

aamra networks limited
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
As at 30 September 2025

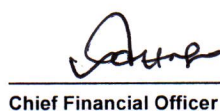
		Amount in Taka	
	Notes	30 September 2025	30 June 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,291,572,795	2,551,026,205
Intangible assets	5	4,503,728	4,619,208
Capital work-in-progress	6	43,954,711	40,797,948
Advance, deposit & prepayments	9.1	11,974,354	11,974,354
Total non-current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

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


Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

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

Place: Dhaka

Date: 03 September 2026

Page 1 of 23



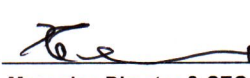
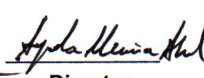
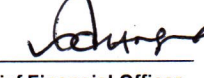
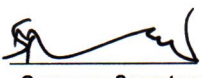
aamra networks limited

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 30 September 2025

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

The annexed notes are integral part of these financial statements.

 Chairman	 Managing Director & CEO	 Director	 Chief Financial Officer	 Company Secretary
---	--	---	---	--

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

Place: Dhaka
Date: 03 September 2026

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

Amount in Taka

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

For the year ended 30 September 2024

Amount in Taka

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

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


Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

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

Place: Dhaka

Date: 03 September 2026

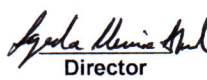
aamra networks limited
STATEMENT OF CASH FLOWS (UN-AUDITED)
For the period ended 30 September 2025

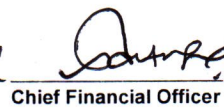
	Notes	Amount in Taka	
		Jul - Sept'25	Jul - Sept'24
A. Cash flows from operating activities			
Cash received from customers & others		180,082,338	210,904,020
Cash paid to suppliers and employees		(176,847,520)	(121,138,127)
Operating expenses		(41,605,591)	(41,319,435)
Finance expenses		(12,657,071)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

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


Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

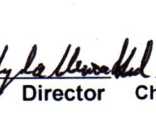
Signed in terms of our separate report of even date annexed.

Place: Dhaka
Date: 03 September 2026

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

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

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

 Chairman
 Managing Director & CEO
 Director
 Chief Financial Officer
 Company Secretary

Place: Dhaka

Date: 03 September 2026