

aamra technologies limited

Statement of Financial Position

As at March 31, 2014

	Amount in Taka	
	31 March 2014	30 June 2013
Assets		
Non-current assets		
A. Property, plant & equipment, net	328,570,649	307,674,582
Intangible assets, net	510,000	1,275,000
B. Current assets:		
Store & inventories	751,435,403	717,930,635
Material in transit	162,173,001	56,733,309
Trade receivables & others	453,759,499	403,837,604
Advances, deposits & prepayments	212,021,943	128,450,600
Cash & cash equivalents	38,742,081	18,297,492
Total current assets:	1,618,131,927	1,325,249,639
Total assets	1,947,212,576	1,634,199,221
Equity and liabilities		
C. Equity attributable to shareholders		
Authorized capital		
100,000,000 shares @ Tk. 10 each	1,000,000,000	1,000,000,000
Share capital	553,693,950	503,358,140
Share premium	502,608,496	502,608,496
Retained earnings	78,576,599	96,591,017
Total equity	1,134,879,045	1,102,557,653
D. Non-current liabilities		
Long-term loan	50,000,000	-
Total long-term loan	50,000,000	-
E. Current liabilities:		
Short term loan	522,434,867	438,136,275
Trade payable & others	48,060,355	43,818,375
Advance against sale	129,412,701	19,206,935
Liability for expenses	32,340,845	15,697,583
Provision for corporate tax	23,954,689	11,252,495
Deferred tax liability	6,130,074	3,529,905
	762,333,531	531,641,568
Total liabilities	812,333,531	531,641,568
Total equity and liabilities	1,947,212,576	1,634,199,221


Syed Faruque Ahmed
 Chairman


Md. Anamul Haque
 Company Secretary


Syed Farhad Ahmed
 Managing Director

aamra technologies limited
Statement of Comprehensive Income (Un-Audited)
For the 3rd Quarter ended 31 March, 2014

Amount in Taka

Particulars	Nine Months Ended		Third Quarter Ended	
	1-Jul-13 To 31-Mar-14	1-Jul-12 To 31-Mar-13	1-Jan-14 To 31-Mar-14	1-Jan-13 To 31-Mar-13
Revenue	710,310,467	490,770,955	263,108,750	183,843,864
Less: Cost of goods sold	562,979,806	355,920,232	231,332,912	138,131,564
Gross Profit	147,330,661	134,850,723	31,775,838	45,712,300
Less: Administrative expenses	69,487,497	75,145,929	23,092,572	22,932,063
Operating income	77,843,164	59,704,794	8,683,266	22,780,237
Add: Other income	179,602	8,452,196	112,230	2,420,327
	78,022,766	68,156,990	8,795,496	25,200,565
Less : Finance cost	5,275,468	9,607,714	2,000,322	2,469,092
PROFIT FOR THE PERIOD	72,747,298	58,549,276	6,795,174	22,731,473
Other comprehensive income:				
Exchange gain/(loss)	44,366	(93,502)	58,828	-
Other comprehensive income for the period	44,366	(93,502)	58,828	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	72,791,664	58,455,775	6,854,002	22,731,473
Less :Current tax	12,702,194	7,637,925	770,814	3,122,014
Less: Deferred tax (asset)	2,600,170	-	705,449	-
TOTAL COMPREHENSIVE INCOME AFTER TAX	57,489,299	50,817,850	5,377,739	19,609,459
Earnings per share (Par Value Tk. 10.00)	1.04	1.01	0.10	0.39
Earnings per share (Restated considering Bonus Share)	1.04	0.92	0.10	0.35



Syed Faruque Ahmed
Chairman



Md. Anamul Haque
Company Secretary



Syed Farhad Ahmed
Managing Director

aamra technologies limited
Statement of Changes in Equity (Un-Audited)
 For the Nine- month period from 1st July to 31 March, 2014

Amount in Taka

Particulars	Equity Attributable to the Shareholders of aamra technologies limited			
	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2012	419,465,120	502,608,496	106,890,076	1,028,963,692
Profit/(Loss) during the period (July 12 - March 13)	-	-	50,817,750	50,817,750
Transfer Stock dividends on ordinary shares	83,893,020	-	(83,893,020)	-
Cash dividends on ordinary shares	-	-	-	-
Balance at 31 March 2013	503,358,140	502,608,496	73,814,806	1,079,781,442
Balance at 01 July 2013	503,358,140	502,608,496	96,591,017	1,102,557,653
Profit/(Loss) during the period (July 13 - March 14)	-	-	57,489,299	57,489,299
Transfer Stock dividends on ordinary shares	50,335,810	-	(50,335,810)	-
Cash dividends on ordinary shares	-	-	(25,167,907)	(25,167,907)
Balance at 31 March 2014	553,693,950	502,608,496	78,576,599	1,134,879,045



Syed Faruque Ahmed
Chairman



Md. Anamul Haque
Company Secretary



Syed Farhad Ahmed
Managing Director

aamra technologies limited
Statement of Cash Flow (Un-Audited)
For the Nine month period ended 31 March, 2014

Amount in Taka

Particulars	Nine Months Ended		Third Quarter Ended	
	1-Jul-13 To 31-Mar-14	1-Jul-12 To 31-Mar-13	1-Jan-14 To 31-Mar-14	1-Jan-13 To 31-Mar-13
A. Cash flow from operating activities				
Cash received from customers & other income	770,818,305	534,746,016	368,553,796	193,307,332
Cash paid to suppliers & others	(578,681,679)	(372,478,364)	(301,853,551)	(224,555,936)
Operating expenses paid	(106,815,157)	(76,610,530)	(8,817,923)	(9,759,721)
Income Tax paid	(18,101,432)	(7,156,365)	(4,580,166)	(12,664)
Finance Cost	(5,275,468)	(9,607,714)	(2,000,322)	(2,469,092)
Net cash provided by/ (used in) operating activities	61,944,569	68,893,044	51,301,835	(43,490,081)
B. Cash flow from investing activities				
Acquisition of fixed assets	(67,165,417)	(139,867,658)	(58,772,165)	(66,289,942)
Net cash used in investing activities	(67,165,417)	(139,867,658)	(58,772,165)	(66,289,942)
C. Cash flow from financing activities				
Dividend Paid	(24,334,563)	-	(24,334,563)	-
Short Term Loan	-	(541,466,107)	-	13,718,183
Long-term Loan	50,000,000	(35,884,671)	50,000,000	-
Net cash provided by/ (used in) financing activities	25,665,437	(577,350,778)	25,665,437	13,718,183
D. Net cash increase/ (decrease) (A+B+C)	20,444,589	(648,325,392)	18,195,107	(96,061,840)
Cash & cash equivalent at the beginning of the period	18,297,492	656,416,650	20,546,974	122,473,281
Cash & cash equivalent at the end of the period	38,742,081	8,091,258	38,742,081	26,411,441


Syed Faruque Ahmed
Chairman


Md. Anamul Haque
Company Secretary


Syed Farhad Ahmed
Managing director