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STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 31 December 2017

	Notes	Amount in Taka	
		31 December 2017	30 June 2017
ASSETS			
Non-current assets			
Property, plant and equipment	1	890,538,087	643,230,633
Capital work- in -progress	2	-	91,171,085
Intangible assets	3	19,259,755	21,399,728
Advance, deposit & prepayments	4.1	9,287,510	9,287,510
Total non-current assets		919,085,352	765,088,956
Current assets			
Inventories		261,030,878	225,365,844
Trade and other receivables	5	256,811,032	127,320,438
Advance, deposit and prepayments	4.2	203,913,920	179,480,740
Cash and cash equivalents	6	193,668,754	39,376,541
Total current assets		915,424,583	571,543,564
TOTAL ASSETS		**1,834,509,936**	**1,336,632,520**
EQUITY AND LIABILITIES			
Capital and reserves			
Share capital	7	530,412,090	380,000,000
Share premium	8	542,488,192	159,131,807
Retained earnings	9	562,427,968	482,299,963
Total equity		1,635,328,250	1,021,431,770
Non-current liabilities			
Deferred tax liability	10	10,592,368	16,247,568
Current liabilities			
Lease liabilities	11	3,666,949	4,071,473
Short term loan	12	60,386,360	237,903,353
Accrued expenses		11,400,732	18,481,896
Dividend payable		53,041,209	-
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	13	16,569,526	10,046,135
Trade and other payables	14	24,077,317	11,956,904
Provision for tax	15	19,447,225	16,493,421
Total current liabilities		188,589,317	298,953,183
Total liabilities		199,181,685	315,200,750
TOTAL EQUITIES AND LIABILITIES		**1,834,509,936**	**1,336,632,520**
Net Asset Value (NAV) per share		**30.83**	**26.88**
Restated Net Asset Value (NAV) per share		**30.83**	**19.26**

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

Sd/	Sd/	Sd/	Sd/
Chairman	Managing Director	Company Secretary	Chief Financial Officer

SINCE 1985
aamra networks limited
Faruque Rupayan Tower (17th Floor), 32 Kemal Ataturk Avenue, Banani C/A, Dhaka - 1213
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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)

For the half year ended 31 December 2017

	Amount in Taka			
	Jul - Dec'17	Jul - Dec'16	Oct - Dec'17	Oct - Dec'16
Revenue	494,025,687	432,517,764	256,713,186	217,709,825
Cost of goods sold & services	(274,176,159)	(269,974,002)	(141,607,397)	(140,992,396)
Gross Profit	**219,849,528**	**162,543,762**	**115,105,789**	**76,717,429**
	44.50%	**37.58%**	**44.84%**	**35.24%**
Operating expenses	(78,588,936)	(82,913,372)	(37,590,640)	(36,119,897)
Operating Profit	**141,260,592**	**79,630,390**	**77,515,149**	**40,597,531**
Financial expenses	(9,138,467)	(6,030,050)	(260,328)	(3,040,395)
Non-operating income	4,869,084	53,515	4,220,118	53,515
Loss on sale of vehicle	-	(212,800)	-	-
Profit before WPPF	**136,991,209**	**73,441,056**	**81,474,939**	**37,610,652**
Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	(6,523,391)	(3,497,193)	(3,879,759)	(1,790,983)
Profit before income tax	**130,467,818**	**69,943,863**	**77,595,180**	**35,819,669**
Income tax expenses				
Current tax	(2,953,803)	(3,739,030)	(1,561,701)	(1,882,058)
Deferred tax income/(expenses)	5,655,200	752,033	(5,458,520)	378,539
	2,701,396	(2,986,997)	(7,020,221)	(1,503,519)
Net Profit after income tax	**133,169,215**	**66,956,866**	**70,574,959**	**34,316,150**
Other comprehensive income				
Total comprehensive income	**133,169,215**	**66,956,866**	**70,574,959**	**34,316,150**
Earnings per share (EPS) - Weighted average	**3.25**	**1.76**	**1.33**	**0.90**
Restated Earnings per share (EPS)	**2.51**	**1.26**	**1.33**	**0.65**

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STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the half year ended 31 December 2017

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance at 01 July 2016	**380,000,000**	**159,131,807**	**360,025,458**	**899,157,265**
Net profit after tax	-	-	66,956,866	66,956,866
Balance at 31 December 2016	**380,000,000**	**159,131,807**	**426,982,324**	**966,114,131**

Balance at 01 July 2017	**380,000,000**	**159,131,807**	**482,299,963**	**1,021,431,770**
Addition during the period	150,412,090	383,356,385	-	533,768,475
Net profit after tax	-	-	133,169,215	133,169,215
Dividend	-	-	(53,041,209)	(53,041,209)
Balance at 31 December 2017	**530,412,090**	**542,488,192**	**562,427,968**	**1,635,328,250**

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STATEMENT OF CASH FLOWS (UNAUDITED)
For the half year ended 31 December 2017

	Amount in Taka	
	Jul - Dec'17	Jul - Dec'16
A. Cash flows from operating activities		
Cash received from customers & others	369,404,178	408,597,096
Cash paid to suppliers and others	(271,636,736)	(205,227,079)
Operating expenses paid	(80,583,513)	(68,385,510)
Finance expenses paid	(9,138,467)	(6,030,050)
Income tax paid	(6,970,591)	(10,037,304)
Net cash provided from operating activities	**1,074,871**	**118,917,153**
B. Cash flows from investing activities		
Acquisition of property, plant & equipment	(202,629,617)	(125,921,609)
Sales of property, plant & equipment	-	1,400,000
Capital work-in -progress	-	-
Net cash used in investing activities	**(202,629,617)**	**(124,521,609)**
C. Cash flows from financing activities		
Short-term loan paid	(177,516,994)	(208,978)
Lease liabilities paid/received	(404,524)	8,740,326
Proceeds from issue of share capital	533,768,475	-
Net cash provided from financing activities	**355,846,958**	**8,531,348**
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	154,292,212	2,926,892
Cash and cash equivalents at the beginning of the year	39,376,541	13,994,108
Cash and cash equivalents at the end of the year	**193,668,753**	**16,921,000**
Net Operating Cash Flow Per Share (NOCFPS)	**0.02**	**3.13**

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Financial Information for half year ended 31 December 2017

As per 16(B) of DSE Listing Regulations - 2015

Particulars	Jul - Dec'17	Jul - Dec'16
Earnings per share (EPS) - Weighted average	3.25	1.76
Restated Earnings per share (EPS)	2.51	1.26
Net Operating Cash Flow Per Share (NOCFPS)	0.02	3.13

Particulars	31 December 2017	30 June 2017
Net Asset Value	1,635,328,250	1,021,431,770
Net Asset Value (NAV) per share	30.83	26.88
Restated Net Asset Value (NAV) per share	30.83	19.26

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