

aamra technologies limited

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

aamra technologies limited
FINANCIAL STATEMENTS (UN-AUDITED)

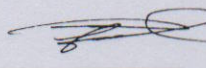
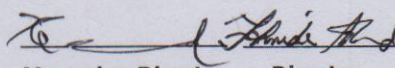
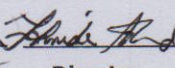
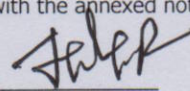
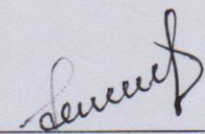
For the Period Ended 30 September, 2025

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

Particulars	Notes	Amount in Taka	
		Sept - 2025	June - 2025
Assets:			
Non-Current Assets			
Property, Plant & Equipment	4	672,824,770	690,138,432
Intangible Assets	5	14,755,647	15,532,260
Total Non-Current Assets		687,580,417	705,670,692
Current Assets			
Inventories		747,386,384	744,394,234
Trade & Others Receivables		398,806,699	398,909,913
Advances, Deposits & Prepayments	6	703,950,365	705,954,165
Cash & Cash Equivalents	7	10,473,040	10,338,214
Total Current Assets		1,860,616,489	1,859,596,526
Total Assets		2,548,196,905	2,565,267,218
Equity and Liabilities:			
Equity attributable to shareholders			
Share Capital	8	647,074,420	647,074,420
Share Premium	9	502,608,496	502,608,496
Retained Earnings	10	11,484,188	44,952,580
Total Equity		1,161,167,104	1,194,635,496
Non-Current Liabilities			
Long Term Loan (Non-Current Portion)	11.1	381,199,084	336,532,005
Deferred Tax Liability	12	30,088,635	30,952,258
Total Non-Current Liabilities		411,287,720	367,484,263
Current Liabilities			
Short Term Loan	13	65,610,786	65,376,090
Long Term Loan (Current Portion)	11.2	112,288,320	136,018,631
Trade & Others Payable		728,859,576	729,611,952
Advance Against Sale	14	7,250,000	7,250,000
Outstanding Liabilities		40,382,558	43,765,370
Provision for Income Tax	15	10,573,068	10,330,401
Unclaimed Dividend Account	16	10,777,774	10,795,015
Total Current liabilities		975,742,082	1,003,147,459
Total Liabilities		1,387,029,802	1,370,631,722
Total Equity and Liabilities		2,548,196,906	2,565,267,218
Net Asset Value Per Share (NAVPS)	22.5	17.94	18.46

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

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
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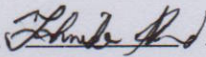
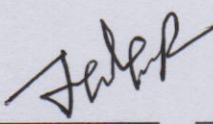
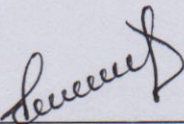
Signed in terms of our separate report of even date annexed

Place: Dhaka, Bangladesh
Dated: 14 September 2026

aamra technologies limited
Statement of Profit or Loss & Other Comprehensive Income
For the First Quarter Ended 30 Sept, 2025

Particulars	Notes	Amount in Taka	
		Jul-Sept, 2025	Jul-Sept, 2024
Revenue	17	61,186,997	77,107,036
Cost of goods & service sold	18	(43,417,129)	(43,178,884)
Gross Profit		17,769,868	33,928,152
Operating expenses	19	(26,093,217)	(30,977,599)
Operating Profit		(8,323,349)	2,950,553
Other income	25	-	-
Net profit before financial expense		(8,323,349)	2,950,553
Financial expenses	20	(25,765,999)	(19,474,688)
Net profit before WPPF		(34,089,348)	(16,524,135)
Workers Profit Participation Fund (WPPF)		-	-
Net profit before Tax		(34,089,348)	(16,524,135)
Provision for income tax:			
Provision for Income Tax	15	(242,666)	(420,420)
Deferred tax	12	863,623	973,977
		620,956	553,557
Net profit after tax		(33,468,391)	(15,970,578)
Add: Other Comprehensive Income		-	-
Total Comprehensive Income		(33,468,391)	(15,970,578)
Earnings Per Share (Per Value Tk. 10.00)	22.1	(0.52)	(0.25)

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

 _____ Chairman	 _____ Managing Director	 _____ Director	 _____ Chief Financial Officer	 _____ Company Secretary
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Signed in terms of our separate report of even date annexed

Place: Dhaka, Bangladesh
Dated: 14 September 2026

aamra technologies limited
Statement of Changes in Equity
For the First Quarter Ended 30 Sept, 2025

Amount in Taka

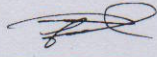
Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2025	647,074,420	502,608,496	44,952,580	1,194,635,496
Profit/(Loss) during the year	-	-	(33,468,391)	(33,468,391)
Balance Carried Forward at September 30, 2025	647,074,420	502,608,496	11,484,189	1,161,167,105

For the First Quarter Ended 30 Sept, 2024

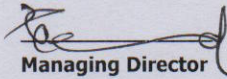
Amount in Taka

Particulars	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	-	-	(15,970,579)	(15,970,579)
Balance Carried Forward at September 30, 2024	647,074,420	502,608,496	240,566,073	1,390,248,990

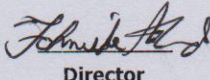
The financial statements should be read in conjunction with the annexed notes.



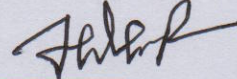
Chairman



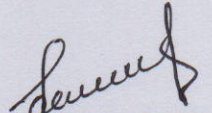
Managing Director



Director



Chief Financial Officer



Company Secretary

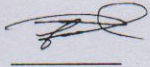
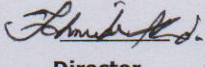
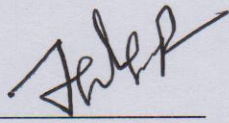
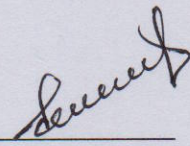
Signed in terms of our separate report of even date annexed

Place: Dhaka, Bangladesh
Dated: 14 September 2026

aamra technologies limited
Statement of Cash Flows
For the First Quarter Ended 30 Sept, 2025

Particulars	Amount in Taka	
	1st July 2025 To Sept 30, 2025	1st July 2024 To Sept 30, 2024
Cash flow from operating activities		
Cash received from customers & other	61,290,211	59,653,608
Cash paid to suppliers & other	(48,540,668)	(70,915,226)
Operating expenses paid	(8,002,942)	(10,819,180)
Advance income tax paid	(0)	80,384
Financial expenses paid	(25,765,999)	(16,354,536)
Net cash provided by/ (used in) operating activities	(21,019,397)	(38,354,950)
Cash flow from investing activities		
Acquisition of fixed assets	-	-
Capital Work in progress	-	-
Net cash used in investing activities	-	-
Cash flow from financing activities		
Dividend Paid	(17,240)	(8,555)
Short-Term Loan (Paid)/Received	234,697	30,210,580
Long-Term Loan (Paid)/Received	20,936,768	7,659,400
Net cash provided by/ (used in) financing activities	21,154,224	37,861,425
Net cash increase/ decrease	134,826	(493,527)
Net effect of currency exchange on Cash in current year	-	-
Cash & cash equivalent at the beginning of the year	10,338,214	11,221,149
Cash & cash equivalent at the end of the year	10,473,040	10,727,622
Net Operating Cash Flow Per Share (NOCFPS)	(0.32)	(0.59)

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

 	 	 	 	
Chairman	Managing Director	Director	Chief Financial Officer	Company Secretary

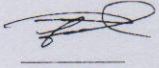
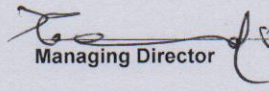
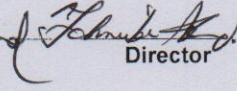
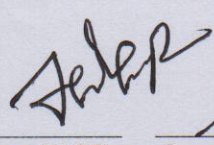
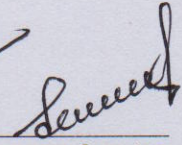
Signed in terms of our separate report of even date annexed

Place: Dhaka
Dated: 14 September 2026

aamra technologies limited
Financial Information for 1st Quarter Ended 30 September, 2025
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul '25 - Sept '25	Jul '24 - Sept '24
Earnings per share (EPS)	(0.52)	(0.25)
Net Operating Cash Flow Per Share (NOCFPS)	(0.32)	(0.59)

Particulars	30-Sep-25	30-Jun-25
Net Asset Value	1,161,167,104	1,194,635,496
Net Asset Value (NAV) per share	17.94	18.46

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
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Place: Dhaka, Bangladesh
Dated: 14 September 2026

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

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 quarter for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current quarter financial statements.

Figures for the quarter have been re-arranged wherever considered necessary to ensure better comparability with the same quarter of previous 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 2025-2026.

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 2025.

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 Number of Employees:

The number of employees are 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.

3.17 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.

3.18 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.

3.19 Employee Benefits:

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



3.20 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
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

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
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	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 2026	30 June 2025

4 Property, Plant & Equipment

Furniture & Fixture	1,291,156	1,324,262
Office Equipment	2,457,802	2,520,822
Interior Decoration	4,429,416	4,542,991
Computer & Accessories	1,505,018	1,605,353
Motor vehicle	667,863	684,987
Equipment for R & D	4,817,012	4,940,525
Data Center	25,211,934	25,858,393
IIG Equipment	632,444,571	648,661,098
	672,824,770	690,138,431

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

Cost Value of Assets

Opening balance	1,546,035,211	1,543,375,054
Add : Addition during the year	-	2,660,157
Less: Adjustment during the year	-	-
	1,546,035,211	1,546,035,211

Accumulated Depreciation :

Opening balance	855,896,780	779,079,666
Add : Depreciation during the year	17,313,662	76,817,113
Less: Adjustment during the year	-	-
	873,210,441	855,896,780

Written Down Value

672,824,770	690,138,432
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5 Intangible Assets

ERP & Inventory Software	14,755,647	15,532,260
	14,755,647	15,532,260

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	-	-
	210,090,535	210,090,535

Accumulated Amortization

Opening balance	194,558,275	190,675,210
Add : Amortization during the year	776,613	3,883,065
Less: Adjustment during the year	-	-
	195,334,888	194,558,275

Written Down Value

14,755,647	15,532,260
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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	288,257,960	288,257,959
Bank Guarantee, Performance Security & Tender De	103,838,532	103,938,532
Advance Against Expenses	307,975,087	309,878,887
	703,950,365	705,954,165



		Amount in Taka	
		30 September 2026	30 June 2025
7 Cash and Cash Equivalents			
Cash in Hand	44,825	2,808	
Cash at Bank	5,237,215	5,144,406	
Balance with capital market stabilization fund	5,191,000	5,191,000	
	10,473,040	10,338,214	
8 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:			
Opening balance	647,074,420	647,074,420	
	647,074,420	647,074,420	
9 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.			
10 Retained Earnings			
Opening balance	44,952,580	256,536,651	
Add: Net profit after tax for the year	(33,468,391)	(205,113,327)	
Less : Dividend for 2024	-	(6,470,744)	
	11,484,188	44,952,580	
11 Long Term Loan			
Bangladesh Finance Limited	22,899,494	24,063,422	
Lanka Bangla Finance Ltd.	250,582,401	241,859,707	
NCC Bank Limited	63,553,833	59,563,766	
IPDC Finance PLC	46,749,992	44,942,942	
Dhaka Bank Limited	33,589,990	32,512,909	
Bank Asia Ltd	76,111,694	69,607,890	
	493,487,404	472,550,636	
11.1 Long Term Loan (Non-Current Portion)			
Bangladesh Finance Limited	16,840,214	18,004,142	
Lanka Bangla Finance Ltd.	211,697,877	176,866,507	
NCC Bank Limited	46,117,353	37,163,102	
IPDC Finance PLC	33,733,112	38,434,504	
Dhaka Bank Limited	18,421,990	28,199,340	
Bank Asia Ltd	54,388,538	37,864,410	
	381,199,084	336,532,005	
11.2 Long Term Loan (Current Portion)			
Bangladesh Finance Limited	6,059,280	6,059,280	
Lanka Bangla Finance Ltd.	38,884,524	64,993,200	
NCC Bank Limited	17,436,480	22,400,664	
IPDC Finance PLC	13,016,880	6,508,438	
Dhaka Bank Limited	15,168,000	4,313,569	
Bank Asia Ltd	21,723,156	31,743,480	
	112,288,320	136,018,631	



		Amount in Taka	
		30 September 2026	30 June 2025
12 Deferred Tax Liability			
Opening balance		30,952,258	34,460,127
Addition/Adjustment during the year		(863,623)	(3,507,868)
		30,088,635	30,952,258
13 Short Term Loan			
Eastern Bank Limited		62,212,740	62,093,621
The City Bank Limited		3,401,269	3,285,691
LankaBangla Finance PLC		(3,222)	(3,222)
		65,610,786	65,376,090
14 Advance Against Sale			
aamra networks limited		3,500,000	3,500,000
The City Bank Limited		3,750,000	3,750,000
		7,250,000	7,250,000
15 Provision for Income Tax			
Opening balance		10,330,401	9,178,449
Add : Addition during the year		242,666	2,471,718
Less : Paid / Adjusted during the year		-	(1,319,766)
		10,573,068	10,330,401
15.1 Provision for Current Tax			
Taxable revenue	Note: 18	24,266,645	70,069,967
Allowable cost of goods sold:			
Taxable Cost of goods sold	Note: 19	(20,689,657)	(61,519,172)
Add: Excess taxable depreciation		2,316,051	395,061
Total Allowable cost of goods sold		(18,373,606)	(61,124,111)
Gross profit		5,893,039	8,945,855
Allowable Administrative cost:			
Allowable Administrative expense	Note: 20	(10,348,519)	(11,127,808)
Add: Excess taxable depreciation		1,522,271	3,933,727
Total Allowable Administrative cost		(8,826,248)	(7,194,082)
Allowable Other income		-	-
Allowable Finance cost		(10,218,746)	(19,379,768)
Profit before corporate Tax		(13,151,954)	(17,627,994)
Tax applicable Rate(Minimum tax 1%)		242,666	420,420
Total Current Tax payable		242,666	420,420
16 Unclaimed Dividend Account			
Opening balance		10,795,015	6,656,099
Add : Addition during the year		-	6,470,744
Less : Payment during the year		(17,240)	(2,331,828)
		10,777,775	10,795,015
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	427,287
Balance with Capital Market Stabilization Fun		5,191,001	5,191,001
Cash Dividend 2022		982,220	982,220
Cash Dividend 2023		469,824	469,824
Cash Dividend 2024		4,134,731	4,151,971
		10,777,775	10,795,015

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



		Amount in Taka	
		Jul-Sept, 2025	Jul-Sept, 2024
	Non taxable for IT enable	Taxable	Total
			Total
17 Revenue			
Gross Revenue	38,766,370	26,964,361	65,730,731
Less: VAT	1,846,018	2,697,716	4,543,734
Net Revenue	36,920,352	24,266,645	61,186,997
			77,107,036
18 Cost of Goods & service Sold			
Opening Inventory	235,604,623	508,789,611	744,394,234
Add: Purchase During the year	19,584,430	21,615,978	41,200,408
	255,189,053	530,405,589	785,594,642
Less: Closing Inventory	235,604,623	511,781,761	747,386,384
	19,584,430	18,623,828	38,208,258
Add: Direct Expenses (Note 18.1)	3,143,043	2,065,828	5,208,871
	22,727,472	20,689,657	43,417,129
			43,178,884
18.01 Direct Expenses			
Wages, Salary & Allowances	3,143,013	2,065,828	5,208,871
POP Rent	-	-	228,000
Utilities	-	-	182,870
	3,143,043	2,065,828	5,208,871
			8,468,787
19 Operating Expenses			
Directors' Remuneration	588,317	386,683	975,000
Relationship & Management Expenses	543,062	356,938	900,000
Salary & Allowances	1,700,031	1,117,380	2,817,411
Office Rent	476,926	313,469	790,395
Utilities	43,070	28,309	71,379
Communication Expenses	231,629	152,242	383,871
Conveyance	290,504	190,939	481,443
Printing & Stationeries	71,889	47,250	119,139
Entertainment	13,788	9,062	22,850
Insurance	79,816	52,460	132,276
Vehicle Expenses	216,448	142,265	358,713
Fees & Forms Expenses	121,493	79,853	201,346
Traveling expenses	1,358	892	2,250
Audit, Legal & Consultancy Fee	57,021	37,479	94,500
Repair & Maintenance	55,313	36,356	91,669
Business Promotion	291,503	191,597	483,100
Tender Expenses	-	-	44,000
Board meeting attendance fee	36,204	23,796	60,000
AGM Expenses	10,620	6,980	17,600
Depreciation	10,447,097	6,866,565	17,313,662
Amortization	468,610	308,003	776,613
	15,744,697	10,348,519	26,093,217
			30,977,599
20 Financial Expenses			
Bank Charges	2,845	1,897	4,783
Interest on Bank Overdraft	1,342,236	882,212	2,224,448
Interest on LTR & WOF	-	-	3,156,161
Interest on Term Loan	14,202,131	9,334,637	23,536,768
	15,547,254	10,218,746	25,765,999
			19,474,687
21 Disclosure of Management Salary			
21.1	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	975,000	975,000
21.2 Name	Designation	Amount	Amount
Syed Farhad Ahmed	Managing Director	975,000	975,000
Md. Anamul Haque	Group Chief Financial Officer	375,000	375,000
Sougata Karmakar	General Manager	519,000	519,000
Md. Rashiduzzaman	Deputy General Manager	579,000	-
Md. Sarwar Hossain	Deputy General Manager	390,000	390,000
		2,838,000	2,259,000



Amount in Taka	
Jul-Sept, 2025	Jul-Sept, 2024

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	(33,468,391)	(15,970,578)
Weighted average number of ordinary shares	64,707,442	64,707,442
Earnings per share(EPS)	(0.52)	(0.25)

The company's revenue has declined considerably compared to the same period last year. On the contrary, the COGS remained steady due to increased material costs, which lowered the gross margin. Furthermore, while operating costs improved slightly, the increase in finance charges had a major negative impact on bottom-line profitability

22.2 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	(33,468,391)	(15,970,577)
Number of shares	64,707,442	64,707,442
Earnings per share(EPS)	(0.52)	(0.25)

22.3 Net Operating Cash Flow Per Share (NOCFPS)

Customer cash received was comparatively better than it was in the same quarter previous year. Despite higher financial expenditures, operational expenses and customer payments declined proportional to cash received. Eventually, this indicated an upward pattern in NOCFPS

Net Operating Cash Flow Per Share (NOCFPS)

Net Operating Cash Flow	(21,019,397)	(38,354,950)
Ordinary shares as at the beginning of the year	64,707,442	64,707,442
Net Operating Cash Flow Per Share (NOCFPS)	(0.32)	(0.59)

22.4 Net Asset Value per share (NAVPS)

Particulars	Amount	Amount
Net asstes (Total assets-Liabilities)	1,161,167,103	1,194,635,496
Total Number of Ordinary shares	64,707,442	64,707,442
Net Asset Value per share	17.94	18.46

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	(33,468,391)	(15,970,578)
Depreciation charges	17,313,662	19,187,652
Amortization of intangible Assets	776,613	970,766
	(15,378,117)	4,187,840
Inventories	(2,992,150)	10,325,350
Trade and other receivable	103,214	(17,453,428)
Advance deposit & prepayments	2,003,799	(25,660,086)
Liability for expenses	(3,382,812)	3,113,891
Advance against sale	0	-
Trade and other Payable	(752,376)	(12,314,961)
Provision for WPPF	-	-
Provision for tax	242,666	420,420
Deferred tax	(863,623)	(973,977)
	(5,641,280)	(42,542,791)
Net cash provided by/ (used in) operating activities	(21,019,397)	(38,354,950)

24 Related Party Disclosures:

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

Name of the Company	Total Debit	Total Credit	Relationship With Company	Nature of Transaction	Asset / (Liability) as on 30-09-2025	Asset / (Liability) as on 30-06-2025
aamra networks limited	-	-	Associate Company	Advance against sale	(3,500,000)	(3,500,000)
Syed Farhad Ahmed	975,000	975,000	Associate Company	Managing Directors Salary	(270,208)	(270,208)
Aamra holdings limited	900,000	900,000	Associate Company	Relationship and management expense	-	-



aamra technologies limited
Schedule Property, Plant & Equipment
For the Period ended September 30, 2025

Particulars	Cost		Rate of Dep. (%)	Depreciation			Amount in Taka
	Balance as on 30-06-25	Addition during the year		Balance as on 30-06-25	Charged during the Period	Balance as on 30-09-25	
Furniture & Fixture	7,473,510		10%	6,149,248	33,107	6,182,354	1,324,262
Office Equipment	14,705,731		10%	12,184,909	63,021	12,247,929	2,520,822
Interior Decoration	13,033,614		10%	8,490,623	113,575	8,604,198	4,542,991
Computer Equipment	52,870,768		25%	51,265,415	100,335	51,365,749	1,605,353
Motor vehicle	5,024,500		10%	4,339,513	17,125	4,356,637	684,987
Equipment for R & D	57,347,518		10%	52,406,993	123,513	52,530,506	4,940,525
Data Center	139,246,930		10%	113,388,537	646,460	114,034,996	25,858,393
Infrastructure Equipment	1,256,332,640	-	10%	607,671,542	16,216,527	623,888,070	648,661,098
Total	1,546,035,211	-		855,896,780	17,313,662	873,210,441	690,138,431

Intangible Assets

For the Period ended September 30, 2025

Particulars	Cost		Rate of Amor. (%)	Amortization			Amount in Taka
	Balance as on 30-06-25	Addition during the year		Balance as on 30-06-25	Charged during the Period	Balance as on 30-09-25	
ERP & Inventory Software	210,090,535	-	20%	194,558,275	776,613	195,334,888	19,415,325
Total	210,090,535	-		194,558,275	776,613	195,334,888	19,415,325



aamra technologies limited
Schedule of Calculation of Deferred Tax Liability
As at 30 September 2025

Particular	Carrying Amount	Tax Base	Amount in Taka Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments	672,824,770	540,401,091	132,423,679
Intangible assets	14,755,647	13,452,058	1,303,589
Relevant liabilities			
Total temporary differences			133,727,268
Deferred tax liability @ 22.5%			30,088,635
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2023			30,952,258
Adjustment			
Movement during the year			(863,623)
Net deferred tax (asset)/ liability			30,088,635

