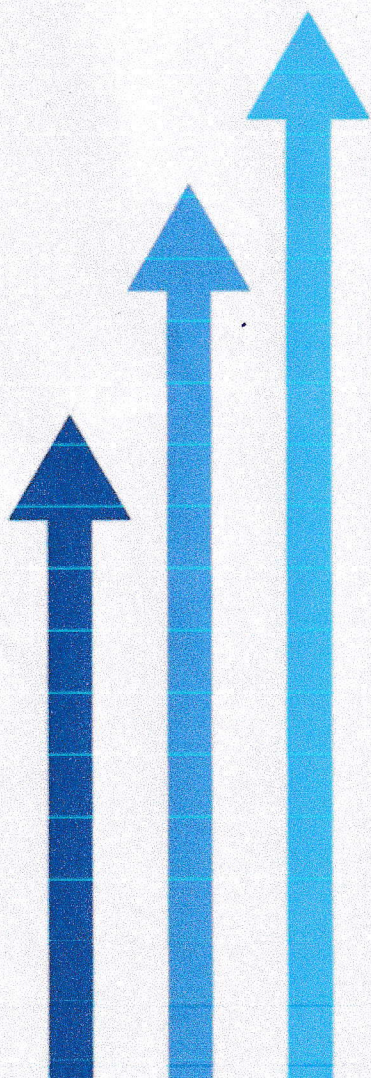


BDCOM Online Ltd.

1st Quarter Financial Statements (Unaudited)



*For the period ended
30 September 2025*

Financial Year: 2025-2026

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

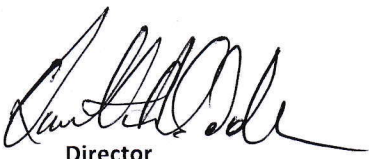
Particulars	Notes	Amount in BDT	
		30.09.2025	30.06.2025
ASSETS:			
A. Non-Current Assets		561,508,091	555,877,967
Property, Plant and Equipment	4	394,464,453	384,323,083
Right-of-Use Assets	5	56,338,491	61,361,487
Long Term Deposit & Prepayment	6	110,705,147	110,193,397
B. Current Assets		893,238,070	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

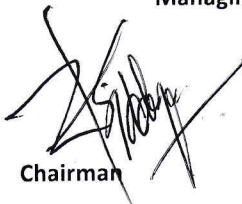
The accompanying notes are integral part of these Financial Statements.


Company Secretary


Chief Financial Officer


Managing Director


Director


Chairman

Dhaka
Date: 13 November 2025

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	29	3,641	-	-	3,641	33,501
Marketable Equities		(3,254,586)	-	-	(3,254,586)	(2,336,637)
Financial Charges						
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

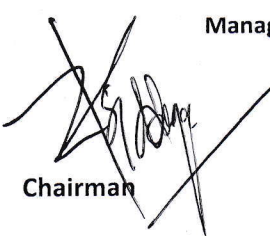
The accompanying notes are integral part of these Financial Statements.


Company Secretary


Chief Financial Officer


Managing Director


Director


Chairman

Dhaka
Date: 13 November 2025

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

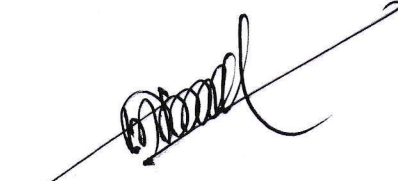
Particulars	Share Capital	Tax Holiday Reserve	Share Premium	Retained Earnings	Amount in BDT
					Total
Balance as on 01.07.2025	599,408,240	21,555,878	63,776,710	249,114,447	933,855,275
Net profit after tax for the period	-	-	-	20,979,557	20,979,557
Balance as on 30.09.2025	599,408,240	21,555,878	63,776,710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



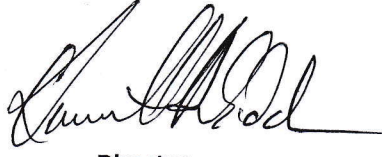
 Company Secretary



 Chief Financial Officer



 Managing Director



 Director



 Chairman

Dhaka

Date: 13 November 2025

BDCOM ONLINE LTD.
Statement of Cash Flows (Un-Audited)
For the period from 01 July 2025 to 30 September 2025

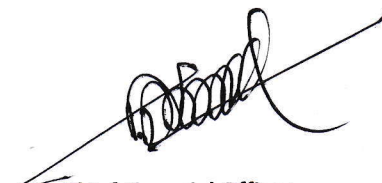
Particulars	Amount in BDT	
	Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
A. Cash flows from operating activities:		
Receipts from Sales, Services & Others	197,294,784	186,706,009
Bank Interest-STD & Others	17,615	78,974
Payment of Income Tax & VAT	(10,515,679)	(13,386,445)
Payment to Suppliers & Others	(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

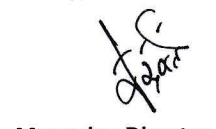
The accompanying notes are integral part of these Financial Statements.



Company Secretary



Chief Financial Officer



Managing Director



Director



Chairman

Dhaka
Date: 13 November 2025

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:

Right of Use of Assets:

Total BDT

56,338,491	61,361,487
56,338,491	61,361,487

6.00 Long term deposit & prepayment:

The break up of the amount is as follows:

Particulars

BTCL for telephone line

Security against bandwidth (BTCL)

Security against E1 & others (BTCL)

Prepayment to BEZA

Others deposit

Total BDT

5,000	5,000
109,065	109,065
291,523	309,023
102,770,010	102,770,010
7,529,549	7,000,299
110,705,147	110,193,397

7.00 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
Fiber Optic Cable
Radio Equipment
Total BDT

Amount in BDT	
30.09.2025	30.06.2025
1,201,825	915,974
4,228,374	4,088,252
1,081,801	1,071,851
342,551	467,055
4,720,726	5,659,860
175,462	173,628
2,225,281	1,529,647
1,512,953	1,626,163
15,488,974	15,532,430

8.00 Advances, Deposits & Pre-payments:

The break up of the amount is as follows:

Particulars

A) Advances :

Against Salary
Advance to suppliers and others
Advance VAT
Total

26,379	26,379
8,723,219	7,221,244
-	-
8,749,598	7,247,623

B) Deposits :

Security deposit / Earnest money
Total

9,213,972	8,373,955
9,213,972	8,373,955

C) Pre-payments

Total BDT (A+B+C)

1,445,515	1,300,594
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

Opening balance
Add: Addition during the year

Less: Adjustment for previous years
Total BDT

122,614,221	139,989,953
10,515,679	59,269,122
133,129,899	199,259,075
-	(76,644,854)
133,129,899	122,614,221

10.00 Trade Receivables:

The break up of the amount is as follows:

Particulars

Internet & Data Service
VTS, Web page & Software
IP Telephone Service
Hardware, Switch & Others
Total BDT

184,380,523	144,999,293
21,896,901	23,046,987
18,301,976	17,539,021
713,974	26,333,156
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.

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	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

AB Bank PLC

IFADAUTOS

Uttara Bank PLC

Total BDT

972,243	1,074,585
-	1,570,624
1,548,000	-
2,520,243	2,645,209

13.00 Investment in FDR and Govt. Bond:

Investment in FDR

Total BDT

432,854,820	424,803,831
432,854,820	424,803,831

14.00 Cash and Cash Equivalents:

Cash in Hand

Cash at Bank

Cash Available in SSL

Cash Available in bkash

Cash Available in Rocket

Cash Available in Share Trading Account

Total BDT

2,556,414	1,169,026
39,746,339	38,019,543
201,903	183,158
531,165	486,038
170,511	42,496
168,471	39,865
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

Less: Stock dividend (FY: 2023-24) @ 5%

Total BDT

63,776,710	92,319,960
-	(28,543,250)
63,776,710	63,776,710

17.00 Tax Holiday Reserve:

Tax Holiday Reserve

Total BDT

21,555,878	21,555,878
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

Add: Net profit after tax during the period

Less: Cash dividend (FY: 2023-24) @ 5%

249,114,447	225,924,781
20,979,557	51,732,916
270,094,004	277,657,697
-	(28,543,250)
270,094,004	249,114,447

19.00 Long Term Loan:

The break up of the amount is as follows:

Particulars

Account Numbers

Amount in BDT	
30.09.2025	30.06.2025
74,540	224,649
(74,540)	(224,649)
-	-
4,164,934	4,534,397
(1,572,228)	(1,572,228)
2,592,706	2,962,169
1,855,305	2,077,341
(698,904)	(698,904)
1,156,401	1,378,437
2,678,353	2,884,228
(908,604)	(908,604)
1,769,749	1,975,624
2,518,498	2,671,688
(1,008,000)	(1,008,000)
1,510,498	1,663,688
10,522,672	11,466,270
(5,400,000)	(5,400,000)
5,122,672	6,066,270
12,152,027	14,046,188

A) Bank Asia PLC (Motor Vehicle)
Less: Current Portion of Long-Term Loan
Total BDT

02135001478

B) Bank Asia PLC (Motor Vehicle)
Less: Current Portion of Long-Term Loan
Total BDT

02135001518

C) Bank Asia PLC (Motor Vehicle)
Less: Current Portion of Long-Term Loan
Total BDT

02135001519

D) Bank Asia PLC (Motor Vehicle)
Less: Current Portion of Long-Term Loan
Total BDT

02135001549

E) Jamuna Bank PLC (Motor Vehicle)
Less: Current Portion of Long-Term Loan
Total BDT

5204000011640

F) Jamuna Bank PLC (Term Loan)
Less: Current Portion of Long-Term Loan
Total BDT

5214000027511

Total BDT (A+B+C+D+E+F)

20.00 Lease Liability:

Lease Liability
Less: Current Portion of Lease Liabilities
Total BDT

59,506,277	63,725,163
(13,663,171)	(14,487,562)
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: Unrealized Gain on Marketable Securities			3,641
Net Temporary Taxable Difference			7,230,575
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 30 September 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

22.00 Trade Payables:

The break up of the amount is as follows:

Particulars

Sundry Creditors

Total BDT

Amount in BDT	
30.09.2025	30.06.2025

138,212,005	132,419,655
138,212,005	132,419,655

23.00 Other Payables:

The break up of the amount is as follows:

Particulars

Liability for Expenses

Liability for Other Finance

Total BDT

20,981,044	19,492,301
106,633,855	84,676,079
127,614,899	104,168,380

24.00 Unclaimed Dividend:

The summary of unclaimed dividend is as follows:

For the financial year

2020-2021

2021-2022

2022-2023

2023-2024

Bank Interest Received Net of AIT & Charges

Total BDT

614,903	614,903
962,226	962,226
1,059,667	1,059,667
583,370	583,370
467,046	467,319
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

Opening Balance

Add : Provision made during the period (Note:25.01)

Less : Adjustment for previous years

Closing Balance

59,269,122	76,644,854
10,516,029	59,269,122
69,785,150	135,913,976
-	(76,644,854)
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	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

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
Bank Asia PLC (Motor Vehicle)	02135001478
Bank Asia PLC (Motor Vehicle)	02135001518
Bank Asia PLC (Motor Vehicle)	02135001519
Bank Asia PLC (Motor Vehicle)	02135001549
Jamuna Bank PLC (Motor Vehicle)	5204000011640
Jamuna Bank PLC (Term Loan)	5214000027511
Total BDT	

Amount in BDT	
30.09.2025	30.06.2025
74,540	224,649
1,572,228	1,572,228
698,904	698,904
908,604	908,604
1,008,000	1,008,000
5,400,000	5,400,000
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
Prime Bank PLC-SOD	2127725016503
Jamuna Bank PLC-SOD A/C	6002000042720
Total BDT	

19,342,100	24,248,598
25,941,393	25,955,149
32,381,111	32,459,558
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

**30.00 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)

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.

Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
20,979,557	17,080,851
20,979,557	17,080,851
59,940,824	57,086,499
0.35	0.30
	0.28

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

Net profit before tax
 Add: Unrealized Loss/(gain) on sale of security instrument
 Less: Non-operating income
 Less: Tax payment
 Add: Non-Cash Expense (Lease Rent)
 Add: Depreciation
Add/(Less) : Changes in working Capital :
 Inventory
 Trade receivables
 Advance deposit prepayments
 Liability for expenses
 Liability for other finance
 Trade payable
Net cash provided by/(used in) operating activities

Amount in BDT	
Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
31,393,955	30,596,265
124,965	(33,501)
(12,076,671)	(10,311,340)
(10,515,679)	(13,386,445)
804,110	(456,133)
13,907,206	12,936,715
43,456	(2,243,956)
(13,374,917)	(9,193,457)
(2,486,914)	(803,532)
1,488,743	(28,348)
21,957,776	2,614,921
5,792,350	2,261,929
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

Net cash generated from operating activities

Number of Shares

Net Operating Cash Flows Per Share (Reported)

Net Operating Cash Flows Per Share (Re-stated)

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.

Jul 2025 to Sep 2025	Jul 2024 to Sep 2024
37,058,380	11,953,119
37,058,380	11,953,119
59,940,824	57,086,499
0.62	0.21
	0.20

33.00 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 Per Share (Re-stated)

30.09.2025	30.06.2025
1,454,746,161	1,405,375,469
(499,911,330)	(471,520,193)
954,834,831	933,855,275
59,940,824	59,940,824
15.93	15.58
	15.58

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