aamra technologies limited

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Unaudited financial statements for the first quarter ended September 30, 2025

STATEMENT OF FINANCIAL POSITION
As at September 30, 2025

Amount in Taka

Particulars	September 30, 2025	June 30, 2025
Assets:		
Non-Current Assets		
Property, Plant & Equipment	672,824,770	690,138,432
Intangible Assets	14,755,647	15,532,260
Total Non-Current Assets	**687,580,417**	**705,670,692**
Current Assets:		
Inventories	747,386,384	744,394,234
Trade & Others Receivables	398,806,699	398,909,913
Advances, Deposits & Prepayments	703,950,365	705,954,165
Cash & Cash Equivalents	10,473,040	10,338,214
Total Current Assets	**1,860,616,489**	**1,859,596,526**
Total Assets	**2,548,196,905**	**2,565,267,218**
Equity and Liabilities:		
Equity attributable to shareholders		
Share Capital	647,074,420	647,074,420
Share Premium	502,608,496	502,608,496
Retained Earnings	11,484,188	44,952,580
Total Equity	**1,161,167,104**	**1,194,635,496**
Non-Current Liabilities		
Long Term Loan (Non-Current Portion)	381,199,084	336,532,005
Deferred Tax Liability	30,088,635	30,952,258
Total Non-Current Liabilities	**411,287,720**	**367,484,263**
Current Liabilities		
Short Term Loan	65,610,786	65,376,090
Long Term Loan (Current Portion)	112,288,320	136,018,631
Trade & Others Payable	728,859,576	729,611,952
Advance Against Sale	7,250,000	7,250,000
Outstanding Liabilities	40,382,558	43,765,370
Provision for Income Tax	10,573,068	10,330,401
Unclaimed Dividend Account	10,777,774	10,795,015
Total Current liabilities	**975,742,082**	**1,003,147,459**
Total Liabilities	**1,387,029,802**	**1,370,631,722**
Total Equity and Liabilities	**2,548,196,906**	**2,565,267,218**
Net Asset Value Per Share (NAVPS)	**17.95**	**18.46**

STATEMENT OF CHANGES IN EQUITY
For the First Quarter Ended 30 September, 2025

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2025	**647,074,420**	**502,608,496**	**44,952,580**	**1,194,635,496**
Profit/(Loss) during the year	-	-	(33,468,391)	(33,468,391)
Balance Carried Forward at Sept 30, 2025	**647,074,420**	**502,608,496**	**11,484,189**	**1,161,167,105**

For the period ended 30 September 2024

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2024	**647,074,420**	**502,608,496**	**256,536,652**	**1,406,219,568**
Profit/(Loss) during the year	-	-	(15,970,579)	(15,970,579)
Balance Carried Forward at Sept 30, 2024	**647,074,420**	**502,608,496**	**240,566,073**	**1,390,248,990**

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the First Quarter Ended 30 September, 2025

Amount in Taka

Particulars	1st Jul 2025 To Sept 30, 2025	1st Jul 2024 To Sept 30, 2024
Revenue	61,186,997	77,107,036
Less: Cost of goods & service sold	(43,417,129)	(43,178,884)
Gross Profit	**17,769,868**	**33,928,152**
Less: Operating expenses	(26,093,217)	(30,977,599)
Operating Profit	**(8,323,349)**	**2,950,553**
Add: Other income	-	-
Profit before financial expense	**(8,323,349)**	**2,950,553**
Less : Financial expenses	(25,765,999)	(19,474,688)
Profit before WPPF	(34,089,348)	**(16,524,135)**
Workers Profit Participation Fund (WPPF)	-	-
Profit after WPPF		
Profit before tax	**(34,089,348)**	**(16,524,135)**
Provision for income tax:		-
Less : Provision for Income Tax	(242,666)	(420,420)
Less: Deferred tax	863,623	973,977
	620,956	553,557
Net profit after tax	**(33,468,391)**	**(15,970,578)**
Add: Other Comprehensive Income	-	-
Total Comprehensive Income	**(33,468,391)**	**(15,970,578)**
Earning Per Share (Per Value Tk. 10.00)	**(0.52)**	**(0.25)**

STATEMENT OF CASH FLOWS
For the First Quarter Ended 30 September, 2025

Amount in Taka

Particulars	1st Jul 2025 To Sept 30, 2025	1st Jul 2024 To Sept 30, 2024
Cash flow from operating activities		
Cash received from customers & other	61,290,211	59,653,608
Cash paid to suppliers & other	(48,540,668)	(70,915,226)
Operating expenses paid	(8,002,942)	(10,819,180)
Advance income tax paid/received	(0)	80,384
Financial expenses paid	(25,765,999)	(16,354,536)
Net cash provided by/ (used in) operating activities	**(21,019,397)**	**(38,354,950)**
Cash flow from investing activities		
Acquisition of fixed assets	-	-
Capital Work in progress	-	-
Net cash used in investing activities	-	-
Cash flow from financing activities		
Dividend Paid	(17,240)	(8,555)
Short Term Loan Received	234,697	30,210,580
Long-Term Loan	20,936,768	7,659,400
Net cash provided by/ (used in) financing activities	**21,154,224**	**37,861,425**
Net cash increase/ decrease	**134,826**	**(493,527)**
Cash & cash equivalent at the beginning of the period	10,338,214	11,221,149
Cash & cash equivalent at the end of the period	**10,473,040**	**10,727,622**
Net Operating Cash Flow Per Share (NOCFPS)	**(0.32)**	**(0.59)**

COMPARATIVE STATEMENT FOR INFORMATION OF THE SHAREHOLDERS

Particulars	1st Jul 2025 To Sept 30, 2025	1st Jul 2024 To Sept 30, 2024
Earning per share (EPS)	**(0.52)**	**(0.25)**
Net Operating Cash Flow Per Share (NOCFPS)	**(0.32**	**(0.59)**

Particulars	30 September 2025	30 June 2025
Net Asset Value per share (NAVPS)	**17.94**	**18.46**

Reason for significant deviation:

EPS: The company's revenue has declined considerably compared to the same period last year. On the contrary, the COGS remained steady due to increased material costs,which lowered the gross margin. Furthermore, while operating costs improved slightly, the increase in finance charges had a major negative impact on bottom-line profitability.

NOCFPS: Customer cash received was comparatively better than it was in the same quarter previous year. Despite higher financial expenditures, operational expenses and customer payments declined proportional to cash received. Eventually, this indicated an upward pattern in NOCFPS.

Chairman | Managing Director | Director | Chief Financial Officer | Company Secretary

Date: 14 September, 2026

The details of the published 1st quarter unaudited financial statements are available in the company website www.aamratechnologies.com