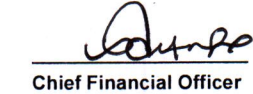


aamra networks limited
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
As at 31 December 2025

		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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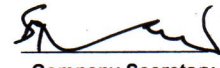
aamra networks limited

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 PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
For the period ended 31 December 2025

		Amount in Taka			
Notes		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

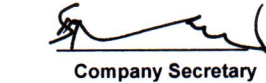
Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2025	929,799,120	1,150,854,272	1,317,211,189	3,397,864,581
Net profit / (Loss) after tax during the period	-	-	(8,070,763)	(8,070,763)
Balance at 31 December 2025	929,799,120	1,150,854,272	1,309,140,426	3,389,793,818

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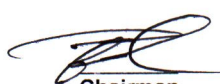
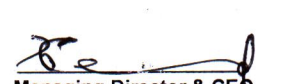
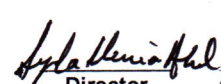
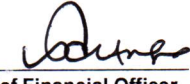
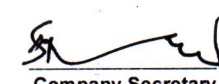
Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 03 September 2026

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

Place: Dhaka
Date: 03 September 2026