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Unaudited Financial Statements
Of
aamra technologies limited
For the Half Year Ended on 31 December, 2017

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SINCE 1985 CELEBRATING 32 YEARS

aamra technologies limited

Faruque Rupayan Tower (9th Floor), 32 Kemal Ataturk Avenue, Banani C/A, Dhaka -1213
Bangladesh, Tel : +88 02 9822046, 9820604-08, www.aamra.com.bd

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Statement of Financial Position (Un-audited)

As at December 31, 2017

	Notes/Sch	Amount in Taka 31-12-2017	30-06-2017
Assets			
Non-current assets			
Property, plant & equipment, net	4.00	155,665,501	153,900,625
Intangible Assets	5.00	83,321,521	92,579,467
Total Non-current assets		**238,987,022**	**246,480,092**
Current assets:			
Inventories		747,947,607	722,102,587
Trade & others receivables		724,217,746	670,369,816
Advances, deposits & prepayments	6.00	275,959,149	314,709,620
Cash & cash equivalents	7.00	12,580,569	6,854,717
Total current assets:		**1,760,705,071**	**1,714,036,740**
Total assets		**1,999,692,093**	**1,960,516,832**
Equity and liabilities			
Equity attributable to shareholders			
Authorized capital 100,000,000 shares @ Tk. 10 each		**1,000,000,000**	**1,000,000,000**
Share capital	8.00	553,693,950	553,693,950
Share premium	9.00	502,608,496	502,608,496
Retained earnings	10.00	190,315,706	196,179,358
Total equity		**1,246,618,152**	**1,252,481,804**
Non-current liabilities			
Term loan	11.00	184,748,026	130,097,290
Total long-term loan		**184,748,026**	**130,097,290**
Current liabilities:			
Short term loan (Including current portion of term loan)	12.00	246,343,971	282,652,691
Trade & others payable		144,069,917	146,209,631
Advance against sale		15,391,174	31,885,746
Provision for expenses		78,338,527	96,642,216
Provision for current tax	13.00	15,263,417	6,868,096
Deferred tax liability		11,143,578	11,263,576
Dividend payable	14.00	57,775,331	2,415,782
Total Current liabilities		**568,325,916**	**577,937,738**
Total liabilities		**753,073,942**	**708,035,028**
Total equity and liabilities		**1,999,692,093**	**1,960,516,832**
NAVPS		**22.51**	**22.62**

The annexed notes are integral parts of these financial statements

SD/	**SD/**	**SD/**
Syed Faruque Ahmed	**Md. Anamul Haque**	**Syed Farhad Ahmed**
Chairman	Company Secretary	Managing Director

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Statement of Profit or Loss & Other Comprehensive Income (Un-audited)

For the Half Year Ended 31 December, 2017

Particulars	1-Jul-17 To 31-Dec-17	1-Jul-16 To 31-Dec-16	1-Oct-17 To 31-Dec-17	1-Oct-16 To 31-Dec-16
Revenue	594,919,377	630,177,748	316,395,526	369,211,762
Less: Cost of goods & service sold	472,003,453	551,884,927	256,428,219	334,195,947
Gross Profit	**122,915,924**	**78,292,821**	**59,967,306**	**35,015,815**
Less: Operating expenses	46,905,074	39,906,704	23,260,304	20,361,782
Operating Profit	**76,010,850**	**38,386,117**	**36,707,002**	**14,654,033**
Add: Other income	15,485	12,593	15,485	12,593
Net profit before financial expense	**76,026,335**	**38,398,710**	**36,722,487**	**14,666,626**
Less : Financial expenses	18,245,269	10,176,594	9,028,401	6,457,558
Net profit before tax	**57,781,066**	**28,222,116**	**27,694,086**	**8,209,067**
Provision for income tax:	**8,275,323**	**1,918,096**	**2,246,965**	**282,970**
Less :Current tax	8,395,321	2,083,497	2,365,701	269,083
Less: Deferred tax	(119,998)	(165,401)	(118,736)	13,887
Net profit after tax	**49,505,743**	**26,304,020**	**25,447,122**	**7,926,097**
Total Comprehensive Income After Tax	**49,505,743**	**26,304,020**	**25,447,122**	**7,926,097**
Earnings Per Share (Per Value Tk. 10.00)	**0.89**	**0.48**	**0.46**	**0.14**

The annexed notes are integral parts of these financial statements

SD/	SD/	SD/
Syed Faruque Ahmed	**Md. Anamul Haque**	**Syed Farhad Ahmed**
Chairman	Company Secretary	Managing Director

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Statement of Changes in Equity (Un-audited)

For the Half Year Ended 31 December, 2017

Amount in Taka

Particulars	Equity Attributable to the Shareholders of aamra technologies limited			
	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Profit/(Loss) for the quarter ended Dec, 2017	-	-	49,505,743	49,505,743
Cash dividends on ordinary shares	-	-	(55,369,395)	(55,369,395)
Total for the quarter ended Dec, 2017	**-**	**-**	**(5,863,652)**	**(5,863,652)**
Balance Brought Forward at 1st July 2017	553,693,950	502,608,496	196,179,358	1,252,481,804
Balance Carried Forward at 31 Dec, 2017	**553,693,950**	**502,608,496**	**190,315,706**	**1,246,618,152**
Profit/(Loss) for the quarter ended Dec, 2016	-	-	26,304,020	26,304,020
Cash dividends on ordinary shares	-	-	(55,369,395)	(55,369,395)
Total for the quarter ended Dec, 2016	**-**	**-**	**(29,065,375)**	**(29,065,375)**
Balance Brought Forward at 1st July 2016	553,693,950	502,608,496	167,600,858	1,223,903,304
Balance Carried Forward at 31 Dec, 2016	**553,693,950**	**502,608,496**	**138,535,483**	**1,194,837,929**

The annexed notes are integral parts of these financial statements

SD/ **Syed Faruque Ahmed** Chairman	SD/ **Md. Anamul Haque** Company Secretary	SD/ **Syed Farhad Ahmed** Managing Director

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Statement of Cash Flows (Un-audited)
For the Half Year Ended 31 December, 2017

Amount in Taka

Particulars	01-July- 2017 To 31-Dec- 2017	01-July- 2016 To 31-Dec- 2016
Cash flow from operating activities		
Cash received from customers & other	524,592,359	556,319,685
Cash paid to suppliers & other	(515,720,132)	(484,607,737)
Operating expenses paid	(25,123,089)	(21,926,196)
Advance income tax paid	(12,207,837)	(15,043,341)
Financial expenses paid	(18,245,269)	(10,176,594)
Net cash provided by/ (used in) operating activities	**(46,703,968)**	**24,565,817**
Cash flow from investing activities		
Acquisition of fixed assets	(18,356,052)	(10,175,307)
Net cash used in investing activities	**(18,356,052)**	**(10,175,307)**
Cash flow from financing activities		
Dividend Paid	(9,845)	(19,256)
Term Loan Received	90,000,000	7,640,000
Term Loan Paid	(19,204,282)	(14,046,819)
Net cash provided by/ (used in) financing activities	**70,785,872**	**(6,426,076)**
Net cash increase/ decrease	**5,725,853**	**7,964,434**
Cash & cash equivalent at the beginning of the year	6,854,717	3,675,353
Cash & cash equivalent at the end of the year	**12,580,569**	**11,639,787**
NOCFPS	**(0.84)**	**0.44**

The annexed notes are integral parts of these financial statements

SD/	**SD/**	**SD/**
Syed Faruque Ahmed	**Md. Anamul Haque**	**Syed Farhad Ahmed**
Chairman	Company Secretary	Managing Director

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Financial information for the half year ended 31 December, 2017
As per 16(B) of DSE Listing Regulations-2015

Particulars	01 July-31 Dec, 2017	01 July-31 Dec, 2016
Earning Per Share (EPS)	0.89	0.48
Net Operating Cash Flow Per Share (NOCFPS)	(0.84)	0.44

Particulars	31 Dec, 2017	30 June, 2017
Net Asset Value (NAV)	1,246,618,152	1,252,481,804
Net Asset Value Per Share (NAVPS)	22.51	22.62

SD/
Syed Faruque Ahmed
Chairman

SD/
Md. Anamul Haque
Company Secretary

SD/
Syed Farhad Ahmed
Managing Director

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