

aamra technologies limited
Safura Tower (9th Floor)
20, Kemal Ataturk Avenue
Banani Commercial Area
Dhaka-1213

aamra technologies limited
FINANCIAL STATEMENTS (UN-AUDITED)
For the Period Ended 30 September, 2023

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aamra technologies limited

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aamra technologies limited
 Statement of Financial Position
 As at 30 Sept 2023

		Sept - 2023	June - 2023
	<u>Notes</u>	<u>Taka</u>	<u>Taka</u>
Assets:			
Non-Current Assets			
Property, Plant & Equipment	4	601,757,338	633,340,474
Capital Work-in-Progress		199,709,800	199,709,800
Intangible Assets	5	23,055,699	24,269,156
Total Non-Current Assets		<u>824,522,837</u>	<u>857,319,430</u>
Current Assets			
Inventories		805,877,828	807,413,794
Trade & Others Receivables		837,209,890	894,282,944
Advances, Deposits & Prepayments	6	712,166,397	723,501,782
Cash & Cash Equivalents	7	4,701,309	8,229,153
Balance with Capital Market Stabilization Fund		4,094,819	4,094,819
Total Current Assets		<u>2,364,050,242</u>	<u>2,437,522,492</u>
Total Assets		<u>3,188,573,078</u>	<u>3,294,841,922</u>
Equity and Liabilities:			
Equity attributable to shareholders			
Share Capital	8	647,074,420	647,074,420
Share Premium	9	502,608,496	502,608,496
Retained Earnings	10	341,188,923	329,149,916
Total Equity		<u>1,490,871,839</u>	<u>1,478,832,832</u>
Non-Current Liabilities			
Long Term Loan (Non-Current Portion)	11	319,409,842	249,034,505
Deferred Tax Liability	13	30,738,611	35,170,535
Total Non-Current Liabilities		<u>350,148,453</u>	<u>284,205,040</u>
Current Liabilities			
Short Term Loan	14	320,458,724	349,286,935
Long Term Loan (Current Portion)	12	170,187,816	189,713,544
Trade & Others Payable		714,802,052	833,758,025
Advance Against Sale	15	35,651,939	64,574,613
Outstanding for Liabilities		76,959,826	71,109,067
Provision for WPPF	16	3,419,715	2,765,488
Provision for Income Tax	17	19,893,899	14,416,452
Dividend Payable	18	6,178,815	6,179,926
Total Current liabilities		<u>1,347,552,786</u>	<u>1,531,804,049</u>
Total Liabilities		<u>1,697,701,239</u>	<u>1,816,009,089</u>
Total Equity and Liabilities		<u>3,188,573,078</u>	<u>3,294,841,922</u>
Net Asset Value Per Share (NAVPS) *Restated		23.04	22.85

The accounting policies and other notes form an integral part of the financial statements.

				
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Place: Dhaka, Bangladesh

Dated: 12 November 2023

aamra technologies limited
Statement of Profit or Loss & Other Comprehensive Income
For the First Quarter Ended 30 Sept, 2023

	<u>Notes</u>	<u>Jul-Sept, 2023</u> Taka	<u>Jul-Sept, 2022</u> Taka
Revenue	19	302,259,482	502,676,964
Cost of goods & service sold	20	(255,976,067)	(432,256,643)
Gross Profit		46,283,415	70,420,321
Operating expenses	21	(15,650,046)	(28,384,877)
Operating Profit		30,633,369	42,035,444
Other income		-	-
Net profit before financial expense		30,633,369	42,035,444
Financial expenses	22	(16,894,612)	(12,696,041)
Net profit before WPPF		13,738,757	29,339,403
Workers Profit Participation Fund (WPPF)		(654,227)	(1,397,114)
Net profit before Tax		13,084,530	27,942,289
Provision for income tax:		(1,045,524)	(4,608,945)
Provision for Income Tax	20	(5,477,448)	(5,217,360)
Deferred tax	15	4,431,924	608,415
Net profit after tax		12,039,007	23,333,344
Add: Other Comprehensive Income		-	-
Total Comprehensive Income		12,039,007	23,333,344
Earnings Per Share (Per Value Tk. 10.00) *Restated		0.19	0.36

The accounting policies and other notes form an integral part of the financial statements.

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
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Place: Dhaka, Bangladesh

Dated: 12 November 2023

aamra technologies limited
 Statement of Changes in Equity
 For the First Quarter Ended 30 Sept, 2023



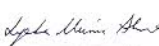


Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2023	647,074,420	502,608,496	329,149,916	1,478,832,832
Profit/(Loss) during the year	-	-	12,039,007	12,039,007
Balance Carried Forward at Sept 30, 2023	647,074,420	502,608,496	341,188,923	1,490,871,839

For the First Quarter Ended 30 Sept, 2022

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2022	610,447,570	502,608,496	357,260,961	1,470,317,027
Profit/(Loss) during the year	-	-	23,333,344	23,333,344
Balance Carried Forward at Sept 30, 2022	610,447,570	502,608,496	380,594,305	1,493,650,371

The accounting policies and other notes form an integral part of the financial statements.

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
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Place: Dhaka, Bangladesh
 Dated: 12 November 2023

aamra technologies limited
Statement of Cash Flows
For the First Quarter Ended 30 Sept, 2023

Particulars	Amount in Taka	
	Jul-Sept, 2023	Jul-Sept, 2022
Cash flow from operating activities		
Cash received from customers & other	330,409,862	481,056,258
Cash paid to suppliers & other	(325,227,974)	(458,866,367)
Operating expenses paid	(13,672,844)	(25,898,641)
Advance income tax paid	(162,565)	(643,744)
Financial expenses paid	(16,894,612)	(18,695,864)
Net cash provided by/ (used in) operating activities	(25,548,132)	(23,048,357)
Cash flow from investing activities		
Acquisition of fixed assets	-	-
Capital Work in progress	-	-
Net cash used in investing activities	-	-
Cash flow from financing activities		
Dividend Paid	(1,111)	(87,748)
Short-Term Loan (Paid)/Received	(28,828,211)	(68,207,930)
Long-Term Loan (Paid)/Received	50,849,610	91,432,781
Net cash provided by/ (used in) financing activities	22,020,288	23,137,103
Net cash increase/ decrease	(3,527,844)	88,745
Net effect of currency exchange on Cash in current year	-	-
Cash & cash equivalent at the beginning of the year	8,229,153	7,611,208
Cash & cash equivalent at the end of the year	4,701,309	7,699,953
Net Operating Cash Flow Per Share (NOCFPS) *Restated	(0.39)	(0.36)

The accounting policies and other notes form an integral part of the financial statements.

 _____	 _____	 _____	 _____	 _____
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Place: Dhaka

Dated: 12 November 2023

aamra technologies limited
Financial Information for 1st Quarter Ended 30 September, 2023
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul '23 - Sep '23	Jul '22 - Sep '22
Earnings per share (EPS)	0.19	0.36
Net Operating Cash Flow Per Share (NOCFPS)	(0.39)	(0.36)

Particulars	30-Sep-23	30-Jun-23
Net Asset Value	1,490,871,839	1,478,832,832
Net Asset Value (NAV) per share	23.04	22.85



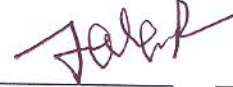
Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

Place: Dhaka, Bangladesh

Dated: 12 November 2023

