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

aamra technologies limited
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
As at and For the Year ended 30 June 2025

K. M. HASAN & CO.
Chartered Accountants
Hometown Apartment (8th & 9th Floor)
87, New Eskaton, Dhaka-1000
Phone: 02-41032556, 02-41032814
E-mail:info@kmhasan.com
Web: www.kmhasan.com

INDEPENDENT AUDITOR'S REPORT
To the Shareholders of aamra technologies limited

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **aamra technologies limited** (the "Company"), which comprise the Statement of Financial Position as at 30 June 2025, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including significant accounting policy information.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994, the Securities and Exchange Rules, 2020 and other applicable laws and regulations.

Basis for Qualified Opinion

1. We were unable to obtain sufficient appropriate audit evidence regarding the completeness and accuracy of Trade and Other Payables due to the absence of external balance confirmations from BTRC and BTCL. Accordingly, we were unable to determine whether any adjustment to the financial statements was necessary.

2. As disclosed in Note 18, the Company has not deposited the applicable dividend tax with the relevant tax authority. In addition, the Company did not properly deduct applicable tax and VAT on purchases during the year as required under the applicable tax laws of Bangladesh. Consequently, the financial statements are materially misstated due to the non-recognition of the related tax liabilities.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to Note 3.16 of the financial statements, which describes the significant decrease in the Company's turnover for the year ended 30 June 2025 due to continued sanctions imposed by the Bangladesh Telecommunication Regulatory Commission (BTRC) on International Internet Gateway (IIG) sales. As disclosed in the note, IIG sales typically account for approximately 70% of the Company's total turnover, and the sanctions have had a material impact on the Company's operations during the year. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we

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do not provide a separate opinion on these matters. In addition to the matters described in the Basis for Qualified Opinion section, we have determined the matters described below to be the key audit matters to be communicated in our report. Key audit matters for the audit of the financial statements are as under:

Key audit matter	How the matter was addressed in audit
Revenue	
At the year ended 30 June 2025, the company's reported total revenue of Tk. 302,952,413 (BDT 636,557,618 for the year ended 30 June 2024). Revenue is measured net of trade discount and VAT. Time of revenue recognition is matter. The revenue may overstate for the early recognition of revenue to achieve the desire result.	We have tested the design and operating effectiveness of key controls focusing on the following: ► Policy of revenue recognition: ► Issuance of VAT challan; ► Segregation of duties in invoice creation and modification; and ► Timing of revenue recognition. Our substantive procedures in relation to the revenue recognition comprises the following: ► Obtaining supporting documentation for sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period; ► VAT is correctly dealt with; Critically assessing manual journals posted to revenue to identify unusual or irregular items; and ► Finally assessed the appropriateness and presentation of disclosures against relevant accounting Standards.
Details of Revenue are shown in Notes 21.00.	
Property, Plant & Equipment (PPE)	
The Company's PPE balance as at 30 June 2025 was BDT 690,138,432, (BDT 764,295,387 as at 30 June 2024). This represents 27.98% of Total Assets of the Company (27.57% of the Company as at 30 June 2024). There is estimation performed by management in regards to Asset useful life. Based on the requirement of estimates and the fact that this is a major asset category, this was determined to be a key audit matter.	Our audit procedures included: ► Obtain an understanding of Company's Internal controls, systems and processes around PPE. ► Performed discussions with management to understand their process of determining asset useful life. ► We performed PPE additions procedures by obtaining supporting documentation, invoices, and delivery information as well payments support. ► We performed reasonability of depreciation expenses charged by management to ensure accuracy and occurrence. ► We performed discussions with management and performed other corroborating procedures to ensure management's assumptions around impairment were reasonable.
Details of Property, Plant & Equipment (PPE) are shown in Note 4.00.	

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IT systems and controls	
	We performed audit procedures to assess IT systems and controls over financial reporting, which included the following: ► Tested sample of key controls operating over the information technology in relation to financial accounting and reporting systems, including system access, system change management and computer operations; ► Assessed the management's evaluation of access rights granted to applicants relevant to financial accounting and reporting systems, and tested resolution of a sample of exceptions and some IT General Controls. ► Tested sample of specific application controls for key financial reporting controls. ► In addition, we also reviewed IT Governance of the Company on a sample basis.
Valuation of inventory	
The balance of inventory of the Company at the year-end 30 June 2025 was Tk. 744,394,234 (BDT 751,871,833 30 June 2024). Inventories are carried at the lower of cost and net realizable value. As a result, the Directors apply judgment in determining the appropriate values for slow-moving or obsolete items.	We challenged the appropriateness of management's assumptions applied in calculating the value of the inventory and related provisions by: ► evaluating the design and implementation of key inventory controls operating across the Company in respect of inventory management; ► to attend the physical inventory counts and reconciling the count results to the inventory listings to test the completeness, of data; ► to review the inventory costing procedures and methodology. ► comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete; ► reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year; and ► Challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow- moving/obsolete stock are valid and complete.
Details of Inventories are shown in Notes 6.00	

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Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon. We obtained Director's Report, Management Discussion and Analysis, five years financial information, and Corporate Governance report prior to the date of this auditors' report, and the remaining components of the Annual Report is expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with IFRSs, the Companies Act 1994, The Securities and Exchange Rules 2020 and other applicable laws and regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 2020 and other applicable laws and regulations, we also report the following:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of these books;

c) the statements of financial position and statement of comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and

d) the expenditure incurred was for the purposes of the Company's business.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Hedayet Ullah FCA
Senior Partner (Enrolment Number: 0281)
K. M. HASAN & CO
Chartered Accountants
DVC No.: 2607130281AS349449

Place: Dhaka, Bangladesh
Date: 12 July 2026

aamra technologies limited
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
Assets:			
Non-current Assets			
Property, Plant & Equipment	4.00	690,138,432	764,295,387
Intangible Asset	5.00	15,532,260	19,415,325
		705,670,692	**783,710,712**
Current Assets			
Inventories	6.00	744,394,234	751,871,833
Trade & Other Receivables	7.00	398,909,913	511,436,908
Advance, Deposit and Prepayments	8.00	705,954,165	714,018,489
Cash and Cash Equivalents	9.00	10,338,214	11,221,149
		1,859,596,526	**1,988,548,379**
Total Assets		**2,565,267,218**	**2,772,259,091**
Equity and Liabilities:			
Equity attributable to shareholders			
Share Capital	10.00	647,074,420	647,074,420
Share Premium	11.00	502,608,496	502,608,496
Retained Earnings	12.00	44,952,580	256,536,651
		1,194,635,496	**1,406,219,567**
Non-current Liabilities			
Long Term Loan (Non-Current Portion)	13.01	336,532,005	331,067,479
Deferred Tax Liability	14.00	30,952,258	34,460,127
		367,484,263	**365,527,606**
Current Liabilities			
Short Term Loan	15.00	65,376,090	129,560,343
Long Term Loan (Current Portion)	13.02	136,018,631	118,293,153
Trade & Others Payable	16.00	729,611,952	634,604,517
Advance Against Sale	17.00	7,250,000	71,206,464
Other's Liabilities	18.00	43,765,370	31,012,894
Provision for Income Tax	19.00	10,330,401	9,178,449
Unclaimed Dividend Account	20.00	10,795,015	6,656,099
		1,003,147,459	**1,000,511,918**
Total Liabilities		**1,370,631,722**	**1,366,039,524**
Total Equity and Liabilities		**2,565,267,218**	**2,772,259,091**
Net Asset Value Per Share (NAVPS)	27.05	**18.46**	**21.73**

The annexed notes form an integral part of these financial statements.

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

Signed in terms of our separate report of even date annexed.

Place: Dhaka, Bangladesh
Dated: 12 July 2026

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC No: 2607130281AS349449

aamra technologies limited
Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
Revenue	21.00	302,952,413	636,557,618
Cost of goods & service sold	22.00	(294,433,724)	(419,304,535)
Gross Profit		**8,518,689**	**217,253,084**
Operating expenses	23.00	(138,249,709)	(130,544,981)
Operating Profit/ (Loss)		**(129,731,020)**	**86,708,102**
Other income	24.00	41,607	44,501
Net profit/ (loss) before financial expense		**(129,689,413)**	**86,752,603**
Financial expenses	25.00	(76,460,065)	(94,049,069)
Net profit/ (loss) before WPPF		**(206,149,478)**	**(7,296,467)**
Workers Profit Participation Fund (WPPF)		-	-
Net profit/ (loss) before tax		**(206,149,478)**	**(7,296,467)**
Provision for income tax:			
Current Tax	19.01	(2,471,718)	(1,319,766)
Deferred tax	14.00	3,507,868	710,408
		1,036,151	**(609,356)**
Net profit/ (loss) after tax		**(205,113,327)**	**(7,905,823)**
Other Comprehensive Income		-	-
Total Comprehensive Income		**(205,113,327)**	**(7,905,823)**
Earnings Per Share (Per Value Tk. 10.00)	27.01	**(3.17)**	**(0.12)**

The annexed notes form an integral part of these financial statements.

Fahmida Ahmed

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

Signed in terms of our separate report of even date annexed.

Place: Dhaka, Bangladesh
Dated: 12 July 2026

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC No: 2607130281AS349449

aamra technologies limited
Statement of Changes in Equity
For the year ended 30 June 2025

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Total
Balance as at 01 July 2024	647,074,420	502,608,496	256,536,651	1,406,219,567
Profit/(Loss) during the year	-	-	(205,113,327)	(205,113,327)
1% Cash Dividend for the year 2024	-	-	(6,470,744)	(6,470,744)
Balance as at 30 June 2025	**647,074,420**	**502,608,496**	**44,952,580**	**1,194,635,496**

For the year ended 30 June 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Total
Balance as at 01 July 2023	647,074,420	502,608,496	329,149,916	**1,478,832,832**
Profit/(Loss) during the year	-	-	(7,905,823)	**(7,905,823)**
10% Cash Dividend for the year 2023	-	-	(64,707,442)	**(64,707,442)**
Balance as at 30 June 2024	**647,074,420**	**502,608,496**	**256,536,651**	**1,406,219,567**

Fahmida Ahmed

Chairman | **Managing Director** | **Director** | **Chief Financial Officer** | **Company Secretary**

Signed in terms of our separate report of even date annexed.

Place: Dhaka, Bangladesh
Dated: 12 July 2026

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC No: 2607130281AS349449

aamra technologies limited
Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
Cash flow from operating activities:			
Cash received from customers & other		351,564,551	1,026,080,006
Cash paid to suppliers & other		(162,130,785)	(613,491,362)
Operating expenses paid		(57,549,531)	(56,936,263)
Advance income tax paid	8.01	(10,320,872)	(12,764,527)
Financial expenses paid		(76,460,065)	(70,645,399)
Total Cash Flow from operating activities (A)	28.00	**45,103,298**	**272,242,455**
Cash flow from investing activities:			
Acquisition of fixed assets		(2,660,157)	-
Total Cash Flow from investing activities (B)		**(2,660,157)**	**-**
Cash flow from financing activities:			
Dividend Paid		(2,331,828)	(64,231,268)
Short-Term Loan (Paid)/Received		(64,184,253)	(219,726,592)
Long-Term Loan (Paid)/Received		23,190,005	10,612,583
Total Cash Flow from financing activities (C)		**(43,326,076)**	**(273,345,278)**
Net cash inflow/ outflow (A+B+C)		**(882,935)**	**(1,102,823)**
Cash & cash equivalent at the beginning of the year		11,221,149	12,323,972
Cash & cash equivalent at the end of the year		**10,338,214**	**11,221,149**
Net Operating Cash Flow Per Share (NOCFPS)	27.04	**0.70**	**4.21**

The annexed notes form an integral part of these financial statements.

Fahmida Ahmed

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

Signed in terms of our separate report of even date annexed.

Place: Dhaka, Bangladesh
Dated: 12 July 2026

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

aamra technologies limited
Notes to the Financial Statements
As at and for the year ended 30 June 2025

1. Reporting Entity

1.1 Company Information

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.

1.2 Registered Office

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.

1.3 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

2.1 Statement of Compliances

These financial statements have been prepared on a historical cost basis, except where specific IFRS standards require fair value measurement, and have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB), and comply in all material respects with the applicable IFRS standards, IAS interpretations, and the requirements of the Companies Act, 1994. The disclosures are made in accordance with IAS 1 (Presentation of Financial Statements) using the accrual basis of accounting, except for cash flow information.

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.

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2.2 Presentation of Financial Statements

As per IAS 1: Presentation of Financial Statements, a complete set of financial statements comprises:

- a statement of financial position as at 30 June 2025;
- a statement of profit or loss and other comprehensive income for the year ended 30 June 2025;
- a statement of changes in equity for the year ended 30 June 2025;
- a statement of cash flows for the year ended 30 June 2025;
- notes, comprising a summary of significant accounting policies and other explanatory information and comparative information.

2.3 Date of Authorization

The financial statements were authorized for issue by the Board of Directors on 12 July 2026 for publication.

2.4 Reporting Period

The financial period of the Company covers one year from 01 July 2024 to 30 June 2025 and is followed consistently.

2.5 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.

2.6 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 results could differ from these estimates.

2.7 Basis of measurement

The financial statements have been prepared on a historical cost basis, except for inventory, trade receivables and contingent consideration that have been measured at fair value.

2.8 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.

2.9 Going Concern

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.

2.10 Accrual Basis of Accounting

The accompanying financial statements have been prepared on an accrual basis of accounting except for cash flow information. The items of assets, liabilities, equity, income and expenses

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

have been recognized when they satisfy the definitions and recognition criteria applicable for these elements as mentioned in the Framework.

2.11 Materiality and aggregation

These financial statements present separately each material class of similar items. Dissimilar nature or function items are presented separately unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.12 Offsetting

The Company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.

3. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in these financial statements. The amendments to IAS 1 and IFRS Practice Statement 2, effective from 1 January 2023, require entities to disclose material accounting policies rather than their significant accounting policies, although the amendments did not result in any changes to the accounting policies.

3.1 Current vs Non-current classification

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current. A liability is current when:

It is expected to be settled in the normal operating cycle;

- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or,
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period;
- All other liabilities are classified as non-current;
- Deferred tax assets and liabilities are classified as non-current assets and liabilities.

3.2 Property, Plant & Equipment (PPE)

(i) Recognition and Measurement

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

K.M. HASAN & CO. CHARTERED ACCOUNTANTS ★ DHAKA ★

cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

(ii) Subsequent Costs

Subsequent to initial recognition, cost of replacing part of an item of Property, Plant and Equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. All other repair and maintenance expenses are charged in the statement of profit or loss and other comprehensive income as they are incurred.

(iii) Depreciation

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.

Items	Rate
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%

(iv) Derecognition

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in profit or loss.

3.3 Capital Work in Progress (CWIP)

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. CWIP is transferred to the appropriate PPE category when the asset is available for use. Borrowing costs directly attributable to qualifying CWIP are capitalized.

3.4 Right on use of asset

The company has complied with International Financial Reporting standards IFRS (16): Lease and accordingly accounted for asset under appropriate head. All rental agreements entered into by the Company has termination clauses which allow both the lessee and the lessor to terminate the agreement without permission from the other party with no penalty and insignificant notice period (up to 3 months). Due to the presence of these clauses, the contracts are not considered "enforceable" under the definition of IFRS 16 Paragraph B34. As a result, the contracts do not fall under the requirements of IFRS 16 and therefore does not create any Right-of-use Assets.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

3.5 Intangible Assets

Intangible assets i.e., Accounting Software as shown in note - 5 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.

3.6 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.
Inventories are valued in accordance with IAS 2 at the lower of cost and estimated net realizable value. Cost is determined using the weighted average cost formula. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and selling expenses. Write-downs to net realizable value and inventory losses are recognized as an expense in the period in which they occur.

3.7 Financial Asset

Financial assets not classified as at fair value through profit or loss, are assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Non-financial Assets

The carrying amount of the non-financial assets, other than inventories are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the assets' recoverable amounts are estimated. For intangible assets that have indefinite lives, recoverable amount is estimated at each reporting date. An impairment loss is recognized if the carrying amount of an asset or its cash generating unit (CGU) exceeds its estimated recoverable amount.

3.8 Trade and Other Receivables

Trade and other receivables are recognized at cost which is fair value of the consideration given for them.
Trade and other receivables are initially recognized at the transaction price (which is the fair value of the consideration given). Subsequently, they are measured at amortized cost using the effective interest method, less impairment losses.
The Company applies the simplified approach to providing for expected credit losses (ECL) as prescribed by IFRS 9, which permits the use of lifetime expected loss allowance for all trade receivables. The expected loss rates are determined based on the Company's historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. The loss allowance is presented as a deduction from the gross carrying amount of the receivables.

3.9 Advance, Deposit & 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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

3.10 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.

3.11 Share Capital

Ordinary shares are classified as equity. Paid up share capital represents total amount contributed by the shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

3.12 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 is 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.

3.13 Trade and Others Payable

Trade & Other Receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition trade & other receivables are measured at amortized cost using the effective interest method, less any bad debts provision.

3.14 Provision, contingent liabilities and contingent assets

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.

3.15 Income Tax

(i) 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 2025-2026.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

(ii) 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 2025.

3.16 Revenue

Revenue is recognized in accordance with IFRS 15: Revenue from Contracts with Customers using the following 5-step process:

- Identifying the contract from a customer;
- Identifying the performance obligation;
- Determining the transaction price;
- Allocating the transaction price to the performance obligation; and
- Recognizing revenue when/as performance obligation(s) is satisfied.

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.

The Company's turnover decreased significantly for the fiscal year ending June 30, 2025, as a result of the BTRC's continued sanctions on IIG sales, which typically account for about 70% of total turnover. However, the Company is working diligently to overcome the issues with BTRC and resume IIG sales as soon as possible.

3.17 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.

3.18 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.

3.19 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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

3.20 Number of Employees

The number of employees is engaged for the year who received a total remuneration of Taka 36,000 and above was 95. None of them were receiving below Taka 3,000 per month.

3.21 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.

3.22 Events After Reporting Period

In accordance with IAS 10 Events After the Reporting Period, the Company distinguishes between adjusting events and non-adjusting events. Adjusting events are those that provide evidence of conditions that existed at the end of the reporting period, and the Company adjusts the amounts recognized in its financial statements to reflect such events. Non-adjusting events are those that are indicative of conditions that arose after the reporting period, and the Company does not adjust the amounts recognized in its financial statements for such events but discloses the nature of the event and an estimate of its financial effect, or a statement that such an estimate cannot be made, if the event is material. The Company evaluates all events up to the date the financial statements are authorized for issue, which is 12 July 2026.

The Board of Directors in its 260th meeting held on 12 July 2026 recommended 0.25% cash dividend for the year ended 30 June 2025. This will be placed to the shareholders in the 36th 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.

3.23 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-29 to the financial statements.

3.24 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.

(c) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A provision is recognized for annual leave encashment based on the latest basic salary.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

3.25 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).

3.26 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 Standards	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
9	Financial Instruments	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
15	Revenue From Contracts with Customers	Complied
16	Leases *Note as per IFRS -16 Paragraph B-34.	Not Applicable

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

IAS No.	IAS Title	Compliance Status
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
12	Income Taxes	Complied
16	Property, Plant & Equipment	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
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
40	Investment Property	Not Applicable
41	Agriculture	Not Applicable

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Amount in Taka	
		30 June 2025	30 June 2024
4.00	**Property, Plant & Equipment**		
	Furniture & Fixture	1,324,262	1,471,402
	Office Equipment	2,520,822	1,699,438
	Interior Decoration	4,542,991	3,267,406
	Computer Equipment	1,605,353	2,140,471
	Motor vehicle	684,987	761,097
	Equipment for R & D	4,940,525	5,489,472
	Data Center	25,858,393	28,731,548
	Infrastructure Equipment	648,661,098	720,734,553
		690,138,432	**764,295,387**

* 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	2,660,157	199,709,800
Less: Adjustment during the year	-	-
	1,546,035,211	**1,543,375,054**
Accumulated Depreciation :		
Opening balance	779,079,666	710,324,780
Add : Depreciation during the year	76,817,113	68,754,886
Less: Adjustment during the year	-	-
	855,896,779	**779,079,666**
Written Down Value	**690,138,432**	**764,295,387**

5.00	**Intangible Asset**		
	ERP & Inventory Software	15,532,260	19,415,325
		15,532,260	**19,415,325**

* Details of Intangible Asset 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	-	-
	210,090,535	**210,090,535**
Accumulated Amortization		
Opening balance	190,675,210	185,821,379
Add : Amortization during the year	3,883,065	4,853,831
Less: Adjustment during the year	-	-
	194,558,275	**190,675,210**
Written Down Value	**15,532,260**	**19,415,325**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Amount in Taka	
		30 June 2025	**30 June 2024**

6.00 Inventories

	Qty		
Cisco Juniper Products		-	11,094,817
Hypercom	28075	111,435,374	103,676,576
NBS spare parts	1613	63,065,165	64,648,855
Software	171	235,604,623	235,604,623
Sun Spare	479	334,289,072	336,846,962
	30,338	**744,394,234**	**751,871,833**

Above inventories are in good and saleable condition and can be used in the operation if necessary. The management of the company believe that all these inventories are realizable at least equal to its' carrying amount or reimbursement form the respective suppliers through returning the inventories to the suppliers when necessary.

7.00 Trade & Other Receivables

Trade and Other Receivables	398,909,913	511,436,908
	398,909,913	**511,436,908**

Aging Schedule of Trade Receivable:

Below 30 days	86,761,552	111,235,792
Within 31-60 days	91,815,828	117,715,809
Within 61-90 days	100,648,219	129,039,697
Within 91 -120 days	4,603,760	5,902,417
Within 121 -150 days	5,634,549	7,223,977
Within 151 -180 days	11,217,349	14,381,609
Within 181 -270 days	10,361,952	13,284,915
Within 271 -1 year	16,656,498	21,355,066
Above 1 year	71,210,207	91,297,626
	398,909,913	**511,436,908**

8.00 Advance, Deposit and 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 (Note- 8.01)	288,257,959	279,256,853
Bank Guarantee & Performance Security (Note- 8.02)	103,938,532	107,458,059
Advance Against Expenses (Note- 8.03)	309,878,887	323,424,790
	705,954,165	**714,018,489**

8.01 Advance Income Tax

Opening Balance	279,256,853	273,050,093
Add: Addition during the year	10,320,872	12,764,528
Less: Adjustment During the year	(1,319,766)	(6,557,768)
	288,257,959	**279,256,853**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Amount in Taka	
		30 June 2025	30 June 2024
8.02	**Bank Guarantee & Performance Security**		
	Al Arafah Islami Bank Ltd	709,000	209,000
	Bangladesh Army	875,000	875,000
	Bangladesh Bank	372,500	372,500
	Bangladesh Submarine Cable Company Limited	67,123,130	67,123,130
	Bangladesh Telecommunication Communication Limited	24,264,029	24,264,029
	Bangladesh Telecommunication Regulatory Commission	23,000	23,000
	Bangla phone	185,000	185,000
	Bank Asia Limited	32,000	32,000
	Biman BD Airlines	5,346	5,346
	Bkash	-	211,372
	BRAC Bank Ltd	282,500	282,500
	Central Depository Bangladesh Limited	400,000	400,000
	Commissioner of Customs	4,642,437	4,642,437
	Dutch Bangla Bank Limited	130,000	105,000
	Exim Bank	-	100,408
	Fiber @ home Ltd	1,092,500	1,092,500
	Hotel Saint Martin Ltd.	100,000	100,000
	IFIC Bank Ltd	210,115	10,000
	Islami Bank Bangladesh Limited	764,150	882,275
	Mutual Trust Bank Limited	436,125	436,125
	NCC Bank Limited	280,000	280,000
	NRB Commercial Bank Ltd.	25,000	25,000
	Prime Bank Limited	7,000	7,000
	Pubali Bank ltd.	4,125	908,088
	Robi Axiata	100,000	100,000
	Shakti Foundation	55,000	55,000
	Sonali Bank Limited	174,500	174,500
	Southeast Bank Ltd.	123,800	123,800
	The City Bank Ltd	722,250	2,202,250
	Titas GAS Trasmission	450,000	-
	Trust Bank Ltd	-	1,655,775
	United Commercial Bank Limited	350,025	350,025
	Warehouse Rent	-	225,000
		103,938,532	**107,458,059**
8.03	**Advance Against Expenses**		
	Advance to Suppliers	274,740,148	288,286,051
	Prepayment Expenses	35,138,739	35,138,739
		309,878,887	**323,424,790**
9.00	**Cash and Cash Equivalents**		
	Cash in Hand	2,808	44,285
	Cash at Bank (Note 9.01)	5,144,406	6,413,152
	Balance with capital market stabilization fund	5,191,000	4,763,712
		10,338,214	**11,221,149**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Amount in Taka	
		30 June 2025	**30 June 2024**
9.01	**Cash at Bank:**		
	Standard Chartered Bank		
	Branch Name : Banani Branch		
	A/C#01-1309303-01	4,648	4,648
		4,648	**4,648**
	Mercantile Bank Limited		
	Branch Name : Banani Branch		
	A/C#110611125633131	476,509	24,237
		476,509	**24,237**
	Janata Bank Ltd		
	Branch Name : Banani Branch		
	AC#010015384185	4,175	4,980
		4,175	**4,980**
	BRAC Bank Limited		
	Branch Name : Banani Branch		
	A/C No.- 1507200398915001	11,514	11,514
		11,514	**11,514**
	Dhaka Bank Limited		
	Branch Name : Banani Branch		
	A/C No.- 2061002742	825	1,210
	A/C No.- 2061004383	-	645
	A/C No.- 2061501872	314,507	311,378
		315,332	**313,233**
	Dutch Bangla Bank Limited		
	Branch Name : Banani Branch		
	A/C No.- 103110112051	50,655	50,655
	A/C No.- 10311054559	351,210	64,188
	A/C No.-10311028506	18,067	288,881
		419,932	**403,724**
	The City Bank Limited		
	Branch Name : Principal Branch		
	A/C No.- 2921274263001	330,127	330,852
	A/C No.- 5121274263001(USD)	74,828	74,828
	A/C No.- 5121274263002(GBP)	21,750	21,750
	A/C No.- 5121274263003(EUR)	33,725	33,725
	A/C No.- 1101127576001	140,051	624,400
	A/C No.-01127576005	5,081	5,771
		605,562	**1,091,326**

The company has three foreign currency accounts (USD,GBP and EUR) mentioned above with The City Bank Ltd.

	Eastern Bank Limited		
	Branch Name : Banani Branch		
	A/C No.- 1161350064323	63,795	294,293
		63,795	**294,293**
	Bank Asia Limited		
	A/C No.- RQ- 0124200021	486	486
	A/C No.- 01233053048	-	50,709
	A/C No.-01236050613	-	575
		486	**51,770**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	30 June 2025	**30 June 2024**
Shahjalal Islami Bank Limited		
Branch Name : Banani Branch		
A/C No-4013-11100000978	6,487	424,089
A/C No-4013-11100005958	4,852	2,231,746
A/C No-4013-11100005990	5,880	483
A/C No -4013-13100000904	-	5,343
A/C No-4013-13100000938	3,310	4,893
A/C No-4013-13100000947	2,873	4,313
A/C No-4013-13100000973	3,932	5,854
A/C No-4013-13100000988	973,306	976,694
A/C No-4013-13100000966	2,923	4,362
A/C No-4013-13100001013	462,072	482,529
A/C No-4013-13100001013	39,362	-
	1,504,993	**4,140,305**
IFIC A/C#0220070419041		
Branch Name : Banani Branch		
A/C No.-00340320000262	5,717	-
	5,717	**-**
Mutual Trust Bank		
Branch Name : Banani Branch		
A/C No.-00340320000262	11,427	73,967
	11,427	**73,967**
NCC Bank Ltd		
Branch Name : Banani Branch		
AC#050-0210007713	1,674	1,516
	1,674	**1,516**
NRB Bank Ltd		
AC No.-1022010063304	-	275
	-	**275**
Islami Bank BD Ltd.		
A/C#20503910100023005	1,697,660	10,395
	1,697,660	**10,395**
Commercial Bank of Ceylon		
AC#1818004004	20,983	(13,033)
	20,983	**(13,033)**
Total	**5,144,406**	**6,413,152**

10.00 Share Capital

This is made up as follows:

Authorized Capital

100,000,000 shares @ Tk. 10 each	**1,000,000,000**	**1,000,000,000**

Issued, Subscribed & Paid up Capital:

The Board of Directors in its 260 th meeting held on 12 July 2026 recommended 0.25% cash dividend for the year ended 30 June 2025. This will be placed to the shareholders in the 36th Annual General Meeting (AGM) for their approval.

64,707,442 Shares @ Tk 10 each fully paid up	647,074,420	647,074,420
	647,074,420	**647,074,420**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Amount in Taka	
30 June 2025	30 June 2024

The detail of shareholding positions are as follows:

Percentage of shareholding positions:

Name of shareholders	% of holders		Value (Taka)	
	2024-25	2023-24	2024-25	2023-24
Sponsor	30.01%	30.01%	19,418,373	19,418,373
Institutions	32.42%	34.79%	20,978,772	22,510,657
General Public	37.57%	35.20%	24,310,297	22,778,412
Total	**100.00%**	**100.00%**	**64,707,442**	**64,707,442**

Classification of shareholders by range of numbers held:

Shareholders range in number of shares	No of Shareholders		Paid up Share	Paid up Share
	2025	2024		
00001-10000	7357	7718	9,239,682	8,958,763
10001-20000	234	225	3,345,823	3,240,940
20001-30000	77	74	1,900,132	1,813,251
30001-40000	44	34	1,529,699	1,184,881
40001-50000	25	20	1,186,373	932,643
50001-60000	26	21	1,429,509	1,147,672
60001-70000	11	11	711,243	704,897
70001-80000	11	9	841,307	673,631
80001-90000	7	5	589,957	427,007
90000-1000000000	77	85	43,933,717	45,623,757
Total	**7,869**	**8,202**	**64,707,442**	**64,707,442**

As per the consent letter of Securities and Exchange Commission Ref # SEC/CI/IPO-151/2011-1125 dated March 04, 2012 aamra technologies limited raised additional capital by issuing 21,572,000 share at a rate Tk. 24.00 each (Including Tk. 14.00 per share as premium) through Initial Public Offer (IPO).Every member of the company holding equity shares have votes in proportion to his share in paid up equity capital of the company.

Year-wise break-up of share capital:

Year	Status	% of Bonus Share	Addition of Share	Paid-Up Share	Paid-up Capital Amount
2012	Bonus	20% (B)		4,19,46,512	41,94,65,120
2013	Cash	10%(B) , 5% (C)	8389302	5,03,35,814	50,33,58,140
2014	Cash	10% (C)	5033581	5,53,69,395	55,36,93,950
2015	Cash	10% (C)		5,53,69,395	55,36,93,950
2016	Cash	10% (C)		5,53,69,395	55,36,93,950
2017	Cash	10% (C)		5,53,69,395	55,36,93,950
2018	Cash	10% (C)		5,53,69,395	55,36,93,950
2019	Cash	5%(B), 5% (C)	2768469	5,81,37,864	58,13,78,640
2020	Cash	10% (C)		5,81,37,864	58,13,78,640
2021	Cash	5%(B), 5% (C)	2906893	6,10,44,757	61,04,47,570
2022	Cash	6%(B), 6% (C)	3662685	6,47,07,442	64,70,74,420
2023	Cash	10% (C)		6,47,07,442	64,70,74,420
2024	Cash	1% (C)		6,47,07,442	64,70,74,420

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Amount in Taka	
		30 June 2025	30 June 2024
11.00	**Share Premium**	**502,608,496**	**502,608,496**

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.

		30 June 2025	30 June 2024
12.00	**Retained Earnings**		
	Opening balance	256,536,651	329,149,916
	Add: Net profit/ (loss) after tax for the year	(205,113,327)	(7,905,823)
	Less : Dividend for the year	(6,470,744)	(64,707,442)
		44,952,580	**256,536,651**
13.00	**Long Term Loan**		
	Bangladesh Finance Limited	24,063,422	24,388,347
	Lanka Bangla Finance Ltd.	241,859,707	216,252,913
	NCC Bank Limited	59,563,766	52,149,651
	IPDC Factoring	44,942,942	-
	Dhaka Bank Limited	32,512,909	-
	Commercial Bank of Ceylon PLC	-	69,878,979
	Bank Asia Ltd	69,607,890	86,690,743
		472,550,636	**449,360,632**
13.01	**Long Term Loan (Non-Current Portion)**		
	Bangladesh Finance Limited	18,004,142	18,329,067
	Lanka Bangla Finance Ltd.	176,866,507	168,630,376
	NCC Bank Limited	37,163,102	39,124,035
	Commercial Bank of Ceylon PLC	-	48,238,419
	IPDC Factoring	38,434,504	-
	Dhaka Bank Limited	28,199,340	-
	Bank Asia Ltd	37,864,410	56,745,583
		336,532,005	**331,067,479**
13.02	**Long Term Loan (Current Portion)**		
	Bangladesh Finance Limited	6,059,280	6,059,280
	Lanka Bangla Finance Ltd.	64,993,200	47,622,537
	NCC Bank Ltd	22,400,664	13,025,616
	Commercial Bank of Ceylon PLC	-	21,640,560
	IPDC Factoring	6,508,438	-
	Dhaka Bank Limited	4,313,569	-
	Bank Asia Ltd	31,743,480	29,945,160
		136,018,631	**118,293,153**
14.00	**Deferred Tax Liability**		
	Opening balance	34,460,127	35,170,535
	Addition/Adjustment during the year	(3,507,868)	(710,408)
		30,952,258	**34,460,127**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	30 June 2025	**30 June 2024**
Deferred Tax Expenses/(Income)		
Carring amount of Assets		
Property, Plant and Equipment	690,138,432	764,295,387
Intangible Asset	15,532,260	19,415,325
Accounting base Assets	**705,670,692**	**783,710,712**
Tax Base Assets		
Property Plant and Equipment	554,308,118	613,308,366
Intangible Assets	13,796,983	17,246,228
Tax Base Assets	**568,105,101**	**630,554,595**
Taxable Temporary difference	**137,565,591**	**153,156,118**
Effective Tax Rate	**22.5%**	**22.5%**
Deferred Tax (Assets)/Liability	30,952,258	34,460,127
Opening deffered Tax	34,460,127	35,170,535
Provision made for current year	**3,507,868**	**710,408**

To find out the tax base value of Property, Plant and equipment depreciation rates of major portion of assets have been reduced resulting increased written down value of assets and also reduction of temporary difference.

15.00 Short Term Loan

Eastern Bank Limited	62,093,621	61,817,780
Shahjalal Islami Bank	-	1,078,329
The City Bank Limited	3,285,691	-
LankaBangla Finance PLC	(3,222)	(405,386)
Work Order Finance (SJIBL)	-	67,069,619
	65,376,090	**129,560,343**

16.00 Trade & Others Payable

Trade & Others Payable Except BTRC (Note:16.01)	632,111,187	537,103,752
Payable to BTRC for Revenue Sharing (Note: 16.02)	97,500,765	97,500,765
	729,611,952	**634,604,517**

16.01 Trade & Others Payable Except BTRC	**632,111,187**	**537,103,752**

16.02 Payable to BTRC for Revenue Sharing

Bandwidth sales during the year	-	312,366,448
Less : Value Added Tax (VAT)	-	14,874,593
Net Revenue during the year	**-**	**297,491,855**
Revenue sharing during the year	-	34,211,563
Opening balance	**97,500,765**	**162,521,290**
Less : Payment & Adjustment made to BTRC	-	99,232,088
	97,500,765	**97,500,765**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Amount in Taka	
		30 June 2025	**30 June 2024**
17.00	**Advance Against Sale**		
	aamra networks limited	3,500,000	3,500,000
	Trust Bank Limited	-	33,115,500
	The City Bank Limited	3,750,000	34,590,964
		7,250,000	**71,206,464**
18.00	**Other's Liabilities**		
	Salary & Allowances	5,300,114	8,912,718
	Provident Fund	3,081,247	7,641,388
	Audit & Tax Consultancy Fee	370,000	341,500
	Bad Debts provision	18,589,326	2,181,287
	Tax and VAT payable	13,659,195	9,170,513
	Provision for WPPF	2,765,488	2,765,488
		43,765,370	**31,012,894**
19.00	**Provision for Income Tax**		
	Opening balance	9,178,449	14,416,452
	Add : Addition during the year (Note 19.01)	2,471,718	1,319,766
	Less : Paid / Adjusted during the year	(1,319,766)	(6,557,768)
		10,330,401	**9,178,449**

19.01 Provision for Current Tax

		30 June 2025	30 June 2024
Taxable revenue	Note: 21	247,171,774	219,960,945
Allowable cost of goods sold:			
Taxable Cost of goods sold	Note: 22	(228,121,210)	(196,323,951)
Add: Excess taxable depreciation		2,870,581	2,066,349
Total Allowable cost of goods sold		**(225,250,629)**	**(194,257,602)**
Gross profit		21,921,145	25,703,342
Allowable Administrative cost:			
Allowable Administrative expense	Note: 23	(111,146,732)	(21,792,349)
Add: Excess taxable depreciation		12,719,946	1,091,022
Total Allowable Administrative cost		**(98,426,786)**	**(20,701,328)**
Allowable Other income		41,607	44,501
Allowable Finance cost		(62,397,654)	(28,280,914)
Profit before corporate Tax		(138,861,687)	(23,234,398)
Tax applicable Rate (Minimum tax 1% or 22.5%)		2,471,718	1,319,766
Total Current Tax payable		**2,471,718**	**1,319,766**

20.00 Unclaimed Dividend Account

	30 June 2025	30 June 2024
Opening balance	6,656,099	6,179,926
Add : Addition during the year	6,470,744	64,707,442
Less : Payment during the year	(2,331,828)	(64,231,269)
	10,795,015	**6,656,099**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	30 June 2025	**30 June 2024**
Unclaimed Dividend Account Breakup is as Bellow:		
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
Cash Dividend 2021	427,287	427,288
Balance with Capital Market Stabilization Fund	**5,191,001**	**5,191,002**
Cash Dividend 2022	982,220	982,220
Cash Dividend 2023	469,824	482,879
Cash Dividend 2024	4,151,971	-
	10,795,015	**6,656,100**

Unclaimed dividend has been transferred to Capital Market Stabilization Fund for the year 2013 to 2021.

According to the Directive of Bangladesh Securities and Exchange Commission (BSEC) dated 14th January, 2021 para 3 (vii) regarding the details information of unpaid or unclaimed dividend shall report in the statement of financial position as separate line item, so we have reported in the statement of financial position as a separate line item "Unclaimed Dividend Account".

According to the Directive of Bangladesh Securities and Exchange Commission (BSEC) dated 14th January, 2021 para 3 (vii) & Capital Market Stabilization Fund Rules, 2021 regarding the transfer of unclaimed dividend by retaining last three years.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Non taxable for IT enable	Taxable	Amount in Taka 30 June 2025 Total	Amount in Taka 30 June 2024 Total
21.00	**Revenue**				
	Sales of Equipment	-	205,743,365	205,743,365	193,345,965
	Sales of Services	58,569,670	63,847,750	122,417,420	105,333,642
	Sales of Software	-	-	-	99,600,973
	Sales of Bandwidth (IIG)	-	-	-	312,366,452
	Gross Revenue	**58,569,670**	**269,591,115**	**328,160,785**	**710,647,032**
	Less: VAT	2,789,031	22,419,341	25,208,372	39,877,851
	Less: Revenue Shareing	-	-	-	34,211,563
	Net Revenue	**55,780,639**	**247,171,774**	**302,952,413**	**636,557,618**
22.00	**Cost of Goods & service Sold**				
	Opening Inventory	235,604,623	516,267,210	751,871,833	807,413,794
	Add: Purchase During the year	45,496,782	206,039,463	251,536,245	324,485,856
		281,101,405	**722,306,673**	**1,003,408,079**	**1,131,899,650**
	Less: Closing Inventory	235,604,623	508,789,611	744,394,234	751,871,833
		45,496,782	**213,517,062**	**259,013,844**	**380,027,817**
	Add: Direct Expenses (Note 22.01)	20,815,732	14,604,148	35,419,880	39,276,718
		66,312,514	**228,121,210**	**294,433,724**	**419,304,535**
22.01	**Direct Expenses**				
	Wages, Salary & Allowances	20,815,732	14,330,848	35,146,580	36,612,076
	POP Rent	-	-	-	388,250
	Utilities	-	-	-	1,467,759
	Insurance	-	-	-	58,633
	Warehouse Rent	-	273,300	273,300	750,000
	Depreciation	-	-	-	-
		20,815,732	**14,604,148**	**35,419,880**	**39,276,718**
23.00	**Operating Expenses**				
	Directors' Remuneration	3,083,746	1,141,254	4,225,000	4,225,000
	Relationship & Management Expenses	1,104,741	4,895,259	6,000,000	6,000,000
	Salary & Allowances	2,286,007	10,129,613	12,415,620	20,568,524
	Office Rent	1,007,981	4,466,506	5,474,487	7,668,286
	Utilities	89,971	398,674	488,645	878,915
	Communication Expenses	122,285	541,861	664,146	825,677
	Conveyance	359,829	1,594,454	1,954,283	2,127,963
	Printing & Stationeries	60,587	268,471	329,059	477,233
	Entertainment	32,873	145,666	178,539	148,599
	Insurance	65,799	291,563	357,362	249,188
	Vehicle Expenses	534,617	2,368,965	2,903,582	4,706,209
	Fees & Forms Expenses	208,922	1,134,687	1,134,687	726,650
	Traveling expenses	99,746	441,991	541,737	825,936
	Audit, Legal & Consultancy Fee	98,322	435,678	534,000	429,750
	Repair & Maintenance	123,024	545,134	668,158	561,047
	Business Promotion	440,003	2,389,719	2,389,719	3,888,999
	Tender Expenses	-	48,513	48,513	39,567
	Board meeting attendance fee	57,078	252,922	310,000	370,000
	AGM Expenses	96,473	427,483	523,956	656,889
	Bad Debt Provision	3,021,105	13,386,935	16,408,039	1,561,832
	Depreciation	14,143,831	62,673,282	76,817,113	68,754,886
	Amortization	714,963	3,168,102	3,883,065	4,853,831
		27,751,904	**111,146,732**	**138,249,709**	**130,544,981**

* Relationship & Management Expenses - Aamra technologies limited receives Internal Audit services, Corporate and legal services, Secretarial services, Taxation advisory services, investment and finance related services etc. from aamra holdings limited (AHL) against which a relationship & management expenses is paid to AHL.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

			Amount in Taka	
			30 June 2025	30 June 2024

24.00 Other Income

Bank Interest	-	41,607	41,607	44,501
	-	**41,607**	**41,607**	**44,501**

25.00 Financial Expenses

Bank Charges	126,829	561,999	688,828	398,614
Interest on Bank Overdraft	1,665,569	7,380,367	9,045,936	9,456,946
Interest on Work Order Finance	1,770,339	7,844,617	9,614,956	10,834,753
Interest on Factoring	-	-	-	12,568,919
Interest on LTR	-	85,150	85,150	1,970,675
Interest on Term Loan	10,499,675	46,525,521	57,025,196	58,819,164
	14,062,412	**62,397,654**	**76,460,065**	**94,049,069**

26.00 Disclosure of Management Salary

26.01 The total amount of salary paid to the director of the company during this period is as follows:

Name	Designation	Amount	Amount
Syed Farhad Ahmed	Managing Director	**4,225,000**	**4,225,000**

26.02

Name	Designation	Amount	Amount
Syed Farhad Ahmed	Managing Director	4,225,000	4,225,000
Md. Anamul Haque	Group Chief Financial Officer	1,625,000	1,625,000
Abdullah Al Hossain	General Manager	-	1,400,000
Sougata Karmakar	General Manager	2,249,000	2,249,000
Md. Sarwar Hossain	Deputy General Manager	1,690,000	1,690,000
A.S.M Nasher	Deputy General Manager	1,625,000	-
		11,414,000	**11,189,000**

26.03 Aggregate amount of salary paid to all director vand managers of the company during the period is as follows:

Particulars	Nature of Payment	Amount	Amount
Directors	Salary	4,225,000	4,225,000
Managers and Above	Salary	15,934,000	19,516,500
		20,159,000	**23,741,500**

a) No amount of money was expensed by the company for compensating any member of the board for special services rendered.

26.04 Disclosures under para 3 of schedule XI part II of the Companies Act.1994

Salary Range (Monthly)	Number of Employees
Bellow Tk. 3000	Nil
Above Tk. 3000	95

26.05 Disclosures under para 6 of schedule XI part of the Companies Act. 1994

Amount paid to Auditor

		Amount	Amount
K. M. HASAN & CO.	Audit Fee	345,000	287,500

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

27.01 Earnings per share(EPS)

Net profit after Tax	(205,113,327)	(7,905,823)
Weighted average number of ordinary shares	64,707,442	64,707,442
Earnings per share(EPS)	**(3.17)**	**(0.12)**

IIG sales contributed Tk. 29.74 crore to the total income of Tk. 63.65 crore for financial year 2023-2024. Due to BTRC bandwidth capping, no IIG sales occurred after November 2023. As a result, there is no revenue from IIG sales in financial year 2024-2025, resulting in significantly reduced revenue than the previous year which also substantially reduced the earnings per share.

		Amount in Taka	
		30 June 2025	**30 June 2024**

27.02 Net profit excluding Extra-ordinary income or non-recurring income coming from other than core operation

Net profit after Tax	(205,113,327)	(7,905,823)
Less:Extra-ordinary income or non-recurring income/interest from bank	41,607	44,501
Net profit excluding Extra-ordinary income or non -recurring income	**(205,154,934)**	**(7,950,323)**

27.03 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	(205,154,934)	(7,950,323)
Number of shares	64,707,442	64,707,442
Earnings per share(EPS)	**(3.17)**	**(0.12)**

27.04 Net Operating Cash Flow Per Share (NOCFPS)

The NOCFPS has increased because cash received from customers and other sources was more favorable than cash spent to suppliers and others.

Net Operating Cash Flow Per Share (NOCFPS)

Net Operating Cash Flow	45,103,298	272,242,455
Ordinary shares as at the beginning of the year	64,707,442	64,707,442
Net Operating Cash Flow Per Share (NOCFPS)	**0.70**	**4.21**

27.05 Net Asset Value per share (NAVPS)

Net asstes (Total assets-Liabilities)	1,194,635,496	1,406,219,567
Total Number of Ordinary shares	64,707,442	64,707,442
Net Asset Value per share	**18.46**	**21.73**

A net loss of Tk. 20.51 crore in the financial year 2024-25 substantially reduced the Net Asset Value per Share.

28.00 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 bellow:

Net Profit/ (Loss) after tax	(205,113,327)	(7,905,823)
Depreciation charges	76,817,113	68,754,886
Amortization of intangible Assets	3,883,065	4,853,831
	(124,413,149)	**65,702,895**
Inventories	7,477,599	55,541,961
Trade and other receivables	112,526,995	382,846,036
Advance, deposit & prepayments	8,064,324	9,483,294
Other Liabilities	12,752,475	(42,861,662)
Advance against sale	(63,956,464)	6,631,851
Trade and other Payables	95,007,435	(199,153,508)
Provision for WPPF	-	-
Provision for income tax	1,151,952	(5,238,002)
Deferred tax liability	(3,507,869)	(710,408)
	169,516,447	206,539,561
Net cash provided by/ (used in) operating activities	**45,103,298**	**272,242,455**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS ★ DHAKA ★

29.00 Related Party Disclosures

The details of related party transaction during the year along with the relationship is illustrated below in accordance with IAS 24:

Name of the Company	Total Debit	Total Credit	Relationship With Company	Nature of Transaction	Asset / (Liability) as on 30-06-2025	Asset / (Liability) as on 30-06-2024
aamra networks limited	-	-	Associate Company	Advance against sale	(3,500,000)	(3,500,000)
Syed Farhad Ahmed	6,829,792	4,225,000	Managing Director and Shareholder	Managing Directors Salary	(270,208)	(2,875,000)
Aamra holdings limited	6,000,000	6,000,000	Associate Company	Relationship and management expense	-	-

30.00 Events After Reporting Period

As per IAS-10, Event after the reporting period are those event favorable and unfavorable, that occur between the end of the reporting year and the date when the financial statements are authorised for issue. Two types of event can be identified:

a) Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and

b) Those that are indiactive of conditions that arose after the reporting period (non-adjusting events after the reporting period).

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

aamra technologies limited
Schedule of Property, Plant & Equipment
For the year ended 30 June 2025

Annexure - A
Amount in Taka

Particulars	Cost				Rate of Dep. (%)	Depreciation			Written Down Value as on 30 June 2025
	Balance as on 01 July 2024	Addition during the year	Disposal/ Adjustment during the year	Balance as on 30 June 2025		Balance as on 01 July 2024	Charged during the year	Balance as on 30 June 2025	
Furniture & Fixture	7,473,510	-	-	7,473,510	10%	6,002,108	147,140	6,149,248	1,324,262
Office Equipment	13,688,984	1,016,747	-	14,705,731	10%	11,989,546	195,362	12,184,909	2,520,822
Interior Decoration	11,390,204	1,643,410	-	13,033,614	10%	8,122,797	367,826	8,490,623	4,542,991
Computer Equipment	52,870,768	-	-	52,870,768	25%	50,730,297	535,118	51,265,415	1,605,353
Motor vehicle	5,024,500	-	-	5,024,500	10%	4,263,403	76,110	4,339,513	684,987
Equipment for R & D	57,347,518	-	-	57,347,518	10%	51,858,046	548,947	52,406,993	4,940,525
Data Center	139,246,930	-	-	139,246,930	10%	110,515,382	2,873,155	113,388,537	25,858,393
Infrastructure Equipment	1,256,332,640	-	-	1,256,332,640	10%	535,598,087	72,073,455	607,671,542	648,661,098
Total as at 30 June 2025	**1,543,375,054**	**2,660,157**	**-**	**1,546,035,211**	**-**	**779,079,666**	**76,817,113**	**855,896,779**	**690,138,432**
Total as at 30 June 2024	**1,343,665,254**	**199,709,800**	**-**	**1,543,375,054**	**-**	**710,324,780**	**68,754,886**	**779,079,666**	**764,295,387**

Schedule of Intangible Assets
For the year ended 30 June 2025

Amount in Taka

Particulars	Cost				Rate of Amor. (%)	Amortization			Written Down Value as on 30 June 2025
	Balance as on 01 July 2024	Addition during the year	Disposal/ Adjustment during the year	Balance as on 30 June 2025		Balance as on 01 July 2024	Charged during the year	Balance as on 30 June 2025	
ERP & Inventory Software	210,090,535	-	-	210,090,535	20%	190,675,210	3,883,065	194,558,275	15,532,260
Total as at 30 June 2025	**210,090,535**	**-**	**-**	**210,090,535**	**-**	**190,675,210**	**3,883,065**	**194,558,275**	**15,532,260**
Total as at 30 June 2024	**210,090,535**	**-**	**-**	**210,090,535**	**-**	**185,821,379**	**4,853,831**	**190,675,210**	**19,415,325**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

aamra technologies limited

Schedule of Calculation of Deferred Tax Liability

As at 30 June 2025

Annexure - B

Amount in Taka

Particular	Carrying Amount	Tax Base	Taxable/ (Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, Plant & Equipments	690,138,432	554,308,118	135,830,314
Intangible assets	15,532,260	13,796,983	1,735,277
Relevant liabilities	-	-	-
Total temporary differences			**137,565,591**
Deferred tax liability @ 22.5%			30,952,258
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2024			34,460,127
Adjustment			-
Movement during the year			(3,507,868)
Net deferred tax (asset)/ liability			**30,952,258**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA