

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

aamra networks limited
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
As at 30 September 2019

		Amount in Taka	
		30 September 2019	30 June 2019
Notes			
ASSETS			
Non-current assets			
Property, plant and equipment	4	1,032,731,539	1,013,795,561
Intangible assets	5	13,155,435	13,847,826
Advance, deposit & prepayments	8.1	13,700,960	11,755,010
Total non-current assets		1,059,587,933	1,039,398,397
Current assets			
Inventories	6	356,587,092	340,996,779
Trade and other receivables	7	325,759,707	323,477,346
Advance, deposit and prepayments	8.2	364,648,587	318,142,659
Cash and cash equivalents	9	19,918,791	31,441,308
Total current assets		1,066,914,178	1,014,058,092
TOTAL ASSETS		2,126,502,111	2,053,456,489
EQUITY AND LIABILITIES			
Capital and reserves			
Shareholders equity			
Share capital	10	530,412,090	530,412,090
Share premium	11	542,488,192	542,488,192
Retained earnings	12	848,994,882	800,684,416
Total equity		1,921,895,164	1,873,584,698
Non-current liabilities			
Deferred tax liability	13	19,458,697	19,520,087
Current liabilities			
Lease liabilities	14	2,103,787	2,537,647
Short term loan	15	86,624,488	55,207,684
Accrued expenses	16	21,978,963	24,508,196
Dividend payable		8,543,004	8,543,004
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	17	18,238,962	15,569,254
Trade and other payables	18	24,479,753	35,951,709
Provision for tax	19	23,179,294	18,034,211
Total current liabilities		185,148,250	160,351,704
Total liabilities		204,606,947	179,871,791
TOTAL EQUITIES AND LIABILITIES		2,126,502,111	2,053,456,489
Net Asset Value (NAV) per share	21	36.23	35.32

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



Chairman



Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

aamra networks limited
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
For the period ended 30 September 2019

	Notes	Amount in Taka	
		Jul - Sep'19	Jul - Sep'18
Revenue		250,931,831	297,544,974
Cost of goods sold & services		(149,673,108)	(186,775,671)
Gross Profit		101,258,723	110,769,302
Operating expenses		(42,734,215)	(47,851,212)
Operating Profit		58,524,508	62,918,090
Financial expenses		(2,460,641)	(1,626,506)
Profit before WPPF		56,063,867	61,291,585
Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	17	(2,669,708)	(2,918,647)
Profit before income tax		53,394,160	58,372,938
Income tax expenses			
Current tax		(5,145,083)	(2,022,049)
Deferred tax	13	61,390	140,541
		(5,083,694)	(1,881,507)
Net Profit after income tax		48,310,466	56,491,431
Other comprehensive income		-	-
Total comprehensive income		48,310,466	56,491,431
Earnings per share (EPS)	20	0.91	1.07

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Chairman



Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

aamra networks limited
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
For the period ended 30 September 2019

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2019	530,412,090	542,488,192	800,684,416	1,873,584,698
Net profit after tax during the year	-	-	48,310,466	48,310,466
Balance at 30 September 2019	530,412,090	542,488,192	848,994,882	1,921,895,164

For the period ended 30 September 2018

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2018	530,412,090	542,488,192	641,695,458	1,714,595,740
Net profit after tax during the year	-	-	56,491,431	56,491,431
Balance at 30 September 2018	530,412,090	542,488,192	698,186,889	1,771,087,171


 Chairman


 Managing Director & CEO


 Director


 Company Secretary


 Chief Financial Officer

aamra networks limited
STATEMENT OF CASH FLOWS (UN-AUDITED)
For the period ended 30 September 2019

	<u>Notes</u>	<u>Amount in Taka</u>	
		<u>Jul - Sep'19</u>	<u>Jul - Sep'18</u>
A. Cash flows from operating activities			
Cash received from customers & others		248,649,470	301,976,307
Cash paid to suppliers and employees		(145,255,832)	(201,024,589)
Operating expenses paid		(83,781,102)	(88,968,802)
Finance expenses paid		(2,460,641)	(1,626,506)
Income tax paid		(1,593,701)	(3,062,763)
Net cash provided from operating activities	22	<u>15,558,195</u>	<u>7,293,648</u>
B. Cash flows from investing activities			
Acquisition of property, plant & equipment		(58,063,656)	(73,882,469)
Acquisition of intangible assets		-	-
Net cash used in investing activities		<u>(58,063,656)</u>	<u>(73,882,469)</u>
C. Cash flows from financing activities			
Short-term loan (paid)/received	15	31,416,804	(5,035,231)
Lease liabilities (paid)/received	14	(433,860)	(227,799)
Proceeds from issue of share capital		-	-
Dividend paid		-	(3,315)
Net cash provided from financing activities		<u>30,982,944</u>	<u>(5,266,346)</u>
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)		(11,522,517)	(71,855,166)
Cash and cash equivalents at the beginning of the year		31,441,308	109,621,323
Cash and cash equivalents at the end of the year	9	<u>19,918,791</u>	<u>37,766,158</u>
Net Operating Cash Flow Per Share (NOCFPS)	23	<u>0.29</u>	<u>0.14</u>

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Chairman



Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

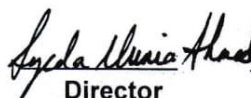
aamra networks limited
Financial Information for first quarter ended 30 September 2019
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Sep'19	Jul - Sep'18
Earnings per share (EPS)	0.91	1.07
Net Operating Cash Flow Per Share (NOCFPS)	0.29	0.14

Particulars	30 September 2019	30 June 2019
Net Asset Value	1,921,895,164	1,873,584,698
Net Asset Value (NAV) per share	36.23	35.32


 Chairman


 Managing Director & CEO


 Director


 Company Secretary


 Chief Financial Officer