

**Unaudited Financial Statements  
Of  
aamra technologies limited  
For the Third Quarter Ended on 31<sup>st</sup> March, 2019**



**aamra technologies limited**

Statement of Financial Position (Un-audited)

As at March 31, 2019

Assets	Notes	Amount in Taka	
		Mar 31, 2019	June 30, 2018
<b>Non-Current Assets</b>			
Property, Plant & Equipment	4.00	302,358,188	256,183,097
Intangible Assets	5.00	62,954,038	74,063,574
<b>Total Non-Current Assets</b>		<b>365,312,226</b>	<b>330,246,671</b>
<b>Current Assets:</b>			
Inventories		781,799,167	778,388,345
Trade & Others Receivables		774,226,720	747,519,685
Advances, Deposits & Prepayments	6.00	418,851,353	316,421,565
Cash & Cash Equivalents	7.00	19,565,587	8,406,578
<b>Total Current Assets:</b>		<b>1,994,442,826</b>	<b>1,850,736,173</b>
<b>Total Assets</b>		<b>2,359,755,052</b>	<b>2,180,982,844</b>
<b>Equity and Liabilities</b>			
<b>Equity attributable to shareholders</b>			
Share Capital	8.00	553,693,950	553,693,950
Share Premium	9.00	502,608,496	502,608,496
Retained Earnings	10.00	240,531,532	230,263,565
<b>Total Equity</b>		<b>1,296,833,978</b>	<b>1,286,566,011</b>
<b>Non-Current Liabilities</b>			
Long Term Loan (Non-Current Portion)	11.00	189,976,262	214,615,064
<b>Total Non-Current Liabilities</b>		<b>189,976,262</b>	<b>214,615,064</b>
<b>Current Liabilities:</b>			
Short Term Loan	12.00	284,495,887	287,326,822
Long Term Loan (Current Portion)	13.00	52,373,442	73,449,318
Trade & Others Payable		369,212,993	198,368,576
Advance Against Sale	14.00	7,249,690	13,761,920
Provision For Expenses		116,731,637	81,684,752
Provision For Current Tax	15.00	16,484,354	9,419,965
Deferred Tax Liability		16,171,010	12,750,826
Dividend Payable	16.00	10,225,800	3,039,590
<b>Total Current liabilities</b>		<b>872,944,813</b>	<b>679,801,770</b>
<b>Total Liabilities</b>		<b>1,062,921,075</b>	<b>894,416,834</b>
<b>Total Equity and Liabilities</b>		<b>2,359,755,052</b>	<b>2,180,982,844</b>
<b>NAVPS</b>		<b>23.42</b>	<b>23.24</b>

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 3rd Quarter Ended 31 March, 2019

Particulars	1/Jul/18	1/Jul/17	1/Jan/19	1/Jan/18
	To 31/Mar/19	To 31/Mar/18	To 31/Mar/19	To 31/Mar/18
Revenue	1,086,058,134	895,635,619	369,044,741	300,716,243
Less: Cost of goods & service sold	904,716,600	715,647,747	316,791,113	243,644,294
<b>Gross Profit</b>	<b>181,341,535</b>	<b>179,987,873</b>	<b>52,253,628</b>	<b>57,071,949</b>
Less: Operating expenses	66,842,406	68,743,521	22,714,498	21,838,447
<b>Operating Profit</b>	<b>114,499,128</b>	<b>111,244,352</b>	<b>29,539,130</b>	<b>35,233,502</b>
Add: Other income	35,827	15,485	-	-
<b>Net profit before financial expense</b>	<b>114,534,956</b>	<b>111,259,837</b>	<b>29,539,130</b>	<b>35,233,502</b>
Less : Financial expenses	38,413,021	28,803,101	12,586,058	10,557,832
<b>Net profit before tax</b>	<b>76,121,935</b>	<b>82,456,736</b>	<b>16,953,073</b>	<b>24,675,670</b>
<b>Provision for income tax:</b>	<b>10,484,573</b>	<b>14,413,547</b>	<b>5,357,003</b>	<b>5,898,229</b>
Less :Current tax	7,064,389	10,017,720	1,742,654	1,622,399
Less: Deferred tax	3,420,184	4,395,827	3,614,349	4,275,830
<b>Net profit after tax</b>	<b>65,637,362</b>	<b>68,043,189</b>	<b>11,596,070</b>	<b>18,777,441</b>
<b>Total Comprehensive Income</b>	<b>65,637,362</b>	<b>68,043,189</b>	<b>11,596,070</b>	<b>18,777,441</b>
<b>Earnings Per Share (Per Value Tk. 10.00)</b>	<b>1.19</b>	<b>1.23</b>	<b>0.21</b>	<b>0.34</b>

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
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**aamra technologies limited**  
 Safura Tower (9<sup>th</sup> Floor),  
 20 Kemal Ataturk Avenue,  
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**aamra technologies limited**
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**aamra technologies limited**

 Statement of Changes in Equity (Un-audited)  
 For the 3rd Quarter Ended 31 March, 2019

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Profit/(Loss) for the quarter ended Mar, 2019	-	-	65,637,362	65,637,362
Cash dividends on ordinary shares	-	-	(55,369,395)	(55,369,395)
<b>Total for the quarter ended Mar, 2019</b>	-	-	<b>10,267,967</b>	<b>10,267,967</b>
Balance Brought Forward at 1st July 2018	553,693,950	502,608,496	230,263,565	1,286,566,011
<b>Balance Carried Forward at 31 Mar, 2019</b>	<b>553,693,950</b>	<b>502,608,496</b>	<b>240,531,532</b>	<b>1,296,833,978</b>
Profit/(Loss) for the quarter ended Mar, 2018	-	-	68,043,189	68,043,189
Cash dividends on ordinary shares	-	-	(55,369,395)	(55,369,395)
<b>Total for the quarter ended Mar, 2018</b>	-	-	<b>12,673,794</b>	<b>12,673,794</b>
Balance Brought Forward at 1st July 2017	553,693,950	502,608,496	196,179,358	1,252,481,804
<b>Balance Carried Forward at 31 Mar, 2018</b>	<b>553,693,950</b>	<b>502,608,496</b>	<b>208,853,151</b>	<b>1,265,155,597</b>

 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 3rd Quarter Ended 31 March, 2019

Particulars	01-July- 2018	01-July- 2017
	To 31/Mar/19	To 31/Mar/18
<b>Cash flow from operating activities</b>		
Cash received from customers & other	1,052,874,698	817,359,398
Cash paid to suppliers & other	(728,234,593)	(679,894,186)
Operating expenses paid	(45,184,479)	(44,910,427)
Advance income tax paid	(49,470,554)	(28,169,309)
Financial expenses paid	(38,413,021)	(28,803,101)
<b>Net cash provided by/ (used in) operating activities</b>	<b>191,572,051</b>	<b>35,582,374</b>
<b>Cash flow from investing activities</b>		
Acquisition of fixed assets	(86,515,179)	(115,362,311)
<b>Net cash used in investing activities</b>	<b>(86,515,179)</b>	<b>(115,362,311)</b>
<b>Cash flow from financing activities</b>		
Dividend Paid	(48,183,185)	(54,664,060)
Term Loan Received	-	170,000,000
Term Loan Paid	(45,714,679)	(31,386,862)
<b>Net cash provided by/ (used in) financing activities</b>	<b>(93,897,863)</b>	<b>83,949,078</b>
<b>Net cash increase/ decrease</b>	<b>11,159,009</b>	<b>4,169,141</b>
Cash & cash equivalent at the beginning of the year	8,406,578	6,854,717
<b>Cash &amp; cash equivalent at the end of the year</b>	<b>19,565,587</b>	<b>11,023,858</b>
<b>NOCFPS</b>	<b>3.46</b>	<b>0.64</b>

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 third quarter ended 31 March, 2019  
 As per 16(B) of DSE Listing Regulations-2015

Particulars	July 2018- March, 2019	July 2017- March, 2018
Earning Per Share (EPS)	1.19	1.23
Net Operating Cash Flow Per Share (NOCFPS)	3.46	0.64

Particulars	Jan- Mar, 2019	Jan- Mar, 2018
Earning Per Share (EPS)	0.21	0.34
Net Operating Cash Flow Per Share (NOCFPS)	-	-

Particulars	31 March, 2019	30 June, 2018
Net Asset Value (NAV)	1,296,833,978	1,286,566,011
Net Asset Value Per Share (NAVPS)	23.42	23.24
No of shares	55,369,395	55,369,395

<b>SD/</b> Chairman	<b>SD/</b> Managing Director	<b>SD/</b> Director	<b>SD/</b> Company Secretary	<b>SD/</b> Chief Financial Officer
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