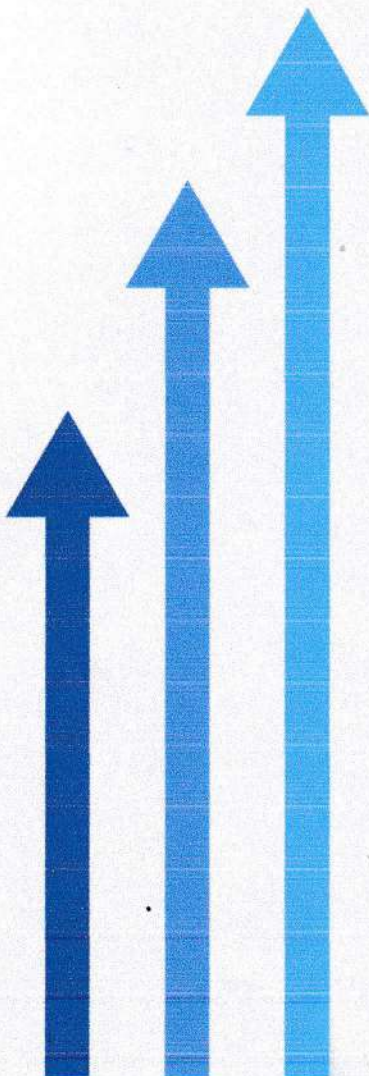




BDCOM Online Ltd.

Half Yearly Financial Statements (Unaudited)



*For the period ended
31 December 2024*

Financial Year: 2024-2025


BDCOM ONLINE LTD.
Statement of Financial Position (Un-Audited)
As at December 31, 2024

Particulars	Notes	Amount in BDT	
		31.12.2024	30.06.2024
ASSETS:			
A. Non-Current Assets		501,091,371	495,619,994
Property, Plant and Equipment	4	379,865,837	360,080,742
Right-of-Use Assets	5	11,436,437	26,382,730
Long Term Deposit & Prepayment	6	109,789,097	109,156,522
B. Current Assets		854,378,393	790,603,491
Inventories	7	17,158,340	13,343,554
Advances, Deposits & Prepayments	8	16,101,209	15,865,908
Advance Income Tax	9	144,244,200	139,989,953
Trade Receivables	10	179,969,986	179,292,408
Other Receivables	11	19,285,758	10,379,933
Investment in Shares	12	2,784,056	3,107,883
Investment in FDR and Govt. Bond	13	404,758,258	393,189,199
Cash and Cash Equivalents	14	70,076,586	35,434,653
TOTAL ASSETS (A+B)		1,355,469,764	1,286,223,485
SHAREHOLDERS' EQUITY AND LIABILITIES:			
C. Shareholders' Equity:		914,878,113	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	230,137,285	225,924,781
D. Non- Current Liabilities:		15,284,232	14,957,981
Long Term Loan	19	8,917,998	5,681,632
Lease Liability	20	3,380,018	6,096,418
Deferred Tax Liabilities	21	2,986,216	3,179,931
E. Current Liabilities:		425,307,419	360,599,895
Trade Payables	22	129,196,833	120,215,767
Other Payables	23	94,960,914	87,425,625
Unclaimed Dividend	24	31,592,156	2,952,342
Provision for Income Tax	25	80,899,101	76,644,854
Current Portion of Long Term Loan	26	5,030,910	3,534,623
Current Portion of Lease Liabilities	27	9,006,985	22,080,595
Short Term Loan	28	74,620,520	47,746,089
TOTAL EQUITY & LIABILITIES (C+D+E)		1,355,469,764	1,286,223,485
Net Assets Value (NAV) Per Share	33	15.26	15.19


The accompanying notes are integral part of these Financial Statements.


 Chief Financial Officer


 ED & Company Secretary


 Managing Director


 Director

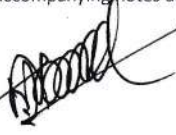

 Chairman

Dhaka
 Date: January 30, 2025


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

Particulars	Notes	Amount in BDT						
		Unit-1 ISP	Unit-2 SDP	Unit-3 IPTSP	Jul 2024 to Dec 2024	Jul 2023 to Dec 2023	Oct 2024 to Dec 2024	Oct 2023 to Dec 2023
Revenue		353,436,754	10,611,249	29,658,495	393,706,498	376,471,982	197,807,032	193,451,911
Cost of Sales & Services		(164,942,878)	(2,806,751)	(6,635,179)	(174,384,808)	(171,447,131)	(87,650,875)	(91,815,238)
Gross Profit : A		188,493,876	7,804,498	23,023,316	219,321,690	205,024,851	110,156,157	101,636,673
Administrative and Marketing Expenses		(125,189,960)	(7,127,423)	(11,203,204)	(143,520,587)	(134,586,774)	(71,330,671)	(67,646,521)
Depreciation	4	(26,246,565)	(279,214)	(1,119,031)	(27,644,810)	(23,477,641)	(14,708,095)	(12,331,545)
Total Expenses : B		(151,436,525)	(7,406,637)	(12,322,235)	(171,165,397)	(158,064,415)	(86,038,766)	(79,978,065)
Operating Profit : A-B		37,057,351	397,861	10,701,081	48,156,293	46,960,436	24,117,392	21,658,608
Non-Operating Income		20,695,161	558,948	-	21,254,109	15,195,926	10,863,795	7,912,154
Net unrealized Gain/(Loss) on Marketable Equities	29	(323,827)	-	-	(323,827)	-	(357,327)	-
Financial Charges		(4,730,738)	-	-	(4,730,738)	(1,655,432)	(2,394,100)	(902,424)
Net Profit Before WPPF & WF		52,697,947	956,809	10,701,081	64,355,837	60,500,930	32,229,759	28,668,338
Contribution to WPPF & WF @ 5%		(2,509,426)	(45,562)	(509,575)	(3,064,564)	(2,880,997)	(1,534,750)	(1,365,159)
Net Profit Before Tax		50,188,521	911,247	10,191,505	61,291,273	57,619,933	30,695,009	27,303,179
Income Tax Expense	25.01	(26,489,381)	(286,361)	(1,953,493)	(28,729,235)	(23,987,077)	(15,342,791)	(13,623,036)
Deferred Tax (Expense)/Income	21	193,715	-	-	193,715	436,236	322,685	278,983
Net Profit After Tax		23,892,855	624,886	8,238,012	32,755,753	34,069,092	15,674,903	13,959,127
Retained Earnings Carried Forward		23,892,855	624,886	8,238,012	32,755,753	34,069,092	15,674,903	13,959,127
Basic Earnings Per Share	30				0.55	0.57	0.26	0.23


The accompanying notes are integral part of these Financial Statements.


 Chief Financial Officer


 ED & Company Secretary


 Managing Director


 Director


 Chairman

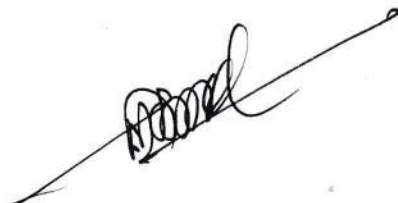
Dhaka
 Date: January 30, 2025

BDCOM ONLINE LTD.
Statement of Changes in Equity (Un-Audited)
For the period from July 01, 2024 to December 31, 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	-	-	-	32,755,753	32,755,753
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 31.12.2024	599,408,240	21,555,878	63,776,710	230,137,285	914,878,113

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


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	-	-	-	34,069,092	34,069,092
Cash Dividend (FY: 2022-23) @ 10%				(57,086,499)	(57,086,499)
Balance as on 31.12.2023	570,864,990	21,555,878	92,319,960	209,095,046	893,835,874



 Chief Financial Officer



 ED & Company Secretary



 Managing Director



 Director



 Chairman

Dhaka
 Date: January 30, 2025

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


Particulars	Amount in BDT	
	Jul 2024 to Dec 2024	Jul 2023 to Dec 2023
A. Cash flows from operating activities:		
Receipts from Sales, Services & Others	393,028,919	360,295,082
Bank Interest-STD & Others	431,714	117,864
Payment of Income Tax & VAT	(28,729,235)	(23,987,077)
Payment to Suppliers & Others	(314,078,144)	(280,838,742)
Net cash provided by/(used in) operating activities	50,653,254	55,587,127
B. Cash flows from investing activities:		
Acquisition of Property, Plant & Equipment	(47,429,905)	(23,979,965)
Dividend on Marketable Securities	-	33,660
FDR Interest received	11,917,949	7,370,987
Investment in FDR	(11,569,060)	(6,227,159)
Long Term Security Deposit	(632,575)	(734,430)
Net cash provided by/(used in) investing activities	(47,713,591)	(23,536,906)
C. Cash flows from financing activities:		
Cash Dividend	96,565	156,070
Long Term Loan	3,236,366	(498,591)
Current Portion of Long Term Loan	1,496,287	(1,065,784)
Short Term Loan	26,874,431	7,518,228
Net cash provided by/(used in) financing activities	31,703,649	6,109,922
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)	34,641,934	38,160,143
Cash & Cash Equivalents at the beginning of the period	35,434,653	41,950,186
Cash & Cash Equivalents at the end of the period	70,076,586	80,110,329

Net Operating Cash Flows Per Share (NOCFPS) Note-32.00 0.85 0.93


The accompanying notes are integral part of these Financial Statements.


 Chief Financial Officer


 ED & Company Secretary


 Managing Director


 Director


 Chairman

Dhaka

Date: January 30, 2025

BDCOM ONLINE LTD.
 For the period from July 01, 2024 to December 31, 2024

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 Taka	Unit-2 Taka	Unit-3 Taka	Amount in BDT	
				31.12.2024	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	46,697,554	-	732,351	47,429,905	82,407,524
Less: Adjustment during the period	-	-	-	-	3,233,600
Closing Balance	1,035,601,103	52,060,880	41,594,217	1,129,256,200	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	26,246,565	279,214	1,119,031	27,644,810	55,928,624
Less: Adjustment during the period	-	-	-	-	2,835,299
Closing Balance	670,997,716	48,920,426	29,472,221	749,390,363	721,745,553
WDV 31/12/2024(A-B)	364,603,387	3,140,454	12,121,996	379,865,837	-
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 Taka

11,436,437	26,382,730
11,436,437	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 Taka

5,000	5,000
109,065	109,065
166,523	42,948
102,770,010	102,770,010
6,738,499	6,229,499
109,789,097	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 Taka

Amount in BDT	
31.12.2024	30.06.2024
806,434	430,119
2,281,623	2,778,051
2,036,470	1,778,674
545,621	654,230
6,098,765	5,043,010
138,459	200,514
3,705,687	1,083,987
1,545,281	1,374,971
17,158,340	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
5,685,909	5,686,966
-	780,743
5,732,280	6,594,580

B) Deposits :

Security deposit / Earnest money
Total

9,635,477	8,023,579
9,635,477	8,023,579

C) Pre-payments

Total (A+B+C)

733,452	1,247,749
16,101,209	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 Taka

139,989,953	86,938,921
27,848,069	53,051,032
167,838,023	139,989,953
(23,593,822)	-
144,244,200	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 Taka

132,362,258	131,390,894
27,427,582	29,094,030
19,466,172	18,093,508
713,974	713,976
179,969,986	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	
				31.12.2024	30.06.2024
FDR Interest Receivables	18,928,195	357,563	-	19,285,758	10,379,933
Total Taka	18,928,195	357,563	-	19,285,758	10,379,933

12.00 Investment in Shares (At market value):

The break up of the amount is as follows:

Particulars
 AB Bank Limited
 IFADAUTOS
 Total Taka

1,313,381	1,142,812
1,470,675	1,965,071
2,784,056	3,107,883

13.00 Investment in FDR:
 Investment in FDR
 Total Taka

404,758,258	393,189,199
404,758,258	393,189,199

14.00 Cash and Cash Equivalents:
 Cash in Hand
 Cash at Bank
 Cash Available in Share Trading Account
 Total Taka

3,351,623	1,082,543
66,685,099	32,975,395
39,865	1,376,715
70,076,586	35,434,653

15.00 Share Capital:
 Authorized Capital : Taka 1,000,000,000
 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 :
 59,940,824 Ordinary shares of Taka. 10 each

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 Taka

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

17.00 Tax Holiday Reserve:
 Tax Holiday Reserve
 Total Taka

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: 2022-23) @ 10%
 Less: Cash dividend (FY: 2023-24) @ 5%

225,924,781	232,112,453
32,755,753	50,898,827
258,680,534	283,011,280
-	(57,086,499)
(28,543,250)	-
230,137,285	225,924,781

19.00 Long Term Loan:

The break up of the amount is as follows:

Particulars	Account Numbers	Amount in BDT	
		31.12.2024	30.06.2024
A) Shahjalal Islami Bank PLC (Motor Vehicle)	4001 36400000435	61,434	225,694
Less: Current Portion of Long Term Loan		(61,434)	(225,694)
Total Taka (A)		-	-
B) Bank Asia PLC (Motor Vehicle)	02135001478	397,218	580,076
Less: Current Portion of Long-Term Loan		(397,218)	(428,796)
Total Taka (B)		-	151,280
C) Bank Asia PLC (Motor Vehicle)	02135001490	383,419	718,021
Less: Current Portion of Long-Term Loan		(383,419)	(718,021)
Total Taka (C)		-	-
D) Bank Asia PLC (Motor Vehicle)	02135001518	4,864,244	5,289,912
Less: Current Portion of Long-Term Loan		(1,603,908)	(1,496,436)
Total Taka (D)		3,260,336	3,793,476
E) Bank Asia PLC (Motor Vehicle)	02135001519	2,219,770	2,402,552
Less: Current Portion of Long-Term Loan		(689,580)	(665,676)
Total Taka (E)		1,530,190	1,736,876
F) Bank Asia PLC (Motor Vehicle)	02135001549	3,057,779	-
Less: Current Portion of Long-Term Loan		(887,352)	-
Total Taka (F)		2,170,427	-
G) Jamuna Bank PLC (Motor Vehicle)	5204000011640	2,965,044	-
Less: Current Portion of Long-Term Loan		(1,008,000)	-
Total Taka (G)		1,957,044	-
Total Taka (A+B+C+D+E+F+G)		8,917,998	5,681,632

20.00 Lease Liability:

Lease Liability

Less: Current Portion of Lease Liabilities

Total Taka

12,387,003	28,177,013
(9,006,985)	(22,080,595)
3,380,018	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 December 31, 2024			
Property, Plant & Equipment (Excluding Land)	352,865,836	339,269,939	13,595,898
Temporary Taxable Difference for PPE			13,595,898
Add: Unrealized Gain on Marketable Securities			(323,827)
Net Temporary Taxable Difference			13,272,071
Applicable Tax Rate			22.50%
Deferred Tax Liability as at December 31, 2024 (A)			2,986,216
As at June 30, 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 June 30, 2024 (B)			3,179,931
Deferred Tax (Expense)/Income (B-A)			193,715

22.00 Trade Payables:

The break up of the amount is as follows:

Particulars

Sundry Creditors
Total Taka

Amount in BDT	
31.12.2024	30.06.2024
129,196,833	120,215,767
129,196,833	120,215,767

23.00 Other Payables:

The break up of the amount is as follows:

Particulars

Liability for Expenses
Liability for Other Finance
Audit Fee Payable
Total Taka

17,689,754	17,264,050
77,271,160	69,902,825
-	258,750
94,960,914	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 (26.06.23)
Bank Interest Received Net of AIT & Charges (31.12.23)
Bank Interest Received Net of AIT & Charges (30.06.24)
Bank Charge (01.07.24 & 12.11.24)
Bank Interest Received Net of AIT & Charges(30.12.24)
Total Taka

614,966	614,966
962,313	962,313
1,064,218	1,076,921
28,543,250	-
46,434	46,434
161,218	161,218
90,490	90,490
(393)	-
109,661	-
31,592,156	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
27,848,069	53,051,032
104,492,924	76,644,854
(23,593,822)	-
80,899,101	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 Dec 2024	Jul 2023 to Dec 2023
Profit Before Tax	50,188,521	911,247	10,191,505	61,291,273	57,619,933
Less : Tax Exempted Profit (Note-25.01.01)	370,688	531,878	1,681,568	2,584,134	2,383,969
Net Profit Before Tax	49,817,833	379,369	8,509,937	58,707,139	55,235,964
Add: Accounting Depreciation	26,246,565	279,214	1,119,031	27,644,810	23,477,641
Less: Tax Depreciation	(24,183,086)	(258,515)	(1,034,629)	(25,476,230)	(21,157,046)
Add: Net unrealized Loss/(Gain) on sale of Marketable Securities	323,827	-	-	323,827	-
Taxable Profit	52,205,139	400,068	8,594,339	61,199,546	57,556,559
Applicable Tax Rate	22.50%	22.50%	22.50%	22.50%	22.50%
Tax Expense for the Period (A)	11,746,156	90,015	1,933,726	13,769,898	12,950,226
Minimum Tax (B)	25,608,215	286,361	1,953,493	27,848,069	23,976,736
Add: Tax Expense for Previous Years (C)	881,166	-	-	881,166	10,341
Total Tax Expense for the Period (Higher of A & B Plus C)	26,489,381	286,361	1,953,493	28,729,235	23,987,077

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 Dec 2024	Jul 2023 to Dec 2023
Tax exempted revenue during the period	2,610,454	6,193,588	4,893,564	13,697,606	13,059,716
Less : Expense of tax exempted profit	(2,239,766)	(5,661,710)	(3,211,995)	(11,113,472)	(10,675,747)
Tax Exempted Profit	370,688	531,878	1,681,568	2,584,134	2,383,969

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	
		31.12.2024	30.06.2024
Shahjalal Islami Bank PLC (Motor Vehicle)	4001 36400000435	61,434	225,694
Bank Asia PLC (Motor Vehicle)	02135001478	397,218	428,796
Bank Asia PLC (Motor Vehicle)	02135001490	383,419	718,021
Bank Asia PLC (Motor Vehicle)	02135001518	1,603,908	1,496,436
Bank Asia PLC (Motor Vehicle)	02135001519	689,580	665,676
Bank Asia PLC (Motor Vehicle)	02135001549	887,352	-
Jamuna Bank PLC (Motor Vehicle)	5204000011640	1,008,000	-
Total Taka		5,030,910	3,534,623

27.00 Current Portion of Lease Liabilities:

Current Portion of Lease Liabilities

9,006,985	22,080,595
9,006,985	22,080,595

28.00 Short Term Loan:

The break up of the amount is as follows:

Particulars	Account Number		
Prime Bank Ltd.-SOD	12777590042804	26,997,108	21,962,750
Prime Bank Ltd.-SOD	2127725016503	25,945,451	25,783,339
Jamuna Bank PLC-SOD A/C	6002000042720	21,677,962	-
Total Taka		74,620,520	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 Dec 2024	Jul 2023 to Dec 2023
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 June 30, 2024	3,107,883	4,739,336
Less: Fair market value of investment in shares as at December 31, 2024 (Note 12)	2,784,056	4,739,336
Total Estimated Profit/(Loss) on Marketable Securities	(323,827)	-
Adjustment up to December 31, 2024	-	-
Total Estimated Profit/(Loss) on Marketable Securities	(323,827)	-

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	32,755,753	34,069,092
Profit attributable to the ordinary equity holders	32,755,753	34,069,092
Number of Shares	59,940,824	57,086,499
Earning Per Share (Reported)	0.55	0.60
Earning Per Share (Re-stated)		0.57

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 2024 to Dec 2024	Jul 2023 to Dec 2023
Net profit before tax	61,291,273	57,619,933
Add: Unrealized Loss/(gain) on sale of security instrument	323,827	-
Less: Non-operating income	(20,822,395)	(15,078,062)
Less: Tax payment	(28,729,235)	(23,987,077)
Add: Non-Cash Expense (Lease Rent)	(843,717)	(1,282,259)
Add: Depreciation	27,644,810	23,477,641
Add/(Less) : Changes in working Capital :		
Inventory	(3,814,786)	4,032,923
Trade receivables	(677,579)	(16,176,900)
Advance deposit prepayments	(235,301)	2,086,278
Liability for expenses	166,954	(142,828)
Liability for other finance	7,368,335	6,591,253
Trade payable	8,981,066	18,446,225
Net cash provided by/(used in) operating activities	50,653,254	55,587,127

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

50,653,254	55,587,127
50,653,254	55,587,127

Number of Shares

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

0.85	0.97
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Net Operating Cash Flows Per Share (Re-stated)

	0.93
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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)

31.12.2024	30.06.2024
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1,355,469,764	1,286,223,485
(440,591,650)	(375,557,876)
914,878,114	910,665,609

59,940,824	57,086,499
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15.26	15.95
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	15.19
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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	Total Paid during the Period	Balance 31.12.2024 (BDT)	Remarks
Fiber @ Home Global Ltd.	Concern Under Common Mgt.	IIG Bandwidth	25,044,193	27,884,968	7,920,727	Trade Creditors
Fiber @ Home Ltd.	Concern Under Common Mgt.	NTTN Service	23,890,980	23,549,826	12,833,961	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 Dec 2024 (BDT)
Mr. Muhammad Nazrul Islam	Managing Director	2,205,000
Mr. A.K.M Kutub Uddin	Executive Director & Company Secretary	1,408,950
Mr. S.M Kamruzzaman	ED Operation and Chief Technology Officer	1,545,534
Mr. Faker Ahmed FCA	Chief Financial Officer	1,530,000
Mr. Gazi Zehadul Kabir	Chief Strategy Officer	1,150,800