



Unaudited Financial Statements
of
aamra technologies limited
For the First Quarter Ended on 30th September, 2019

aamra technologies limited
Statement of Financial Position (Unaudited)
 As at Sept 30, 2019

Assets	Notes	Amount in Taka	
		Sept 30, 2019	June 30, 2019
Non-Current Assets			
Property, Plant & Equipment	4.00	431,154,083	446,761,390
Intangible Assets	5.00	56,288,316	59,250,858
Total Non-Current Assets		487,442,399	506,012,248
Current Assets:			
Inventories		757,238,158	757,151,357
Trade & Others Receivables		852,185,727	769,485,303
Advances, Deposits & Prepayments	6.00	502,325,141	410,029,603
Cash & Cash Equivalents	7.00	7,058,400	12,289,582
Total Current Assets:		2,118,807,427	1,948,955,844
Total Assets		2,606,249,826	2,454,968,092
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	280,879,375	251,281,853
Total Equity		1,337,181,821	1,307,584,299
Non-Current Liabilities			
Long Term Loan (Non-Current Portion)	11.00	283,129,602	295,922,968
Total Non-Current Liabilities		283,129,602	295,922,967
Current Liabilities:			
Short Term Loan	12.00	201,879,970	188,006,791
Long Term Loan (Current Portion)	13.00	74,577,037	72,349,186
Trade & Others Payable		417,060,456	356,547,494
Advance Against Sale	14.00	32,089,626	42,378,033
Provision For Expenses		212,560,648	149,392,829
Provision For Current Tax	15.00	15,377,886	10,403,179
Deferred Tax Liability	16.00	28,725,179	28,715,712
Dividend Payable	17.00	3,667,602	3,667,602
Total Current liabilities		985,938,403	851,460,826
Total Liabilities		1,269,068,005	1,147,383,793
Total Equity and Liabilities		2,606,249,826	2,454,968,092
Net Asset Value Per Share (NAVPS)		24.15	23.62

The accompanying notes are an integral part of these financial statements



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

aamra technologies limited
Statement of Profit or Loss & Other Comprehensive Income (Unaudited)
For the First Quarter Ended 30 Sept, 2019

Particulars	1st July 2019 To Sept 30, 2019	1st July 2018 To Sept 30, 2018
Revenue	417,480,269	309,753,950
Less: Cost of goods & service sold	344,687,647	242,983,252
Gross Profit	72,792,621	66,770,698
Less: Operating expenses	23,430,221	23,721,360
Operating Profit	49,362,400	43,049,338
Add: Other income	-	-
Net profit before financial expense	49,362,400	43,049,338
Less : Financial expenses	14,780,704	14,021,274
Net profit before tax	34,581,696	29,028,064
Provision for income tax:	4,984,174	3,202,035
Less :Current tax	4,974,707	3,478,042
Less: Deferred tax	9,467	(276,007)
Net profit after tax	29,597,522	25,826,029
Total Comprehensive Income	29,597,522	25,826,029
Earnings Per Share (Per Value Tk. 10.00)	0.53	0.47

The accompanying notes are an integral part of these financial statements

 Chairman	 Managing Director	 Director	 Company Secretary	 Chief Financial Officer
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aamra technologies limited
Statement of Changes in Equity (Unaudited)
For the First Quarter Ended 30 Sept, 2019

Particulars	Amount in Taka			
	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2019	553,693,950	502,608,496	251,281,853	1,307,584,299
Profit/(Loss) during the year	-	-	29,597,522	29,597,522
Balance Carried Forward at Sept 30, 2019	553,693,950	502,608,496	280,879,375	1,337,181,821
Balance Brought Forward at July 01, 2018	553,693,950	502,608,496	230,263,565	1,286,566,011
Profit/(Loss) during the year	-	-	25,826,029	25,826,029
Balance Carried Forward at Sept 30, 2019	553,693,950	502,608,496	256,089,593	1,312,392,039

The accompanying notes are an integral part of these financial statements


 Chairman


 Managing Director


 Director


 Company Secretary


 Chief Financial Officer

aamra technologies limited
Statement of Cash Flows (Unaudited)
For the First Quarter Ended 30 Sept, 2019

Particulars	Amount In Tk	
	1st July 2019 To Sept 30, 2019	1st July 2018 To Sept 30, 2018
Cash flow from operating activities		
Cash received from customers & other	324,491,438	287,169,074
Cash paid to suppliers & other	(295,594,482)	(213,693,417)
Operating expenses paid	(12,499,493)	(18,870,526)
Advance income tax paid	(3,061,354)	(11,681,904)
Financial expenses paid	(14,780,704)	(14,021,274)
Net cash provided by/ (used in) operating activities	(1,444,597)	28,901,953
Cash flow from investing activities		
Acquisition of fixed assets	(7,094,250)	(760,480)
Net cash used in investing activities	(7,094,250)	(760,480)
Cash flow from financing activities		
Dividend Paid	-	(13,230)
Short Term Loan Received	50,890,641	39,517,769
Short Term Loan Paid	(39,013,879)	(51,791,057)
Term Loan Paid	(8,569,097)	(15,663,502)
Net cash provided by/ (used in) financing activities	3,307,665	(27,950,019)
Net cash increase/ decrease	(5,231,181)	191,454
Net effect of currency exchange on Cash in current year	-	-
Cash & cash equivalent at the beginning of the year	12,289,582	8406578.24
Cash & cash equivalent at the end of the year	7,058,400	8,598,032
Net Operating Cash Flow Per Share (NOCFPS)	(0.03)	0.52

The annexed notes are integral parts of these financial statements



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

aamra technologies limited

Financial Information for first quarter ended 30 September 2019

As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Sep'19	Jul - Sep'18
Earnings per share (EPS)	0.53	0.47
Net Operating Cash Flow Per Share (NOCFPS)	(0.03)	0.52

Particulars	30 September 2019	30 June 2019
Net Asset Value	1,337,181,821	1,307,584,299
Net Asset Value per share (NAVPS)	24.15	23.62



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer