

**Unaudited Financial Statements
Of
aamra technologies limited
For the Half Year Ended on 31 December, 2018**

aamra technologies limited

Statement of Financial Position (Un-audited)
As at Dec 31, 2018

	Notes	Dec 31, 2018	Amount in Taka June 30, 2018
Assets			
Non-Current Assets			
Property, Plant & Equipment	4.00	242,888,007	256,183,097
Intangible Assets	5.00	66,657,217	74,063,574
Total Non-Current Assets		309,545,224	330,246,671
Current Assets:			
Inventories		783,679,369	778,388,345
Trade & Others Receivables		805,960,377	747,519,685
Advances, Deposits & Prepayments	6.00	442,499,122	316,421,565
Cash & Cash Equivalents	7.00	8,548,317	8,406,578
Total Current Assets:		2,040,687,184	1,850,736,173
Total Assets		2,350,232,408	2,180,982,844
Equity and Liabilities			
Equity attributable to shareholders			
Share Capital	8.00	553,693,950	553,693,950
Share Premium	9.00	502,608,496	502,608,496
Retained Earnings	10.00	228,935,461	230,263,565
Total Equity		1,285,237,907	1,286,566,011
Non-Current Liabilities			
Long Term Loan (Non-Current Portion)	11.00	197,708,402	214,615,064
Total Non-Current Liabilities		197,708,402	214,615,064
Current Liabilities:			
Short Term Loan	12.00	274,269,637	287,326,822
Long Term Loan (Current Portion)	13.00	56,025,345	73,449,318
Trade & Others Payable		286,864,558	198,368,576
Advance Against Sale	14.00	7,540,992	13,761,920
Provision For Expenses		156,895,046	81,684,752
Provision For Current Tax	15.00	14,741,700	9,419,965
Deferred Tax Liability		12,556,661	12,750,826
Dividend Payable	16.00	58,392,160	3,039,590
Total Current liabilities		867,286,098	679,801,770
Total Liabilities		1,064,994,501	894,416,834
Total Equity and Liabilities		2,350,232,408	2,180,982,844
NAVPS		23.21	23.24

The accompanying notes are an integral part of these financial statements

SD/ Chairman SD/ Managing Director SD/ Director SD/ Company Secretary SD/ Chief Financial Officer

aamra technologies limited

Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
 For the 2nd Quarter Ended 31 Dec, 2018

	1-Jul-18 To 31-Dec-18	1-Jul-17 To 31-Dec-17	1-Oct-18 To 31-Dec-18	1-Oct-17 To 31-Dec-17
Particulars				
Revenue	717,013,393	594,919,377	407,259,443	316,395,526
Less: Cost of goods & service sold	587,925,487	472,003,453	344,942,235	256,428,219
Gross Profit	129,087,906	122,915,924	62,317,208	59,967,306
Less: Operating expenses	44,127,908	46,905,074	20,406,548	23,260,304
Operating Profit	84,959,998	76,010,850	41,910,660	36,707,002
Add: Other income	35,827	15,485	35,827	15,485
Net profit before financial expense	84,995,825	76,026,335	41,946,487	36,722,487
Less : Financial expenses	25,826,963	18,245,269	11,805,689	9,028,401
Net profit before tax	59,168,862	57,781,066	30,140,798	27,694,086
Provision for income tax:	5,127,570	8,275,324	1,925,535	2,246,965
Less :Current tax	5,321,735	8,395,321	1,843,692	2,365,701
Less: Deferred tax	(194,165)	(119,998)	81,842	(118,736)
Net profit after tax	54,041,292	49,505,742	28,215,263	25,447,122
Total Comprehensive Income	54,041,292	49,505,742	28,215,263	25,447,122
Earnings Per Share (Per Value Tk. 10.00)	0.98	0.89	0.51	0.46

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SD/ Chairman SD/ Managing Director SD/ Director SD/ Company Secretary SD/ Chief Financial officer

aamra technologies limited

Statement of Changes in Equity (Un-audited)
 For the 2nd Quarter Ended 31 Dec, 2018

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Profit/(Loss) for the quarter ended Dec, 2018	-	-	54,041,292	54,041,292
Cash dividends on ordinary shares	-	-	(55,369,395)	(55,369,395)
Total for the quarter ended Dec, 2018	-	-	(1,328,103)	(1,328,103)
Balance Brought Forward at 1st July 2018	553,693,950	502,608,496	230,263,565	1,286,566,011
Balance Carried Forward at 31 Dec, 2018	553,693,950	502,608,496	228,935,461	1,285,237,907
Profit/(Loss) for the quarter ended Dec, 2017	-	-	49,505,743	49,505,743
Cash dividends on ordinary shares	-	-	(55,369,395)	(55,369,395)
Total for the quarter ended Dec, 2017	-	-	(5,863,652)	(5,863,652)
Balance Brought Forward at 1st July 2017	553,693,950	502,608,496	196,179,358	1,252,481,804
Balance Carried Forward at 31 Dec, 2017	553,693,950	502,608,496	190,315,706	1,246,618,152

SD/
Chairman

SD/
Managing Director

SD/
Director

SD/
Company Secretary

SD/
Chief Financial Officer

aamra technologies limited

Statement of Cash Flows (Un-audited)
For the 2nd Quarter Ended 31 Dec, 2018

Amount in Taka

Particulars	01-July- 2018	01-July- 2017
	To 31-Dec-18	To 31-Dec- 2017
	Amount Tk	
Cash flow from operating activities		
Cash received from customers & other	652,387,601	524,592,359
Cash paid to suppliers & other	(511,108,937)	(515,720,132)
Operating expenses paid	(33,549,807)	(25,123,089)
Advance income tax paid	(34,951,416)	(12,207,837)
Financial expenses paid	(25,826,963)	(18,245,269)
Net cash provided by/ (used in) operating activities	46,950,478	(46,703,968)
Cash flow from investing activities		
Acquisition of fixed assets	(12,461,279)	(18,356,052)
Net cash used in investing activities	(12,461,279)	(18,356,052)
Cash flow from financing activities		
Dividend Paid	(16,825)	(9,845)
Term Loan Received	-	90,000,000
Term Loan Paid	(34,330,635)	(19,204,282)
Net cash provided by/ (used in) financing activities	(34,347,460)	70,785,872
Net cash increase/ decrease	141,738	5,725,853
Cash & cash equivalent at the beginning of the year	8,406,578	6,854,717
Cash & cash equivalent at the end of the year	8,548,317	12,580,569
NOCFPS	0.85	(0.84)

The annexed notes are integral parts of these financial statements

SD/ Chairman SD/ Managing Director SD/ Director SD/ Company Secretary SD/ Chief Financial Officer

aamra technologies limited

Financial information for the first quarter ended 31 December, 2018
 As per 16(B) of DSE Listing Regulations-2015

Particulars	July-Dec, 2018	July-Dec, 2017
Earning Per Share (EPS)	0.98	0.89
Net Operating Cash Flow Per Share (NOCFPS)	0.85	(0.84)

Particulars	31 Dec, 2018	30 June, 2018
Net Asset Value (NAV)	1,285,237,907	1,286,566,011
Net Asset Value Per Share (NAVPS)	23.21	23.24
No of shares	55,369,395	55,369,395

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