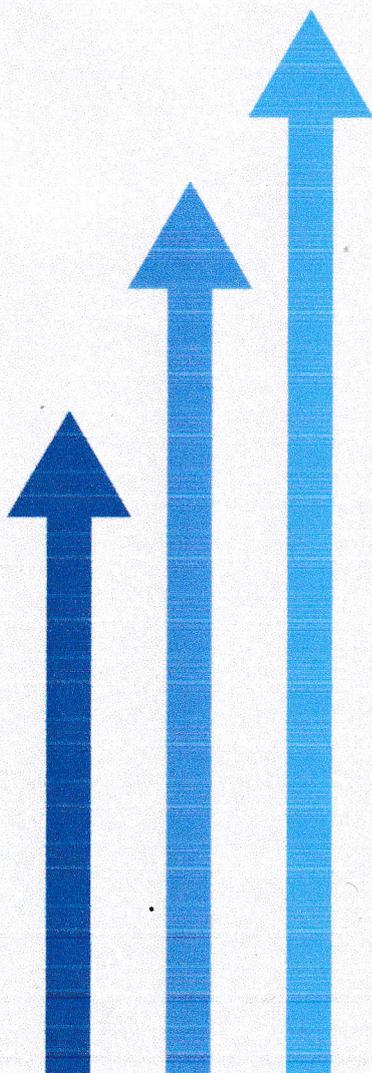




BDCOM Online Ltd.

3rd Quarterly Financial Statements (Unaudited)



*For the period ended
31 March 2025*

Financial Year: 2024-2025

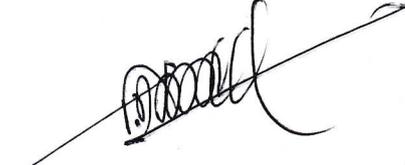
BDCOM ONLINE LTD.
Statement of Financial Position (Un-Audited)
As at 31 March 2025

Particulars	Notes	Amount in BDT	
		31.03.2025	30.06.2024
ASSETS:			
A. Non-Current Assets			
		539,061,552	495,619,994
Property, Plant and Equipment	4	375,857,570	360,080,742
Right-of-Use Assets	5	53,368,585	26,382,730
Long Term Deposit & Prepayment	6	109,835,397	109,156,522
B. Current Assets			
		788,493,329	790,603,491
Inventories	7	17,749,133	13,343,554
Advances, Deposits & Prepayments	8	26,876,644	15,865,908
Advance Income Tax	9	107,118,030	139,989,953
Trade Receivables	10	167,025,764	179,292,408
Other Receivables	11	23,877,904	10,379,933
Investment in Shares	12	2,910,170	3,107,883
Investment in FDR and Govt. Bond	13	411,085,070	393,189,199
Cash and Cash Equivalents	14	31,850,614	35,434,653
TOTAL ASSETS (A+B)		1,327,554,881	1,286,223,485
SHAREHOLDERS' EQUITY AND LIABILITIES:			
C. Shareholders' Equity:			
		916,662,203	910,665,609
Share Capital	15	599,408,240	570,864,990
Share Premium	16	63,776,710	92,319,960
Tax Holiday Reserve	17	21,555,878	21,555,878
Retained Earnings	18	231,921,375	225,924,781
D. Non- Current Liabilities:			
		57,716,007	14,957,981
Long Term Loan	19	15,339,472	5,681,632
Lease Liability	20	39,607,887	6,096,418
Deferred Tax Liabilities	21	2,768,648	3,179,931
E. Current Liabilities:			
		353,176,671	360,599,895
Trade Payables	22	101,123,374	120,215,767
Other Payables	23	97,649,400	87,425,625
Unclaimed Dividend	24	3,627,391	2,952,342
Provision for Income Tax	25	43,772,931	76,644,854
Current Portion of Long Term Loan	26	10,042,859	3,534,623
Current Portion of Lease Liabilities	27	15,546,804	22,080,595
Short Term Loan	28	81,413,912	47,746,089
TOTAL EQUITY & LIABILITIES (C+D+E)		1,327,554,881	1,286,223,485
Net Assets Value (NAV) Per Share	33	15.29	15.19

The accompanying notes are integral part of these Financial Statements.



Company Secretary



Chief Financial Officer



Managing Director



Director



Chairman

Dhaka
 Date: April 29, 2025

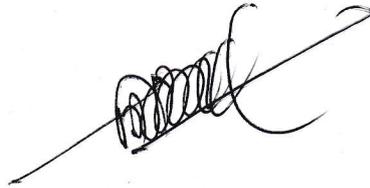
BDCOM ONLINE LTD.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from 01 July 2024 to 31 March 2025

Particulars	Notes	Amount in BDT						
		Unit-1 ISP	Unit-2 SDP	Unit-3 IPTSP	Jul 2024 to Mar 2025	Jul 2023 to Mar 2024	Jan 2025 to Mar 2025	Jan 2024 to Mar 2024
Revenue		529,234,681	17,618,078	42,937,139	589,789,898	573,893,579	196,083,400	197,421,597
Cost of Sales & Services		(244,421,919)	(4,290,666)	(9,388,964)	(258,101,549)	(264,360,434)	(83,716,741)	(92,913,303)
Gross Profit : A		284,812,762	13,327,412	33,548,175	331,688,349	309,533,145	112,366,659	104,508,294
Administrative and Marketing Expenses		(198,666,181)	(12,852,307)	(18,351,121)	(229,869,609)	(214,554,769)	(86,349,021)	(79,967,994)
Depreciation	4	(40,760,926)	(418,821)	(1,691,023)	(42,870,770)	(38,106,739)	(15,225,960)	(14,629,099)
Total Expenses : B		(239,427,107)	(13,271,128)	(20,042,144)	(272,740,379)	(252,661,508)	(101,574,982)	(94,597,093)
Operating Profit : A-B		45,385,655	56,284	13,506,031	58,947,970	56,871,637	10,791,677	9,911,201
Non-Operating Income		31,572,495	871,382	1,643	32,445,520	23,401,568	11,191,411	8,205,642
Net unrealized Gain/(Loss) on Marketable Equities	29	(197,713)	-	-	(197,713)	(837,367)	126,113	(837,367)
Financial Charges		(7,837,435)	-	-	(7,837,435)	(2,926,131)	(3,106,697)	(1,270,699)
Net Profit Before WPPF & WF		68,923,002	927,666	13,507,674	83,358,342	76,509,707	19,002,504	16,008,776
Contribution to WPPF & WF @ 5%		(3,282,048)	(44,175)	(643,223)	(3,969,446)	(3,643,320)	(904,882)	(762,323)
Net Profit Before Tax		65,640,954	883,491	12,864,451	79,388,896	72,866,387	18,097,623	15,246,454
Income Tax Expense	25.01	(41,811,880)	(544,366)	(2,904,089)	(45,260,335)	(36,851,416)	(16,531,100)	(12,864,339)
Deferred Tax (Expense)/Income	21	411,283	-	-	411,283	236,676	217,568	(199,560)
Net Profit After Tax		24,240,357	339,125	9,960,362	34,539,844	36,251,647	1,784,090	2,182,555
Retained Earnings Carried Forward		24,240,357	339,125	9,960,362	34,539,844	36,251,647	1,784,090	2,182,555
Basic Earnings Per Share	30				0.58	0.60	0.03	0.04

The accompanying notes are integral part of these Financial Statements.



Company Secretary



Chief Financial Officer



Managing Director



Director



Chairman

Dhaka

Date: April 29, 2025

BDCOM ONLINE LTD.
Statement of Changes in Equity (Un-Audited)
For the period from 01 July 2024 to 31 March 2025

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	-	-	-	34,539,844	34,539,844
Stock Dividend (FY: 2023-24) @ 5%	28,543,250		(28,543,250)	-	-
Cash Dividend (FY: 2023-24) @ 5%				(28,543,250)	(28,543,250)
Balance as on 31.03.2025	599,408,240	21,555,878	63,776,710	231,921,375	916,662,203

Statement of Changes in Equity (Un-Audited)
For the period from 01 July 2023 to 31 March 2024

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	Retained Earnings	Amount in BDT
					Total
Balance as on 01.07.2023	570,864,990	21,555,878	92,319,960	232,112,453	916,853,281
Net profit after tax for the period	-	-	-	36,251,647	36,251,647
Cash Dividend (FY: 2022-23) @ 10%				(57,086,499)	(57,086,499)
Balance as on 31.03.2024	570,864,990	21,555,878	92,319,960	211,277,601	896,018,429


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka
 Date: April 29, 2025

BDCOM ONLINE LTD.
Statement of Cash Flows (Un-Audited)
For the period from 01 July 2024 to 31 March 2025

Particulars	Amount in BDT	
	Jul 2024 to Mar 2025	Jul 2023 to Mar 2024
A. Cash flows from operating activities:		
Receipts from Sales, Services & Others	602,056,542	551,032,633
Bank Interest-STD & Others	1,307,178	138,068
Payment of Income Tax & VAT	(45,260,336)	(36,851,417)
Payment to Suppliers & Others	(524,071,149)	(452,686,468)
Net cash provided by/(used in) operating activities	34,032,235	61,632,816
B. Cash flows from investing activities:		
Acquisition of Property, Plant & Equipment	(58,647,598)	(50,714,316)
Dividend on Marketable Securities	7,069	104,346
FDR Interest received	17,634,681	12,771,527
Investment in FDR	(17,895,872)	(12,032,749)
Long Term Security Deposit	(678,875)	(855,930)
Net cash provided by/(used in) investing activities	(59,580,594)	(50,727,122)
C. Cash flows from financing activities:		
Cash Dividend	(27,868,200)	(56,333,848)
Long Term Loan	9,657,840	4,925,954
Current Portion of Long Term Loan	6,508,236	1,024,385
Short Term Loan	33,667,823	11,877,461
Net cash provided by/(used in) financing activities	21,965,699	(38,506,048)
D. Effect of exchange rate changes in cash and cash equivalents	(1,378)	-
	(1,378)	-
Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)	(3,584,039)	(27,600,354)
Cash & Cash Equivalents at the beginning of the period	35,434,653	41,950,186
Cash & Cash Equivalents at the end of the period	31,850,614	14,349,832
Net Operating Cash Flows Per Share (NOCFPS) Note-32.00	0.57	1.03

The accompanying notes are integral part of these Financial Statements.


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka

Date: April 29, 2025

BDCOM ONLINE LTD.
 For the period from 01 July 2024 to 31 March 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	
				31.03.2025	30.06.2024
A) Cost:					
Opening Balance at 01.07.24	988,903,549	52,060,880	40,861,866	1,081,826,295	1,002,652,371
Addition during the period	57,804,344	-	843,254	58,647,598	82,407,524
Less: Adjustment during the period	-	-	-	-	3,233,600
Closing Balance	1,046,707,893	52,060,880	41,705,120	1,140,473,893	1,081,826,295
B) Accumulated Depreciation:					
Opening Balance at 01.07.24	644,751,151	48,641,212	28,353,190	721,745,553	668,652,228
Add: Charged during the period	40,760,926	418,821	1,691,023	42,870,770	55,928,624
Less: Adjustment during the period	-	-	-	-	2,835,299
Closing Balance	685,512,077	49,060,033	30,044,213	764,616,323	721,745,553
WDV 31/03/2025(A-B)	361,195,816	3,000,847	11,660,907	375,857,570	-
WDV 30/06/2024(A-B)	344,152,398	3,419,668	12,508,676	-	360,080,742

5.00 Right of Use of Assets:

Right of Use of Assets:
 Total BDT

53,368,585	26,382,730
53,368,585	26,382,730

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
199,823	42,948
102,770,010	102,770,010
6,751,499	6,229,499
109,835,397	109,156,522

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	
31.03.2025	30.06.2024
610,668	430,119
4,785,474	2,778,051
1,952,307	1,778,674
660,349	654,230
6,776,649	5,043,010
209,561	200,514
1,368,192	1,083,987
1,385,934	1,374,971
17,749,133	13,343,554

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

46,371	126,871
14,706,421	5,686,966
-	780,743
14,752,792	6,594,580

B) Deposits :

Security deposit / Earnest money
Total

10,151,169	8,023,579
10,151,169	8,023,579

C) Pre-payments

Total BDT (A+B+C)

1,972,683	1,247,749
26,876,644	15,865,908

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

139,989,953	86,938,921
43,772,931	53,051,032
183,762,884	139,989,953
(76,644,854)	-
107,118,030	139,989,953

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

121,031,414	131,390,894
26,534,761	29,094,030
18,745,615	18,093,508
713,974	713,976
167,025,764	179,292,408

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	
				31.03.2025	30.06.2024
FDR Interest Receivables	23,207,907	669,997	-	23,877,904	10,379,933
Total BDT	23,207,907	669,997	-	23,877,904	10,379,933

12.00 Investment in Shares (At market value):

The break up of the amount is as follows:

Particulars

AB Bank Limited	1,211,040	1,142,812
IFADAUTOS	1,699,130	1,965,071
Total BDT	2,910,170	3,107,883

13.00 Investment in FDR and Govt. Bond:

Investment in FDR

Investment in FDR	411,085,070	393,189,199
Total BDT	411,085,070	393,189,199

14.00 Cash and Cash Equivalents:

Cash in Hand

Cash at Bank

Cash Available in Share Trading Account

Total BDT

Cash in Hand	2,832,301	1,082,543
Cash at Bank	28,978,449	32,975,395
Cash Available in Share Trading Account	39,865	1,376,715
Total BDT	31,850,614	35,434,653

15.00 Share Capital:

Authorized Capital : BDT 1,000,000,000

100,000,000 Ordinary shares of BDT 10 each

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

59,940,824 Ordinary shares of BDT 10 each

Issued, Subscribed and Paid-up Capital	599,408,240	570,864,990
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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

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

17.00 Tax Holiday Reserve:

Tax Holiday Reserve

Total BDT

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

Add: Net profit after tax during the period

Less: Cash dividend (FY: 2022-23) @ 10%

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

Opening balance	225,924,781	232,112,453
Add: Net profit after tax during the period	34,539,844	50,898,827
	260,464,625	283,011,280
Less: Cash dividend (FY: 2022-23) @ 10%	-	(57,086,499)
Less: Cash dividend (FY: 2023-24) @ 5%	(28,543,250)	-
	231,921,375	225,924,781

19.00 Long Term Loan:

The break up of the amount is as follows:

Particulars

Account Numbers

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

4001 36400000435

Amount in BDT	
31.03.2025	30.06.2024

-	225,694
-	(225,694)
-	-

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

02135001478

293,084	580,076
(293,084)	(428,796)
-	151,280

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

02135001490

194,067	718,021
(194,067)	(718,021)
-	-

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

02135001518

4,636,894	5,289,912
(1,572,228)	(1,496,436)
3,064,666	3,793,476

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

02135001519

2,121,234	2,402,552
(698,904)	(665,676)
1,422,330	1,736,876

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

02135001549

2,934,729	-
(929,868)	-
2,004,861	-

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

5204000011640

2,820,489	-
(1,008,000)	-
1,812,489	-

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

5214000027511

12,381,834	-
(5,346,708)	-
7,035,126	-

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

15,339,472	5,681,632
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20.00 Lease Liability:

Lease Liability

Less: Current Portion of Lease Liabilities

Total BDT

55,154,691	28,177,013
(15,546,804)	(22,080,595)
39,607,887	6,096,418

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 31 March 2025			
Property, Plant & Equipment (Excluding Land)	348,857,568	336,354,753	12,502,815
Temporary Taxable Difference for PPE			12,502,815
Add: Unrealized Gain on Marketable Securities			(197,713)
Net Temporary Taxable Difference			12,305,102
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 31 March 2025 (A)			2,768,648
As at 30 June 2024			
Property, Plant & Equipment (Excluding Land)	333,080,742	317,316,263	15,764,479
Temporary Taxable Difference for PPE			15,764,479
Less: Unrealized Loss on Marketable Securities			(1,631,453)
Net Temporary Taxable Difference			14,133,026
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 30 June 2024 (B)			3,179,931
Deferred Tax (Expense)/Income (B-A)			411,283

22.00 Trade Payables:

The break up of the amount is as follows:

Particulars

Sundry Creditors
Total BDT

Amount in BDT	
31.03.2025	30.06.2024
101,123,374	120,215,767
101,123,374	120,215,767

23.00 Other Payables:

The break up of the amount is as follows:

Particulars

Liability for Expenses
Liability for Other Finance
Total BDT

20,082,071	17,522,800
77,567,329	69,902,825
97,649,400	87,425,625

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	614,966
962,226	962,313
1,059,667	1,076,921
583,370	-
407,225	298,142
3,627,391	2,952,342

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 (3 years above including bank interest received net of Tax and charges) 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

76,644,854	23,593,822
43,772,931	53,051,032
120,417,785	76,644,854
(76,644,854)	-
43,772,931	76,644,854

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 2024 to Mar 2025	Jul 2023 to Mar 2024
Profit Before Tax	65,640,954	883,491	12,864,451	79,388,896	72,866,387
Less : Tax Exempted Profit (Note-25.01.01)	(443,227)	(544,324)	(1,786,217)	(2,773,768)	(3,131,762)
Net Profit Before Tax	65,197,727	339,167	11,078,234	76,615,128	69,734,625
Add: Accounting Depreciation	40,760,926	418,821	1,691,023	42,870,770	38,106,739
Less: Tax Depreciation	(37,661,074)	(387,772)	(1,560,262)	(39,609,108)	(34,675,146)
Add: Net unrealized Loss/(Gain) on sale of Marketable Securities	197,713	-	-	197,713	837,367
Taxable Profit	68,495,292	370,216	11,208,995	80,074,503	74,003,586
Applicable Tax Rate	22.50%	22.50%	22.50%	22.50%	22.50%
Tax Expense for the Period (A)	15,411,441	83,299	2,522,024	18,016,764	16,650,807
Minimum Tax (B)	40,324,475	544,366	2,904,089	43,772,930	36,841,075
Add: Tax Expense for Previous Years (C)	1,487,405	-	-	1,487,405	10,341
Total Tax Expense for the Period (Higher of A & B Plus C)	41,811,880	544,366	2,904,089	45,260,335	36,851,416

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 2024 to Mar 2025	Jul 2023 to Mar 2024
Tax exempted revenue during the period	3,573,551	10,854,604	5,961,781	20,389,936	19,234,952
Less : Expense of tax exempted profit	(3,130,324)	(10,310,279)	(4,175,564)	(17,616,167)	(16,103,190)
Tax Exempted Profit	443,227	544,324	1,786,217	2,773,769	3,131,762

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
Shahjalal Islami Bank PLC (Motor Vehicle)	4001 36400000435
Bank Asia PLC (Motor Vehicle)	02135001478
Bank Asia PLC (Motor Vehicle)	02135001490
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	
31.03.2025	30.06.2024
-	225,694
293,084	428,796
194,067	718,021
1,572,228	1,496,436
698,904	665,676
929,868	-
1,008,000	-
5,346,708	-
10,042,859	3,534,623

27.00 Current Portion of Lease Liabilities:

Current Portion of Lease Liabilities

15,546,804	22,080,595
15,546,804	22,080,595

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	

24,888,193	21,962,750
25,911,058	25,783,339
30,614,661	-
81,413,912	47,746,089

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

The break up of the amount is as follows:

Particulars	Jul 2024 to Mar 2025	Jul 2023 to Mar 2024
AB Bank Ltd.	1,142,812	1,622,083
IFAD AUTOS	1,965,071	3,117,253
Fair market value of investment in shares as at 30 June 2024	3,107,883	4,739,335
Less: Fair market value of investment in shares as at 31 March 2025 (Note 12)	2,910,170	3,901,968
Total Estimated Profit/(Loss) on Marketable Securities	(197,713)	(837,367)
Adjustment up to 31 March 2025	-	-
Total Estimated Profit/(Loss) on Marketable Securities	(197,713)	(837,367)

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

34,539,844	36,251,647
34,539,844	36,251,647

Number of Shares

59,940,824	57,086,499
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Earning Per Share (Reported)

0.58	0.64
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Earning Per Share (Re-stated)

	0.60
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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

 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 2024 to Mar 2025	Jul 2023 to Mar 2024
79,388,896	72,866,387
197,713	837,367
(31,138,342)	(23,263,500)
(45,260,336)	(36,851,417)
(8,177)	(976,342)
42,870,770	38,505,040
(4,405,579)	1,963,823
12,266,644	(22,860,946)
(11,010,736)	10,521,099
2,559,271	651,567
7,664,505	9,219,636
(19,092,393)	11,020,101
34,032,235	61,632,816

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

34,032,235	61,632,816
34,032,235	61,632,816

Number of Shares

59,940,824	57,086,499
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Net Operating Cash Flows Per Share (Reported)

0.57	1.08
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Net Operating Cash Flows Per Share (Re-stated)

	1.03
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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)

31.03.2025	30.06.2024
1,327,554,881	1,286,223,485
(410,892,678)	(375,557,876)
916,662,203	910,665,609
59,940,824	57,086,499
15.29	15.95
	15.19

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 31.03.2025 (BDT)	Remarks
Fiber @ Home Global Ltd.	Concern Under Common Mgt.	IIG Bandwidth	34,949,857	39,049,685	6,661,674	Trade Creditors
Fiber @ Home Ltd.	Concern Under Common Mgt.	NTTN Service	36,280,307	33,238,276	15,534,838	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 2024 to Mar 2025 (BDT)
Mr. Muhammad Nazrul Islam	Managing Director	4,030,000
Mr. A.K.M Kutub Uddin	Executive Director & Company Secretary (Ex)	1,797,383
Mr. S.M Kamruzzaman	ED Operation and Chief Technology Officer	2,606,391
Mr. Faker Ahmed FCA	Chief Financial Officer	2,579,250
Mr. Gazi Zehadul Kabir	Chief Strategy Officer	1,946,950
Mr. Anwar Hasan Sabir	Chief Information Officer	1,946,950