

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 2025

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

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



ASSETS

Non-current assets

	<u>Notes</u>	Amount in Taka	
		31 March 2025	30 June 2024
Property, plant and equipment	4	2,462,996,288	2,418,607,862
Intangible assets	5	4,747,520	5,132,454
Capital work-in-progress	6	174,371,748	369,842,168
Advance, deposit & prepayments	9.1	11,974,354	11,973,873
Total non-current assets		2,654,089,909	2,805,556,357

Current assets

Inventories	7	282,048,357	292,333,467
Trade and other receivables	8	624,258,866	560,878,646
Advance, deposit and prepayments	9.2	697,749,566	455,269,638
Cash and cash equivalents	10	19,916,079	14,999,256
Total current assets		1,623,972,868	1,323,481,007
TOTAL ASSETS		4,278,062,778	4,129,037,364

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	1,339,243,324	1,360,771,137
Total equity		3,419,896,716	3,441,424,529

Non-current liabilities

Long term bond and loan	14.1	166,470,854	186,886,580
Deferred tax liability	15	51,100,040	53,078,364
Total non-current liabilities		217,570,894	239,964,944

Current liabilities

Current portion of long term bond and loan	14.2	106,171,945	105,748,207
Short term loan	16	169,939,894	169,288,034
Accrued expenses and other liabilities	17	197,710,826	62,672,667
Unclaimed Dividend Account	18	56,292,246	3,039,294
Provision for WPPF	19	27,946,303	24,126,817
Trade and other payables	20	65,573,760	72,728,615
Provision for tax	21	16,960,194	10,044,258
Total current liabilities		640,595,167	447,647,892
Total liabilities		858,166,062	687,612,836
TOTAL EQUITIES AND LIABILITIES		4,278,062,778	4,129,037,364

Net Asset Value (NAV) per share

25	<u>36.78</u>	<u>37.01</u>
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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: 30 April 2025

aamra networks limited

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

Notes	Amount in Taka			
	Jul - Mar'25	Jul - Mar'24	Jan - Mar'25	Jan - Mar'24
Revenue	22 716,608,715	988,636,662	217,496,360	302,921,913
Cost of goods sold & services	(478,187,338)	(566,653,989)	(153,270,358)	(163,809,694)
Gross Profit	238,421,376	421,982,672	64,226,002	139,112,219
Operating expenses	(110,867,134)	(119,778,180)	(35,582,408)	(37,435,721)
Operating Profit	127,554,243	302,204,492	28,643,594	101,676,498
Financial expenses	(47,412,904)	(52,452,254)	(14,812,638)	(16,071,668)
Other income	67,858	41,880	-	20,996
Profit before BPP&WF	80,209,197	249,794,119	13,830,957	85,625,825
Workers Profit Participation Fund (WPPF)	(3,819,486)	(11,894,958)	(658,617)	(4,077,420)
Profit before income tax	76,389,712	237,899,161	13,172,340	81,548,405
Income tax expenses				
Current tax	23 (6,915,936)	(32,493,900)	(174,564)	(10,096,692)
Deferred tax	15 1,978,324	19,972,819	(238,193)	6,950,147
	(4,937,613)	(12,521,081)	(412,757)	(3,146,545)
Net Profit after income tax	71,452,099	225,378,080	12,759,583	78,401,861
Other comprehensive income	-	-	-	-
Total comprehensive income	71,452,099	225,378,080	12,759,583	78,401,861
Earning per share (EPS)	24 0.77	2.42	0.14	0.84

The annexed notes are integral part of these financial statements.



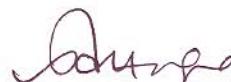
Chairman



Managing Director & CEO



Director



Chief Financial Officer



Company Secretary

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

Place: Dhaka

Date: 30 April 2025

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

For the period ended 31 March 2024

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2023	619,866,080	542,488,192	1,200,207,160	2,362,561,433
Dividend during the period	-	-	(68,185,269)	(68,185,269)
Net profit after tax during the period	-	-	225,378,080	225,378,080
Balance at 31 March 2024	619,866,080	542,488,192	1,357,399,971	2,519,754,243

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: 30 April 2025

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



	Notes	Amount in Taka	
		Jul - Mar'25	Jul - Mar'24
A. Cash flows from operating activities			
Cash received from customers & others		653,296,353	904,505,452
Cash paid to suppliers and employees		(382,017,837)	(443,507,345)
Operating expenses		(104,375,879)	(105,285,399)
Finance expenses		(47,412,904)	(52,452,254)
Income tax		(21,659,733)	(16,690,104)
Net cash provided from operating activities	26	97,830,000	286,570,350
B. Cash flows from investing activities			
Acquisition of property, plant & equipment		(22,939,354)	-
Sales of property, plant & equipment		135,000,000	-
Capital work-in -progress		-	(306,443,181)
Net cash used in investing activities		112,060,646	(306,443,181)
C. Cash flows from financing activities			
Long-term loan (paid)/received		(19,991,987)	(97,021,246)
Short-term loan (paid)/received		651,860	186,666,521
Other advances		(145,906,735)	-
Dividend paid		(39,726,960)	(67,486,556)
Net cash provided from financing activities		(204,973,823)	22,158,719
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)		4,916,823	2,285,888
Cash and cash equivalents at the beginning of the period		14,999,256	16,127,297
Cash and cash equivalents at the end of the period	10	19,916,079	18,413,185
Net Operating Cash Flow Per Share (NOCFPS)	27	1.05	3.08

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: 30 April 2025

aamra networks limited

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Email : creditcontrol.networks@aamra.com.bd, Web : www.aamra.com.bd

aamra networks limited
Financial Information for 3rd quarter ended 31 March 2025
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Mar'25	Jul - Mar'24
Earnings per share (EPS)	0.77	2.42
Net Operating Cash Flow Per Share (NOCFPS)	1.05	3.08

Particulars	31 March 2025	30 June 2024
Net Asset Value	3,419,896,716	3,441,424,529
Net Asset Value (NAV) per share	36.78	37.01



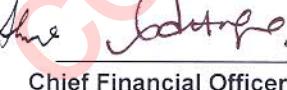
Chairman



Managing Director & CEO



Director



Chief Financial Officer



Company Secretary

Place: Dhaka

Date: 30 April 2025

aamra networks limited
NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)
For the period ended 31 March 2025

1. ABOUT THE COMPANY

1.1 Reporting entity

aamra networks limited (formerly Global Online Services Limited) was incorporated in Bangladesh under The Companies Act, 1994 on 10 January 2001 vide registered No. C - 42228(1587)/2001 as a private company limited by shares. The company was converted into 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: The Securities & Exchange Ordinance 1969 & Rules 1987, Regulations of Dhaka and Chittagong Stock Exchange, Bangladesh Labor Act 2006 (Amended 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.

It is to be mentioned that, license from BTRC is being regularly renewed by them since 2001 and **aamra networks limited** has already got the renewed ISP license from BTRC for the period 30 June 2020 to 29 June 2025. It is expected that BTRC will continue the renewal of license in future.

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 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



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.

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 @ 22.50% on estimated taxable income 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.

Revenue from other income

Revenue from bank interest has been recognized at the time of received.

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 318. 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 the obligation.
- * 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).

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'24 - December'24 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 2024 to 31 March 2025.

3.4 Reporting currency

The financial statements are prepared and presented in Bangladeshi currency (Taka), which is the company's functional currency. All financial information presented have been rounded off to the nearest taka except where indicated otherwise.

3.5 Comparative information

Comparative information has been disclosed in the financial statements for all numerical information and also the narrative and descriptive information where it is relevant for understanding of the current period's financial statements.

3.6 General

3.6.1 Wherever considered necessary , previous years phrases and figures have been rearranged to conform to the current year presentation.

3.6.2 Figures have been rounded off to nearest taka.



3.6.3 Compliance with Financial Reporting Standards as Applicable in Bangladesh

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

IAS No.	IAS Title	Status
IAS- 1	Presentation of Financial Statements	Complied
IAS- 2	Inventories	Complied
IAS- 7	Statement of Cash Flows	Complied
IAS- 8	Accounting Policies, Changes in Acc. Estimates and Errors	Complied
IAS- 10	Events after the Reporting Period	Complied
IAS- 12	Income Taxes	Complied
IAS- 16	Property, Plant & Equipment	Complied
IAS- 19	Employee Benefits	Complied
IAS- 20	Accounting for Govt. Grants and Disclosure of Govt. Assistance	Not applicable
IAS- 21	The Effects of Changes in Foreign Exchange Rates	Complied
IAS- 23	Borrowing Cost	Complied
IAS- 24	Related Party Disclosures	Complied
IAS- 26	Accounting and Reporting by Retirement Benefit Plans	Not applicable
IAS- 27	Separate Financial Statements	Complied
IAS- 28	Investments in Associates and joint ventures	Complied
IAS- 29	Financial Reporting in Hyperinflationary Economics	Not applicable
IAS- 32	Financial Instruments: Presentation	Complied
IAS- 33	Earnings per Share	Complied
IAS- 34	Interim Financial Reporting	Complied
IAS- 36	Impairment of Assets	Complied
IAS- 37	Provisions, Contingent Liabilities and Contingent Assets	Complied
IAS- 38	Intangible Assets	Complied
IAS- 40	Investment Property	Not applicable
IAS- 41	Agriculture	Not applicable
IFRS No.	IFRS Title	
IFRS- 1	First-time adoption of International Financial Reporting Standards	Not applicable
IFRS- 2	Share-based Payment	Not applicable
IFRS- 3	Business Combinations	Not applicable
IFRS- 4	Insurance Contracts	Not applicable
IFRS- 5	Non-current Assets Held for Sale and Discontinued Operations	Not applicable
IFRS- 6	Exploration for and Evaluation of Mineral Resources	Not applicable
IFRS- 7	Financial Instruments: Disclosures	Complied
IFRS- 8	Operating Segments	Complied
IFRS- 9	Financial Instruments	Complied
IFRS- 10	Consolidated Financial Statements	Not applicable
IFRS- 11	Joint Arrangements	Complied
IFRS- 12	Disclosure of Interests in other Entities	Complied
IFRS- 13	Fair Value Measurement	Complied
IFRS- 14	Regulatory Deferral Accounts	Not applicable
IFRS- 15	Revenue from contracts with customers	Complied
IFRS- 16	Leases	Not applicable
IFRS- 17	Insurance Contracts	Not applicable



Amount in Taka	
31 March 2025	30 June 2024

4. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment (Except EPZ Project) (Note - 4.1)
Property, plant and equipment (EPZ Project) (Note - 4.2)

2,461,642,458	2,417,144,263
1,353,829	1,463,599
2,462,996,288	2,418,607,862

4.1 Property, plant and equipment (Except EPZ Project)

Land and Land Development
Furniture & fixture
Office equipment
Electric installation
Telephone installation
Computer & Computer Equipment
Fiber optic cable & equipment
Infrastructure & Backbone Equipments
Motor vehicle
Office decoration
WiFi equipment & installation

200,659,864	200,659,864
2,981,041	3,222,747
11,396,729	12,320,788
292,563	316,284
22,265	24,070
993,443	1,222,700
283,384,127	243,781,865
1,900,540,152	1,889,247,541
4,490,495	4,854,589
19,944,084	21,561,171
36,937,696	39,932,644
2,461,642,458	2,417,144,263

4.2 Property, plant and equipment (EPZ Project)

Furniture & Fixture
Office Equipments
Computer & Comp. Equipment
Infrastructure & Backbone Equipment
Office Decoration

120,971	130,779
143,169	154,777
33,956	36,709
624,049	674,648
431,685	466,686
1,353,829	1,463,599

Details of property, plant and equipment are shown in annexure -"A".

5. INTANGIBLE ASSETS

Computer software

Details of intangible assets are shown in annexure -"B".

4,747,520

5,132,454

6. CAPITAL WORK- IN -PROGRESS

Balance as on 01 July
Add: Addition during the year

369,842,168

554,012,814

-

899,221,370

369,842,168	1,453,234,184
195,470,420	1,083,392,016
174,371,748	369,842,168

7. INVENTORIES

Inventories
Inventories in transit for sales

250,712,011

260,589,590

31,336,346

31,743,877

282,048,357

292,333,467

8. TRADE AND OTHER RECEIVABLES

Balance as on 01 July
Add: Addition during the year

560,878,646

469,075,214

716,608,715

1,214,111,018

1,277,487,360	1,683,186,232
653,228,495	1,122,307,586
624,258,866	560,878,646

8.1 Ageing Schedule of Trade Receivable

Duration

1 - 30 days
31 - 60 days
61 - 90 days
91 - 180 days
181 - 365 days
Over 365 days

136,790,375

157,483,731

81,153,653

62,876,364

87,396,241

56,177,692

318,918,597

284,340,859

-

-

-

-

624,258,866

560,878,646

Debts exceeding 6 months
Other debts less provision

624,258,866

560,878,646

624,258,866

560,878,646

Receivable Considered good in respect of which the Company is fully secured.
Receivables considered good in respect of which the Company holds no security other than the debtor personal security.
Receivable considered doubtful or bad

-

-

624,258,866

560,878,646



Amount in Taka	
31 March 2025	30 June 2024

Receivables due by common management

The maximum amount of receivable due by any director or other officer of the company

624,258,866 560,878,646

9. ADVANCE, DEPOSIT & PREPAYMENTS

Advance, deposit & prepayments - Non current (Note 9.1)
Advance, deposit & prepayments - Current (Note 9.2)

11,974,354	11,973,873
697,749,566	455,269,638
709,723,920	467,243,511

9.1 Advance, deposit & prepayments (Non current)

- Security deposit against T & T
- Security deposit against office rent
- Security deposit against POP rent
- Security deposit against bandwidth services
- Security deposit against Summit Communication underground cabling services

328,200	328,200
5,972,029	5,972,029
1,281,944	1,281,463
3,992,181	3,992,181
400,000	400,000
11,974,354	11,973,873

9.2 Advance, deposit & prepayments (Current)

- Advance against office rent
- Bank guarantee margin & tender security
- Advance to suppliers
- Advance income tax (Note 9.2.1)
- Other advances

2,630,000	2,666,000
6,380,989	6,746,485
123,395,830	76,504,873
154,468,708	132,808,975
410,874,040	236,543,305
697,749,566	455,269,638

9.2.1 Advance income tax

Balance as on 01 July
Add: Addition during the year

132,808,975	103,490,450
21,659,733	33,958,285
154,468,708	137,448,735
-	4,639,760
154,468,708	132,808,975

10. CASH AND CASH EQUIVALENTS

Cash in hand
Cash at bank (Notes-10.1)
Capital Market Stabilization Fund (Notes-10.2)

800,000	800,000
17,452,273	12,535,450
1,663,806	1,663,806
19,916,079	14,999,256

10.1 Cash at bank

- Bank Asia Limited (MCB Banani Branch) (Note - 10.1.1)
- Dhaka Bank Limited (Banani Branch) (Note - 10.1.2)
- Dutch Bangla Bank Limited (Banani Branch) (Note - 10.1.3)
- Shahjalal Islami Bank Limited (Banani Branch) (Note - 10.1.4)
- BRAC Bank Limited (Gulshan Branch) (Note - 10.1.5)
- United Commercial Bank Limited (Banani Branch) (Note - 10.1.6)
- City Bank Ltd. (Gulshan Avenue Branch) (A/C No. 1102604203001)
- Commercial Bank of Ceylon (Gulshan Avenue Branch) (A/C No. 1818004005)
- Meghna Bank Ltd. (Gulshan Avenue Branch) (A/C No. 110113500000144)
- Prime bank (Banani Branch) (A/C No. 2132311028001)
- IFIC Bank Ltd. (Banani Branch) (A/C No. 0180074006001)
- Rupali Bank Ltd. (Mohakhali Branch) (A/C No. 0430024000036)
- Janta Bank Limited (Banani Branch) (A/C No. 0100153836391)

322,158	316,443
105,637	441,564
978,532	4,682,740
14,790,589	1,579,441
295,149	295,149
266,079	2,448,473
153,474	35,814
118,163	-
54,938	4,938
7,831	7,831
301,068	2,484,402
18,840	198,840
39,815	39,815
17,557,579	10,755,111

10.1.1 Bank Asia Limited (MCB Banani Branch)

BANK ASIA LIMITED (W)
A/C No: 01236050632
A/C No: 01236050650
A/C No: 01233051466
A/C No: 01233052008

81,801	19,863
150,522	150,522
5,971	62,194
83,864	83,864
322,158	316,443

10.1.2 Dhaka Bank Limited (Banani Branch)

A/C No: 206.100.3584
A/C No: 206.100.3714
A/C No: 201.100.7356
A/C No: 204.100.552

40,550	376,477
174	174
59,746	59,746
5,168	5,168
<u>105,637</u>	<u>441,564</u>

10.1.3 Dutch Bangla Bank Limited (Banani Branch)



Amount in Taka	
31 March 2025	30 June 2024
43,700	142,189
830,358	4,436,078
36,745	36,745
67,729	67,729
978,532	4,682,740

A/C No: 1031100016776
A/C No: 1031200000594
A/C No: 1031100016790
A/C No: 1031200001113

10.1.4 Shahjalal Islami Bank Limited (Banani Branch)

A/C No: 4013 11100005465	1,702,692	13,844
A/C No: 4013 11100005989	106,360	2,878
A/C No: 4013 13100000937	65,843	66,128
A/C No: 4013 13100000941	5,504	47,599
A/C No: 4013 13100000949	162,746	162,506
A/C No: 4013 13100000965	37,320	37,803
A/C No: 4013 13100000972	56,956	57,799
A/C No: 4013 13100000975	11,375,189	18,947
A/C No: 4013 13100000979	271,759	270,772
A/C No: 4013 13100000989	568,605	570,217
A/C No: 4013 13100001007	329,883	330,950
A/C No: 4013 13100001039	58,080	-
A/C No: 4013 13100001040	49,651	-
	14,790,589	1,579,441

10.1.5 BRAC Bank Limited (Gulshan Branch)

A/C No. 1501203495396001	79,431	79,431
A/C No. 1501203495396002 (USD)	215,717	215,717
	295,149	295,149

10.1.6 United Commercial Bank Limited (Gulshan Branch)

A/C No. 0901101000002406	774	2,183,168
A/C No. 0901101000002528	265,305	265,305
	266,079	2,448,473

10.2 Capital Market Stabilization Fund

Financial year 2016-17	618,309	618,309
Financial year 2017-18	303,009	303,009
Financial year 2018-19	248,963	248,963
Financial year 2019-20	493,524	493,524
	1,663,806	1,663,806

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		
61,986,608 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	31-Mar-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 Munira 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	542,488,192
Add: Addition during the year	-	619,866,080
Less: Adjustment during the year	-	(11,500,000)
Balance as on 31 March	1,150,854,272	1,150,854,272

13. RETAINED EARNINGS

Balance as on 01 July	1,360,771,137	1,200,207,161
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Amount in Taka	
31 March 2025	30 June 2024
71,452,099	228,749,245
1,432,223,236	1,428,956,406
92,979,912	68,185,269
1,339,243,324	1,360,771,137

Add: Net Profit after tax during the period

Less: Dividend paid during the period
Balance as on 31 March

14. LONG TERM BOND AND LOAN

Shahjalal Islami Bank PLC
Commercial Bank of Ceylon PLC
Zero Coupon Bond

223,601,029	228,419,575
-	4,869,826
49,041,771	59,345,387
272,642,800	292,634,787

14.1 Long term bond and loan - Non-Current Portion

Shahjalal Islami Bank PLC
Commercial Bank of Ceylon PLC
Zero Coupon Bond

137,045,792	147,800,901
-	3,478,447
29,425,062	35,607,232
166,470,854	186,886,580

14.2 Long term bond and loan - Current Portion

Shahjalal Islami Bank PLC
Commercial Bank of Ceylon PLC
Zero Coupon Bond

86,555,237	80,618,673
-	1,391,379
19,616,708	23,738,155
106,171,945	105,748,207

Shahjalal Islami Bank Limited

Facility: Ijara (Equipment)
Facility Limit: 35 (Thirty Five Crore Only)
Interest: 9% per annum
Purpose: To buy and lease back of freehold network equipment of value approx Tk. 7418.53 Lac only.
Length: 5 years
Security: 60 nos of post dated MICR cheque and Ijara (Equipment)

Zero Coupon Bond

Facility: Long-Term Bond
Maturity Value: BDT 15 Crore
Length: 5 Years
Purpose: For the implementation of a new project, loan repayment and to meet working capital requirement
Security: Un-Secured

15. DEFERRED TAX LIABILITY

Balance as on 01 July	53,078,364	44,295,321
Charged during the year	(1,978,324)	8,783,043
Balance as on 31 March	51,100,040	53,078,364

16. SHORT TERM LOAN

Commercial Bank of Ceylon (Gulshan Avenue Branch)	-	9,256,259
Shahjalal Islami Bank Limited (Banani Branch)	169,939,894	160,031,775
	169,939,894	169,288,034

17. ACCRUED EXPENSES AND OTHER LIABILITIES

Accrued expenses (Note - 17.1)	159,854,150	41,710,355
Withholding tax and VAT payable (Note - 17.2)	37,856,676	20,962,312
	197,710,826	62,672,667

17.1 Accrued expenses

Salary & allowances	13,789,416	14,719,862
Office & roof rent	8,083,022	6,784,389
Utilities expenses	2,810,735	2,992,797
PF liabilities	-	16,624,065
Audit fee	-	345,000
Telephone & mobile bill	170,977	244,242
Land sales advance collection	135,000,000	-
	159,854,150	41,710,355

17.2 Withholding tax and VAT payable

VAT Payable	1,160,781	2,026,483
Dividend Tax Payable	31,190,366	16,007,640
Tax payable	5,505,529	2,928,189
	37,856,676	20,962,312



Amount in Taka	
31 March 2025	30 June 2024

18. UNCLAIMED DIVIDEND ACCOUNT

Balance as on 01 July	3,039,294	2,595,759
Add: Addition during the period	92,979,912	68,185,269
Less: Adjustment during the period	96,019,206	70,781,028
Balance as on 31 March	39,726,960	67,741,734
	56,292,246	3,039,294
Year wise break up		
Financial year 2016-17	618,309	618,309
Financial year 2017-18	303,009	303,009
Financial year 2018-19	248,963	248,963
Financial year 2019-20	493,524	493,524
Financial year 2020-21	315,337	315,337
Financial year 2021-22	564,939	568,586
Financial year 2022-23	489,493	491,565
Financial year 2023-24	53,258,670	-
	56,292,246	3,039,294

19. PROVISION FOR WPPF

Balance as on 01 July	24,126,817	12,945,610
Add: Addition during the year	3,819,486	12,378,827
Less: Adjustment during the year	27,946,303	25,324,437
Balance as on 31 March	-	1,197,620
	27,946,303	24,126,817

20. TRADE AND OTHER PAYABLES

21. PROVISION FOR TAX

Balance as on 01 July	10,044,258	4,639,760
Add: Addition during the year	6,915,936	10,044,258
Less: Adjustment during the year	16,960,194	14,684,017
Balance as on 31 March	-	4,639,760
	16,960,194	10,044,258



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

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)

575,197,485	619,938,766
141,411,230	287,727,770
-	80,970,125
716,608,715	988,636,662

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

526,438,439	528,269,728
12,613,710	19,949,608
64,413,392	103,801,081
603,465,541	652,020,417
28,268,056	32,081,652
575,197,485	619,938,766

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

137,024,833	261,578,682
12,207,406	38,710,706
149,232,239	300,289,388
7,821,009	12,561,618
141,411,230	287,727,770

22.3 EPZ project (Non taxable unit)

Internet Service
 Equipments sale
 IT support & services
 Less: Value added tax (VAT)
 Net Revenue from EPZ project

-	61,996,007
-	13,056,159
-	8,383,031
-	83,435,196
-	2,465,071
-	80,970,125

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%

575,197,485	619,938,766
(414,962,880)	(400,236,504)
7,034,041	44,292,413
167,268,645	263,944,674
(94,237,064)	(78,245,627)
1,758,510	3,412,301
74,790,091	189,161,348
(40,300,968)	(32,890,937)
67,858	41,880
34,556,981	156,312,292
(3,819,486)	(11,894,958)
30,737,495	144,417,334
6,915,936	32,493,900

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)

71,452,099	225,378,080
92,979,912	92,979,912
0.77	2.42



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

Reason for significant deviation in EPS:

During this quarter, revenue decreased significantly, resulting in a considerable decrease in earnings per share.

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	1,339,243,324	1,360,771,137
Total Shareholders' Equity	3,419,896,716	3,441,424,529
Total Number of Ordinary Shares	92,979,912	92,979,912
Net Asset Value (NAV) per Share	36.78	37.01

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	71,452,099	225,378,080
Add: Non-cash Items		
Depreciation charges	174,021,349	200,795,513
Amortization of Intangible Asset	384,934	855,409
	<u>245,858,382</u>	<u>427,029,001</u>
Add/(less): Changes in Working Capital		
Inventories	10,285,110	(1,086,887)
Trade and other receivables	(63,380,220)	(84,173,090)
Advance, deposit & prepayments	(96,573,675)	(124,279,830)
Accrued expenses	38,159	3,337,881
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	3,819,486	10,697,338
Trade and other payable	(7,154,856)	42,524,856
Provision for tax	6,915,936	32,493,900
Deferred tax asset/(liability)	(1,978,324)	(19,972,819)
Net cash provided from operating activities	97,830,000	286,570,350

27. NET OPERATING CASH FLOW PER SHARE (NOCFPS)

Operating Cash Inflow at the period ended	97,830,000	286,570,350
Weighted average number of Ordinary Shares	92,979,912	92,979,912
Net Operating Cash Flow per Share	1.05	3.08

Compared to the same period the previous year, cash collected from customers and others has declined significantly, resulting in a decrease in NOCFPS.

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 June 2024
				Addition	Payment / Adjustment	
1	Syed Faruque Ahmed and Syed Farhad Ahmed	Chairman and Managing Director	Office rent (Chittagong)	1,526,445	208,485	1,722,915
2	Syed Farhad Ahmed	Managing Director	Salary	3,087,500	3,277,193	689,374
Total Related Party Transactions				193,044,380	46,009,378	384,862,329
Total Related Party Transactions				193,044,380	46,009,378	384,862,329



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

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

Particulars	Cost	Depreciation	Disposal/ Adjustment during the year	Balance as on 31.03.2025	Rate of Dep.	Balance as on 01.07.2024	Charged during the year	Disposal/ Adjustment during the year	Balance as on 31.03.2025	Written Down Value as on 31.03.2025	Written Down Value as on 30.06.2024
Land and Land Development	200,659,864	-	-	200,659,864	-	-	-	-	-	200,659,864	200,659,864
Furniture & Fixture	8,988,984	-	-	8,988,984	10%	5,766,217	241,706	-	6,007,923	2,981,041	3,222,747
Office Equipment	56,166,274	-	-	56,166,274	10%	43,845,496	924,056	-	44,769,545	11,386,729	12,320,788
Electric Installation	5,711,155	-	-	5,711,155	10%	5,394,871	23,721	-	5,418,592	282,563	316,284
Telephone Installation	2,995,531	-	-	2,995,531	10%	2,971,461	1,805	-	2,973,266	22,265	24,070
Computer & Computer Equipment	22,552,039	-	-	22,552,039	25%	21,329,339	229,256	-	21,558,596	993,443	1,222,700
Fiber Optic Cable & Equipment	448,876,538	-	-	508,405,483	10%	205,094,674	19,926,682	-	226,021,356	283,384,127	243,781,865
Infrastructure & Backbone Equipments	3,074,395,167	-	-	3,233,275,996	10%	1,185,147,626	147,588,218	-	1,332,735,845	1,900,540,152	1,889,247,541
Motor / Vehicle	22,248,154	-	-	22,248,154	10%	17,383,565	364,094	-	17,751,659	4,480,495	4,854,599
Office Decoration	76,320,457	-	-	76,320,457	10%	54,591,286	1,617,088	-	56,576,373	19,944,084	21,561,171
WiFi Equipment & Installation	182,495,916	-	-	182,495,916	10%	142,563,272	2,994,948	-	145,556,220	36,937,696	39,932,644
Sub-Total	4,101,610,060	218,408,774	-	4,320,019,834	-	1,684,465,797	173,911,579	-	1,858,377,376	2,461,642,458	2,417,144,263

B. Property, plant and equipment (EPZ Project)

Particulars	Cost	Depreciation	Disposal/ Adjustment during the year	Balance as on 31.03.2025	Rate of Dep.	Balance as on 01.07.2024	Charged during the year	Disposal/ Adjustment during the year	Balance as on 31.03.2025	Written Down Value as on 31.03.2025	Written Down Value as on 30.06.2024
Furniture & Fixture	473,134	-	-	473,134	10%	342,355	9,808	-	352,163	120,971	130,779
Office Equipments	1,446,128	-	-	1,446,128	10%	1,291,351	11,608	-	1,302,959	143,169	154,777
Computer & Comp. Equipment	728,150	-	-	728,150	10%	692,041	2,753	-	694,794	33,956	36,709
Infrastructure & Backbone Equipment	4,341,850	-	-	4,341,850	10%	3,667,202	50,598	-	3,717,801	624,049	674,648
Office Decoration	2,624,398	-	-	2,624,398	10%	2,157,712	35,001	-	2,192,713	431,685	466,586
Sub-Total	9,614,260	-	-	9,614,260	-	8,150,661	109,770	-	8,260,431	1,353,829	1,463,599
Total as at 31 March 2025	4,111,224,320	218,409,774	-	4,329,634,094	-	1,682,616,458	174,021,349	-	1,866,337,806	2,462,996,288	2,418,607,862
Total as at 30 June 2024	3,027,832,304	1,083,392,016	-	4,111,224,320	1,511,040,380	181,576,078	-	1,692,616,458	2,418,607,862	-	1,515,791,924

Dep: Except EPZ Project	Taka	Dep: EPZ Project	Taka	Jul - Mar25	Jul - Mar24	Amount in Taka
Cost of goods sold & services	167,514,901	Cost of goods sold & services	53,352	167,588,252	188,442,992	
Operating expenses	6,396,678	Operating expenses	56,418	6,453,096	12,352,520	
Sub-Total	173,911,579		109,770	174,021,349	200,795,513	



Annexure "B"

aamra networks limited
Schedule of Intangible Assets
As at 31 March 2025

Amount in Taka

Particulars	Cost			Amortization			Written Down Value as on 30.06.2024		
	Balance as on 01.07.2024	Addition during the year	Disposal during the year	Balance as on 31.03.2025	Rate of Dep.	Balance as on 01.07.2024	Charge during the year	Disposal during the year	Balance as on 31.03.2025
Computer Software	45,382,696	-	-	45,382,696	10%	40,250,242	384,934	-	40,635,176
Total as at 31 March 2025	45,382,696	-	-	45,382,696		40,250,242	384,934	-	40,635,176
Total as at 30 June 2024	45,382,696	-	-	45,382,696		39,679,969	570,273	-	40,250,242
									5,132,454
									5,702,726

Total Amortization has been charged as following:

	<u>Amount in Taka</u>		
	Jul - Mar'25	Jul - Mar'24	
Intangible assets			
Cost of goods sold & services	384,934	356,420	
	384,934	356,420	



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

Particular	Carrying Amount	Tax Base	Amount in Taka Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments (Taxable unit)	2,461,642,458	2,225,638,609	236,003,850
Property, plant & equipments (Non Taxable unit)	1,353,829	1,028,521	325,308
Intangible assets	4,747,520	13,965,389	(9,217,869)
Relevant liabilities			
Total temporary differences			227,111,289
Deferred tax liability @ 22.5%			51,100,040
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2023			53,078,364
Movement during the period			(1,978,324)
Net deferred tax (asset)/ liability			51,100,040

