Connecting Progress

BDCOM Online Ltd.

1st Quarter Financial Statements (Unaudited)

For the period ended 30 September 2025

Financial Year: 2025-2026

BDCOM
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BDCOM ONLINE LTD.
Statement of Financial Position (Un-Audited)
As at 30 September 2025

Particulars	Notes	Amount in BDT	
		30.09.2025	30.06.2025
ASSETS:			
A. Non-Current Assets		**561,508,091**	**555,877,967**
Property, Plant and Equipment	4	394,464,453	384,323,083
Right-of-Use Assets	5	56,338,491	61,361,487
Long Term Deposit & Prepayment	6	110,705,147	110,193,397
B. Current Assets		**893,238,070**	**849,497,502**
Inventories	7	15,488,974	15,532,430
Advances, Deposits & Prepayments	8	19,409,086	16,922,172
Advance Income Tax	9	133,129,899	122,614,221
Trade Receivables	10	225,293,375	211,918,457
Other Receivables	11	21,166,871	15,121,057
Investment in Shares	12	2,520,243	2,645,209
Investment in FDR and Govt. Bond	13	432,854,820	424,803,831
Cash and Cash Equivalents	14	43,374,802	39,940,125
TOTAL ASSETS (A+B)		**1,454,746,161**	**1,405,375,469**
SHAREHOLDERS' EQUITY AND LIABILITIES:			
C. Shareholders' Equity:		**954,834,832**	**933,855,275**
Share Capital	15	599,408,240	599,408,240
Share Premium	16	63,776,710	63,776,710
Tax Holiday Reserve	17	21,555,878	21,555,878
Retained Earnings	18	270,094,004	249,114,447
D. Non- Current Liabilities:		**59,622,012**	**65,012,300**
Long Term Loan	19	12,152,027	14,046,188
Lease Liability	20	45,843,106	49,237,601
Deferred Tax Liabilities	21	1,626,879	1,728,511
E. Current Liabilities:		**440,289,317**	**406,507,894**
Trade Payables	22	138,212,005	132,419,655
Other Payables	23	127,614,899	104,168,380
Unclaimed Dividend	24	3,687,212	3,687,485
Provision for Income Tax	25	69,785,150	59,269,122
Current Portion of Long Term Loan	26	9,662,276	9,812,385
Current Portion of Lease Liabilities	27	13,663,171	14,487,562
Short Term Loan	28	77,664,604	82,663,305
TOTAL EQUITY & LIABILITIES (C+D+E)		**1,454,746,161**	**1,405,375,469**
Net Assets Value (NAV) Per Share	33	**15.93**	**15.58**

The accompanying notes are integral part of these Financial Statements.

Company Secretary **Chief Financial Officer** **Managing Director**

Director **Chairman**

Dhaka
Date: 13 November 2025

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BDCOM ONLINE LTD.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from 01 July 2025 to 30 September 2025

Particulars	Notes	Amount in BDT				
		Unit-1 ISP	Unit-2 SDP	Unit-3 IPTSP	Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
Revenue		189,877,024	5,257,672	15,535,005	210,669,701	195,899,465
Cost of Sales & Services		(87,372,747)	(1,531,981)	(3,651,147)	(92,555,875)	(86,733,933)
Gross Profit : A		**102,504,277**	**3,725,691**	**11,883,858**	**118,113,826**	**109,165,532**
Administrative and Marketing Expenses		(69,213,244)	(3,565,695)	(7,307,369)	(80,086,308)	(72,189,917)
Depreciation	4	(13,255,643)	(116,541)	(535,022)	(13,907,206)	(12,936,715)
Total Expenses : B		**(82,468,887)**	**(3,682,236)**	**(7,842,391)**	**(93,993,514)**	**(85,126,632)**
Operating Profit : A-B		**20,035,390**	**43,455**	**4,041,467**	**24,120,312**	**24,038,900**
Non-Operating Income		11,785,370	308,916	-	12,094,286	10,390,314
Net unrealized Gain/(Loss) on Marketable Equities	29	3,641	-	-	3,641	33,501
Financial Charges		(3,254,586)	-	-	(3,254,586)	(2,336,637)
Net Profit Before WPPF & WF		**28,569,815**	**352,371**	**4,041,467**	**32,963,653**	**32,126,078**
Contribution to WPPF & WF @ 5%		(1,360,467)	(16,780)	(192,451)	(1,569,698)	(1,529,813)
Net Profit Before Tax		**27,209,348**	**335,591**	**3,849,016**	**31,393,955**	**30,596,265**
Income Tax Expense	25.01	(9,535,753)	(168,730)	(811,546)	(10,516,029)	(13,386,444)
Deferred Tax (Expense)/Income	21	101,631	-	-	101,631	(128,970)
Net Profit After Tax		**17,775,226**	**166,861**	**3,037,470**	**20,979,557**	**17,080,851**
Retained Earnings Carried Forward		**17,775,226**	**166,861**	**3,037,470**	**20,979,557**	**17,080,851**
Basic Earnings Per Share	30				**0.35**	**0.28**

The accompanying notes are integral part of these Financial Statements.

Company Secretary **Chief Financial Officer** **Managing Director**

Director **Chairman**

Dhaka
Date: 13 November 2025

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BDCOM ONLINE LTD.

Statement of Changes in Equity (Un-Audited)
For the period from 01 July 2025 to 30 September 2025

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	Retained Earnings	Amount in BDT Total
Balance as on 01.07.2025	599,408,240	21,555,878	63,776,710	249,114,447	933,855,275
Net profit after tax for the period	-	-	-	20,979,557	20,979,557
Balance as on 30.09.2025	**599,408,240**	**21,555,878**	**63,776,710**	**270,094,004**	**954,834,832**

Statement of Changes in Equity (Un-Audited)
For the period from 01 July 2024 to 30 September 2024

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	Retained Earnings	Amount in BDT Total
Balance as on 01.07.2024	570,864,990	21,555,878	92,319,960	225,924,781	910,665,609
Net profit after tax for the period	-	-	-	17,080,851	17,080,851
Balance as on 30.09.2024	**570,864,990**	**21,555,878**	**92,319,960**	**243,005,632**	**927,746,460**

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BDCOM ONLINE LTD.

Statement of Cash Flows (Un-Audited)

For the period from 01 July 2025 to 30 September 2025

Particulars	Amount in BDT	
	Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
A. Cash flows from operating activities:		
Receipts from Sales, Services & Others	197,294,784	186,706,009
Bank Interest-STD & Others	17,615	78,974
Payment of Income Tax & VAT	(10,515,679)	(13,386,445)
Payment to Suppliers & Others	(149,738,340)	(161,445,419)
Net cash provided by/(used in) operating activities	**37,058,380**	**11,953,119**
B. Cash flows from investing activities:		
Acquisition of Property, Plant & Equipment	(24,048,579)	(26,466,656)
FDR Interest received	6,055,849	6,841,540
Investment in FDR	(8,050,989)	47,749,434
Long Term Security Deposit	(511,750)	(498,700)
Net cash provided by/(used in) investing activities	**(26,555,468)**	**27,625,617**
C. Cash flows from financing activities:		
Cash Dividend	(273)	(12,876)
Long Term Loan	(1,894,160)	1,809,417
Current Portion of Long Term Loan	(150,108)	726,443
Short Term Loan	(4,998,702)	6,496,389
Net cash provided by/(used in) financing activities	**(7,043,243)**	**9,019,373**
D. Effect of exchange rate changes in cash and cash equivalents	(24,992)	-
	(24,992)	-
Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)	**3,434,677**	**48,598,109**
Cash & Cash Equivalents at the beginning of the period	**39,940,125**	**35,434,653**
Cash & Cash Equivalents at the end of the period	**43,374,802**	**84,032,762**
Net Operating Cash Flows Per Share (NOCFPS) Note-32.00	**0.62**	**0.20**

The accompanying notes are integral part of these Financial Statements.

Company Secretary **Chief Financial Officer** **Managing Director**

Director **Chairman**

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BDCOM ONLINE LTD.

For the period from 01 July 2025 to 30 September 2025

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 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 12 December 2001. The shares of the Company are traded with the Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC.

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 (IASs) and International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other laws and rules applicable in Bangladesh. Previous year's figure has been re-arranged whenever considered necessary to ensure comparability with the current year's presentation as per IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

4.00 Property Plant and Equipment:

The break up of the amount is as follows:

Particulars	Unit-1 BDT	Unit-2 BDT	Unit-3 BDT	Amount in BDT 30.09.2025	30.06.2025
A) Cost:					
Opening Balance at 01.07.25	1,054,525,181	52,060,880	42,237,973	1,148,824,034	1,081,826,295
Addition during the period	22,972,350	-	1,076,229	24,048,579	85,359,290
Less: Adjustment during the period	-	-	-	-	(18,361,551)
Closing Balance	**1,077,497,531**	**52,060,880**	**43,314,202**	**1,172,872,612**	**1,148,824,034**
B) Accumulated Depreciation:					
Opening Balance at 01.07.25	684,626,735	49,199,640	30,674,576	764,500,952	721,745,553
Add: Charged during the period	13,255,643	116,541	535,022	13,907,207	58,887,628
Less: Adjustment during the period	-	-	-	-	(16,132,230)
Closing Balance	**697,882,379**	**49,316,181**	**31,209,599**	**778,408,159**	**764,500,951**
WDV 30 Sep 2025 (A-B)	**379,615,152**	**2,744,699**	**12,104,603**	**394,464,453**	-
WDV 30 Jun 2025 (A-B)	**369,898,446**	**2,861,240**	**11,563,397**	-	**384,323,083**

5.00 Right of Use of Assets:

Particulars	30.09.2025	30.06.2025
Right of Use of Assets:	56,338,491	61,361,487
Total BDT	**56,338,491**	**61,361,487**

6.00 Long term deposit & prepayment:

The break up of the amount is as follows:

<u>Particulars</u>	30.09.2025	30.06.2025
BTCL for telephone line	5,000	5,000
Security against bandwidth (BTCL)	109,065	109,065
Security against E1 & others (BTCL)	291,523	309,023
Prepayment to BEZA	102,770,010	102,770,010
Others deposit	7,529,549	7,000,299
Total BDT	**110,705,147**	**110,193,397**

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7.00 Inventories:

The break up of the amount is as follows:

Particulars	Amount in BDT 30.09.2025	Amount in BDT 30.06.2025
Accessories	1,201,825	915,974
GLP & GPRS Modem & Accessories	4,228,374	4,088,252
IP Telephony Hardware	1,081,801	1,071,851
Modem, Media Converter & Concentrators	342,551	467,055
Switch, Router, Equipment & Others	4,720,726	5,659,860
Stationery	175,462	173,628
Fiber Optic Cable	2,225,281	1,529,647
Radio Equipment	1,512,953	1,626,163
Total BDT	**15,488,974**	**15,532,430**

8.00 Advances, Deposits & Pre-payments:

The break up of the amount is as follows:

Particulars	30.09.2025	30.06.2025
A) Advances :		
Against Salary	26,379	26,379
Advance to suppliers and others	8,723,219	7,221,244
Advance VAT	-	-
Total	**8,749,598**	**7,247,623**
B) Deposits :		
Security deposit / Earnest money	9,213,972	8,373,955
Total	**9,213,972**	**8,373,955**
C) Pre-payments	**1,445,515**	**1,300,594**
Total BDT (A+B+C)	**19,409,086**	**16,922,172**

The sum of advances are unsecured but realizable.

9.00 Advance income Tax:

The break up of the amount is as follows:

Particulars	30.09.2025	30.06.2025
Opening balance	122,614,221	139,989,953
Add: Addition during the year	10,515,679	59,269,122
	133,129,899	**199,259,075**
Less: Adjustment for previous years	-	(76,644,854)
Total BDT	**133,129,899**	**122,614,221**

10.00 Trade Receivables:

The break up of the amount is as follows:

Particulars	30.09.2025	30.06.2025
Internet & Data Service	184,380,523	144,999,293
VTS, Web page & Software	21,896,901	23,046,987
IP Telephone Service	18,301,976	17,539,021
Hardware, Switch & Others	713,974	26,333,156
Total BDT	**225,293,375**	**211,918,458**

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

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11.00 Other Receivables:

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3	IPTSP	Amount in BDT 30.09.2025	Amount in BDT 30.06.2025
FDR Interest Receivables	20,496,128	591,598		-	21,087,726	15,041,912
Other Receivables	79,145	-		-	79,145	79,145
Total BDT	**20,575,273**	**591,598**		**-**	**21,166,871**	**15,121,057**

12.00 Investment in Shares (At market value):

The break up of the amount is as follows:

Particulars	30.09.2025	30.06.2025
AB Bank PLC	972,243	1,074,585
IFADAUTOS	-	1,570,624
Uttara Bank PLC	1,548,000	-
Total BDT	**2,520,243**	**2,645,209**

13.00 Investment in FDR and Govt. Bond:

Investment in FDR	432,854,820	424,803,831
Total BDT	**432,854,820**	**424,803,831**

14.00 Cash and Cash Equivalents:

Cash in Hand	2,556,414	1,169,026
Cash at Bank	39,746,339	38,019,543
Cash Available in SSL	201,903	183,158
Cash Available in bkash	531,165	486,038
Cash Available in Rocket	170,511	42,496
Cash Available in Share Trading Account	168,471	39,865
Total BDT	**43,374,802**	**39,940,125**

15.00 Share Capital:

Authorized Capital : BDT 1,000,000,000		
100,000,000 Ordinary shares of BDT 10 each	**1,000,000,000**	**1,000,000,000**
Issued, Subscribed and Paid-up Capital :		
59,940,824 Ordinary shares of BDT 10 each	**599,408,240**	**599,408,240**

16.00 Share Premium:

The break up of the amount is as follows:

Particulars		
Share Premium	63,776,710	92,319,960
Less: Stock dividend (FY: 2023-24) @ 5%	-	(28,543,250)
Total BDT	**63,776,710**	**63,776,710**

17.00 Tax Holiday Reserve:

Tax Holiday Reserve	21,555,878	21,555,878
Total BDT	**21,555,878**	**21,555,878**

Software Development Project (SDP), Unit-2 of the Company has enjoyed tax holiday for 5 (five) years commencing from January 01, 2002 to December 31, 2006. Tax holiday reserve had been provided @ 40% of net income of the respective years up to December 31, 2006 in line with the approval from the NBR to invest in the same undertaking or in any new industrial or in stocks and shares of listed Companies or in Government bonds or Securities or for other purposes as specified in the Income Tax Ordinance 1984.

18.00 Retained Earnings:

The break up of the amount is as follows:

Particulars		
Opening balance	249,114,447	225,924,781
Add: Net profit after tax during the period	20,979,557	51,732,916
	270,094,004	**277,657,697**
Less: Cash dividend (FY: 2023-24) @ 5%	-	(28,543,250)
	270,094,004	**249,114,447**

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19.00 Long Term Loan:

The break up of the amount is as follows:

Particulars	Account Numbers	30.09.2025	30.06.2025
		Amount in BDT	
A) Bank Asia PLC (Motor Vehicle)	02135001478	74,540	224,649
Less: Current Portion of Long-Term Loan		(74,540)	(224,649)
Total BDT		-	-
B) Bank Asia PLC (Motor Vehicle)	02135001518	4,164,934	4,534,397
Less: Current Portion of Long-Term Loan		(1,572,228)	(1,572,228)
Total BDT		**2,592,706**	**2,962,169**
C) Bank Asia PLC (Motor Vehicle)	02135001519	1,855,305	2,077,341
Less: Current Portion of Long-Term Loan		(698,904)	(698,904)
Total BDT		**1,156,401**	**1,378,437**
D) Bank Asia PLC (Motor Vehicle)	'02135001549	2,678,353	2,884,228
Less: Current Portion of Long-Term Loan		(908,604)	(908,604)
Total BDT		**1,769,749**	**1,975,624**
E) Jamuna Bank PLC (Motor Vehicle)	5204000011640	2,518,498	2,671,688
Less: Current Portion of Long-Term Loan		(1,008,000)	(1,008,000)
Total BDT		**1,510,498**	**1,663,688**
F) Jamuna Bank PLC (Term Loan)	5214000027511	10,522,672	11,466,270
Less: Current Portion of Long-Term Loan		(5,400,000)	(5,400,000)
Total BDT		**5,122,672**	**6,066,270**
Total BDT (A+B+C+D+E+F)		**12,152,027**	**14,046,188**

20.00 Lease Liability:

	30.09.2025	30.06.2025
Lease Liability	59,506,277	63,725,163
Less: Current Portion of Lease Liabilities	(13,663,171)	(14,487,562)
Total BDT	**45,843,106**	**49,237,601**

21.00 Deferred Tax Liabilities:

The break up of the amount is as follows:

Particulars	Carrying Amount (BDT)	Tax Base (BDT)	Taxable/(Deductible) temporary differences
As at 30 September 2025			
Property, Plant & Equipment (Excluding Land)	367,464,453	360,237,519	7,226,934
Temporary Taxable Difference for PPE			7,226,934
Add: Unealized Gain on Marketable Securities			3,641
Net Temporary Taxable Difference			**7,230,575**
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 30 Septeber 2025 (A)			**1,626,879**
As at 30 June 2025			
Property, Plant & Equipment (Excluding Land)	357,323,083	349,178,138	8,144,944
Temporary Taxable Difference for PPE			8,144,944
Less: Unrealized Loss on Marketable Securities			(462,674)
Net Temporary Taxable Difference			**7,682,270**
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 30 June 2025 (B)			**1,728,511**
Deferred Tax (Expense)/Income (B-A)			**101,631**

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22.00 Trade Payables:

The break up of the amount is as follows:

Particulars	Amount in BDT 30.09.2025	Amount in BDT 30.06.2025
Sundry Creditors	138,212,005	132,419,655
Total BDT	**138,212,005**	**132,419,655**

23.00 Other Payables:

The break up of the amount is as follows:

Particulars	30.09.2025	30.06.2025
Liability for Expenses	20,981,044	19,492,301
Liability for Other Finance	106,633,855	84,676,079
Total BDT	**127,614,899**	**104,168,380**

24.00 Unclaimed Dividend:

The summary of unclaimed dividend is as follows:

For the financial year	30.09.2025	30.06.2025
2020-2021	614,903	614,903
2021-2022	962,226	962,226
2022-2023	1,059,667	1,059,667
2023-2024	583,370	583,370
Bank Interest Received Net of AIT & Charges	467,046	467,319
Total BDT	**3,687,212**	**3,687,485**

As per BSEC directive no. BSEC/CMRRCD/2021-386/03 dated 14th January 2021 and the Bangladesh Securities and Exchange Commission (Capital Market Stabilization Fund) Rules, 2021 BDCOM has transferred a total BDT 5,877,849.08 to Capital Market Stabilization Fund (CMSF) Account No. SND A/C-0010311521301.

25.00 Provision for Income Tax:

Current Tax	30.09.2025	30.06.2025
Opening Balance	59,269,122	76,644,854
Add : Provision made during the period (Note:25.01)	10,516,029	59,269,122
	69,785,150	**135,913,976**
Less : Adjustment for previous years	-	(76,644,854)
Closing Balance	**69,785,150**	**59,269,122**

25.01 Current Tax:

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in BDT Jul 2025 to Sep 2025	Amount in BDT Jul 2024 to Sep 2024
Profit Before Tax	**27,209,348**	**335,591**	**3,849,016**	**31,393,955**	**30,596,265**
Less : Tax Exempted Profit (Note-25.01.01)	(235,576)	(190,945)	(350,527)	(777,048)	(1,212,106)
Net Profit Before Tax	**26,973,771**	**144,646**	**3,498,489**	**30,616,907**	**29,384,159**
Add: Accounting Depreciation	13,255,643	116,541	535,022	13,907,207	12,936,715
Less: Tax Depreciation	(12,408,960)	(109,858)	(497,054)	(13,015,872)	(11,844,963)
Add: Net unrealized Loss/(Gain) on sale of Marketable Securities	(3,641)	-	-	(3,641)	(33,501)
Taxable Profit	**27,816,814**	**151,329**	**3,536,458**	**31,504,601**	**30,442,410**
Applicable Tax Rate	22.50%	22.50%	22.50%	22.50%	22.50%
Tax Expense for the Period (A)	**6,258,783**	**34,049**	**795,703**	**7,088,535**	**6,849,542**
Minimum Tax (B)	**9,535,753**	**168,730**	**811,546**	**10,516,029**	**13,386,444**
Total Tax Expense for the Period (Higher of A & B)	**9,535,753**	**168,730**	**811,546**	**10,516,028**	**13,386,444**

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25.01.01 **Tax Exempted Profit:**

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in BDT Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
Tax exempted revenue during the period	1,643,940	2,991,522	1,414,759	6,050,222	7,050,453
Less : Expense of tax exempted profit	(1,408,364)	(2,800,577)	(1,064,233)	(5,273,173)	(5,838,347)
Tax Exempted Profit	**235,576**	**190,945**	**350,527**	**777,048**	**1,212,106**

As per Sixth Schedule, Part-A , Para -21 of Income Tax Act 2024 income from software development & ITES are exempted up to June 30, 2027.

26.00 Current Portion of Long Term Loan:

The break up of the amount is as follows:

Particulars	Account Number	Amount in BDT 30.09.2025	30.06.2025
Bank Asia PLC (Motor Vehicle)	02135001478	74,540	224,649
Bank Asia PLC (Motor Vehicle)	02135001518	1,572,228	1,572,228
Bank Asia PLC (Motor Vehicle)	02135001519	698,904	698,904
Bank Asia PLC (Motor Vehicle)	02135001549	908,604	908,604
Jamuna Bank PLC (Motor Vehicle)	5204000011640	1,008,000	1,008,000
Jamuna Bank PLC (Term Loan)	5214000027511	5,400,000	5,400,000
Total BDT		**9,662,276**	**9,812,385**

27.00 Current Portion of Lease Liabilities:

Current Portion of Lease Liabilities	13,663,171	14,487,562
	13,663,171	**14,487,562**

28.00 Short Term Loan:

The break up of the amount is as follows:

Particulars	Account Number		
Prime Bank PLC -SOD	12777590042804	19,342,100	24,248,598
Prime Bank PLC -SOD	2127725016503	25,941,393	25,955,149
Jamuna Bank PLC-SOD A/C	6002000042720	32,381,111	32,459,558
Total BDT		**77,664,604**	**82,663,306**

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

The break up of the amount is as follows:

Particulars	Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
AB Bank PLC	1,074,585	1,142,812
IFAD AUTOS	1,570,624	1,965,071
Fair market value of investment in shares as at 30 June 2025	**2,645,209**	**3,107,883**
Less:Fair market value of investment in shares as at 30 September 2025 (Note 12)	2,520,243	3,141,384
Total Estimated Profit/(Loss) on Marketable Securities	(124,965)	33,501
Adjustment up to 30 September 2025	128,606	-
Total Estimated Profit/(Loss) on Marketable Securities	**3,641**	**33,501**

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30.00 Earning Per Share (EPS):

The break up of the amount is as follows:

Particulars	Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
Profit from continuing operation attributable to the ordinary equity holders	20,979,557	17,080,851
Profit attributable to the ordinary equity holders	**20,979,557**	**17,080,851**
Number of Shares	59,940,824	57,086,499
Earning Per Share (Reported)	**0.35**	**0.30**
Earning Per Share (Re-stated)		**0.28**

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.

31.00 Cash flows from Operating Activities:

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	Amount in BDT	
	Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
Net profit before tax	31,393,955	30,596,265
Add: Unealized Loss/(gain) on sale of security instrument	124,965	(33,501)
Less: Non-operating income	(12,076,671)	(10,311,340)
Less: Tax payment	(10,515,679)	(13,386,445)
Add: Non-Cash Expense (Lease Rent)	804,110	(456,133)
Add: Depreciation	13,907,206	12,936,715
Add/(Less) : Changes in working Capital :		
Inventory	43,456	(2,243,956)
Trade receivables	(13,374,917)	(9,193,457)
Advance deposit prepayments	(2,486,914)	(803,532)
Liability for expenses	1,488,743	(28,348)
Liability for other finance	21,957,776	2,614,921
Trade payable	5,792,350	2,261,929
Net cash provided by/(used in) operating activities	**37,058,380**	**11,953,119**

32.00 Net Operating Cash Flows Per Share (NOCFPS):

The break up of the amount is as follows:

Particulars	Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
Net cash generated from operating activities	37,058,380	11,953,119
	37,058,380	**11,953,119**
Number of Shares	59,940,824	57,086,499
Net Operating Cash Flows Per Share (Reported)	**0.62**	**0.21**
Net Operating Cash Flows Per Share (Re-stated)		**0.20**

Reason for increased NOCFPS:
Net operating cash flows per share has increased by 0.42 due to increased collection of receivable during this period July 2025 to September 2025 compared to July 2024 to September 2024 and also reduced payment to Suppliers and Others on the same period.

33.00 Net Asset Value Per Share (NAVPS):

The break up of the amount is as follows:

Particulars	30.09.2025	30.06.2025
Total Assets	1,454,746,161	1,405,375,469
Total Liabilities	(499,911,330)	(471,520,193)
Net Asset Value (NAV)	**954,834,831**	**933,855,275**
Number of Shares	59,940,824	59,940,824
Net Asset Value Per Share (Reported)	**15.93**	**15.58**
Net Asset Value Per Share (Re-stated)		**15.58**

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34.00 Related Party Disclosures :

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

Name of the related party	Relationship with company	Nature of Transaction	Total Transaction during the period (BDT)	Total Paid during the Period (BDT)	Balance 30.09.2025 (BDT)	Remarks
Fiber @ Home Global Ltd.	Concern Under Common Mgt.	IIG Bandwidth	9,691,762	7,418,818	11,004,452	Trade Creditors
Fiber @ Home Ltd.	Concern Under Common Mgt.	NTTN Service	9,419,443	9,689,258	11,933,248	Trade Creditors

We as IT Sector Company, for IT related services and data connectivity we have to purchase Bandwidth and use NTTN (Nationwide Telecommunication Transmission Network) line as rental basis from service provider companies. Regarding Bandwidth and NTTN, only few companies operate in Bangladesh. For Bandwidth, Fiber @ Home Global Ltd. and for NTTN, Fiber @ Home Ltd. is our service provider and also our related party. We have transactions with those companies regarding Bandwidth purchase & NTTN line rent as a part of our normal course of regular business operation with arm's length price.
In the 25th AGM held on 17 December 2021 general body of Company's Shareholder approved the matter for that year and onward for smooth and uninterrupted transaction/ operation of the Company in line with BSEC notification no: BSEC/CMRRCD/2009-193/10 Admin/118 dated 22 March 2021 clause (1) (b).

34.02 Disclosure of Managerial Remuneration:

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

Name	Designation	Jul 2025 to Sep 2025 (BDT)
Mr. Muhammad Nazrul Islam	Managing Director	1,575,000
Mr. S.M Kamruzzaman	ED Operation and Chief Technology Officer	886,767
Mr. Faker Ahmed FCA	Chief Financial Officer	876,750
Mr. Bipul Ranjan Saha	Chief Marketing Officer	667,500
Mr. Gazi Zehadul Kabir	Chief Strategy Officer	670,650

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