

aamra networks limited
 Safura Tower (12th Floor)
 20, Kemal Ataturk Avenue
 Banani Commercial Area
 Dhaka-1213

aamra networks limited
FINANCIAL STATEMENTS (UN-AUDITED)
For the period ended 31 December 2023


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aamra networks limited
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
As at 31 December 2023



		Amount in Taka	
	Notes	31 December 2023	30 June 2023
ASSETS			
Non-current assets			
Property, plant and equipment	4	1,662,997,338	1,516,791,924
Intangible assets	5	5,132,454	5,702,726
Capital work-in-progress	6	475,272,944	554,012,814
Advance, deposit & prepayments	9.1	11,936,373	11,936,373
Total non-current assets		2,155,339,109	2,088,443,838
Current assets			
Inventories	7	262,090,493	259,215,404
Trade and other receivables	8	561,668,887	469,075,214
Advance, deposit and prepayments	9.2	401,743,204	403,570,950
Cash and cash equivalents	10	14,284,002	16,127,297
Total current assets		1,239,786,585	1,147,988,865
TOTAL ASSETS		3,395,125,694	3,236,432,703
EQUITY AND LIABILITIES			
Capital and reserves			
Shareholders equity			
Share capital	11	619,866,080	619,866,080
Share premium	12	542,488,192	542,488,192
Retained earnings	13	1,278,998,111	1,200,207,161
Total equity		2,441,352,383	2,362,561,433
Non-current liabilities			
Long term bond and loan	14.1	321,266,314	411,397,014
Deferred tax liability	15	31,272,649	44,295,321
Total non-current liabilities		352,538,963	455,692,335
Current liabilities			
Current portion of long term bond and loan	14.2	155,198,257	153,166,861
Short term loan	16	234,208,707	102,682,446
Accrued expenses	17	66,923,193	66,466,123
Dividend payable	18	3,294,472	2,595,759
Provision for BPP & WF	19	19,565,528	12,945,610
Trade and other payables	20	95,007,223	75,682,377
Provision for tax	21	27,036,968	4,639,760
Total current liabilities		601,234,348	418,178,936
Total liabilities		953,773,312	873,871,270
TOTAL EQUITIES AND LIABILITIES		3,395,125,694	3,236,432,703
Net Asset Value (NAV) per share	25	39.39	38.11

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


Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

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

Place: Dhaka
Date: 30 January 2024

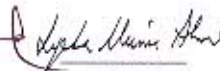
aamra networks limited
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
For the period ended 31 December 2023

	Notes	Amount in Taka			
		Jul - Dec'23	Jul - Dec'22	Oct - Dec'23	Oct - Dec'22
Revenue	22	685,714,749	615,658,908	316,911,782	276,698,775
Cost of goods sold & services		(402,844,295)	(375,880,454)	(177,998,795)	(163,990,001)
Gross Profit		282,870,454	239,778,455	138,912,987	112,708,774
Operating expenses		(82,342,459)	(80,312,250)	(42,126,522)	(40,145,743)
Operating Profit		200,527,994	159,466,204	96,786,465	72,563,031
Financial expenses		(36,380,586)	(34,355,769)	(18,983,362)	(18,217,662)
Other income		20,885	30,642,387	20,885	30,642,387
Profit before BPP&WF		164,168,294	155,752,823	77,823,989	84,987,755
Beneficiaries' Profit Participation & Welfare Fund (BPP & WF)		(7,817,538)	(7,416,801)	(3,705,904)	(4,047,036)
Profit before income tax		156,350,756	148,336,022	74,118,084	80,940,719
Income tax expenses				-	
Current tax		(22,397,209)	(8,393,310)	(9,876,889)	(2,312,976)
Deferred tax	15	13,022,672	(1,371,559)	6,125,187	(1,327,038)
		(9,374,537)	(9,764,869)	(3,751,722)	(3,640,014)
Net Profit after income tax		146,976,219	138,571,153	70,366,362	77,300,705
Other comprehensive income		-	-	-	-
Total comprehensive income		146,976,219	138,571,153	70,366,362	77,300,705
Earning per share (EPS)	24	2.37	2.24	1.14	1.25

The annexed notes are integral part of these financial statements.


Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

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

Place: Dhaka
Date: 30 January 2024

aamra networks limited
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
For the period ended 31 December 2023

Amount in Taka				
Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2023	619,866,080	542,488,192	1,200,207,160	2,362,561,433
Dividend during the period	-	-	(68,185,269)	(68,185,269)
Net profit after tax during the period	-	-	146,976,219	146,976,219
Balance at 31 December 2023	619,866,080	542,488,192	1,278,998,111	2,441,352,383

For the period ended 31 December 2022

Amount in Taka				
Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2022	590,348,650	542,488,192	1,033,665,939	2,166,502,781
Dividend during the year	-	-	(59,127,698)	(59,127,698)
Net profit after tax	-	-	138,571,153	138,571,153
Balance at 31 December 2022	590,348,650	542,488,192	1,113,109,394	2,245,946,236

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

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

Place: Dhaka
Date: 30 January 2024

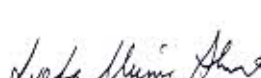
aamra networks limited
STATEMENT OF CASH FLOWS (UN-AUDITED)
For the period ended 31 December 2023


	Notes	Amount in Taka	
		Jul - Dec'23	Jul - Dec'22
A. Cash flows from operating activities			
Cash received from customers & others		593,141,961	531,250,338
Cash paid to suppliers and employees		(370,760,867)	(303,583,997)
Operating expenses		(74,847,996)	(78,138,929)
Finance expenses		(36,380,586)	(34,355,769)
Income tax		(13,263,572)	(10,790,956)
Net cash provided from operating activities	27	97,888,940	104,380,688
B. Cash flows from investing activities			
Acquisition of property, plant & equipment		-	(9,257,549)
Capital work-in-progress		(75,672,638)	(81,620,524)
Net cash used in investing activities		(75,672,638)	(90,878,073)
C. Cash flows from financing activities			
Long-term loan (paid)/received		(88,099,303)	(23,492,394)
Short-term loan (paid)/received		131,526,261	1,317,081
Dividend paid		(67,486,556)	(10,800)
Net cash provided from financing activities		(24,059,598)	(22,186,113)
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)		(1,843,296)	(8,683,499)
Cash and cash equivalents at the beginning of the year		16,127,297	15,207,703
Cash and cash equivalents at the end of the year	10	14,284,002	6,524,204
Net Operating Cash Flow Per Share (NOCFPS)	32	1.58	1.68

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


Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

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

Place: Dhaka
Date: 30 January 2024

aamra networks limited
Financial Information for 2nd quarter ended 31 December 2023
As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Dec'23	Jul - Dec'22
Earnings per share (EPS)	2.37	2.24
Net Operating Cash Flow Per Share (NOCFPS)	1.58	1.68

Particulars	31 December 2023	30 June 2023
Net Asset Value	2,441,352,383	2,362,561,433
Net Asset Value (NAV) per share	39.39	38.11


Chairman


Managing Director & CEO


Director


Chief Financial Officer


Company Secretary

Place: Dhaka
Date: 30 January 2024

aamra networks limited
NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)
For the period ended 31 December 2023

1. ABOUT THE COMPANY

1.1 Reporting entity

aamra networks limited (formerly Global Online Services Limited) was incorporated in Bangladesh under The Companies Act, 1994 on 10 January 2001 vide registered No. C - 42228(1587)/2001 as a private company limited by shares. The company was converted in to a public company limited by shares on May 08, 2013 under The Companies Act 1994. The registered office of the company is situated at Safura Tower (12th floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka - 1213.

1.2 Principal activities

Over the last decade, aamra networks limited has been consistently providing state-of-the-art IT communication solutions and services to its customers which includes Internet Access, Web Page Development and Hosting, Leased Port Internet Access, Total Network Solutions, Video Conferencing Solutions, various IT enable Support, Software Development and Maintenance Services etc.

1.3 Regulatory Compliance

The Company is required to comply with the following major laws and regulations in addition to Bangladesh Companies Act 1994: Ther Securities & Exchange Ordinance 1969 & Rules 1987, Regulations of Dhaka and Chittagong Stock Exchange, Bangladesh Labor Act 2006 (Amended 2013) and Rules 2015, Income Tax Ordinance 1984 and Rules 1984, The VAT and SD Act 2012 and Rules 2016.

2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below, which comply with International Financial Reporting Standards (IFRSs), have been applied consistently to all periods presented in these financial statements, and have been applied consistently by entities.

2.1 Basis of preparation of financial statements

These financial statements of aamra networks limited have been prepared on a going concern basis under historical cost convention in accordance with International Financial Reporting Standards (IFRSs). 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 International Accounting Standard (IAS) -1 using the accrual basis of accounting.

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.

2.2 Going concern

The Company has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

It is to be mentioned that, license from BTRC is being regularly renewed by them since 2001 and aamra networks limited has already got the renewed ISP license from BTRC for the period 30 June 2020 to 29 June 2025. It is expected that BTRC will continue the renewal of license in future.

2.3 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation in compliance with the requirements of International Accounting Standard (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.



2.3.1 Depreciation on property, plant and equipment

Depreciation has been charged to allocate the cost of property, plant and equipment, over the period of their expected useful life, in accordance with IAS 16: "Property, Plant and Equipment". Depreciation is provided for the period in use of the assets. Acquisitions during the year are depreciated for effective month. Depreciation is charged at the following rates under reducing balance method:

<u>Category of property, plant and equipment</u>	<u>Rate (%)</u>
Furniture & Fixture	10
Office Equipment	15
Electric Installation	18
Telephone Installation	18
Computer & Computer Equipment	20
Data Centre	20
Fiber Optic Cable & Equipment	20
Radio link/infrastructure & Backbone	18
Motor Vehicle	20
Office Decoration	15
Wi-Fi Equipment & Installation	20

2.3.2 Right on use 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.

2.4 Intangible assets

Intangible assets (IAS - 38 Para -8) that are acquired by the Company such as computer software and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment losses, if any.

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates.

Intangible assets are amortized on a reducing balance method and charged in statement of profit or loss and other comprehensive income.

Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.5 Components of financial statements

- Statement of financial position.
- Statement of profit or loss and other comprehensive income.
- Statement of changes in equity
- Statement of cash flows.
- Notes to the financial statements

2.6 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:

- The Income Tax Ordinance & Rules, 2023
- Value Added Tax and Supplementary Duty Act, 2012.
- Bangladesh Telecommunication Regulatory Commission Act, 2001
- Securities & Exchange Rules, 2020
- DSE & CSE Listing regulation



2.7 Valuation of inventories

Inventories are stated at cost which is lower than net realizable value in compliance with the requirements of paras 21 and 25 of IAS-2 (Inventories).

The cost of inventories is based on the weighted average cost principle, and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their existing location and condition.

Net realizable value (NRV) is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

2.8 Impairment

Non-derivative financial assets

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.

2.9 Trade & other receivables

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.

2.10 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 measured at cost. After initial recognition prepayments are carried at cost less charges to Statement of Comprehensive Income.

2.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand and with banks on current and deposit accounts which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

2.12 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.

2.13 Borrowings

Interest-bearing borrowing include term loan, lease finance and short term loan. Interest-bearing borrowing are recognized initially at fair value less any directly attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowing are stated at amortized cost using the effective interest method.



2.14 Trade & other payables

Trade & other payables for goods and services received have been accounted for those goods & services for which no payment has been made. Payables are not interest bearing and are stated at their nominal value.

2.15 Provision for tax

Provision for tax is made @ 22.50% on estimated taxable income in accordance with Income Tax Ordinance - 2023 and presented with IAS-12.

2.16 Deferred tax

Deferred tax (as per IAS-12) is recognized in accordance with the provision of IAS-12. Deferred tax arises due to temporary difference deductible or taxable for the events of transactions recognized in the statement of comprehensive income. A temporary difference is the difference between the tax base of an asset or liability and its carrying amount/ reported amount in the financial statement. Deferred tax asset or liability is the amount of income tax payable or recoverable in future period(s) recognized in the current period. The deferred tax asset/ income or liability/ expense does not create a legal liability/ recoverability to and from the income tax authority. This is recognized for book purpose as equalization item presented in the financial statements to show the retained earnings as a consistent reflection of the business events.

The nature and amount of a change as deferred tax in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.

2.17 Revenue recognition

Revenue from goods & services

In compliance with the requirements of IFRS 15 : Revenue from 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.

Revenue from other income

Revenue from bank interest has been recognized at the time of received.

2.18 Earnings per share (EPS)

This has been calculated in compliance with the requirements of IAS 33 : Earnings Per Share is calculated dividing the basic earnings by the number of ordinary shares outstanding at the end of the year.

2.19 Number of employees

The number of employees engaged for the period who received a total salary of Taka 36,000 and above during the period was 345. None of them were receiving below Taka 3,000 per month.

2.20 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.



2.21 Risk and uncertainty for use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRSs) requires management to make judgments, estimates and assumptions that affect the applicable of accounting policies and the reported amounts of assets, liabilities, income and expenses, and disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

Actual result may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised in any future years affected as required by IAS 8 : Accounting Policies, Changes in Accounting Estimates and Errors.

2.22 Financial instruments

Non-derivative financial instruments comprise accounts and other receivables, cash and cash equivalents, borrowings and other payables are shown at transaction cost.

2.23 Foreign currency

Transactions in foreign currencies are translated to Taka at the foreign exchange rates prevailing on the date of transaction. All monetary assets and liabilities denominated in foreign currencies at reporting date are translated to Taka at the rates of exchange prevailing on that date. Resulting exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognised in the statement of profit or loss and other comprehensive income as per International Accounting Standard (IAS)-21 "The Effects of Changes in Foreign Exchange Rates".

'As per the Paragraph 28 of IAS 7" Unrealized gains and losses arising from changes in foreign currency exchange rates are not cash flows. However, the effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency is reported in the statement of cash flows in order to reconcile cash and cash equivalents at the beginning and the end of the period. This amount is presented separately from cash flows from operating, investing and financing activities and includes the differences, if any, had those cash flows been reported at end of period exchange rates.

2.24 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
- * Reliable estimates can be made of the amount of the obligation.

2.25 Events after the 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 authorized for issue. Two types of event can be identified:

- * Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- * Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).



2.26 Related party disclosures

The company carried out a number of transactions with related parties (as per IAS-24) in the normal course of business and on arm's length basis. The information as required by IAS 24. Related party disclosure have been disclosed in note-34 to the Financial Statements.

2.27 Borrowing 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. OTHERS

3.1 Employee benefits

The company maintains the following benefit schemes for their employees:

(a) Defined contribution plan

The company maintains a recognized contributory provident fund for all its permanent employees. Assets of provident fund are held in a separate trustee board administered fund as per the relevant rules and is funded by contributions from both the employees and the company at pre-determined rates.

(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.

3.2 Beneficiaries' Profit Participation & Welfare Fund (BPP & WF)

The company has made a provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF) for the year ended July'23 - December'23 Note - 19. The Company provides 5% of its net profit before tax after charging such expense as Workers' Profit Participation in accordance with "Bangladesh Labour (Amendment) Act 2013".

3.3 Reporting period

The reporting period covers 6 (six) months from 01 July 2023 to 31 December 2023.

3.4 Reporting currency

The financial statements are prepared and presented in Bangladeshi 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.

3.5 Comparative information

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

3.6 General

3.6.1 Wherever considered necessary, previous years phrases and figures have been rearranged to conform to the current year presentation.



3.6.2 Figures have been rounded off to nearest taka.

3.6.3 Compliance with Financial Reporting Standards as Applicable in Bangladesh

According to Para-12 of Securities & Exchange Rule 2020, Aamra Networks Limited has prepared its financial statements in compliance with the following International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB).

IAS No.	IAS Title	Status
IAS- 1	Presentation of Financial Statements	Complied
IAS- 2	Inventories	Complied
IAS- 7	Statement of Cash Flows	Complied
IAS- 8	Accounting Policies, Changes in Acc. Estimates and Errors	Complied
IAS- 10	Events after the Reporting Period	Complied
IAS- 12	Income Taxes	Complied
IAS- 16	Property, Plant & Equipment	Complied
IAS- 19	Employee Benefits	Complied
IAS- 20	Accounting for Govt. Grants and Disclosure of Govt. Assistance	Not applicable
IAS- 21	The Effects of Changes in Foreign Exchange Rates	Complied
IAS- 23	Borrowing Cost	Complied
IAS- 24	Related Party Disclosures	Complied
IAS- 26	Accounting and Reporting by Retirement Benefit Plans	Not applicable
IAS- 27	Separate Financial Statements	Complied
IAS- 28	Investments in Associates and joint ventures	Complied
IAS- 29	Financial Reporting in Hyperinflationary Economics	Not applicable
IAS- 32	Financial Instruments: Presentation	Complied
IAS- 33	Earnings per Share	Complied
IAS- 34	Interim Financial Reporting	Complied
IAS- 36	Impairment of Assets	Complied
IAS- 37	Provisions, Contingent Liabilities and Contingent Assets	Complied
IAS- 38	Intangible Assets	Complied
IAS- 40	Investment Property	Not applicable
IAS- 41	Agriculture	Not applicable
IFRS No.	IFRS Title	Status
IFRS- 1	First-time adoption of International Financial Reporting Standards	Not applicable
IFRS- 2	Share-based Payment	Not applicable
IFRS- 3	Business Combinations	Not applicable
IFRS- 4	Insurance Contracts	Not applicable
IFRS- 5	Non-current Assets Held for Sale and Discontinued Operations	Not applicable
IFRS- 6	Exploration for and Evaluation of Mineral Resources	Not applicable
IFRS- 7	Financial Instruments: Disclosures	Complied
IFRS- 8	Operating Segments	Complied
IFRS- 9	Financial Instruments	Complied
IFRS- 10	Consolidated Financial Statements	Not applicable
IFRS- 11	Joint Arrangements	Complied
IFRS- 12	Disclosure of Interests in other Entities	Complied
IFRS- 13	Fair Value Measurement	Complied
IFRS- 14	Regulatory Deferral Accounts	Not applicable
IFRS- 15	Revenue from contracts with customers	Complied
IFRS- 16	Leases	Not applicable
IFRS- 17	Insurance Contracts	Not applicable



		Amount in Taka	
		31 December 2023	30 June 2023
4. PROPERTY, PLANT AND EQUIPMENT			
Property, plant and equipment (Except EPZ Project) (Note - 4.1)		1,661,501,714	1,515,165,703
Property, plant and equipment (EPZ Project) (Note - 4.2)		1,495,624	1,626,221
		1,662,997,338	1,516,791,924
4.1 Property, plant and equipment (Except EPZ Project)			
Land and Land Development		200,659,864	200,659,864
Furniture & fixture		3,401,788	3,580,830
Office equipment		12,663,032	13,689,765
Electric installation		319,798	351,427
Telephone installation		24,338	26,745
Computer & Computer Equipment		1,467,240	1,630,266
Fiber optic cable & equipment		72,958,155	81,064,617
Infrastructure & Backbone Equipments		1,303,060,173	1,140,441,741
Motor vehicle		4,854,589	5,393,988
Office decoration		22,160,093	23,956,857
WiFi equipment & installation		39,932,644	44,369,605
		1,661,501,714	1,515,165,703
4.2 Property, plant and equipment (EPZ Project)			
Furniture & Fixture		138,045	145,310
Office Equipments		159,076	171,974
Computer & Comp. Equipment		36,709	40,788
Infrastructure & Backbone Equipment		682,144	749,609
Office Decoration		479,650	518,540
		1,495,624	1,626,221
Details of property, plant and equipment are shown in annexure -"A".			
5. INTANGIBLE ASSETS			
Computer software		5,132,454	5,702,726
Details of intangible assets are shown in annexure -"B".			
6. CAPITAL WORK- IN -PROGRESS			
Balance as on 01 July		554,012,814	553,189,734
Add: Addition during the year		194,876,058	371,231,283
		748,888,872	924,421,017
Less: Transfer to fixed assets		273,615,928	370,408,203
Balance as on 31 December		475,272,944	554,012,814
7. INVENTORIES			
Inventories		197,381,862	194,541,886
Inventories in transit for sales		64,728,631	64,873,518
		262,090,493	259,215,404
8. TRADE AND OTHER RECEIVABLES			
Balance as on 01 July		469,075,214	340,978,156
Add: Addition during the year		685,714,749	1,274,166,545
		1,154,789,963	1,615,144,701
Less: Received during the year		593,121,076	1,146,069,487
Balance as on 31 December		561,668,887	469,075,214
8.1 Ageing Schedule of Trade Receivable			
<u>Duration</u>			
1 - 30 days		157,483,731	97,362,762
31 - 60 days		62,876,364	58,367,451
61 - 90 days		56,177,692	48,378,047
91 - 180 days		285,131,100	264,966,954
181 - 365 days		-	-
Over 365 days		-	-
		561,668,887	469,075,214



		Amount in Taka	
		31 December 2023	30 June 2023
8.2 Discloser as per Para F of Schedule XI, Part-1, The Companies Act, 1994			
Debts exceeding 6 months		-	-
Other debts less provision		561,668,887	469,075,214
		<u>561,668,887</u>	<u>469,075,214</u>
Receivable Considered good in respect of which the Company is fully secured.		-	-
Receivables considered good in respect of which the Company holds no security other than the debtor personal security.		561,668,887	469,075,214
Receivable considered doubtful or bad		-	-
Receivables due by common management		-	-
The maximum amount of receivable due by any director or other officer of the company		-	-
		<u>561,668,887</u>	<u>469,075,214</u>
9. ADVANCE, DEPOSIT & PREPAYMENTS			
Advance, deposit & prepayments - Non current (Note 9.1)		11,936,373	11,936,373
Advance, deposit & prepayments - Current (Note 9.2)		401,743,204	403,570,950
		<u>413,679,577</u>	<u>415,507,323</u>
9.1 Advance, deposit & prepayments (Non current)			
Security deposit against T & T		328,200	328,200
Security deposit against office rent		5,972,029	5,972,029
Security deposit against POP rent		1,243,963	1,243,963
Security deposit against bandwidth services		3,992,181	3,992,181
Security deposit against Summit Communication underground cabling services		400,000	400,000
		<u>11,936,373</u>	<u>11,936,373</u>
9.2 Advance, deposit & prepayments (Current)			
Advance against office rent		2,752,000	2,839,000
Bank guarantee margin & tender security		7,343,794	11,073,430
Advance income tax (Note 9.2.1)		116,754,022	103,490,450
Advance to suppliers & others		274,893,387	286,168,070
		<u>401,743,204</u>	<u>403,570,950</u>
All the above advance, deposit and prepayments are considered as good and secured by the company management.			
9.2.1 Advance income tax			
Balance as on 01 July		103,490,450	90,656,872
Add: Addition during the year		13,263,572	27,080,353
		<u>116,754,022</u>	<u>117,737,225</u>
Less: Adjustment during the year		-	14,246,775
Balance as on 31 December		<u>116,754,022</u>	<u>103,490,450</u>
10. CASH AND CASH EQUIVALENTS			
Cash in hand		800,000	800,000
Cash at bank (Notes-10.1)		12,313,720	14,157,016
Capital Market Stabilization Fund (Notes-10.2)		1,170,282	1,170,282
		<u>14,284,002</u>	<u>16,127,297</u>
10.1 Cash at bank			
Bank Asia Limited (MCB Banani Branch) (Note - 10.1.1)		322,881	827,691
Dhaka Bank Limited (Banani Branch) (Note - 10.1.2)		1,897,077	867,801
Dutch Bangla Bank Limited (Banani Branch) (Note - 10.1.3)		3,705,230	6,547,932
Shahjalal Islami Bank Limited (Banani Branch) (Note - 10.1.4)		3,236,187	2,516,770
BRAC Bank Limited (Gulshan Branch) (Note - 10.1.5)		379,467	379,742
City Bank Ltd. (Gulshan Avenue Branch) (A/C No. 1102604203001)		3,057	21,502
Commercial Bank of Ceylon (Gulshan Avenue Branch) (A/C No. 1818004005)		6,492	6,350
Meghna Bank Ltd. (Gulshan Avenue Branch) (A/C No. 110113500000144)		6,318	6,318
IFIC Bank (Banani Branch) (A/C No. 0180074006001)		2,716,850	2,942,404
Janta Bank Limited (Banani Branch) (A/C No. 0100153836391)		40,160	40,505
		<u>12,313,720</u>	<u>14,157,016</u>
10.1.1 Bank Asia Limited (MCB Banani Branch)			
A/C No: 01236050632		82,150	375,471
A/C No: 01236050650		149,135	149,135
A/C No: 01233051466		7,887	219,031
A/C No: 01233052008		83,709	84,054
		<u>322,881</u>	<u>827,691</u>



10.1.2 Dhaka Bank Limited (Banani Branch)	
A/C No: 206.100.3584	
A/C No: 206.100.3714	
A/C No: 201.100.7356	
A/C No: 204.100.552	
10.1.3 Dutch Bangla Bank Limited (Banani Branch)	
A/C No: 1031100016776	
A/C No: 1031200000594	
A/C No: 1031100016790	
A/C No: 1031200001113	
10.1.4 Shahjalal Islami Bank Limited (Banani Branch)	
A/C No: 4013 11100005485	
A/C No: 4013 11100005989	
A/C No: 4013 13100000937	
A/C No: 4013 13100000941	
A/C No: 4013 13100000949	
A/C No: 4013 13100000965	
A/C No: 4013 13100000972	
A/C No: 4013 13100000975	
A/C No: 4013 13100000979	
A/C No: 4013 13100000989	
A/C No: 4013 13100001007	
10.1.5 BRAC Bank Limited (Gulshan Branch)	
A/C No: 1501203495396001	
A/C No: 1501203495396002 (USD)	
10.2 Capital Market Stabilization Fund	
Financial year 2016-17	
Financial year 2017-18	
Financial year 2018-19	
11. SHARE CAPITAL	
11.1 Authorized capital	
100,000,000 ordinary shares @ Tk. 10 each	
11.2 Issued, subscribed & paid-up capital	
61,986,608 ordinary shares of Tk. 10 each.	

Amount in Taka	
31 December 2023	30 June 2023
1,831,300	801,334
174	174
60,091	60,436
5,513	5,858
1,897,077	867,801
9,603	213,578
3,610,804	5,705,850
37,090	37,435
47,733	591,070
3,705,230	6,547,932
-	345,370
686,917	131,039
66,411	66,625
113,567	167,375
162,119	161,723
38,283	38,869
550,603	547,471
34,636	173,323
270,044	270,373
567,083	614,802
746,525	-
3,236,187	2,516,770
79,705	79,980
299,762	299,762
379,467	379,742
618,309	618,309
303,009	303,009
248,963	248,963
1,170,282	1,170,282
1,000,000,000	1,000,000,000
619,866,080	619,866,080



Amount in Taka	
31 December 2023	30 June 2023

11.3 The detail of shareholding positions are as follows

Name of Shareholders	31-Dec-23			30-Jun-23		
	No. of Shares	% of Holding	Amount in Taka	No. of Shares	% of Holding	Amount in Taka
Sponsors and Directors:						
aamra holdings ltd	14,724,990	23.76%	147,249,900	14,724,990	23.76%	147,249,900
aamra resources ltd	5,284,668	8.53%	52,846,680	5,284,668	8.53%	52,846,680
Syed Faruque Ahmed	116,865	0.19%	1,168,650	116,865	0.19%	1,168,650
Syed Farhad Ahmed	116,865	0.19%	1,168,650	116,865	0.19%	1,168,650
Syeda Munia Ahmed	116,865	0.19%	1,168,650	116,865	0.19%	1,168,650
Fahmida Ahmed	116,865	0.19%	1,168,650	116,865	0.19%	1,168,650
Sub-Total	20,477,118	33.03%	204,771,180	20,477,118	33.03%	204,771,180
Other than Sponsors and Directors	41,509,490	66.97%	415,094,900	41,509,490	66.97%	415,094,900
Total	61,986,608	100%	619,866,080	61,986,608	100%	619,866,080

12. SHARE PREMIUM

Balance as on 01 July	542,488,192	542,488,192
Add: Addition during the year	-	-
Less: Adjustment during the year	-	-
Balance as on 31 December	<u>542,488,192</u>	<u>542,488,192</u>

13. RETAINED EARNINGS

Balance as on 01 July	1,200,207,161	1,033,665,939
Add: Net Profit after tax during the year	<u>146,976,219</u>	<u>225,668,919</u>
	1,347,183,380	1,259,334,858
Less: Dividend paid during the year	<u>68,185,269</u>	<u>59,127,698</u>
Balance as on 31 December	<u>1,278,998,111</u>	<u>1,200,207,161</u>

14. LONG TERM BOND AND LOAN

Alliance Finance PLC (Lankan Alliance Finance Ltd.)	22,343,716	28,022,706
The City Bank Ltd.	102,572,371	132,333,468
Shahjalal Islami Bank Limited	243,335,418	280,426,863
Commercial Bank of Ceylon PLC	36,481,103	40,697,297
Zero Coupon Bond	<u>71,731,964</u>	<u>83,083,541</u>
	<u>476,464,572</u>	<u>564,563,875</u>

14.1 Long term bond and loan - Non-Current Portion

Lankan Alliance Finance Ltd.	10,156,234	20,549,984
The City Bank Ltd.	79,778,511	105,866,774
Shahjalal Islami Bank Limited	157,452,330	196,298,804
Commercial Bank of Ceylon PLC	26,057,930	30,522,973
Zero Coupon Bond	<u>47,821,309</u>	<u>58,158,479</u>
	<u>321,266,314</u>	<u>411,397,014</u>

14.2 Long term bond and loan - Current Portion

Lankan Alliance Finance Ltd.	12,187,481	7,472,721
The City Bank Ltd.	22,793,860	26,466,694
Shahjalal Islami Bank Limited	85,883,089	84,128,059
Commercial Bank of Ceylon PLC	10,423,172	10,174,324
Zero Coupon Bond	<u>23,910,655</u>	<u>24,925,062</u>
	<u>155,198,257</u>	<u>153,166,861</u>

Lankan Alliance Finance Ltd.

Facility:	Term Loan Facility
Facility Limit:	BDT 44,150,000
Interest:	12% per annum or as revised from time to time at LAFL's discretion
Purpose:	To procure network equipment (routers & switches)
Length:	36 monthly installments
Security:	1. 1,091,000 no of shares of Aamra Networks favouring LAFL 2. Personal Guarantee of Shareholding Directors



Amount in Taka	
31 December 2023	30 June 2023

The City Bank Limited

Facility: Term Loan Facility
Facility Limit: BDT 11.89 Crore
Interest: 9% per annum
Purpose: First time reschedule of short-term loan into 5 year term loan
Length: 5 years
Security: 1. 2,000,000 no of shares of Aamra Networks favouring LAFL
2. Personal Guarantee of Shareholding Directors

Shahjalal Islami Bank Limited

Facility: Ijara (Equipment)
Facility Limit: 35 (Thirty Five Crore Only)
Interest: 9% per annum
Purpose: To buy and lease back of freehold network equipment of value approx Tk. 7418.53 Lac only.
Length: 5 years
Security: 60 nos of post dated MICR cheque and Ijara (Equipment)

Commercial Bank of Ceylon PLC

Facility: Term Loan Facility
Facility Limit: BDT 4.03 Crore
Interest: 9% per annum
Purpose: First time reschedule of short-term loan into 4 year term loan
Length: 4 years
Security: 1. Personal Guarantee of Shareholding Directors

Zero Coupon Bond

Facility: Long-Term Bond
Maturity Value: BDT 15 Crore
Length: 5 Years
Purpose: For the implementation of a new project, loan repayment and to meet working capital requirement
Security: Un-Secured

15. DEFERRED TAX LIABILITY

Balance as on 01 July	44,295,321	39,644,212
Charged during the year	(13,022,672)	4,651,109
Balance as on 31 December	<u>31,272,649</u>	<u>44,295,321</u>

Details of calculation of deferred tax liability is shown in annexure -"C".

16. SHORT TERM LOAN

Balance as on 01 July	102,682,446	170,084,596
Add: Addition during the year	<u>210,497,197</u>	<u>74,252,185</u>
	313,179,643	244,336,781
Less: Adjustment during the year	<u>78,970,936</u>	<u>141,654,335</u>
Balance as on 31 December	<u>234,208,707</u>	<u>102,682,446</u>

17. ACCRUED EXPENSES

Accrued expenses (Note - 17.1)	44,952,631	46,916,469
Withholding tax and VAT payable (Note - 17.2)	<u>21,970,561</u>	<u>19,549,654</u>
	<u>66,923,193</u>	<u>66,466,123</u>

17.1 Accrued expenses

Salary & allowances	14,142,489	14,615,512
Office & roof rent	5,398,700	3,763,017
Utilities expenses	2,737,540	2,779,448
PF liabilities	22,411,306	25,213,140
Audit fee	-	281,750
Telephone & mobile bill	<u>262,596</u>	<u>263,602</u>
	<u>44,952,631</u>	<u>46,916,469</u>



		Amount in Taka	
		31 December 2023	30 June 2023
17.2 Withholding tax and VAT payable			
VAT Payable		2,334,402	1,831,900
Dividend Tax Payable		16,077,640	12,568,489
Tax payable		3,558,520	5,149,265
		21,970,561	19,549,654
18. DIVIDEND PAYABLE			
Balance as on 01 July		2,595,759	2,030,869
Add: Addition during the year		68,185,269	59,127,898
		70,781,028	61,158,566
Less: Adjustment during the year		67,486,556	58,562,807
Balance as on 31 December		3,294,472	2,595,759
Year wise break up			
Financial year 2016-17		618,309	618,309
Financial year 2017-18		303,009	303,009
Financial year 2018-19		248,963	248,963
Financial year 2019-20		493,524	493,524
Financial year 2020-21		315,337	316,564
Financial year 2021-22		568,586	615,389
Financial year 2022-23		746,743	-
		3,294,472	2,595,759
19. PROVISION FOR BPP & WF			
Balance as on 01 July		12,945,610	5,988,104
Add: Addition during the year		7,817,538	11,747,989
		20,763,148	17,736,094
Less: Adjustment during the year		1,197,620	4,790,483
Balance as on 31 December		19,565,528	12,945,610
20. TRADE AND OTHER PAYABLES		95,007,223	75,682,377
21. PROVISION FOR TAX			
Balance as on 01 July		4,639,760	14,246,775
Add: Addition during the year		22,397,209	4,639,760
		27,036,968	18,886,535
Less: Adjustment during the year		-	14,246,775
Balance as on 31 December		27,036,968	4,639,760



Amount in Taka	
Jul - Dec'23	Jul - Dec'22
426,818,693	412,202,510
203,502,207	157,268,976
55,393,848	46,187,423
685,714,749	615,658,908

22. REVENUE

Internet & Wi-Fi bandwidth and equipment sales (Taxable unit) (Note-22.1)
IT support & software (Non taxable unit) (Note-22.2)
EPZ project (Non taxable unit) (Note-22.3)

22.1 Internet & Wi-Fi bandwidth and equipment sales (Taxable unit)

Internet & Wi-Fi bandwidth
Computer & related accessories
Equipments sale
Less: Value added tax (VAT)
Net Revenue from Internet & Wi-Fi bandwidth and equipment sales

349,856,066	338,993,997
14,470,817	7,415,759
82,651,117	85,867,313
446,978,000	432,277,070
20,159,307	20,074,560
426,818,693	412,202,510

22.2 IT support & software (Non taxable unit)

IT support & services
Software & website services
Less: Value added tax (VAT)
Net Revenue from IT support & software

176,677,995	149,642,811
35,238,941	13,303,809
211,916,936	162,946,620
8,414,729	5,677,644
203,502,207	157,268,976

22.3 EPZ project (Non taxable unit)

Internet Service
Equipments sale
IT support & services
Less: Value added tax (VAT)
Net Revenue from EPZ project

44,588,482	40,972,100
8,588,701	5,812,032
6,006,211	5,407,405
59,183,394	52,191,537
3,789,546	6,004,115
55,393,848	46,187,423

23. PROVISION FOR - CURRENT TAX

Net revenue (Taxable)
COGS
Excess depreciation
Gross Profit
Operating expenses
Excess depreciation
Operating Profit
Financial Expense
Other income
Net Profit before WPPF
Workers' Profit Participation Fund (WPPF)
Net Profit Before Tax
Provision for Tax @ 22.5%

426,818,693	412,202,510
(271,519,520)	(299,616,938)
25,731,488	(6,739,280)
181,030,661	105,846,292
(53,365,741)	(63,330,944)
2,319,742	(625,285)
129,984,662	41,890,064
(22,644,859)	(27,812,048)
20,885	30,642,387
107,360,687	44,720,403
(7,817,538)	(7,416,801)
99,543,149	37,303,602
22,397,209	8,393,310

The Current tax liability is calculated on taxable profit at 22.50% for the year in accordance with income tax ordinance 2023 and presented with IAS-12.

24. EARNINGS PER SHARE (EPS)

Particulars

Net Profit after Tax
Weighted average number of ordinary shares
Earnings Per Share (EPS)

146,976,219	138,571,153
61,986,608	61,986,608
2.37	2.24



Amount in Taka	
Jul - Dec'23	Jul - Dec'22

25. NET ASSET VALUE PER SHARE

Particulars

Share Capital	619,866,080	619,866,080
Share Premium	542,488,192	542,488,192
Retained Earnings	1,278,998,111	1,200,207,161
Total Shareholders' Equity	2,441,352,383	2,362,561,433
Total Number of Ordinary Shares	61,986,608	61,986,608
Net Asset Value (NAV) per Share	39.39	38.11

26. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES THROUGH INDIRECT METHOD

As per Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: A Reconciliation of Net operating cash flow under Indirect Method is provided below:

Profit after income tax	146,976,219	138,571,153
Add: Non-cash Items		
Depreciation charges	127,410,514	117,715,217
Amortization of Intangible Asset	570,273	717,099
	<u>274,957,006</u>	<u>257,003,468</u>
Add/(less): Changes in Working Capital		
Inventories	(2,875,089)	11,795,528
Trade and other receivables	(92,593,673)	(115,050,957)
Advance, deposit & prepayments	(117,375,674)	(28,609,297)
Accrued expenses	457,070	(7,882,114)
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	6,619,918	7,416,715
Trade and other payable	19,324,846	(20,711,323)
Provision for tax	22,397,209	(953,850)
Deferred tax asset/(liability)	(13,022,672)	1,372,517
Net cash provided from operating activities	97,888,940	104,380,688

27. NET OPERATING CASH FLOW PER SHARE (NOCFPS)

Operating Cash Inflow at the period ended	97,888,940	104,380,688
Weighted average number of Ordinary Shares	61,986,608	61,986,608
Net Operating Cash Flow per Share	1.58	1.68

28. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS

There is no effect of exchange rate changes on cash and cash equivalents for that period.



29. RELATED PARTY DISCLOSURES

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

SL	Name of the related parties	Relationship	Nature of Transaction	Transaction during the Year		Balance as on 31 December 2023	Balance as on 30 June 2023
				Addition	Payment / Adjustment		
1	Syed Faruque Ahmed and Syed Farhad Ahmed	Chairman and Managing Director	Office rent (Chittagong)	894,330	336,225	1,303,380	745,275
2	Syed Farhad Ahmed	Managing Director	Salary	1,950,000	2,319,378	1,058,752	1,428,130
Total Related Party Transactions				2,844,330	2,655,603	2,362,132	2,173,405

Amount in Taka



amra networks limited
Schedule of Property, Plant and Equipment
As at 31 December 2023

A. Property, plant and equipment (Except EPZ Project)

Particulars	Cost			Depreciation			Amount in Taka	
	Balance as on 01.07.2023	Addition during the year	Disposal/ Adjustment during the year	Balance as on 31.12.2023	Rate of Dep.	Charged during the year	Disposal/ Adjustment during the year	Balance as on 31.12.2023
Land and Land Development	200,659,864	-	-	200,659,864	-	-	-	200,659,864
Furniture & Fixture	8,908,964	-	-	8,908,964	10%	179,041	-	3,401,768
Office Equipment	56,166,274	-	-	56,166,274	15%	1,026,732	-	43,503,242
Electric Installation	5,711,155	-	-	5,711,155	18%	31,628	-	5,391,357
Telephone Installation	2,995,531	-	-	2,995,531	18%	2,407	-	2,971,193
Computer & Computer Equipment	22,552,039	-	-	22,552,039	20%	163,027	-	21,094,799
Fiber Optic Cable & Equipment	271,561,757	-	-	271,561,757	20%	8,105,462	-	158,603,603
Infrastructure & Backbone Equipments	2,168,317,932	273,615,928	-	2,441,933,860	18%	110,997,495	-	1,338,873,687
Motor Vehicle	22,248,154	-	-	22,248,154	20%	16,854,168	-	17,393,965
Office Decoration	76,520,457	-	-	76,520,457	15%	539,359	-	54,360,384
WiFi Equipment & Installation	182,495,916	-	-	182,495,916	20%	4,436,960	-	142,363,272
Sub-Total	3,018,218,044	273,615,928	-	3,291,833,972		127,279,917	-	1,630,332,258
Total as at 30 September 2023	3,027,832,304	273,615,928	-	3,301,448,232		127,410,514	-	1,638,450,894
Total as at 30 June 2023	2,805,192,211	472,045,758	249,405,665	3,027,643,534		253,366,325	73,200,093	1,511,040,360
Total as at 30 September 2023	3,027,832,304	273,615,928	-	3,301,448,232		127,410,514	-	1,638,450,894
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Total as at 30 September 2023	3,027,832,304	273,615,928	-	3,301,448,232		127,410,514	-	1,638,450,894
Total as at 30 June 2023	2,805,192,211	472,045,758	249,40					

aamra networks limited
Schedule of Intangible Assets
As at 31 December 2023

Amount in Taka

Particulars	Cost			Amortization				Written Down Value as on 31.12.2023	Written Down Value as on 30.06.2023
	Balance as on 01.07.2023	Addition during the year	Disposal during the year	Balance as on 31.12.2023	Rate of Dep.	Balance as on 01.07.2023	Charge during the year	Disposal during the year	Balance as on 31.12.2023
Computer Software	45,382,696	-	-	45,382,696	20%	39,679,969	570,273	-	40,250,242
Total as at 30 September 2023	45,382,696	-	-	45,382,696		39,679,969	570,273	-	40,250,242
Total as at 30 June 2023	45,382,696	-	-	45,382,696		38,254,288	1,425,682	-	39,679,969
									5,702,726
									7,128,408

Total Amortization has been charged as following:

Intangible assets	Amount in Taka	
	Jul - Dec'23	Jul - Dec'22
Cost of goods sold & services	570,273	356,420
	570,273	356,420

aamra networks limited**Schedule of Calculation of Deferred Tax Liability**As at 31 December 2023

Particular	Carrying Amount	Tax Base	Amount in Taka Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments (Taxable unit)	1,661,501,714	1,512,030,075	149,471,639
Property, plant & equipments (Non Taxable unit)	1,495,624	1,173,688	321,936
Intangible assets	5,132,454	15,936,480	(10,804,026)
Relevant liabilities			
Total temporary differences			138,989,549
Deferred tax liability @ 22.5%			31,272,649
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2023			44,295,321
Movement during the year			(13,022,672)
Net deferred tax (asset)/ liability			31,272,649

