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

aamra networks limited

FINANCIAL STATEMENTS (UN-AUDITED)

For the period ended 30 September 2026

Contents	Page No.
* Statement of Financial Position	1
* Statement of Profit or Loss and other Comprehensive Income	2
* Statement of Changes in Equity	3
* Statement of Cash Flows	4
* Financial Information	5
* Notes to the Financial Statements	6-20
* Annexure - A (Schedule of Property, Plant and Equipment)	21
* Annexure - B (Schedule of Intangible Assets)	22
* Annexure - C (Schedule of Calculation of Deferred Tax Liability)	23

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STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

As at 30 September 2026

	Notes	Amount in Taka	
		30 September 2026	30 June 2026
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,114,830,825	2,156,523,149
Intangible assets	5	4,053,355	4,157,288
Capital work-in-progress	6	46,364,166	54,823,120
Advance, deposit & prepayments	9.1	12,974,354	12,474,354
Total non-current assets		2,178,222,700	2,227,977,911
Current assets			
Inventories	7	255,974,379	246,893,357
Trade and other receivables	8	653,922,964	655,355,030
Advance, deposit and prepayments	9.2	985,190,556	967,941,992
Cash and cash equivalents	10	10,029,257	5,327,043
Total current assets		1,905,117,156	1,875,517,422
TOTAL ASSETS		**4,083,339,856**	**4,103,495,333**
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	1,174,672,954	1,205,212,016
Total equity		**3,255,326,346**	**3,285,865,408**
Non-current liabilities			
Long term bond and loan	14.1	232,355,297	228,364,151
Deferred tax liability	15	49,212,466	49,950,992
Total non-current liabilities		**281,567,763**	**278,315,143**
Current liabilities			
Current portion of long term bond and loan	14.2	144,695,053	142,136,211
Short term loan	16	90,931,495	87,090,133
Accrued expenses and other liabilities	17	95,161,351	84,699,401
Unclaimed Dividend and Payable	18	55,655,348	56,690,003
Provision for WPPF	19	24,935,490	24,935,490
Trade and other payables	20	118,253,173	128,314,862
Provision for tax	21	16,813,837	15,448,681
Total current liabilities		**546,445,747**	**539,314,782**
Total liabilities		**828,013,510**	**817,629,925**
TOTAL EQUITIES AND LIABILITIES		**4,083,339,856**	**4,103,495,333**
Net Asset Value (NAV) per share	25	**35.01**	**35.34**

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: 12 November 2026

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

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

For the period ended 30 September 2026

	Notes	Amount in Taka	
		Jul - Sept'26	Jul - Sept'25
Revenue	22	166,844,788	172,692,856
Cost of goods sold & services		(141,370,483)	(145,240,706)
Gross Profit		**25,474,305**	**27,452,150**
Operating expenses		(40,864,054)	(42,528,858)
Operating Profit / (Loss)		**(15,389,749)**	**(15,076,708)**
Financial expenses		(14,522,683)	(12,657,071)
Other income		-	12,459,137
Profit / (Loss) before WPPF		**(29,912,432)**	**(15,274,642)**
Workers Profit Participation Fund (WPPF)		-	-
Profit / (Loss) before income tax		**(29,912,432)**	**(15,274,642)**
Income tax expenses			
Current tax	23	(1,365,156)	(3,681,587)
Deferred tax	15	738,526	1,312,629
		(626,630)	(2,368,958)
Net Profit / (Loss) after income tax		**(30,539,062)**	**(17,643,600)**
Other comprehensive income		-	-
Total comprehensive income		**(30,539,062)**	**(17,643,600)**
Earning per share (EPS)	**24**	**(0.33)**	**(0.19)**

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: 12 November 2026

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STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

For the period ended 30 September 2026

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2026	**929,799,120**	**1,150,854,272**	**1,205,212,016**	**3,285,865,408**
Net profit / (Loss) after tax during the period	-	-	(30,539,062)	(30,539,062)
Balance at 30 September 2026	**929,799,120**	**1,150,854,272**	**1,174,672,954**	**3,255,326,346**

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**	**3,380,220,981**

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: 12 November 2026

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STATEMENT OF CASH FLOWS (UN-AUDITED)

For the period ended 30 September 2026

	Notes	Amount in Taka	
		Jul - Sept'26	Jul - Sept'25
A. Cash flows from operating activities			
Cash received from customers & others		168,276,854	180,082,338
Cash paid to suppliers and employees		(123,091,342)	(176,847,520)
Operating expenses		(28,655,824)	(41,605,591)
Finance expenses		(14,522,683)	(12,657,071)
Net cash used from operating activities	26	**(865,855)**	**(51,027,844)**
B. Cash flows from investing activities			
Acquisition of property, plant & equipment		(7,500)	(1)
Sales of property, plant & equipment		-	78,119,000
Capital work-in -progress		(3,781,123)	(3,156,763)
Net cash used in investing activities		**(3,788,623)**	**74,962,236**
C. Cash flows from financing activities			
Long-term loan (paid)/received		6,549,987	1,985,601
Short-term loan (paid)/received		3,841,362	(8,915,694)
Net cash provided from financing activities		**9,356,694**	**(6,930,093)**
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)		4,702,214	17,004,299
Cash and cash equivalents at the beginning of the period		5,327,043	6,755,485
Cash and cash equivalents at the end of the period	10	**10,029,257**	**23,759,784**
Net Operating Cash Flow Per Share (NOCFPS)	**27**	**(0.01)**	**(0.55)**

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: 12 November 2026

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Financial Information for 1st quarter ended 30 September 2026
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Sept'26	Jul - Sept'25
Earnings per share (EPS)	(0.33)	(0.19)
Net Operating Cash Flow Per Share (NOCFPS)	(0.01)	(0.55)

Particulars	30 September 2026	30 June 2026
Net Asset Value	3,255,326,346	3,285,865,408
Net Asset Value (NAV) per share	35.01	35.34

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

Place: Dhaka
Date: 12 November 2026

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aamra networks limited

NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)

For the period ended 30 September 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.

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2.3.1 Depreciation on property, plant and equipment

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

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

2.3.2 Right on use asset

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

2.4 Intangible assets

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

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

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

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

2.5 Components of financial statements

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

2.6 Other regulatory compliances

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

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

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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.

2.11 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.

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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

2.15 Provision for tax

Provision for tax is made @1% minimum tax on taxable revenue in accordance with Income Tax Ordinance - 2023 and presented with IAS-12.

2.16 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.

2.17 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.

2.18 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.

2.19 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 338. 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.



2.21 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.

2.22 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.

2.24 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.

2.25 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).

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2.26 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.

2.27 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 - September'25 Note - 19. The Company provides 5% of its net profit before tax after charging such expense as Workers' Profit Participation in accordance with "Bangladesh Labour (Amendment) Act 2013".

3.3 Reporting period

The reporting period covers 3 (Three) months from 01 July 2026 to 30 September 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.

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3.6.3 Compliance with Financial Reporting Standards as Applicable in Bangladehs

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

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

aamra networks limited Dhaka

		Amount in Taka	
		30 September 2026	30 June 2026
4.	**PROPERTY, PLANT AND EQUIPMENT**		
	Property, plant and equipment (Except EPZ Project) (Note - 4.1)	2,113,674,947	2,155,337,634
	Property, plant and equipment (EPZ Project) (Note - 4.2)	1,155,877	1,185,515
		2,114,830,825	**2,156,523,149**
4.1	**Property, plant and equipment (Except EPZ Project)**		
	Land and Land Development	-	-
	Furniture & fixture	2,590,087	2,656,500
	Office equipment	10,509,810	10,779,293
	Electric installation	249,785	256,190
	Telephone installation	19,010	19,497
	Computer & Computer Equipment	678,064	715,269
	Data Centre	1	1
	Fiber optic cable & equipment	227,344,972	229,296,254
	Infrastructure & Backbone Equipments	1,819,884,565	1,857,872,422
	Motor vehicle	3,833,912	3,932,217
	Office decoration	17,027,935	17,464,549
	WiFi equipment & installation	31,536,806	32,345,442
		2,113,674,947	**2,155,337,634**
4.2	**Property, plant and equipment (EPZ Project)**		
	Furniture & Fixture	103,283	105,931
	Office Equipments	122,235	125,369
	Computer & Comp. Equipment	28,991	29,734
	Infrastructure & Backbone Equipment	532,803	546,465
	Office Decoration	368,566	378,016
		1,155,877	**1,185,515**
	Details of property, plant and equipment are shown in annexure -"A".		
5.	**INTANGIBLE ASSETS**		
	Computer software	**4,053,355**	**4,157,288**
	Details of intangible assets are shown in annexure -"B".		
6.	**CAPITAL WORK- IN -PROGRESS**		
	Balance as on 01 July	54,823,120	40,797,948
	Add: Addition during the year	3,781,123	54,823,120
		58,604,243	95,621,068
	Less: Transfer to fixed assets	12,240,077	40,797,948
	Balance as on 30 September	**46,364,166**	**54,823,120**
7.	**INVENTORIES**		
	Inventories	250,086,366	238,378,476
	Inventories in transit for sales	5,888,013	8,514,881
		255,974,379	**246,893,357**
8.	**TRADE AND OTHER RECEIVABLES**		
	Balance as on 01 July	655,355,030	584,587,231
	Add: Addition during the year	166,844,788	732,696,921
		822,199,818	1,317,284,152
	Less: Received during the year	168,276,854	661,929,122
	Balance as on 30 September	**653,922,964**	**655,355,030**
9.	**ADVANCE, DEPOSIT & PREPAYMENTS**		
	Advance, deposit & prepayments - Non current (Note 9.1)	12,974,354	12,474,354
	Advance, deposit & prepayments - Current (Note 9.2)	985,190,556	967,941,992
		998,164,910	**980,416,346**
9.1	**Advance, deposit & prepayments (Non current)**		
	Security deposit against T & T	328,200	328,200
	Security deposit against office rent	6,472,029	5,972,029
	Security deposit against POP rent	1,781,944	1,781,944
	Security deposit against bandwidth services	3,992,181	3,992,181
	Security deposit against Summit Communication underground cabling services	400,000	400,000
		12,974,354	**12,474,354**

aamra networks limited Dhaka

		Amount in Taka	
		30 September 2026	30 June 2026
9.2	**Advance, deposit & prepayments (Current)**		
	Advance against office rent	3,276,760	3,216,760
	Bank guarantee margin & tender security	11,910,665	7,970,990
	Advance income tax (Note 9.2.1)	192,589,576	189,716,715
	Advance to suppliers & others	777,413,555	767,037,527
		985,190,556	**967,941,992**

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

9.2.1	**Advance income tax**		
	Balance as on 01 July	189,716,715	166,917,107
	Add: Addition during the year	2,872,861	22,799,608
		192,589,576	189,716,715
	Less: Adjustment during the year	-	-
	Balance as on 30 September	**192,589,576**	**189,716,715**
10.	**CASH AND CASH EQUIVALENTS**		
	Cash in hand	971,671	800,000
	Cash at bank (Notes-10.1)	6,516,100	1,985,557
	Capital Market Stabilization Fund (Notes-10.2)	2,541,486	2,541,486
		10,029,257	**5,327,043**
10.1	**Cash at bank**		
	Bank Asia Limited (MCB Banani Branch) (Note - 10.1.1)	167,073	174,333
	Dhaka Bank Limited (Banani Branch) (Note - 10.1.2)	138,240	152,905
	Dutch Bangla Bank Limited (Banani Branch) (Note - 10.1.3)	98,910	116,388
	Shahjalal Islami Bank Limited (Banani Branch) (Note - 10.1.4)	1,904,497	837,859
	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)	10,097	1,857
	Commercial Bank of Ceylon (Gulshan Avenue Branch) (A/C No. 1818004005)		-
	Meghna Bank Ltd. (Gulshan Avenue Branch) (A/C No. 110113500000144)	4,581	4,581
	Prime bank (Banani Branch) (A/C No. 2132311028001)	3,549,430	5
	IFIC Bank Ltd. (Banani Branch) (A/C No. 0180074006001)		-
	Rupali Bank Ltd. (Mohakhali Branch) (A/C No. 0430024000036)	96,366	150,723
	Janta Bank Limited (Banani Branch) (A/C No. 0100153836391)	38,320	38,320
		6,516,100	**1,985,557**
10.1.1	**Bank Asia Limited (MCB Banani Branch)**		
	A/C No: 01236050632	2,802	17,382
	A/C No: 01236050650	153,450	153,450
	A/C No: 01233051466	10,821	3,501
	A/C No: 01233052008	-	-
		167,073	**174,333**
10.1.2	**Dhaka Bank Limited (Banani Branch)**		
	A/C No: 206.100.3584	76,086	90,752
	A/C No: 206.100.3714	-	-
	A/C No: 201.100.7356	58,366	58,366
	A/C No: 204.100.552	3,788	3,788
		138,240	**152,905**
10.1.3	**Dutch Bangla Bank Limited (Banani Branch)**		
	A/C No: 1031100016776	62,197	8,053
	A/C No: 1031200000594	36,713	108,334
	A/C No: 1031100016790	-	-
	A/C No: 1031200001113	-	-
		98,910	**116,388**

aamra networks limited ★ Dhaka ★

	Amount in Taka	
	30 September 2026	30 June 2026
10.1.4 Shahjalal Islami Bank Limited (Banani Branch)		
A/C No: 4013 11100005465	19,666	17,074
A/C No: 4013 11100005989	7,740	7,797
A/C No: 4013 13100000937	65,046	65,046
A/C No: 4013 13100000941	13,083	12,493
A/C No: 4013 13100000949	164,100	164,100
A/C No: 4013 13100000965	35,890	35,890
A/C No: 4013 13100000972	55,961	55,961
A/C No: 4013 13100000975	1,099,367	74,367
A/C No: 4013 13100000979	4,464	4,464
A/C No: 4013 13100000989	11,265	11,265
A/C No: 4013 13100001007	332,194	332,194
A/C No: 4013 13100001039	5,623	9,454
A/C No: 4013 13100001040	90,099	47,754
	1,904,497	**837,859**
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**
10.1.6 United Commercial Bank Limited (Gulshan Branch)		
A/C No. 0901101000002406	84	84
A/C No. 0901101000002528	214,005	214,005
	214,089	**214,089**
10.2 Capital Market Stabilization Fund		
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
Financial year 2021-22	565,054	565,054
	2,541,486	**2,541,486**
11. SHARE CAPITAL		
11.1 Authorized capital		
100,000,000 ordinary shares @ Tk. 10 each	**1,000,000,000**	**1,000,000,000**
11.2 Issued, subscribed & paid -up capital		
92,979,912 ordinary shares of Tk. 10 each.	**929,799,120**	**929,799,120**

11.3 The detail of shareholding positions are as follows

Name of Shareholders	30-Sep-26			30-Jun-26		
	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	1,150,854,272	1,150,854,272
Add: Addition during the year	-	-
Less: Adjustment during the year	-	-
Balance as on 30 September	**1,150,854,272**	**1,150,854,272**

aamra networks limited Dhaka

		Amount in Taka	
		30 September 2026	30 June 2026
13.	**RETAINED EARNINGS**		
	Balance as on 01 July	1,205,212,016	1,279,862,938
	Add: Net Profit/(Loss) after Tax during the year	(30,539,062)	(74,028,280)
		1,174,672,954	1,205,834,658
	Less: Dividend paid during the year	-	622,642
	Balance as on 30 September	**1,174,672,954**	**1,205,212,016**
14.	**LONG TERM BOND AND LOAN**		
	Shahjalal Islami Bank PLC	353,615,811	346,631,285
	Zero Coupon Bond	23,434,539	23,869,077
		377,050,350	**370,500,363**
14.1	**Long term bond and loan - Non-Current Portion**		
	Shahjalal Islami Bank PLC	216,732,271	212,451,433
	Zero Coupon Bond	15,623,026	15,912,718
		232,355,297	**228,364,151**
14.2	**Long term bond and loan - Current Portion**		
	Shahjalal Islami Bank PLC	136,883,540	134,179,852
	Zero Coupon Bond	7,811,513	7,956,359
		144,695,053	**142,136,211**
15.	**DEFERRED TAX LIABILITY**		
	Balance as on 01 July	49,950,992	52,633,871
	Charged during the year	(738,526)	(2,682,879)
	Balance as on 30 September	**49,212,466**	**49,950,992**
	Details of calculation of deferred tax liability is shown in annexure -"C".		
16.	**SHORT TERM LOAN**		
	Prime bank Limited (Banani Branch)	31,638,709	30,496,616
	Shahjalal Islami Bank Limited (Banani Branch)	59,292,786	56,593,517
		90,931,495	**87,090,133**
17.	**ACCRUED EXPENSES AND OTHER LIABILIIES**		
	Accrued expenses (Note - 17.1)	44,737,028	39,419,600
	Withholding tax and VAT payable (Note - 17.2)	50,424,324	45,279,800
		95,161,351	**84,699,401**
17.1	**Accrued expenses**		
	Salary & allowances	22,506,159	20,850,995
	Office & roof rent	17,667,301	14,740,075
	Utilities expenses	3,474,241	2,741,676
	Audit fee	833,750	833,750
	Telephone & mobile bill	255,577	253,104
		44,737,028	**39,419,600**
17.2	**Withholding tax and VAT payable**		
	VAT Payable	11,601,066	7,214,061
	Dividend Tax Payable	31,078,368	31,078,368
	Tax payable	7,744,890	6,987,372
		50,424,324	**45,279,800**
18.	**Unclaimed Dividend and Payable**		
	Dividend Payable (Note: 18.1)	52,626,179	53,660,835
	Dividend Unclaimed (Note: 18.2)	3,029,169	3,029,169
		55,655,348	**56,690,003**
18.1	**Dividend Payable**		
	Balance as on 01 July	53,660,835	53,192,026
	Add: Addition during the period	-	622,642
		53,660,835	**53,814,668**
	Less: Paid during the period	1,034,656	153,834
	Less: Adjustment during the period	-	-
	Balance as on 30 September	**52,626,179**	**53,660,835**

aamra networks limited Dhaka

	Amount in Taka	
	30 September 2026	30 June 2026
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
Financial year 2021-22	564,939	564,939
Balance with Capital Market Stabilization Fund	**2,541,371**	**2,541,371**
Financial year 2022-23	487,798	487,798
	3,029,169	**3,029,169**
19. PROVISION FOR WPPF		
Balance as on 01 July	24,935,490	24,126,817
Add: Addition during the year	-	808,673
	24,935,490	24,935,490
Less: Adjustment during the year	-	-
Balance as on 30 September	**24,935,490**	**24,935,490**
20. TRADE AND OTHER PAYABLES	**118,253,173**	**128,314,862**
21. PROVISION FOR TAX		
Balance as on 01 July	15,448,681	4,546,247
Add: Addition during the year	1,365,156	10,902,434
	16,813,837	15,448,681
Less: Adjustment during the year	-	-
Balance as on 30 September	**16,813,837**	**15,448,681**

aamra networks limited Dhaka

	Amount in Taka	
	Jul - Sept'26	Jul - Sept'25
22. REVENUE		
Internet & Wi-Fi bandwidth and equipment sales (Taxable unit) (Note-22.1)	136,515,583	146,380,181
IT support & software (Non taxable unit) (Note-22.2)	30,329,204	26,312,675
	166,844,788	**172,692,856**
22.1 Internet & Wi-Fi bandwidth and equipment sales (Taxable unit)		
Internet & Wi-Fi bandwidth	136,256,269	149,122,815
Computer & related accessories	-	50,500
Equipments sale	6,559,662	4,266,041
	142,815,930	153,439,356
Less: Value added tax (VAT)	6,300,347	7,059,175
Net Revenue from Internet & Wi-Fi bandwidth and equipment sales	**136,515,583**	**146,380,181**
22.2 IT support & software (Non taxable unit)		
IT support & services	27,328,063	27,179,445
Software & website services	4,397,594	879,287
	31,725,657	28,058,732
Less: Value added tax (VAT)	1,396,453	1,746,057
Net Revenue from IT support & software	**30,329,204**	**26,312,675**
23. PROVISION FOR - CURRENT TAX		
Net revenue (Taxable)	136,515,583	146,380,181
COGS	(112,667,969)	(127,520,433)
Excess depreciation	3,300,860	4,667,126
Gross Profit	**27,148,474**	**23,526,875**
Operating expenses	(34,734,445)	(36,149,528)
Excess depreciation	825,215	1,166,782
Operating Profit	**(6,760,756)**	**(11,455,872)**
Financial Expense	(12,344,280)	(10,758,510)
Other income	-	12,459,137
Net Profit before WPPF	**(19,105,037)**	**(9,755,245)**
Workers' Profit Participation Fund (WPPF)	-	-
Net Profit Before Tax	**(19,105,037)**	**(9,755,245)**
Provision for Tax	**1,365,156**	**3,681,587**

The Current tax liability is calculated on Taxable revenue at 1% minimum tax 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	(30,539,062)	(17,643,600)
Weighted average number of ordinary shares	92,979,912	92,979,912
Earnings Per Share (EPS)	**(0.33)**	**(0.19)**

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

25. NET ASSET VALUE PER SHARE

Particulars		
Share Capital	929,799,120	929,799,120
Share Premium	1,150,854,272	1,150,854,272
Retained Earnings	1,174,672,954	1,205,212,016
Total Shareholders' Equity	**3,255,326,346**	**3,285,865,408**
Total Number of Ordinary Shares	**92,979,912**	**92,979,912**
Net Asset Value (NAV) per Share	**35.01**	**35.34**

aamra networks limited Dhaka

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

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

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

Profit after income tax	**(30,539,062)**	**(17,643,600)**
Add: Non-cash Items		
Depreciation charges	53,939,901	58,793,547
Amortization of Intangible Asset	103,932	115,480
	23,504,771	41,265,428
Add/(less): Changes in Working Capital		
Inventories	(9,081,022)	(6,440,994)
Trade and other receivables	1,432,066	208,049,345
Advance, deposit & prepayments	(17,748,563)	(94,120,844)
Accrued expenses	10,461,951	(214,120,199)
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	-	-
Trade and other payable	(10,061,689)	11,970,462
Provision for tax	1,365,156	3,681,587
Deferred tax asset/(liability)	(738,526)	(1,312,629)
Net cash provided from operating activities	**(865,855)**	**(51,027,843)**

27. NET OPERATING CASH FLOW PER SHARE (NOCFPS)

Operating Cash Inflow at the period ended	(865,855)	(51,027,843)
Weighted average number of Ordinary Shares	92,979,912	92,979,912
Net Operating Cash Flow per Share	**(0.01)**	**(0.55)**

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

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

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



29. RELATED PARTY DISCLOSURES

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

Amount in Taka

SL	Name of the related parties	Relationship	Nature of Transaction	Transaction during the Year		Balance as on 30 September 2026	Balance as on 30 June 2026
				Addition	Payment / Adjustment		
1	Syed Faruque Ahmed and Syed Farhad Ahmed	Chairman and Managing Director	Office rent (Chittagong)	447,165	282,420	4,040,175	3,875,430
2	Syed Farhad Ahmed	Managing Director	Salary	975,000	790,311	2,589,992	2,405,303
3	aamra technologies limited	Associate Company	Security Deposit	-	-	3,500,000	3,500,000
Total Related Party Transactions				**1,422,165**	**1,072,731**	**10,130,167**	**9,780,733**



Annexure -"A"

aamra networks limited

Schedule of Property, Plant and Equipment

As at 30 September 2026

A. Property, Plant and Equipment (Except EPZ Project)

Amount in Taka

Particulars	Cost				Depreciation					Written Down Value as on 30.09.2026
	Balance as on 01.07.2026	Addition during the period	Disposal/ Adjustment during the Period	Balance as on 30.09.2026	Rate of Dep.	Balance as on 01.07.2026	Charged during the period	Disposal/ Adjustment during the period	Balance as on 30.09.2026	
Land and Land Development	-	-	-	-		-	-	-	-	-
Furniture & Fixture	9,037,464	-	-	9,037,464	10%	6,380,964	66,412	-	6,447,377	2,590,087
Office Equipment	56,975,848	-	-	56,975,848	10%	46,196,555	269,482	-	46,466,038	10,509,810
Electric Installation	5,711,155	-	-	5,711,155	10%	5,454,965	6,405	-	5,461,370	249,785
Telephone Installation	2,995,531	-	-	2,995,531	10%	2,976,034	487	-	2,976,521	19,010
Computer & Computer Equipment	22,582,039	7,500	-	22,589,539	25%	21,866,770	44,704	-	21,911,475	678,064
Data Centre	1	-	-	1	10%	-	-	-	-	1
Fiber Optic Cable & Equipment	485,466,129	3,781,123	-	489,247,253	10%	256,169,875	5,732,406	-	261,902,281	227,344,972
Infrastructure & Backbone Equipments	3,448,445,692	8,458,954	-	3,456,904,646	10%	1,590,573,270	46,446,811	-	1,637,020,081	1,819,884,565
Motor Vehicle	22,248,154	-	-	22,248,154	10%	18,315,937	98,305	-	18,414,242	3,833,912
Office Decoration	76,520,457	-	-	76,520,457	10%	59,055,908	436,614	-	59,492,522	17,027,935
WiFi Equipment & Installation	182,495,916	-	-	182,495,916	10%	150,150,475	808,636	-	150,959,111	31,536,806
Sub-Total	**4,312,478,387**	**12,247,577**	**-**	**4,324,725,964**		**2,157,140,754**	**53,910,263**	**-**	**2,211,051,017**	**2,113,674,947**

B. Property, Plant and Equipment (EPZ Project)

Particulars	Cost				Depreciation					Written Down Value as on 30.09.2026
	Balance as on 01.07.2026	Addition during the period	Disposal/ Adjustment during the Period	Balance as on 30.09.2026	Rate of Dep.	Balance as on 01.07.2026	Charged during the period	Disposal/ Adjustment during the period	Balance as on 30.09.2026	
Furniture & Fixture	473,134	-	-	473,134	10%	367,203	2,648	-	369,851	103,283
Office Equipments	1,446,128	-	-	1,446,128	10%	1,320,759	3,134	-	1,323,893	122,235
Computer & Comp. Equipment	728,750	-	-	728,750	10%	699,016	743	-	699,759	28,991
Infrastructure & Backbone Equipment	4,341,850	-	-	4,341,850	10%	3,795,385	13,662	-	3,809,047	532,803
Office Decoration	2,624,398	-	-	2,624,398	10%	2,246,382	9,450	-	2,255,832	368,566
Sub-Total	**9,614,260**	**-**	**-**	**9,614,260**		**8,428,745**	**29,638**	**-**	**8,458,383**	**1,155,877**
Total as at 30 September 2026	**4,322,092,647**	**12,247,577**	**-**	**4,334,340,224**		**2,165,569,498**	**53,939,901**	**-**	**2,219,509,400**	**2,114,830,825**
Total as at 30 June 2026	**4,481,066,488**	**41,686,023**	**200,659,864**	**4,322,092,647**		**1,930,040,283**	**235,529,215**	**-**	**2,165,569,498**	**2,156,523,149**

Amount in Taka

Dep: Except EPZ Project	Taka	Dep: EPZ Project	Taka		Jul - Sept'26	Jul - Sept'25
Cost of Goods Sold & Services	52,179,217	Cost of Goods Sold & Services	14,405		52,193,622	56,869,081
Operating Expenses	1,731,046	Operating Expenses	15,233		1,746,279	1,924,466
Total	**53,910,263**		**29,638**		**53,939,901**	**58,793,547**

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Annexure-"B"

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Schedule of Intangible Assets
As at 30 September 2026

Amount in Taka

Particulars	Cost				Amortization					Written Down Value as on 30.09.2026
	Balance as on 01.07.2026	Addition during the period	Disposal during the period	Balance as on 30.09.2026	Rate of Dep.	Balance as on 01.07.2026	Charge during the period	Disposal during the period	Balance as on 30.09.2026	
Computer Software	45,382,696	-	-	45,382,696	10%	41,225,408	103,932	-	41,329,340	4,053,355
Total as at 30 September 2026	**45,382,696**	**-**	**-**	**45,382,696**		**41,225,408**	**103,932**	**-**	**41,329,340**	**4,053,355**
Total as at 30 June 2026	**45,382,696**	**-**	**-**	**45,382,696**		**40,763,487**	**461,921**	**-**	**41,225,408**	**4,157,288**

Total Amortization has been charged as following:

Amount in Taka

Intangible Assets	Jul - Sept'26	Jul - Sept'25
Cost of Goods Sold & Services	103,932	115,480
Total	**103,932**	**115,480**

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Annexure "C"

aamra networks limited

Schedule of Calculation of Deferred Tax Liability

As at 30 September 2026

Amount in Taka

Particular	Carrying Amount	Tax Base	Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments (Taxable unit)	2,113,674,947	1,888,277,738	225,397,210
Property, plant & equipments (Non Taxable unit)	1,155,877	878,135	277,743
Intangible assets	4,053,355	11,006,236	(6,952,881)
Relevant liabilities			
Total temporary differences			218,722,072
Deferred tax liability @ 22.5%			49,212,466
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2026			**49,950,992**
Movement during the period			(738,526)
Net deferred tax (asset)/ liability			**49,212,466**

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