deferred tax liability is shown in annexure -"C".			
16. SHORT TERM LOAN			
Prime bank Limited (Banani Branch)		30,283,161	30,782,636
Shahjalal Islami Bank Limited (Banani Branch)		50,248,137	173,002,036
		<u>80,531,298</u>	<u>203,784,672</u>
17. ACCRUED EXPENSES AND OTHER LIABILITIES			
Accrued expenses (Note - 17.1)		38,318,466	166,156,578
Withholding tax and VAT payable (Note - 17.2)		47,537,826	38,083,936
		<u>85,856,292</u>	<u>204,240,514</u>
17.1 Accrued expenses			
Salary & allowances		18,256,491	17,161,679
Office & roof rent		13,905,013	10,000,100
Utilities expenses		2,523,124	3,375,541
Audit fee		373,750	373,750
Telephone & mobile bill		225,088	245,508
Penalty		3,035,000	-
Land sales advance collection		-	135,000,000
		<u>38,318,466</u>	<u>166,156,578</u>
17.2 Withholding tax and VAT payable			
VAT Payable		10,118,997	1,560,809
Dividend Tax Payable		31,190,366	31,190,366
Tax payable		6,228,463	5,332,761
		<u>47,537,826</u>	<u>38,083,936</u>
18. UNCLAIMED DIVIDEND AND PAYABLE			
Dividend Payable (Note: 18.1)		53,043,451	53,192,026
Dividend Unclaimed (Note: 18.2)		3,029,169	3,029,169
		<u>56,072,620</u>	<u>56,221,195</u>



18.1 Dividend Payable

Opening Balance
Add: Addition during the period

Less: Paid during the period
Less: Adjustment during the period
Closing Balance

Amount in Taka	
31 March 2026	30 June 2025
53,192,026	-
-	92,979,912
<u>53,192,026</u>	<u>92,979,912</u>
148,575	24,586,163
-	15,201,723
<u>53,043,451</u>	<u>53,192,026</u>

18.2 Dividend Unclaimed

Year wise break up
Financial year 2016-17
Financial year 2017-18
Financial year 2018-19
Financial year 2019-20
Financial year 2020-21
Financial year 2021-22
Balance with Capital Market Stabilization Fund
Financial year 2021-22
Financial year 2022-23

618,309	618,309
302,159	302,159
248,453	248,453
492,623	492,623
314,887	314,887
564,939	-
<u>2,541,371</u>	<u>1,976,432</u>
-	564,939
487,798	487,798
<u>3,029,169</u>	<u>3,029,169</u>

19. PROVISION FOR WPPF

Balance as on 01 July
Add: Addition during the year

Less: Adjustment during the year
Balance as on 31 March

24,935,491	24,126,817
-	808,673
<u>24,935,491</u>	<u>24,935,491</u>
-	-
<u>24,935,491</u>	<u>24,935,491</u>

20. TRADE AND OTHER PAYABLES

<u>83,247,560</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 March

4,546,247	10,044,258
5,688,527	4,546,247
<u>10,234,774</u>	<u>14,590,505</u>
-	10,044,258
<u>10,234,774</u>	<u>4,546,247</u>



aamra networks limited**Schedule of Calculation of Deferred Tax Liability**As at 31 March 2026

Particular	Carrying Amount	Tax Base	Amount in Taka Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments (Taxable unit)	2,172,767,255	1,948,337,357	224,429,898
Property, plant & equipments (Non Taxable unit)	1,218,446	925,669	292,777
Intangible assets	4,272,768	12,568,850	(8,296,082)
Relevant liabilities			
Total temporary differences			216,426,593
Deferred tax liability @ 22.5%			48,695,984
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2025			52,633,871
Movement during the period			(3,937,888)
Net deferred tax (asset)/ liability			48,695,984



22. REVENUE

Internet & Wi-Fi bandwidth and equipment sales (Taxable unit) (Note-22.1)
IT support & software (Non taxable unit) (Note-22.2)
EPZ project (Non taxable unit) (Note-22.3)

Amount in Taka	
Jul - Mar'26	Jul - Mar'25
476,451,950	575,197,485
82,070,372	141,411,230
-	-
558,522,322	716,608,715

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

455,687,192	526,438,439
9,632,504	12,613,710
33,013,292	64,413,392
498,332,989	603,465,541
21,881,038	28,268,056
476,451,950	575,197,485

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

84,183,264	137,024,833
2,824,829	12,207,406
87,008,093	149,232,239
4,937,721	7,821,009
82,070,372	141,411,230

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%

476,451,950	575,197,485
(394,160,216)	(414,962,880)
14,001,379	7,034,041
96,293,114	167,268,645
(100,790,588)	(94,237,064)
3,500,345	1,758,510
(997,129)	74,790,091
(35,766,248)	(40,300,968)
12,576,957	67,858
(24,186,420)	34,556,981
-	(3,819,486)
(24,186,420)	30,737,495
5,688,527	6,915,936

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)

(41,237,863)	71,452,099
92,979,912	92,979,912
(0.44)	0.77

Reason for significant deviation in EPS:

A steep drop in sales compared to the same quarter last year, along with an increase in operating expenses, negatively affected the company's net profitability. As a result, Earnings Per Share has declined drastically.

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
1,238,625,076	1,279,862,938
3,319,278,468	3,360,516,330
92,979,912	92,979,912
35.70	36.14



Amount in Taka	
Jul - Mar'26	Jul - Mar'25

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	(41,237,863)	71,452,099
Add: Non-cash Items		
Depreciation charges	176,380,641	174,021,349
Amortization of Intangible Asset	346,441	384,934
	<u>135,489,220</u>	<u>245,858,382</u>
Add/(less): Changes in Working Capital		
Inventories	(8,027,976)	10,285,110
Trade and other receivables	128,821,186	(63,380,220)
Advance, deposit & prepayments	(116,283,572)	(96,573,675)
Accrued expenses	(196,503,222)	38,159
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	-	3,819,486
Trade and other payable	4,045,001	(7,154,856)
Provision for tax	5,688,527	6,915,936
Deferred tax asset/(liability)	(3,937,888)	(1,978,324)
Net cash provided from operating activities	<u>(50,708,724)</u>	<u>97,830,000</u>

27. NET OPERATING CASH FLOW PER SHARE (NOCFPS)

Operating Cash Inflow at the period ended	(50,708,724)	97,830,000
Weighted average number of Ordinary Shares	92,979,912	92,979,912
Net Operating Cash Flow per Share	<u>(0.55)</u>	<u>1.05</u>

The company's net operational cash flow was negatively impacted by a significant decrease in cash collected from customers compared to the same time last year, as well as an increase in cash paid to suppliers and operating expenditures. The NOCFPS has therefore drastically dropped.

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	
				Addition	Payment / Adjustment
1	Syed Faruque Ahmed and Syed Farhad Ahmed	Chairman and Managing Director	Office rent (Chittagong)	1,341,495	-
2	Syed Farhad Ahmed	Managing Director	Salary	3,087,500	2,191,248
Total Related Party Transactions				4,428,995	2,191,248
				Balance as on 31 March 2026	Balance as on 30 June 2025
				3,428,265	2,086,770
				2,538,437	1,642,185
				5,966,702	3,728,955



aamra networks limited
Schedule of Property, Plant and Equipment
As at 31 March 2026

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

Amount in Taka

Particulars	Cost			Depreciation			Written Down Value as on 31.09.2026
	Balance as on 01.07.2025	Addition during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026	Charged during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026
Land and Land Development	200,659,864	-	200,659,864	-	-	-	-
Furniture & Fixture	8,988,964	-	-	8,988,964	217,535	-	6,306,027
Office Equipment	56,166,274	-	-	56,166,274	831,853	-	45,909,218
Electric Installation	5,711,155	-	-	5,711,155	21,349	-	5,447,849
Telephone Installation	2,995,531	-	-	2,995,531	1,625	-	2,975,492
Computer & Computer Equipment	22,552,039	-	-	22,552,039	171,942	-	21,806,956
Data Centre	-	1	-	1	-	-	-
Fiber Optic Cable & Equipment	485,466,129	-	-	485,466,129	19,108,021	-	249,800,535
Infrastructure & Backbone Equipments	3,407,647,744	-	-	3,407,647,744	151,451,205	-	1,539,749,553
Motor Vehicle	22,248,154	-	-	22,248,154	327,685	-	18,206,709
Office Decoration	76,520,457	-	-	76,520,457	1,455,379	-	58,570,782
WiFi Equipment & Installation	182,495,916	-	-	182,495,916	2,695,453	-	149,251,990
Sub-Total	4,471,452,228	1	200,659,864	4,270,792,365	176,281,848	-	2,098,025,110
Total as at 31 March 2026	4,481,066,488	1	200,659,864	4,280,406,625	176,380,641	-	2,173,985,701
Total as at 30 June 2025	4,111,224,320	369,842,168	-	4,481,066,488	237,423,825	-	1,330,040,285

B. Property, plant and equipment (EPZ Project)

Particulars	Cost			Depreciation			Written Down Value as on 31.09.2026
	Balance as on 01.07.2025	Addition during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026	Charged during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026
Furniture & Fixture	473,134	-	-	473,134	8,828	-	364,260
Office Equipments	1,446,128	-	-	1,446,128	10,447	-	1,317,276
Computer & Comp. Equipment	728,750	-	-	728,750	2,478	-	698,190
Infrastructure & Backbone Equipment	4,341,850	-	-	4,341,850	45,539	-	3,780,206
Office Decoration	2,624,398	-	-	2,624,398	31,501	-	2,235,882
Sub-Total	9,614,260	-	-	9,614,260	98,793	-	8,395,814
Total as at 31 March 2026	4,481,066,488	1	200,659,864	4,280,406,625	176,380,641	-	2,173,985,701
Total as at 30 June 2025	4,111,224,320	369,842,168	-	4,481,066,488	237,423,825	-	1,330,040,285
Total as at 30 June 2025	4,111,224,320	369,842,168	-	4,481,066,488	237,423,825	-	1,330,040,285

Amount in Taka

Particulars	Cost			Depreciation			Written Down Value as on 31.09.2026
	Balance as on 01.07.2025	Addition during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026	Charged during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026
Land and Land Development	200,659,864	-	200,659,864	-	-	-	-
Furniture & Fixture	8,988,964	-	-	8,988,964	217,535	-	6,306,027
Office Equipment	56,166,274	-	-	56,166,274	831,853	-	45,909,218
Electric Installation	5,711,155	-	-	5,711,155	21,349	-	5,447,849
Telephone Installation	2,995,531	-	-	2,995,531	1,625	-	2,975,492
Computer & Computer Equipment	22,552,039	-	-	22,552,039	171,942	-	21,806,956
Data Centre	-	1	-	1	-	-	-
Fiber Optic Cable & Equipment	485,466,129	-	-	485,466,129	19,108,021	-	249,800,535
Infrastructure & Backbone Equipments	3,407,647,744	-	-	3,407,647,744	151,451,205	-	1,539,749,553
Motor Vehicle	22,248,154	-	-	22,248,154	327,685	-	18,206,709
Office Decoration	76,520,457	-	-	76,520,457	1,455,379	-	58,570,782
WiFi Equipment & Installation	182,495,916	-	-	182,495,916	2,695,453	-	149,251,990
Sub-Total	4,471,452,228	1	200,659,864	4,270,792,365	176,281,848	-	2,098,025,110
Total as at 31 March 2026	4,481,066,488	1	200,659,864	4,280,406,625	176,380,641	-	2,173,985,701
Total as at 30 June 2025	4,111,224,320	369,842,168	-	4,481,066,488	237,423,825	-	1,330,040,285

Amount in Taka

Particulars	Cost			Depreciation			Written Down Value as on 31.09.2026
	Balance as on 01.07.2025	Addition during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026	Charged during the year	Disposal/Adjustment during the year	Balance as on 31.03.2026
Land and Land Development	200,659,864	-	200,659,864	-	-	-	-
Furniture & Fixture	8,988,964	-	-	8,988,964	217,535	-	6,306,027
Office Equipment	56,166,274	-	-	56,166,274	831,853	-	45,909,218
Electric Installation	5,711,155	-	-	5,711,155	21,349	-	5,447,849
Telephone Installation	2,995,531	-	-	2,995,531	1,625	-	2,975,492
Computer & Computer Equipment	22,552,039	-	-	22,552,039	171,942	-	21,806,956
Data Centre	-	1	-	1	-	-	-
Fiber Optic Cable & Equipment	485,466,129	-	-	485,466,129	19,108,021	-	249,800,535
Infrastructure & Backbone Equipments	3,407,647,744	-	-	3,407,647,744	151,451,205	-	1,539,749,553
Motor Vehicle	22,248,154	-	-	22,248,154	327,685	-	18,206,709
Office Decoration	76,520,457	-	-	76,520,457	1,455,379	-	58,570,782
WiFi Equipment & Installation	182,495,916	-	-	182,495,916	2,695,453	-	149,251,990
Sub-Total	4,471,452,228	1	200,659,864	4,270,792,365	176,281,848	-	2,098,025,110
Total as at 31 March 2026	4,481,066,488	1	200,659,864	4,280,406,625	176,380,641	-	2,173,985,701
Total as at 30 June 2025	4,111,224,320	369,842,168	-	4,481,066,488	237,423,825	-	1,330,040,285



aamra networks limited

Schedule of Intangible Assets

As at 31 March 2026

Amount in Taka

Particulars	Cost			Amortization				Written Down Value as on 31.09.2026	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 31.03.2026	Rate of Dep.	Balance as on 01.07.2025	Charge during the year	Disposal during the year	Balance as on 31.03.2026
Computer Software	45,382,696	-	-	45,382,696	10%	40,763,487	346,441	-	41,109,928
Total as at 31 March 2026	45,382,696	-	-	45,382,696		40,763,487	346,441	-	41,109,928
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:

Intangible assets	Amount in Taka	
	Jul - Mar'26	Jul - Mar'25
Cost of goods sold & services	346,441	356,420
	346,441	356,420

