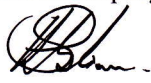



BDCOM ONLINE LTD.
Statement of Financial Position (Un-Audited)
As at September 30, 2019

Notes	Amount in Taka		Growth %
	30.09.2019	30.06.2019	
ASSETS:			
A. Non-Current Assets			
	411,289,397	390,709,147	5.27
Property, Plant and Equipment	4 356,564,467	361,786,235	(1.44)
Long Term Deposit & Prepayment	5 54,724,930	28,922,912	89.21
B. Current Assets			
	616,264,630	606,194,803	1.66
Inventories	6 22,614,599	19,766,333	14.41
Advances, Deposits & Prepayments	7 20,620,689	17,563,776	17.40
Advance Income Tax & VAT	49,720,311	39,741,084	25.11
Trade Receivables	8 153,666,799	160,353,923	(4.17)
Other Receivables	9 14,274,172	11,278,193	26.56
Investment in Shares (at Market Value)	10 6,235,820	8,116,870	(23.17)
Investment in FDR	310,060,986	305,803,898	1.39
Cash and Cash Equivalents	39,071,254	43,570,726	(10.33)
TOTAL ASSETS (A+B)	1,027,554,027	996,903,950	3.07
SHAREHOLDERS' EQUITY AND LIABILITIES:			
C. Shareholders' Equity:			
	794,691,363	778,162,472	2.12
Share Capital	11 488,482,430	488,482,430	-
Share Premium	119,504,000	119,504,000	-
Tax Holiday Reserve	21,555,878	21,555,878	-
AFS Reserve	19 -	(4,044,667)	-
Retained Earnings	12 165,149,055	152,664,831	8.18
D. Non-Current Liabilities:			
	21,566,225	21,407,846	0.74
Long Term Bank Loan	13 6,518,251	6,965,130	(6.42)
Deferred Tax Liabilities	14 15,047,974	14,442,716	4.19
E. Current Liabilities:			
	211,296,439	197,333,632	7.08
Trade Payables	15 115,483,105	103,486,683	11.59
Other Payables	16 38,357,142	36,660,783	4.63
Provision for Income Tax	17 31,114,453	25,939,774	19.95
Short Term Bank Loan	18 26,341,739	31,246,392	(15.70)
TOTAL EQUITY & LIABILITIES (C+D+E)	1,027,554,027	996,903,950	3.07
Net Assets Value (NAV) Per Share	24	16.27	15.93

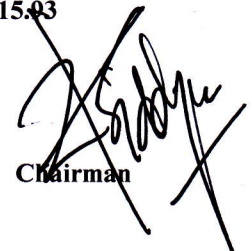
The accompanying notes are integral part of these financial statements.


 CFO


 Company Secretary


 Managing Director


 Director


 Chairman

Dhaka
 Date: November 14, 2019

BDCOM ONLINE LTD.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from July 01, 2019 to September 30, 2019

Notes	Unit-1 ISP	Unit-2 SDP	Unit-3 IPTSP	Amount in Taka	
				01.07.2019 to 30.09.2019	01.07.2018 to 30.09.2018
Revenue	133,164,406	11,816,786	10,137,732	155,118,924	133,004,571
Cost of Sales & Services	(67,841,153)	(3,926,748)	(2,926,677)	(74,694,578)	(68,074,437)
Gross Profit : A	65,323,253	7,890,038	7,211,055	80,424,346	64,930,134
Administrative and Marketing Expenses	(40,633,186)	(4,899,804)	(4,907,983)	(50,440,973)	(41,736,390)
Depreciation	4 (11,010,761)	(248,419)	(530,954)	(11,790,134)	(11,110,258)
Financial Charges	(872,426)	(8,302)	(6,265)	(886,993)	(504,336)
Total Expenses : B	(52,516,373)	(5,156,525)	(5,445,202)	(63,118,100)	(53,350,984)
Operating Profit : A-B	12,806,880	2,733,513	1,765,853	17,306,246	11,579,150
Non-Operating Income	7,330,463	466,377	-	7,796,840	7,926,723
Net unrealized Gain/(Loss) on Sales of Shares	20 (5,925,717)	-	-	(5,925,717)	-
Net Profit Before WPP & WF	14,211,626	3,199,890	1,765,853	19,177,369	19,505,873
Contribution to WPP & WF @ 5%	(676,744)	(152,376)	(84,088)	(913,208)	(928,851)
Net Profit before Tax	13,534,882	3,047,514	1,681,765	18,264,161	18,577,022
Income Tax Expense	17 (4,748,290)	(42,517)	(383,872)	(5,174,679)	(2,407,493)
Deferred Tax (Expenses)/Income	14 (605,257)	-	-	(605,257)	(55,623)
Net Profit After Tax	8,181,334	3,004,998	1,297,893	12,484,224	16,113,906
Other Comprehensive Income/(Expense):					
Unrealized (Loss)/Gain on Investment in Share		-	-	-	(24,938)
Related Deferred Tax		-	-	-	2,494
Retained Earnings Carried Forward	8,181,334	3,004,998	1,297,893	12,484,224	16,091,462
Basic Earnings Per Share	21	0.26	0.33		

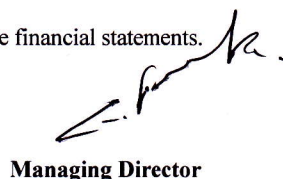
The accompanying notes are integral part of these financial statements.



CFO




Company Secretary



Managing Director



Director



Chairman

Dhaka

Date: November 14, 2019



BDCOM ONLINE LTD.
Statement of Changes in Equity (Un-Audited)
For the period from July 01, 2019 to September 30, 2019

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	AFS Reserve	Retained Earnings	Amount in Taka
						Total
Balance as on 01.07.19	488,482,430	21,555,878	119,504,000	(4,044,667)	152,664,831	778,162,472
Net Profit after Tax for the period	-	-	-		12,484,224	12,484,224
Adjustment with un-realised loss on sale of security	-	-	-	4,044,667	-	4,044,667
Balance as on 30.09.2019	488,482,430	21,555,878	119,504,000	-	165,149,055	794,691,363

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	AFS Reserve	Retained Earnings	Amount in Taka
						Total
Balance as on 01.07.18	465,221,361	21,555,878	119,504,000	(7,314,903)	124,642,157	723,608,493
Net Profit after Tax for the period	-	-	-		16,113,907	16,113,907
Adjustment against unrealized gain on investment in shares	-	-	-	(24,938)	-	(24,938)
Related deferred tax				2,494		2,494
Balance as on 30.09.2018	465,221,361	21,555,878	119,504,000	(7,337,347)	140,756,064	739,699,956

The accompanying notes are integral part of these financial statements.

CFO

Company Secretary

Managing Director

Director

Chairman

Dhaka

Date: November 14, 2019

BDCOM ONLINE LTD.
Statement of Cash Flows (Un-Audited)
For the period from July 01, 2019 to September 30, 2019

Particulars	Amount in Taka		Growth %
	01.07.2019 to 30.09.2019	01.07.2018 to 30.09.2018	
A. Cash flows from operating activities:			
Receipts from sales, services & others	161,806,048	130,393,766	24.09
Bank Interest - STD & Others	-	111,145	-
Payment of Income Tax & VAT	(9,979,227)	(7,004,405)	42.47
Cash payment to suppliers & others	(144,795,168)	(98,771,880)	46.60
Net cash provided by/(used in) operating activities	7,031,653	24,728,626	(71.56)
B. Cash flows from investing activities:			
Acquisition of Property, plant & equipment	(6,568,366)	(10,613,715)	(38.11)
FDR Interest received	4,797,828	2,859,721	67.77
Investment in Fixed Deposit Receipt (FDR)	(4,257,088)	(2,571,250)	65.56
Long Term Security Deposit	(155,000)	-	-
Net cash provided by/(used in) investing activities	(6,182,626)	(10,325,244)	(40.12)
C. Cash flows from financing activities:			
Cash Dividend	-	(1,913)	-
Long Term Loan	(446,879)	-	-
Short Term Loan	(4,904,653)	(5,605,888)	(12.51)
Net cash provided by/(used in) financing activities	(5,351,532)	(5,607,801)	(4.57)
D. Effect of exchange rate changes in cash and cash equivalents	3,033	(746)	(506.57)
	3,033	(746)	(506.57)
Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)	(4,499,472)	8,794,835	(151.16)
Cash & Cash Equivalents at the beginning of the period	43,570,726	32,570,857	33.77
Cash & Cash Equivalents at the end of the period	39,071,254	41,365,693	(5.55)
Net Operating Cash Flows Per Share (NOCFPS) Note-23.00	0.14	0.51	

The accompanying notes are integral part of these financial statements.


CFO


Company Secretary


Managing Director


Director


Chairman

Dhaka

Date: November 14, 2019

BDCOM ONLINE LTD.
For the period from July 01, 2019 to September 30, 2019

Selected Explanatory Notes:

This interim financial report includes only those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.

- 1.00 Reporting Entity:** BDCOM ONLINE LTD. was incorporated in Bangladesh on 12 February 1997 as a Private Limited Company vide certificate of incorporation No:C-32328 (1449/97) dated 12 February 1997 by the Registrar of Joint Stock Companies & Firms and was converted into a Public Limited Company on 10 February 2002. The shares of the company are traded with the Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd.
- 2.00 Nature of Business:** The Company is primarily engaged as an Internet Service Provider (ISP) in Bangladesh, which includes Web Page Software Design & Hosting, Leased Port Internet Access, Total Network Solutions and Nationwide Data Services. In addition, the Company is conducting Customized Software Development, Broadband Internet, Vehicle Tracking Services (VTS), Business Process Outsourcing, IP Telephony Services (IPTSP), IPPBX Solutions, Hosted Conference Bridge, Short Code Parking, Fiber Optic, Machinery and Hardware Sales.
- 3.00 Basis of Preparation of Financial statements:** The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), the Companies Act 1994, the Securities and Exchange Rules 1987 and other laws and rules applicable in Bangladesh.

4.00 Property Plant and Equipment :

The break up of the amount is as follows:

Particulars	Unit-1 Taka	Unit-2 Taka	Unit-3 Taka	Amount in Taka	
				1.7.2019 to 30.9.2019	1.7.2018 to 30.6.2019
A) Cost:					
Opening Balance	748,879,638	50,789,256	28,636,540	828,305,434	763,499,306
Addition during the period	6,152,332	-	416,034	6,568,366	64,806,128
Less: Adjustment during the period	-	-	-	-	-
Closing Balance	755,031,970	50,789,256	29,052,574	834,873,800	828,305,434
B) Accumulated Depreciation:					
Opening Balance	405,751,738	44,568,090	16,199,371	466,519,199	417,631,081
Add: Charged during the period	11,010,761	248,419	530,954	11,790,134	48,888,118
Less: Adjustment during the period	-	-	-	-	-
Closing Balance	416,762,499	44,816,509	16,730,325	478,309,333	466,519,199
WDV 30/09/2019(A-B)	338,269,471	5,972,747	12,322,249	356,564,467	-
WDV 30/06/2019(A-B)	343,127,900	6,221,166	12,437,169	-	361,786,235

5.00 Long term deposit & prepayment :

The break up of the amount is as follows:

Particulars

BTCL for telephone line
Security against bandwidth (BTCL & others)
Security against E1 & others (BTCL)
Prepayment to BEZA
Others deposit
Total Taka

Amount in Taka	
30.09.2019	30.06.2019
5,000	5,000
142,065	142,065
35,084	35,084
51,202,981	25,555,963
3,339,800	3,184,800
54,724,930	28,922,912

6.00 Inventories :

The break up of the amount is as follows:

Particulars

Accessories
GLP & GPRS Modem & Accessories
IP telephony hardware
Modem, Media converter & Concentrators
Switch, Router, Equipment & Others
Stationery
Stock of fiber optic
Radio equipment
Total Taka

251,301	291,247
4,789,646	4,587,513
2,999,240	3,177,014
1,180,633	1,128,380
9,284,035	7,424,800
118,880	27,292
968,424	278,422
3,022,440	2,851,665
22,614,599	19,766,333

7.00 Advances, Deposits & Pre-payments :

The break up of the amount is as follows:

Particulars

A) Advances :

Against Salary

Advance to suppliers and others

Advance for Material

Total

B) Deposits :

Security deposit / Earnest money

Total

C) Pre-payments

Total (A+B+C)

Amount in Taka	
30.09.2019	30.06.2019
2,318,733	2,236,641
3,513,165	3,947,080
4,435,646	2,643,006
10,267,544	8,826,727
9,868,859	8,296,709
9,868,859	8,296,709
484,286	440,340
20,620,689	17,563,776

8.00 Trade Receivables :

The break up of the amount is as follows:

Particulars

Internet & Data Service

IP Telephone Service

Web page, Software & Data Transmit

Hardware, Switch & Others

Total Taka

The sum of Accounts Receivable are unsecured but realizable. It includes no such amount which are recoverable from Director & Managing Director of the company.

107,729,364	115,134,898
11,436,666	13,323,106
33,123,139	30,218,289
1,377,630	1,677,630
153,666,799	160,353,923

9.00 Others Receivables :

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in Taka	
				30.09.2019	30.06.2019
FDR Interest Receivables	14,176,362	97,810	-	14,274,172	11,278,193
Total Taka	14,176,362	97,810	-	14,274,172	11,278,193

10.00 Investment In Share (At market value):

The break up of the amount is as follows:

Particulars

AB Bank Limited

IFADAUTOS

AGISYSL

Saif Powertec Limited

Total Taka

1,155,000	1,443,750
3,979,800	5,352,600
918,500	1,111,000
182,520	209,520
6,235,820	8,116,870

11.00 Share Capital

Authorized Capital : Taka 1000,000,000

100,000,000 Ordinary shares of Taka. 10 each

1,000,000,000	1,000,000,000
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Issued, Subscribed and Paid-up Capital :

48,848,243 Ordinary shares of Taka. 10 each

488,482,430	488,482,430
--------------------	--------------------

12.00 Retained Earnings

The break up of the amount is as follows:

Particulars

Opening balance

Add: Net profit after tax during the period

Less: Stock dividend (FY: 2017-18) @ 5%

Less: Cash dividend (FY : 2017-18) @ 7%

152,664,831	124,642,157
12,484,224	83,849,238
165,149,055	208,491,395
-	(23,261,069)
-	(32,565,495)
165,149,055	152,664,831

13.00 Long Term Loan :

The break up of the amount is as follows:

Particulars

Shahjalal Islami Bank Ltd.(Motor Vehicle)

Total Taka

Account Numbers

4001 36400000423

6,518,251	6,965,130
6,518,251	6,965,130

14.00 Deferred Tax Liabilities :

The break up of the amount is as follows:

Particulars	Carrying Amount (Tk.)	Tax Base (Tk.)	Taxable/(Deductible) temporary differences
As at September 30, 2019			
Property, Plant & Equipment (Excluding Land)	329,564,467	267,002,284	62,562,183
Net Taxable Temporary Difference			62,562,183
Applicable Tax Rate			25%
			15,640,546
Add: Deferred Tax Provision on Unrealized Loss on Shares			(592,572)
Deferred Tax Liability (A)			15,047,974
Deferred Tax Liability as at September 30, 2019			15,047,974
As at June 30, 2019			
Property, Plant & Equipment (Excluding Land)	334,786,235	272,167,144	62,619,091
Net Taxable Temporary Difference			62,619,091
Applicable Tax Rate			25%
			15,654,773
Add: Deferred Tax Provision on Realization Loss on Shares			(762,649)
Deferred Tax Liability (B)			14,892,124
Unrealized (Loss)/Gain on Investment in shares during the year			(449,407)
Deferred Tax Liability as at June 30, 2019			14,442,717
Deferred Tax (Income)/Expenses (A-B)			605,257
Deferred Tax on Unrealized (Loss)/Gain on Investment in shares during the period			-

15.00 Trade Payable :

The break up of the amount is as follows:

Particulars

Sundry Creditors

Total Taka

Amount in Taka	
30.09.2019	30.06.2019
115,483,105	103,486,683
115,483,105	103,486,683

16.00 Others Payable :

The break up of the amount is as follows:

Particulars

Liability for Expenses

Liability for Other Finance

Audit Fee Payable

Unpaid Dividend

Total Taka

12,641,445	10,445,653
20,824,945	21,353,128
28,750	
4,862,002	4,862,002
38,357,142	36,660,783

17.00 Provision for Income Tax:

Current Tax

Opening Balance

Add : Provision made during the period (Note:17.01)

Add : Short Provision made 2017-18

Less : Adjustment for the AY-2018-19

Closing Balance

25,939,774	12,994,040
5,174,679	24,062,458
-	1,877,316
31,114,453	38,933,814
-	12,994,040
31,114,453	25,939,774

17.01 Current Tax:

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in Taka	
				01.07.2019 to 30.09.2019	01.07.2018 to 30.09.2018
Net Profit Before WPPWF	14,211,626	3,199,890	1,765,853	19,177,369	19,505,873
Less : Contribution to WPPWF @ 5%	676,744	152,376	84,088	913,208	928,851
Profit Before Tax	13,534,882	3,047,514	1,681,765	18,264,161	18,577,022
Less : Tax Exempted Profit (Note-17.01.01)	466,009	2,903,352	178,703	3,548,064	8,724,560
Net Profit Before Tax	13,068,873	144,162	1,503,062	14,716,097	9,852,462
Add: Accounting Depreciation	11,010,761	248,419	530,954	11,790,134	11,110,258
Less: Tax Depreciation	(11,012,185)	(222,515)	(498,527)	(11,733,227)	(11,332,748)
Add: Net unrealized Loss/(Gain) on sale of shares	5,925,717	-	-	5,925,717	-
Taxable Profit	18,993,166	170,066	1,535,489	20,698,721	9,629,972
Provision for Income Tax @ 25%	4,748,290	42,517	383,872	5,174,679	2,407,493
Total provision for Income Tax	4,748,290	42,517	383,872	5,174,679	2,407,493

17.01.01 Tax Exempted Profit:

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in Taka	
				01.07.2019 to 30.09.2019	01.07.2018 to 30.09.2018
Tax exempted revenue during the period	4,584,882	2,903,352	1,077,228	8,565,462	15,298,730
Less : Expense of tax exempted profit	(4,118,873)	-	(898,525)	(5,017,398)	(6,574,170)
Tax Exempted Profit	466,009	2,903,352	178,703	3,548,064	8,724,560

Provision for Income Tax has been charged on Non-operating income of Unit-2, Software Development Project of BDCOM Online Ltd., As per Sixth Schedule, Part-A , Para -33 of Income Tax Ordinance, 1984 income from software development & ITES are exempted up to June 30,2024.

18.00 Short Term Loan :

The break up of the amount is as follows:

Particulars	Account Number
Prime Bank Ltd.-SOD A/C	12777590042804
Prime Bank Ltd.-SOD A/C	2127725016503
Shahjalal Islami Bank Ltd.(Motor Vehicle)	4001 36400000423
Bank Asia Ltd. (Machinery)	02135001282
Bank Asia Ltd. (Motor Vehicle)	02135001299
Bank Asia Ltd. (Motor Vehicle)	02135001339
Total Taka	

Amount in Taka	
30.09.2019	30.06.2019
11,599,243	16,974,637
9,615,598	8,137,041
2,753,640	2,753,640
1,117,734	1,854,800
449,750	585,500
805,774	940,774
26,341,739	31,246,392

19.00 AFS Reserve

Opening balance

Add: Adjustment with unrealised (loss)/gain on sale of securities

Less: Adjustment against unrealized Gain/(loss) on investment in share (Note-20)

Less: Related Deferred Tax

Amount in Taka	
30.09.2019	30.06.2019
(4,044,667)	(7,314,903)
4,044,667	-
-	(7,314,903)
-	3,633,596
-	(363,360)
-	(4,044,667)

20.00 Sustainable Estimated Gain/(Loss) on Marketable Securities :

The break up of the amount is as follows:

Particulars	Amount in Taka	
	01.07.2019 to 30.09.2019	01.07.2018 to 30.09.2018
IFADAUTOS	7,852,332	-
GBB Power Ltd.	-	16,229,604
Saif Powertec Limited	244,093	-
AGISYSL	1,271,203	-
AB Bank Ltd.	3,243,316	3,243,316
Total Cost Value as at September 30, 2019	12,610,944	19,472,920
Less:Fair market value of investment in shares as on September 30, 2019	6,235,820	11,320,312
Total Estimated Profit/(Loss) on Marketable Securities	(6,375,124)	(8,152,608)
Adjustment up to September 30, 2019	4,494,074	8,127,670
Adjustment with AFS Reserve	(4,044,667)	-
Total Estimated Profit/(Loss) on Marketable Securities	(5,925,717)	(24,938)

21.00 Earning Per Share (EPS) :

The break up of the amount is as follows:

Particulars

Profit From Continuing Operation attributable to the ordinary Equity holders

Profit attributable to the ordinary equity holders

Number of Shares

Earning Per Share (Reported)

Earning Per Share (Re-Stated)

Amount in Taka	
30.09.2019	30.06.2019
12,484,224	16,113,907
12,484,224	16,113,907
48,848,243	46,522,136
0.26	0.35
0.26	0.33

Operating profit of 1st Qtr. 2019-20 is Tk. 5.72 million higher than that of 1st Qtr. 2018-19. But Net profit after tax has declined mainly due to un-realized loss on investment in share of listed companies to the tune of Tk. 5.93 million. Due to this loss the EPS in the 1st Qtr of 2019-20 has dropped to 0.26 compared to the EPS of 0.33 in the 1st Qtr of 2018-19.

Diluted Earning Per Share:

No diluted earning per share is required to be calculated for the year as there has no dilutive potential ordinary shares.

22.00 Cash flows from operating activities :

Amount in Taka	
01.07.2019 to 30.09.2019	01.07.2018 to 30.09.2018

Statement of Cash Flows have been prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flows from the operating activities are shown under indirect method as activities.

Reconciliation of Cash Flows from operating activities

Net profit before tax	18,264,161	18,577,022
Add/Less : Realized Loss/(gain) on sale of security instrument	5,925,717	-
Less: Non-operating income	(7,796,840)	(7,926,723)
Less: Tax and VAT payment	(9,979,227)	(5,989,635)
Add: Depreciation	11,790,134	11,110,258
Add/(Less) : Changes in working Capital :		
Inventory	(2,848,266)	(5,310,394)
Trade receivables	6,687,124	(3,514,430)
Advance deposit prepayments	(28,703,931)	(165,827)
Liability for expenses	2,224,542	190,561
Liability for other finance	(528,182)	(1,804,000)
Trade payable	11,996,422	19,561,794
Net cash provided by/(used in) operation activities	7,031,653	24,728,626

23.00 Net Operation Cash Flows Per Share (NOCFPS):

The break up of the amount is as follows:

Particulars

Net cash generated from operating activities

7,031,653	24,728,626
7,031,653	24,728,626
48,848,243	46,522,136
0.14	0.53
-	0.51

Number of Shares

Net Operation Cash Flows Per Share (Reported)

Net Operation Cash Flows Per Share (Re-Stated)

Net Operating Cash Flow per Share in the 1st Qtr 2019-20 is 0.14 whereas it was 0.51 (re-stated) in the 1st Qtr of 2018-19. The reason for this decline is mostly due to a prepayment of Tk. 25,647,018 to Bangladesh Economic Zone Authority (BEZA) against advance lease rent for land allotted to the company in the economic zone at Mirershorai. This prepayment is a non-recurring expenditure and had this payment not been made the Net Operating Cash Flow per Share would have been higher in the reporting quarter compared to the 1st Qtr of 2018-19.

24.00 Net Asset Value Per Share (NAVPS):

The break up of the amount is as follows:

Particulars

Total Assets

Total Liabilities

Net Asset Value (NAV)

Number of Shares

Net Asset Value Per Share (Reported)

Net Asset Value (NAV)

Number of Shares

Net Asset Value Per Share (Re-Stated)

Amount in Taka	
30.09.2019	30.06.2019
1,027,554,027	996,903,950
(232,862,664)	(218,741,478)
794,691,363	778,162,472
48,848,243	48,848,243
16.27	15.93
-	778,162,472
-	48,848,243
-	15.93

25.00 Related Party Disclosures :

25.01 The details of Related Party Transaction during the year along with the relationship is illustrated below in accordance with IAS 24 ;

Name of the company	Total Transaction Amount in Taka	Relationship with company	Nature of Transaction	Balance 30.09.2019 (Tk.)	Remarks
Fiber @ Home Ltd.	4,046,217	Concern Under Common Mgt.	IIG Bandwidth	6,097,310	Trade Creditors
Fiber @ Home Ltd.	6,152,803	Concern Under Common Mgt.	NTTN Service	22,510,404	Trade Creditors
Norban Fashion Ltd.	12,749	Concern Under Common Mgt.	Internet & others	144,328	Trade Debtors
Norban Comtex Ltd.	53,660	Concern Under Common Mgt.	Internet & others	736,673	Trade Debtors

25.02 Disclosure of Managerial Remuneration:

The total amount of remuneration paid to the top five (05) salaried officers of the company during the period is as follows:

Name	Designation	Sept. 30, 2019 (Taka)
Mr.S.M Golam Faruk Alamgir	Managing Director (MD)	1,040,000
Mr.Shibli Noman FCA	Chief Financial Officer	508,750
Mr.A.K.M Kutub Uddin	ED Admin & CS	745,424
Mr.S.M Kamruzzaman	Chief Technical Officer (CTO)	785,380
Mr. Gazi Zehadul Kabir	General Manager, Sys.Integration	609,250