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aamra networks limited

STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at 31 March 2018

	Notes	Amount in Taka	
		31 March 2018	30 June 2017
ASSETS			
Non-current assets			
Property, plant and equipment	4	976,045,356	643,230,633
Capital work- in -progress	5	-	91,171,085
Intangible assets	6	18,189,769	21,399,728
Advance, deposit & prepayments (Non-current)	7	9,857,510	9,287,510
Total non-current assets		1,004,092,635	765,088,956
Current assets			
Inventories		269,780,707	225,365,844
Trade and other receivables	8	291,994,239	127,320,438
Advance, deposit and prepayments (Current)	7	211,200,180	179,480,740
Cash and cash equivalents	9	73,237,059	39,376,541
Total current assets		846,212,184	571,543,564
TOTAL ASSETS		**1,850,304,819**	**1,336,632,520**
EQUITY AND LIABILITIES			
Capital and reserves			
Share capital	10	530,412,090	380,000,000
Share premium	11	542,488,192	159,131,807
Retained earnings	12	626,126,136	482,299,963
Total equity		1,699,026,418	1,021,431,770
Non-current liabilities			
Deferred tax liability	13	14,328,089	16,247,568
Current liabilities			
Lease liabilities		3,388,155	4,071,473
Short term loan		51,537,548	237,903,353
Accrued expenses		13,968,896	18,481,896
Dividend payable		7,449,342	-
Provision for Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	14	19,989,225	10,046,135
Trade and other payables		20,209,840	11,956,904
Provision for tax	15	20,407,306	16,493,421
Total current liabilities		136,950,312	298,953,183
Total liabilities		151,278,401	315,200,750
TOTAL EQUITIES AND LIABILITIES		**1,850,304,819**	**1,336,632,520**
Net Asset Value (NAV) per share		**32.03**	**26.88**
Restated Net Asset Value (NAV) per share		**32.03**	**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
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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)

For the period ended 31 March 2018

	Amount in Taka			
	Jul'17 - Mar'18	Jul'16 - Mar'17	Jan'18 - Mar'18	Jan'17- Mar'17
Revenue	764,779,267	615,572,849	270,753,580	183,055,085
Cost of goods sold & services	(427,358,620)	(380,055,904)	(153,182,461)	(112,018,574)
Gross Profit	**337,420,647**	**235,516,945**	**117,571,119**	**71,036,511**
Operating expenses	(122,487,698)	(115,733,530)	(43,898,761)	(30,883,485)
Operating Profit	**214,932,949**	**119,783,415**	**73,672,358**	**40,153,026**
Financial expenses	(11,017,134)	(10,763,409)	(1,878,667)	(4,733,359)
Non-operating income	4,889,063	83,983	19,978	30,467
Loss on sale of vehicle	-	(212,800)	-	-
Profit before WPPF	**208,804,878**	**108,891,189**	**71,813,669**	**35,450,134**
Beneficiaries' Profit Participation & Welfare Fund (BPP&WF)	(9,943,089)	(5,185,295)	(3,419,699)	(1,688,102)
Profit before income tax	**198,861,788**	**103,705,894**	**68,393,970**	**33,762,032**
Income tax expenses				
Current tax	(3,913,885)	(5,321,505)	(960,082)	(1,582,475)
Deferred tax income/(expenses)	1,919,479	1,070,317	1,919,479	318,284
	(1,994,406)	(4,251,188)	959,398	(1,264,191)
Net Profit after income tax	**196,867,383**	**99,454,706**	**69,353,368**	**32,497,841**
Other comprehensive income				
Total comprehensive income	**196,867,383**	**99,454,706**	**69,353,368**	**32,497,841**
Earnings per share (EPS) - Weighted average	**4.80**	**2.62**	**1.31**	**0.86**
Restated Earnings per share (EPS)	**3.71**	**1.88**	**1.31**	**0.61**

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

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STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the period ended 31 March 2018

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	-	-	99,454,706	99,454,706
Balance at 31 March 2017	**380,000,000**	**159,131,807**	**459,480,164**	**998,611,971**

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	-	-	196,867,383	196,867,383
Dividend	-	-	(53,041,209)	(53,041,209)
Balance at 31 March 2018	**530,412,090**	**542,488,192**	**626,126,136**	**1,699,026,418**

Sd/	Sd/	Sd/	Sd/
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STATEMENT OF CASH FLOWS (UNAUDITED)
For the period ended 31 March 2018

	Amount in Taka	
	Jul'17 - Mar'18	Jul'16 - Mar'17
A. Cash flows from operating activities		
Cash received from customers & others	604,994,530	580,054,176
Cash paid to suppliers and others	(407,420,494)	(392,007,343)
Operating expenses paid	(119,261,908)	(151,845,140)
Finance expenses paid	(11,017,134)	(10,763,409)
Income tax paid	(6,972,589)	(14,421,465)
Net cash provided from operating activities	**60,322,404**	**11,016,819**
B. Cash flows from investing activities		
Acquisition of property, plant & equipment	(327,589,372)	(81,206,184)
Sales of property, plant & equipment	-	1,400,000
Capital work-in -progress	-	(86,689,350)
Net cash used in investing activities	**(327,589,372)**	**(166,495,535)**
C. Cash flows from financing activities		
Short-term loan paid	(186,365,805)	153,240,634
Lease liabilities paid/received	(683,318)	8,550,994
Proceeds from issue of share capital	533,768,475	-
Dividend paid	(45,591,867)	-
Net cash provided from financing activities	**301,127,485**	**161,791,627**
D. Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	33,860,518	6,312,912
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	**73,237,059**	**20,307,020**
Net Operating Cash Flow Per Share (NOCFPS)	**1.14**	**0.29**

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Financial Information for the period ended 31 March 2018

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

Particulars	Nine months		Three months	
	Jul'17 - Mar'18	Jul'16 - Mar'17	Jan'18 - Mar'18	Jan'17- Mar'17
Earnings per share (EPS) - Weighted average	4.80	2.62	1.31	0.86
Restated Earnings per share (EPS)	3.71	1.88	1.31	0.61
Net Operating Cash Flow Per Share (NOCFPS)	1.14	0.29	-	-

Particulars	31 March 2018	30 June 2017
Net Asset Value (NAV) per share	32.03	26.88
Restated Net Asset Value (NAV) per share	32.03	19.26

Sd/	Sd/	Sd/	Sd/
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