

**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, 2024

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**aamra technologies limited**  
**Statement of Financial Position**  
As at 30 Sept 2024

Particulars	Notes	Amount in Taka	
		Sept - 2024	June - 2024
<b>Assets:</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	4	745,107,735	764,295,387
Intangible Assets	5	18,444,559	19,415,325
<b>Total Non-Current Assets</b>		<b>763,552,294</b>	<b>783,710,712</b>
<b>Current Assets</b>			
Inventories		741,546,483	751,871,833
Trade & Others Receivables		528,890,336	511,436,908
Advances, Deposits & Prepayments	6	739,678,575	714,018,489
Cash & Cash Equivalents	7	10,727,622	11,221,149
<b>Total Current Assets</b>		<b>2,020,843,016</b>	<b>1,988,548,379</b>
<b>Total Assets</b>		<b>2,784,395,309</b>	<b>2,772,259,090</b>
<b>Equity and Liabilities:</b>			
<b>Equity attributable to shareholders</b>			
Share Capital	8	647,074,420	647,074,420
Share Premium	9	502,608,496	502,608,496
Retained Earnings	10	240,566,073	256,536,652
<b>Total Equity</b>		<b>1,390,248,990</b>	<b>1,406,219,568</b>
<b>Non-Current Liabilities</b>			
Long Term Loan (Non-Current Portion)	11.1	345,172,678	331,067,479
Deferred Tax Liability	12	33,486,149	34,460,127
<b>Total Non-Current Liabilities</b>		<b>378,658,828</b>	<b>365,527,605</b>
<b>Current Liabilities</b>			
Short Term Loan	13	159,770,923	129,560,343
Long Term Loan (Current Portion)	11.2	111,847,353	118,293,153
Trade & Others Payable		622,289,556	634,604,517
Advance Against Sale	14	71,206,464	71,206,464
Outstanding Liabilities		31,361,296	28,247,405
Provision for Income Tax	15	9,598,869	9,178,449
Unclaimed Dividend Account	16	6,647,544	6,656,099
Provision for WPPF		2,765,488	2,765,488
<b>Total Current liabilities</b>		<b>1,015,487,492</b>	<b>1,000,511,919</b>
<b>Total Liabilities</b>		<b>1,394,146,320</b>	<b>1,366,039,524</b>
<b>Total Equity and Liabilities</b>		<b>2,784,395,309</b>	<b>2,772,259,090</b>
<b>Net Asset Value Per Share (NAVPS)</b>	22.5	<b>21.49</b>	<b>21.73</b>

The financial statements should be read in conjunction with the annexed notes.

				
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

Signed in terms of our separate report of even date annexed

Place: Dhaka, Bangladesh

Dated: 14 November 2024

**aamra technologies limited**  
**Statement of Profit or Loss & Other Comprehensive Income**  
For the First Quarter Ended 30 Sept, 2024

Particulars	Notes	Amount in Taka	
		Jul-Sept, 2024	Jul-Sept, 2023
Revenue	17	77,107,036	302,259,482
Cost of goods & service sold	18	(65,035,688)	(255,976,067)
<b>Gross Profit</b>		<b>12,071,347</b>	<b>46,283,415</b>
Operating expenses	19	(12,240,946)	(15,650,046)
<b>Operating Profit</b>		<b>(169,599)</b>	<b>30,633,369</b>
<b>Net profit before financial expense</b>		<b>(169,599)</b>	<b>30,633,369</b>
Financial expenses	20	(16,354,536)	(16,894,612)
<b>Net profit before WPPF</b>		<b>(16,524,135)</b>	<b>13,738,757</b>
Workers Profit Participation Fund (WPPF)		-	(654,227)
<b>Net profit before Tax</b>		<b>(16,524,135)</b>	<b>13,084,531</b>
<b>Provision for income tax:</b>			
Provision for Income Tax	15	(420,420)	(5,477,448)
Deferred tax	12	973,977	4,431,924
<b>Net profit after tax</b>		<b>553,557</b>	<b>(1,045,524)</b>
Add: Other Comprehensive Income		(15,970,578)	12,039,007
<b>Total Comprehensive Income</b>		<b>(15,970,578)</b>	<b>12,039,007</b>
<b>Earnings Per Share (Per Value Tk. 10.00)</b>	22.1	<b>(0.25)</b>	<b>0.19</b>

The financial statements should be read in conjunction with the annexed notes.

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

Signed in terms of our separate report of even date annexed

**Place: Dhaka, Bangladesh**  
Dated: 14 November 2024



**aamra technologies limited**  
**Statement of Changes in Equity**  
 For the First Quarter Ended 30 Sept, 2024

Particulars	Amount in Taka			
	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2024	647,074,420	502,608,496	256,536,652	1,406,219,568
Profit/(Loss) during the year	-	-	(15,970,578)	(15,970,578)
<b>Balance Carried Forward at September 30, 2024</b>	<b>647,074,420</b>	<b>502,608,496</b>	<b>240,566,074</b>	<b>1,390,248,990</b>

For the First Quarter Ended 30 Sept, 2023

Particulars	Amount in Taka			
	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
<b>Balance Carried Forward at September 30, 2023</b>	<b>647,074,420</b>	<b>502,608,496</b>	<b>341,188,923</b>	<b>1,490,871,839</b>

  
 \_\_\_\_\_  
 Chairman

  
 \_\_\_\_\_  
 Managing Director

  
 \_\_\_\_\_  
 Director

  
 \_\_\_\_\_  
 Chief Financial Officer

  
 \_\_\_\_\_  
 Company Secretary



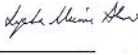
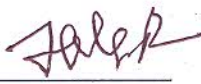

Signed in terms of our separate report of even date annexed

Place: Dhaka, Bangladesh  
 Dated: 14 November 2024

**aamra technologies limited**  
**Statement of Cash Flows**  
For the First Quarter Ended 30 Sept, 2024

Particulars	Amount in Taka	
	1st July 2024 To Sept 30, 2024	1st July 2023 To Sept 30, 2023
<b>Cash flow from operating activities</b>		
Cash received from customers & other	59,653,608	330,409,862
Cash paid to suppliers & other	(70,915,226)	(325,227,974)
Operating expenses paid	(10,819,180)	(13,672,844)
Advance income tax paid/Received	80,384	(162,565)
Financial expenses paid	(16,354,536)	(16,894,612)
<b>Net cash provided by/ (used in) operating activities</b>	<b>(38,354,950)</b>	<b>(25,548,132)</b>
<b>Cash flow from investing activities</b>		
Acquisition of fixed assets	-	-
Capital Work in progress	-	-
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flow from financing activities</b>		
Dividend Paid	(8,555)	(1,111)
Short-Term Loan (Paid)/Received	30,210,580	(28,828,211)
Long-Term Loan (Paid)/Received	7,659,400	50,849,610
<b>Net cash provided by/ (used in) financing activities</b>	<b>37,861,424</b>	<b>22,020,288</b>
<b>Net cash increase/ decrease</b>	<b>(493,527)</b>	<b>(3,527,844)</b>
Net effect of currency exchange on Cash in current year	-	-
Cash & cash equivalent at the beginning of the year	11,221,149	8,229,153
<b>Cash &amp; cash equivalent at the end of the year</b>	<b>10,727,622</b>	<b>4,701,309</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>(0.59)</b>	<b>(0.39)</b>

The financial statements should be read in conjunction with the annexed notes.

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

Signed in terms of our separate report of even date annexed

**Place: Dhaka**  
Dated: 14 November 2024

**aamra technologies limited**  
 Financial Information for 1st Quarter Ended 30 September, 2024  
 As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul '24 - Sept '24	Jul '23 - Sep '23
Earnings per share (EPS)	(0.25)	0.19
Net Operating Cash Flow Per Share (NOCFPS)	(0.59)	(0.39)


Particulars	30-Sep-24	30-Jun-24
Net Asset Value	1,390,248,990	1,406,219,568
Net Asset Value (NAV) per share	21.49	21.73



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

Place: Dhaka, Bangladesh  
 Dated: 14 November 2024



**aamra technologies limited**  
**Notes to the Financial Statements**  
As at and for the year ended 30 June 2024

**1. Structure of the Organization:**

aamra technologies limited was incorporated in Bangladesh under The Companies Act, 1913 on 14 March 1990 vide registered No. C 19428 (198) / 90 as a private limited company. The company was converted to a public limited company on November 30, 2009 under The Companies Act 1994. The registered office of the company is located at BTA Tower (10th Floor), 29 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213. The Business office of the company is located at Safura Tower (9th Floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213.

**1.1 Nature of Business:**

aamra technologies limited provides comprehensive IT solutions services including Systems Integration, Information Systems Outsourcing, Core Banking Software & Switching Solution supply, implementation & maintenance.

aamra technologies limited also provides Bandwidth under IIG license vide no.BTRC/LL/IIG(I) aamra 2012-1 date 12-04-2012.

The company became listed with Dhaka & Chittagong Stock Exchange in 2012 and subscription for IPO opened on April 04, 2012. The company's shares were officially floated from July 04, 2012.

**2 Basis for Preparation**

These financial statements are prepared on historical cost basis in accordance with International Financial Reporting Standards (IFRS) and International Accounting Standard (IAS). The disclosures of information are made in accordance with the requirements of the Companies Act, 1994 and the Financial statements have been prepared in accordance with IAS-1 (presentation of financial statements) using the accrual basis of accounting except cashflow statement. In the preparation of these financial statements, management used available information to make judgments, estimate and assumption that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from those estimate.

**2.1 Other Regulatory Compliances:**

The Company is also required to comply with the following major legal provisions in addition to the Companies Act, 1994 and other applicable laws and regulations:

1. The Securities & Exchange Commission Rules, 2020;
2. The Bangladesh Telecommunication Act, 2001;
3. The Income Tax Act, 2023;
4. The Value Added Tax and Supplementary Duties Act, 2012;
5. The Value Added Tax and Supplementary Duties Rules, 2016;
6. The Custom Act, 1969;
7. Bangladesh Labour Act, 2006 Amended in 2013 and
8. Bangladesh labour Rules, 2015.

**2.2 Complete Set of Financial Statements**

The Financial Statement comprises of following statements:

- \* Statement of Financial Position;
- \* Statement of Profit or Loss and Other Comprehensive Income;
- \* Statement of Changes in Equity;
- \* Statement of Cash Flows and
- \* Notes to the Financial Statement.

**2.3 Functional and presentation currency:**

The financial statements are prepared and presented in Bangladesh Currency (Taka), which is the company's functional currency. All financial information presented have been rounded off to the nearest Taka except where indicated otherwise.



## 2.4 Use of Judgements Estimate:

Preparation of financial statements requires Management to make judgments, estimates and assumptions that affect the reported amount of assets and liabilities, income and expenses. The estimates and underlying assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual result could be differ from estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions of the accounting estimates are recognized in the period in which the estimates are revised.

## 2.5 Going Concerns:

The Company has adequate resources to continue in operation for the foreseeable future. For this reason, the directors continue to adopt going concern basis in preparing the Financial Statements.

## 2.6 Reporting Period:

The reporting period covers 01 July 2024 to 30 September 2024.

## 2.7 Comparative Information and Re-Arrangement Thereof:

Comparative information has been disclosed in respect of the year for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Figures for the year have been re-arranged wherever considered necessary to ensure better comparability with the current year.

## 3 Significant Accounting Policies:

### 3.1 Property, Plant & Equipment:

The cost of an item of property, plant and equipment is recognized as an asset if, and only if, it is probable that the future economic benefits associated with the item can be measured reliably. Property, plant and equipment are stated at historical cost less accumulated depreciation in compliance with the requirements of IAS 16 - Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

Depreciation is charged to write-off the cost of property, plant & equipment less any residual value, over the year of their expected useful lives, in accordance with the provisions of IAS 16- Property, Plant and Equipment. Any acquisitions during the year are depreciated on monthly basis .Depreciation is calculated at the following rates on reducing balance basis.

<u>Items</u>	<u>Rate</u>
Furniture & Fixture	10%
Office Equipment	10%
Interior Decoration	10%
Computer Equipment's	25%
Motor Vehicle	10%
Equipment for R & D	10%
Data Center	10%
Infrastructure Equipment	10%
ERP & Inventory Software	20%

### 3.2 Capital Work in Progress:

Capital work in progress represent the cost incurred for acquisition and/or infrastructure equipment items of property, plant and equipment that are not ready for use which is measured at cost. No depreciation is charged capital work in progress.





### **3.3 Intangibles Assets:**

Intangible assets i.e. Accounting Software as shown in note - 6 are stated at cost less amortization value. Cost represents cost of acquisition and include installation cost and other directly attributable cost. Amortization of Intangible assets are charged as full month basis from following their acquisition date. Amortization rates for intangible assets are 20%. Under IAS 38: Intangible assets.

### **3.4 Valuation of Inventories:**

Inventories are valued in accordance with IAS 2: "Inventories" i.e. at cost or estimated net realizable value whichever is lower. Inventories are stated at cost because of net realizable value is higher than Cost.

### **3.5 Trade and Other Receivables:**

Trade and other receivables are recognized at cost which is fair value of the consideration given for them.

### **3.6 Advances, Deposits & Prepayments:**

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measure at cost. After initial recognition prepayments are carried at cost less charges to Statement of Profit or Loss and Other Comprehensive Income.

### **3.7 Cash and Cash Equivalents:**

Cash and cash equivalents include cash in hand and cash at banks on current and deposit accounts which are held for the purpose of meeting short term cash commitments rather than for investment or other purposes.

### **3.8 Interest - bearing borrowings**

Interest- bearing bank loan and overdrafts are recorded at the amount of proceeds received, net off transaction costs. Borrowing costs directly attributable to the acquisition and construction of plant and equipment are capitalized as part of the cost of those assets, until such time as the assets are ready for their intended use in accordance with "IAS - 23". All other borrowing costs are charged to the statement of profit or loss and other comprehensive income as an expense in the period in which they are incurred.

### **3.9 Accrued Expenses and Other Payables:**

Liabilities for the goods and services received have been accounted for whether paid or not for those goods & services. Payables are not interest bearing and are stated at their nominal value.

### **3.10 Provision for Expenses:**

The preparation of financial statements in conformity with IAS-37 Provision, Contingent Liabilities and Contingent Assets, requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements. Due to the inherent uncertainty involved in making estimates, actual result reported could differ from those estimates. In accordance with the guidelines as prescribed by IAS-37 provisions were recognized in the following situations:

- When the company has a present obligation as a result of past event.
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimates can be made of the amount of the obligation.



### **3.11 Provision for Current Tax:**

Provision for current tax has been made as per rates prescribed in Finance Act 2024 and the Income Tax Act 2023 and the Income Tax Ordinance, 1984 (Whereas applicable) on the taxable profit made by the company after considering taxable add or backs of income and disallowances or allowances of expenditure as per income tax laws in compliance with IAS-12 "Income Taxes" .The corporate income tax return has submitted for assessment year 2024-2025.

### **3.12 Deferred Tax:**

Deferred tax (asset)/liability is calculated in accordance with IAS-12. Deferred tax is made as per the balance sheet assets/liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax basis used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that the taxable profits will be available against which the deductible temporary differences. The Company has made adequate provision for deferred tax for the year 2024.

### **3.13 Revenue Recognition:**

In compliance with the requirements of IFRS 15: Revenue from Contracts with Customers, revenue receipts from customers against sales and services are recognized when products and services are provided to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods.

### **3.14 Operating Segment**

That engage in business activities from which it may earn revenues and incur expenses.(including revenue and expenses relating to transactions with other components of the same entity);

Whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and for which discrete financial information is available.

### **3.15 Earnings Per Share (EPS):**

EPS has been calculated in compliance with the requirements of IAS 33 : Earnings Per Share is calculated dividing the basic earnings by the weighted average number of ordinary shares are held during the year. EPS for the comparative period is restated, where applicable due to the effect of bonus issue.

### **3.16 Foreign Currency transaction:**

Foreign currency transactions are recorded in BDT at applicable rates of exchange ruling at the dates of transactions in accordance with IAS-21 (the effects of changes in foreign exchange rates). Monetary assets and liabilities denominated in foreign currencies at reporting date are reconverted at rates ruling at the balance sheet date. All exchange differences are charged/ credited to statement of Profit or Loss and Other Comprehensive Income.





### **3.17 Number of Employees:**

The number of employees are engaged for the year who received a total remuneration of Taka 36,000 and above was 97. None of them were receiving below Taka 3,000 per month.

### **3.18 Statement of Cash Flows:**

The Statement of Cash Flows has been prepared in accordance with the requirements of "IAS 7: Statement of Cash Flows" using direct method as well as in the indirect method for operation cash flow.

### **3.19 Events After Reporting Period:**

The Board of Directors in its 256 th meeting held on 28 October 2024 recommended 1% cash dividend for the year ended 30 June 2024. This will be placed to the shareholders in the 35th Annual General Meeting (AGM) for their approval.

Dividend declared after the balance sheet date has not been classified as liability at the balance sheet date as does not constitute present obligation under IAS-37.

### **3.20 Related Party Disclosures:**

The company carried out a number of transactions with related parties in the normal course of business and on arm's length basis. The information as required by IAS 24 : Related party Disclosures have been disclosed in note-30 to the financial statements.

### **3.21 Employee Benefits:**

The company has provided the following benefits for their employees:

(a) **Defined Contribution Plan**

The company previously maintained a provident fund for its employees, which was governed by the rules of a recognized contributory provident fund scheme. As of July 01, 2023 the provident fund has been closed by the trustee as per DEED of TRUST clause 37 and 249th board meeting was held on Sunday, January 29, 2023.

(b) **Insurance Scheme**

Employees of the company are covered under group life insurance scheme & Medical Insurance.

### **3.22 Workers' Profit Participation Fund:**

Regarding establishment of WPPF under the labour law the board approved and implemented the application of WPPF from 1st July 2022.

As the company couldn't manage to make payment to employees within the time frame specified by section 234 (b) of the Bangladesh Labour Act 2006, it is now compelled to pay employees with relevant interest in accordance with section 240(3).





**3.23 Compliance with Financial Reporting Standards as applicable in Bangladesh subject to departure**

IFRS No.	IFRS Title	Compliance Status
1	First-time adoption of International Financial Reporting	Not Applicable
2	Share-based Payment	Not Applicable
3	Business Combinations	Not Applicable
4	Insurance Contracts	Not Applicable
5	Non-current Assets Held for Sale and Discontinued Operations	Not Applicable
6	Exploration for and Evaluation of Mineral Resources	Not Applicable
7	Financial Instruments: Disclosures	Complied
8	Operating Segments	Complied
10	Consolidated Financial Statements	Not Applicable
11	Joint Arrangements	Not Applicable
12	Disclosure of Interests in other Entities	Not Applicable
13	Fair Value Measurement	Complied
16	Lease *Note as per IFRS -16 Paragraph B-34.	Not Applicable
1	Presentation of Financial Statements	Complied
2	Inventories	Complied
7	Statement of Cash Flows	Complied
8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
10	Events after the Reporting Period	Complied
11	Construction Contracts	Not Applicable
12	Income Taxes	Complied
16	Property, Plant & Equipment	Complied
17	Leases	Not Applicable
18	Revenue	Complied
19	Employee Benefits	Complied
20	Accounting for Government Grants and Disclosure of Government Assistance	Not Applicable
21	The Effects of Changes in Foreign Exchange Rates	Complied
23	Borrowing Costs	Complied
24	Related Party Disclosures	Complied
26	Accounting and Reporting by Retirement Benefit Plans	Complied
27	Separate Financial Statements	Not Applicable
28	Investments in Associates and Joint Ventures	Not Applicable
29	Financial Reporting in Hyperinflationary Economics	Not Applicable
31	Interest in Joint Ventures	Not Applicable
32	Financial Instruments: Presentation	Complied
33	Earnings per Share	Complied
34	Interim Financial Reporting	Complied
36	Impairment of Assets	Complied
37	Provisions, Contingent Liabilities and Contingent Assets	Complied
38	Intangible Assets	Complied
39	Financial Instruments: Recognition and Measurement	Complied
40	Investment Property	Not Applicable
41	Agriculture	Not Applicable



Amount in Taka	
30 September 2024	30 June 2024

#### 4 Property, Plant & Equipment

Furniture & Fixture	1,434,617	1,471,402
Office Equipment	1,656,952	1,699,438
Interior Decoration	3,185,721	3,267,406
Computer & Accessories	2,006,691	2,140,471
Motor vehicle	742,070	761,097
Equipment for R & D	5,352,235	5,489,472
Data Center	28,013,259	28,731,548
IIG Equipment	702,716,190	720,734,553
	<b>745,107,735</b>	<b>764,295,387</b>

\* Details of Property, Plant & Equipment are shown in Annexure- A

#### Cost Value of Assets

Opening balance	1,543,375,054	1,343,665,254
Add : Addition during the year	-	199,709,800
Less: Adjustment during the year	-	-
	<b>1,543,375,054</b>	<b>1,543,375,054</b>

#### Accumulated Depreciation :

Opening balance	779,079,666	710,324,780
Add : Depreciation during the year	19,187,652	68,754,886
Less: Adjustment during the year	-	-
	<b>798,267,319</b>	<b>779,079,666</b>

#### Written Down Value

	<b>745,107,735</b>	<b>764,295,387</b>
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#### 5 Intangible Assets

ERP & Inventory Software	18,444,559	19,415,325
	<b>18,444,559</b>	<b>19,415,325</b>

#### Intangible Assets

Details of Intangible Assets are shown in the Annexure-A

#### Cost Value of Assets :

Opening balance	210,090,535	210,090,535
Add : Addition during the year	-	-
Less: Adjustment during the year	-	-
	<b>210,090,535</b>	<b>210,090,535</b>

#### Accumulated Amortization

Opening balance	190,675,210	185,821,379
Add : Amortization during the year	970,766	4,853,831
Less: Adjustment during the year	-	-
	<b>191,645,976</b>	<b>190,675,210</b>

#### Written Down Value

	<b>18,444,559</b>	<b>19,415,325</b>
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#### 6 Advances, Deposits & Prepayments

Advance & Deposit Against Office Rent	1,012,000	1,012,000
Deposit for Telephone	2,288,560	2,288,560
VAT Deduction at Source	578,227	578,227
Advance Income Tax ( AIT )	279,176,469	279,256,853
Bank Guarantee, Performance Security & Tender Deposit	107,792,234	107,458,059
Advance Against Expenses	177,773,630	176,585,474
Advance for Inventories & Services	171,057,455	146,839,316
	<b>739,678,575</b>	<b>714,018,489</b>



	Amount in Taka	
	30 September 2024	30 June 2024
<b>7 Cash and Cash Equivalents</b>		
Cash in Hand	96,950	44,285
Cash at Bank	5,866,960	6,413,152
Balance with capital market stabilization fund	4,763,712	4,763,712
	<b>10,727,622</b>	<b>11,221,149</b>
<b>8 Share Capital</b>		
<b>This is made up as follows:</b>		
<b>Authorized Capital</b>		
100,000,000 shares @ Tk. 10 each	<b>1,000,000,000</b>	<b>1,000,000,000</b>
<b>Issued, Subscribed &amp; Paid up Capital:</b>		
Opening balance	647,074,420	647,074,420
	<b>647,074,420</b>	<b>647,074,420</b>
<b>9 Share Premium</b>	<b>502,608,496</b>	<b>502,608,496</b>
The Share Premium has been utilized in accordance with the provisions of the Companies Act, 1994 and as directed by the Securities and Exchange Commission in this respect.		
The share premium balance had arisen during IPO issue @14 per share in the year 2012. The balance share premium after adjusting IPO issue cos has been carried forwarded since then.		
<b>10 Retained Earnings</b>		
Opening balance	256,536,652	329,149,916
Add: Net profit after tax for the year	(15,970,578)	(7,905,823)
Less : Dividend for 2023	-	(64,707,442)
	<b>240,566,073</b>	<b>256,536,652</b>
<b>11 Long Term Loan</b>		
Bangladesh Finance Limited	23,177,178	24,388,347
Lanka Bangla Finance Ltd.	223,989,961	216,252,913
NCC Bank Limited	54,061,369	52,149,651
Commercial Bank of Ceylon PLC	72,062,697	69,878,979
Bank Asia Ltd	83,728,826	86,690,743
	<b>457,020,031</b>	<b>449,360,632</b>
<b>11.1 Long Term Loan (Non-Current Portion)</b>		
Bangladesh Finance Limited	18,572,838	18,329,067
Lanka Bangla Finance Ltd.	176,367,424	168,630,376
NCC Bank Limited	32,420,809	30,509,091
Commercial Bank of Ceylon PLC	47,108,397	39,933,819
Bank Asia Ltd	70,703,210	73,665,127
	<b>345,172,678</b>	<b>331,067,479</b>
<b>11.2 Long Term Loan (Current Portion)</b>		
Bangladesh Finance Limited	4,604,340	6,059,280
Lanka Bangla Finance Ltd.	47,622,537	47,622,537
Commercial Bank of Ceylon PLC	21,640,560	21,640,560
Bank Asia Ltd	24,954,300	29,945,160
NCC Bank Ltd	13,025,616	13,025,616
	<b>111,847,353</b>	<b>118,293,153</b>
<b>12 Deferred Tax Liability</b>		
Opening balance	34,460,127	35,170,535
Addition/Adjustment during the year	(973,977)	(710,408)
	<b>33,486,149</b>	<b>34,460,127</b>





		Amount in Taka	
		30 September 2024	30 June 2024
<b>13 Short Term Loan</b>			
Eastern Bank Limited		62,184,175	61,817,780
Shahjalal Islami Bank LTR		1,114,339	1,078,329
The City Bank Limited		28,600,702	-
Factoring Loan		(617,333)	(405,386)
Work Order Finance		68,489,040	67,069,619
		<b>159,770,923</b>	<b>129,560,343</b>
<b>14 Advance Against Sale</b>			
aamra networks limited		3,500,000	3,500,000
Trust Bank Limited		33,115,500	33,115,500
The City Bank Limited		34,590,964	34,590,964
		<b>71,206,464</b>	<b>71,206,464</b>
<b>15 Provision for Income Tax</b>			
Opening balance		9,178,449	14,416,452
Add : Addition during the year		420,420	1,319,766
Less : Paid / Adjusted during the year		-	(6,557,768)
		<b>9,598,869</b>	<b>9,178,449</b>
<b>15.1 Provision for Current Tax</b>			
Taxable revenue	Note: 18	70,069,967	65,616,671
<b>Allowable cost of goods sold:</b>			
Taxable Cost of goods sold	Note: 19	(61,519,172)	(53,431,164)
Add: Excess taxable depreciation		395,061	15,421,378
<b>Total Allowable cost of goods sold</b>		<b>(61,124,111)</b>	<b>(38,009,787)</b>
Gross profit		8,945,855	27,606,884
<b>Allowable Administrative cost:</b>			
Allowable Administrative expense	Note: 20	(11,127,808)	(3,415,823)
Add: Excess taxable depreciation		3,933,727	4,276,062
<b>Total Allowable Administrative cost</b>		<b>(7,194,082)</b>	<b>860,239</b>
Allowable Other income		-	-
Allowable Finance cost		(19,379,768)	(4,122,912)
Profit before corporate Tax		(17,627,994)	24,344,211
Tax applicable Rate( Minimum tax 0.6%)		420,420	5,477,448
<b>Total Current Tax payable</b>		<b>420,420</b>	<b>5,477,448</b>
<b>16 Unclaimed Dividend Account</b>			
Opening balance		6,656,099	6,179,926
Add : Addition during the year		-	64,707,442
Less : Payment during the year		(8,555)	(64,231,269)
		<b>6,647,544</b>	<b>6,656,099</b>
<b>Unclaimed Dividend Account Breakup is as Bellow:</b>			
Cash Dividend 2013		591,021	591,021
Cash Dividend 2014		682,105	682,105
Cash Dividend 2015		552,008	552,008
Cash Dividend 2016		740,241	740,241
Cash Dividend 2017		543,475	543,475
Cash Dividend 2018		650,155	650,155
Cash Dividend 2019		335,815	335,815
Cash Dividend 2020		668,893	668,893
<b>Balance with Capital Market Stabilization Fund</b>		<b>4,763,713</b>	<b>4,763,713</b>
Cash Dividend 2021		427,288	427,288
Cash Dividend 2022		982,220	982,220
Cash Dividend 2023		474,324	482,879
		<b>6,647,545</b>	<b>6,656,100</b>

Unclaimed dividend has been transferred to Capital Market Stabilization Fund for the year 2013 to 2020.



		Amount in Taka			
		Jul-Sept, 2024		Jul-Sept, 2023	
		Non taxable for IT enable	Taxable	Total	Total
<b>17 Revenue</b>					
	Gross Revenue	7,388,923	75,546,834	82,935,757	319,183,145
	Less: VAT	351,854	5,476,867	5,828,721	16,923,662
	Net Revenue	<b>7,037,069</b>	<b>70,069,967</b>	<b>77,107,036</b>	<b>302,259,482</b>
<b>18 Cost of Goods &amp; service Sold</b>					
	Opening Inventory	235,604,623	516,267,210	751,871,833	807,413,794
	Add: Purchase During the year	748,892	23,635,854	24,384,746	204,894,476
		<b>236,353,515</b>	<b>539,903,065</b>	<b>776,256,580</b>	<b>1,012,308,270</b>
	Less: Closing Inventory	235,604,623	505,941,860	741,546,483	805,877,828
		<b>748,892</b>	<b>33,961,205</b>	<b>34,710,097</b>	<b>206,430,442</b>
	Add: Direct Expenses (Note 23.1)	2,767,624	27,557,967	30,325,591	49,545,625
		<b>3,516,516</b>	<b>61,519,172</b>	<b>65,035,688</b>	<b>255,976,067</b>
<b>18.01 Direct Expenses</b>					
	Wages, Salary & Allowances	735,395	7,322,522	8,057,917	9,648,977
	POP Rent	20,808	207,192	228,000	195,450
	Utilities	16,689	166,181	182,870	552,217
	Warehouse Rent	-	-	-	684,144
	Interest on Factoring	-	-	-	4,972,672
	Interest on Work Order Finance	284,756	2,835,395	3,120,152	2,672,773
	Depreciation	1,709,975	17,026,677	18,736,653	30,819,391
		<b>2,767,624</b>	<b>27,557,967</b>	<b>30,325,591</b>	<b>49,545,625</b>
<b>19 Operating Expenses</b>					
	Directors' Remuneration	88,982	886,018	975,000	975,000
	Relationship & Management Expenses	136,895	1,363,105	1,500,000	1,170,000
	Salary & Allowances	269,742	2,685,890	2,955,632	4,885,190
	Office Rent	154,951	1,542,887	1,697,838	1,697,838
	Utilities	21,773	216,795	238,568	257,609
	Communication Expenses	12,079	120,276	132,355	210,527
	Conveyance	40,975	407,994	448,969	586,633
	Printing & Stationeries	10,937	108,906	119,843	80,820
	Entertainment	2,855	28,423	31,278	35,241
	Insurance	21,070	209,804	230,874	58,653
	Vehicle Expenses	62,856	625,876	688,732	798,924
	Fees & Forms Expenses	38,053	378,902	416,955	278,097
	Traveling expenses	56,124	558,846	614,970	721,382
	Audit, Legal & Consultancy Fee	10,062	100,188	110,250	-
	Repair & Maintenance	11,250	112,016	123,266	200,990
	Business Promotion	44,779	445,871	490,650	436,500
	Tender Expenses	-	44,000	44,000	23,500
	Board meeting attendance fee	-	-	-	70,000
	Bad Debt Provision	-	-	-	1,185,940
	Depreciation	41,160	409,840	451,000	763,744
	Amortization	88,596	882,171	970,766	1,213,458
		<b>1,113,138</b>	<b>11,127,808</b>	<b>12,240,946</b>	<b>15,650,046</b>
<b>20 Financial Expenses</b>					
	Bank Charges	1,784	17,768	19,552	16,751
	Interest on Bank Overdraft	200,212	1,993,564	2,193,776	1,539,905
	Interest on LTR	-	4,550,529	36,009	581,556
	Interest on Term Loan	1,287,292	12,817,907	14,105,199	14,756,400
		<b>1,489,288</b>	<b>19,379,768</b>	<b>16,354,536</b>	<b>16,894,611</b>
<b>21 Disclosure of Management Salary</b>					
<b>21.1</b>	The total amount of salary paid to the director of the company during this period is as follows:				
	<b>Name</b>	<b>Designation</b>	<b>Amount</b>	<b>Amount</b>	
	Syed Farhad Ahmed	Managing Director	975,000	975,000	
<b>21.2</b>	<b>Name</b>	<b>Designation</b>	<b>Amount</b>	<b>Amount</b>	
	Syed Farhad Ahmed	Managing Director	975,000	975,000	
	Md. Anamul Haque	Group Chief Financial Officer	375,000	375,000	
	Abdullah Al Hossain	General Manager	-	600,000	
	Sougata Karmakar	General Manager	519,000	519,000	
	Md. Sarwar Hossain	Deputy General Manager	390,000	-	
			<b>2,259,000</b>	<b>2,469,000</b>	





Amount in Taka	
Jul-Sept, 2024	Jul-Sept, 2023

**22 INFORMATION AS REQUIRED BY ANNEXURE- E (B)(25)F,(g),(i) OF BANGLADESH SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE) Rules, 2015**

**22.1 Earnings per share(EPS)**

Net profit after Tax	(15,970,578)	12,039,007
Weighted average number of ordinary shares	64,707,442	64,707,442
<b>Earnings per share(EPS)</b>	<b>(0.25)</b>	<b>0.19</b>

Besides from BTRC's continued capping of IIG sales, the countrywide unstable situation for an extended period of time during this quarter had a severe impact on the company's turnover, resulting in a significant decrease in EPS.

**22.3 Earnings per share excluding extra-ordinary income or non-recurring income coming from other than core operation**

Net profit excluding Extra-ordinary income or non -recurring income	(15,970,578)	12,039,008
Number of shares	64,707,442	64,707,442
<b>Earnings per share(EPS)</b>	<b>(0.25)</b>	<b>0.19</b>

**22.4 Net Operating Cash Flow Per Share (NOCFPS)**

During this quarter, cash received from customers and others has decreased substantially. As a result, the NOCFPS has gone down further compared to the same period previous year.

**Net Operating Cash Flow Per Share (NOCFPS)**

Net Operating Cash Flow	(38,354,950)	(25,548,132)
Ordinary shares as at the beginning of the year	64,707,442	64,707,442
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>(0.59)</b>	<b>(0.39)</b>

**22.5 Net Asset Value per share (NAVPS)**

**Particulars**

	Amount	Amount
Net asstes (Total assets-Liabilities)	1,390,248,989	1,406,219,566
Total Number of Ordinary shares	64,707,442	64,707,442
<b>Net Asset Value per share</b>	<b>21.49</b>	<b>21.73</b>

**23 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES THROUGH INDIRECT METHOD**

As per clause no. 5.(2) of Notification no. BSEC/CMRRCD/2006-158/2-8/ADMIN/81, Dated:20 June 2018: A Reconciliation of Net operating cash flow under indirect Method is provided below:

Profit after income tax	(15,970,578)	12,039,007
Depreciation charges	19,187,652	31,583,136
Amortization of intangible Assets	970,766	1,213,458
	<b>4,187,841</b>	<b>44,835,601</b>
Inventories	10,325,350	1,535,966
Trade and other receivable	(17,453,428)	57,073,054
Advance deposit & prepayments	(25,660,086)	11,335,386
Liability for expenses	3,113,891	5,850,759
Advance against sale	0	(28,922,674)
Trade and other Payable	(12,314,961)	(118,955,973)
Provision for WPPF	-	654,227
Provision for tax	420,420	5,477,448
Deferred tax	(973,977)	(4,431,924)
	<b>(42,542,791)</b>	<b>(70,383,732)</b>
<b>Net cash provided by/ (used in) operating activities</b>	<b>(38,354,950)</b>	<b>(25,548,131)</b>

**24 Related Party Disclosures:**

The details of related party transaction during the year along with the relationship is illustrated below in accordance v

Name of the Company	Total Debit	Total Credit	Relationship With Company	Nature of Transaction	Asset / (Liability) as on 30-09-2024	Asset / (Liability) as on 30-06-2024
aamra networks limited	-	-	Associate Company	Advance against sale	(3,500,000)	(3,500,000)
Syed Farhad Ahmed	975,000	650,000	Associate Company	Managing Directors Salary	(3,200,000)	(2,875,000)
Aamra holdings limited	1,500,000	1,500,000	Associate Company	Relationship and management expense	-	-





**aamra technologies limited**  
**Schedule Property, Plant & Equipment**  
For the Period ended September 30, 2024

Particulars	Cost		Rate of Dep. (%)	Depreciation			Written Down Value as on 30-06-24
	Balance as on 30-06-24	Addition during the year		Balance as on 30-09-24	Charged during the Period	Balance as on 30-09-24	
Furniture & Fixture	7,473,510	-	10%	6,002,108	36,785	6,038,893	1,434,617
Office Equipment	13,688,984	-	10%	11,989,546	42,486	12,032,032	1,656,952
Interior Decoration	11,390,204	-	10%	8,122,797	81,685	8,204,483	3,185,721
Computer Equipment	52,870,768	-	25%	50,730,297	133,779	50,864,077	2,006,691
Motor vehicle	5,024,500	-	10%	4,263,403	19,027	4,282,430	742,070
Equipment for R & D	57,347,518	-	10%	51,858,046	137,237	51,995,283	5,352,235
Data Center	139,246,930	-	10%	110,515,382	718,289	111,233,671	28,013,259
Infrastructure Equipment	1,256,332,640	-	10%	535,598,087	18,018,364	553,616,451	702,716,190
<b>Total</b>	<b>1,543,375,054</b>	<b>-</b>		<b>779,079,666</b>	<b>19,187,652</b>	<b>798,267,319</b>	<b>745,107,735</b>

Note : Total Depreciation has been apportioned at the following ratio :

Direct Expenses	18,736,653
Operating Expenses	451,000
	<u>19,187,652</u>

**Intangible Assets**

For the Period ended September 30, 2024

Particulars	Cost		Rate of Amor. (%)	Amortization			Written Down Value as on 30-06-24
	Balance as on 30-06-24	Addition during the year		Balance as on 30-09-24	Charged during the Period	Balance as on 30-09-24	
ERP & Inventory Software	210,090,535	-	20%	190,675,210	970,766	191,645,976	18,444,559
<b>Total</b>	<b>210,090,535</b>	<b>-</b>		<b>190,675,210</b>	<b>970,766</b>	<b>191,645,976</b>	<b>18,444,559</b>



**aamra technologies limited**  
**Schedule of Calculation of Deferred Tax Liability**  
 As at 30 September 2024

Amount in Taka

Particular	Carrying Amount	Tax Base	Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
<b>Relevant assets</b>			
Property, plant & equipments	745,107,735	597,909,891	147,197,844
Intangible assets	18,444,559	16,815,073	1,629,486
<b>Relevant liabilities</b>			
Total temporary differences			148,827,330
Deferred tax liability @ 22.5%			33,486,149
Deferred tax asset @ 22.5%			-
<b>Balance as on 01 July 2023</b>			<b>34,460,127</b>
Adjustment			
Movement during the year			(973,977)
<b>Net deferred tax (asset)/ liability</b>			<b>33,486,149</b>

