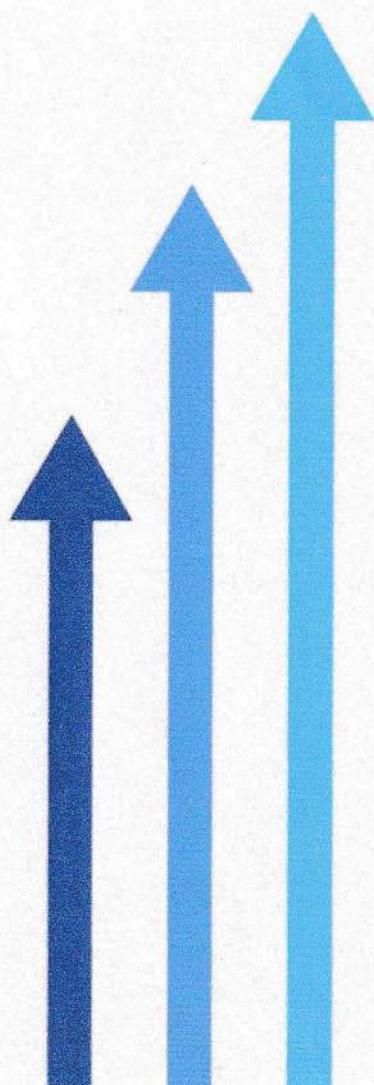




BDCOM Online Ltd.

3rd Quarter Financial Statements (Unaudited)



*For the period ended
31 March 2026*

Financial Year: 2025-2026


BDCOM ONLINE LTD.
Statement of Financial Position (Un-Audited)
As at 31 March 2026

Particulars	Notes	Amount in BDT	
		31.03.2026	30.06.2025
ASSETS:			
A. Non-Current Assets		547,538,600	555,877,967
Property, Plant and Equipment	4	388,448,314	384,323,083
Right-of-Use Assets	5	48,033,654	61,361,487
Long Term Deposit & Prepayment	6	111,056,632	110,193,397
B. Current Assets		843,823,912	849,497,502
Inventories	7	14,751,125	15,532,430
Advances, Deposits & Prepayments	8	16,436,005	16,922,172
Advance Income Tax	9	92,468,001	122,614,221
Trade Receivables	10	192,943,448	211,918,457
Other Receivables	11	27,077,166	15,121,057
Investment in Shares	12	2,806,357	2,645,209
Investment in FDR and Govt. Bond	13	454,609,985	424,803,831
Cash and Cash Equivalents	14	42,731,824	39,940,125
TOTAL ASSETS (A+B)		1,391,362,512	1,405,375,469
SHAREHOLDERS' EQUITY AND LIABILITIES:			
C. Shareholders' Equity:		932,767,269	933,855,275
Share Capital	15	629,378,650	599,408,240
Share Premium	16	119,504,000	63,776,710
Tax Holiday Reserve	17	21,555,878	21,555,878
Retained Earnings	18	162,328,741	249,114,447
D. Non- Current Liabilities:		49,140,888	65,012,300
Long Term Loan	19	8,828,590	14,046,188
Lease Liability	20	39,086,369	49,237,601
Deferred Tax Liabilities	21	1,225,929	1,728,511
E. Current Liabilities:		409,454,355	406,507,894
Trade Payables	22	148,815,076	132,419,655
Other Payables	23	121,323,019	104,168,380
Unclaimed Dividend	24	4,642,252	3,687,485
Provision for Income Tax	25	29,192,169	59,269,122
Current Portion of Long Term Loan	26	9,587,736	9,812,385
Current Portion of Lease Liabilities	27	13,628,259	14,487,562
Short Term Loan	28	82,265,843	82,663,305
TOTAL EQUITY & LIABILITIES (C+D+E)		1,391,362,512	1,405,375,469
Net Assets Value (NAV) Per Share	33	14.82	14.84

The accompanying notes are integral part of these Financial Statements.


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka
 Date: 30 April 2026


BDCOM ONLINE LTD.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from 01 July 2025 to 31 March 2026

Particulars	Notes	Amount in BDT						
		Unit-1 ISP	Unit-2 SDP	Unit-3 IPTSP	Jul 2025 to Mar 2026	Jul 2024 to Mar 2025	Jan 2026 to Mar 2026	Jan 2025 to Mar 2025
Revenue		541,391,383	17,250,152	44,684,806	603,326,341	589,789,898	200,157,817	196,083,400
Cost of Sales & Services		(254,557,585)	(5,439,517)	(10,077,823)	(270,074,925)	(258,101,549)	(87,749,005)	(83,716,741)
Gross Profit : A		286,833,798	11,810,635	34,606,983	333,251,416	331,688,349	112,408,812	112,366,659
Administrative and Marketing Expenses		(223,421,708)	(11,434,106)	(21,338,621)	(256,194,435)	(229,869,609)	(96,316,271)	(86,349,021)
Depreciation	4	(42,718,652)	(349,625)	(1,624,256)	(44,692,533)	(42,870,770)	(15,433,707)	(15,225,960)
Total Expenses : B		(266,140,360)	(11,783,731)	(22,962,877)	(300,886,968)	(272,740,379)	(111,749,978)	(101,574,982)
Operating Profit : A-B		20,693,438	26,904	11,644,106	32,364,448	58,947,970	658,834	10,791,677
Non-Operating Income		34,867,548	1,008,409	666	35,876,623	32,445,520	12,159,779	11,191,411
Net unrealized Gain/(Loss) on Marketable Equities	29	289,754	-	-	289,754	(197,713)	465,424	126,113
Financial Charges		(8,080,234)	-	-	(8,080,234)	(7,837,435)	(2,238,152)	(3,106,697)
Net Profit Before WPPF & WF		47,770,506	1,035,313	11,644,772	60,450,591	83,358,342	11,045,885	19,002,504
Contribution to WPPF & WF @ 5%		(2,274,786)	(49,301)	(554,513)	(2,878,600)	(3,969,446)	(525,995)	(904,882)
Net Profit Before Tax		45,495,720	986,012	11,090,259	57,571,991	79,388,896	10,519,890	18,097,623
Income Tax Expense	25.01	(26,077,051)	(705,469)	(2,409,649)	(29,192,169)	(45,260,335)	(8,936,717)	(16,531,100)
Deferred Tax (Expense)/Income	21	502,582	-	-	502,582	411,283	153,590	217,568
Net Profit After Tax		19,921,251	280,543	8,680,610	28,882,404	34,539,844	1,736,764	1,784,090
Retained Earnings Carried Forward		19,921,251	280,543	8,680,610	28,882,404	34,539,844	1,736,763	1,784,090
Basic Earnings Per Share	30				0.46	0.55	0.03	0.03


The accompanying notes are integral part of these Financial Statements.


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka
 Date: 30 April 2026

BDCOM ONLINE LTD.
Statement of Changes in Equity (Un-Audited)
For the period from 01 July 2025 to 31 March 2026

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	-	-	-	28,882,404	28,882,404
Stock Dividend (FY: 2024-2025) @ 5%	29,970,410	-	-	(29,970,410)	-
Cash Dividend (FY: 2024-2025) @ 5%	-	-	-	(29,970,410)	(29,970,410)
Adjustemnt of Previous Years	-	-	55,727,290	(55,727,290)	-
Balance as on 31.03.2026	629,378,650	21,555,878	119,504,000	162,328,741	932,767,269

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: 2023-2024) @ 5%	28,543,250	-	(28,543,250)	-	-
Cash Dividend (FY: 2023-2024) @ 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


Company Secretary


Chief Financial Officer


Managing Director


Director


Chairman

Dhaka
Date: 30 April 2026


BDCOM ONLINE LTD.
Statement of Cash Flows (Un-Audited)
For the period from 01 July 2025 to 31 March 2026

Particulars	Amount in BDT	
	Jul 2025 to Mar 2026	Jul 2024 to Mar 2025
A. Cash flows from operating activities:		
Receipts from Sales, Services & Others	622,301,350	602,056,542
Bank Interest-STD & Others	234,018	1,307,178
Payment of Income Tax & VAT	(29,122,902)	(45,260,336)
Payment to Suppliers & Others	(499,514,759)	(524,071,149)
Net cash provided by/(used in) operating activities	93,897,707	34,032,235
B. Cash flows from investing activities:		
Acquisition of Property, Plant & Equipment	(48,817,764)	(58,647,598)
Dividend on Marketable Securities	-	7,069
FDR Interest received	23,244,242	17,634,681
Investment in FDR	(29,806,154)	(17,895,872)
Long Term Security Deposit	(863,235)	(678,875)
Net cash provided by/(used in) investing activities	(56,242,911)	(59,580,594)
C. Cash flows from financing activities:		
Cash Dividend	(29,015,643)	(27,868,200)
Long Term Loan	(5,217,598)	9,657,840
Current Portion of Long Term Loan	(224,649)	6,508,236
Short Term Loan	(397,462)	33,667,823
Net cash provided by/(used in) financing activities	(34,855,352)	21,965,699
D. Effect of exchange rate changes in cash and cash equivalents	(7,746)	(1,378)
	(7,746)	(1,378)
Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)	2,791,698	(3,584,039)
Cash & Cash Equivalents at the beginning of the period	39,940,125	35,434,653
Cash & Cash Equivalents at the end of the period	42,731,823	31,850,614
Net Operating Cash Flows Per Share (NOCFPS) Note-32.00	1.49	0.54

The accompanying notes are integral part of these Financial Statements.


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka
 Date: 30 April 2026

BDCOM ONLINE LTD.
 For the period from 01 July 2025 to 31 March 2026

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	
				31.03.2026	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	47,570,972	-	1,246,792	48,817,764	85,359,290
Less: Adjustment during the period	-	-	-	-	(18,361,551)
Closing Balance	1,102,096,153	52,060,880	43,484,765	1,197,641,798	1,148,824,034
B) Accumulated Depreciation:					
Opening Balance at 01.07.25	684,626,735	49,199,640	30,674,576	764,500,951	721,745,553
Add: Charged during the period	42,718,652	349,625	1,624,256	44,692,533	58,887,628
Less: Adjustment during the period	-	-	-	-	(16,132,230)
Closing Balance	727,345,387	49,549,265	32,298,832	809,193,484	764,500,951
WDV 31 Mar 2026 (A-B)	374,750,766	2,511,615	11,185,933	388,448,314	-
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

48,033,654	61,361,487
48,033,654	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
376,111	309,023
102,770,010	102,770,010
7,796,446	7,000,299
111,056,632	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	
31.03.2026	30.06.2025
779,477	915,974
3,852,529	4,088,252
1,127,864	1,071,851
835,920	467,055
6,333,255	5,659,860
241,700	173,628
180,232	1,529,647
1,400,148	1,626,163
14,751,125	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
Total

48,639	26,379
5,692,666	7,221,244
5,741,305	7,247,623

B) Deposits :

Security deposit / Earnest money
Total

9,142,539	8,373,955
9,142,539	8,373,955

C) Pre-payments

Total BDT (A+B+C)

1,552,161	1,300,594
16,436,005	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
29,122,902	59,269,122
151,737,123	199,259,075
(59,269,122)	(76,644,854)
92,468,001	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

150,083,229	144,999,293
21,261,036	23,046,987
20,851,309	17,539,021
747,874	26,333,156
192,943,448	211,918,457

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	
				31.03.2026	30.06.2025
FDR Interest Receivables	26,050,931	497,090	-	26,548,021	15,041,912
Other Receivables	529,145	-	-	529,145	79,145
Total BDT	26,580,076	497,090	-	27,077,166	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

1,006,357	1,074,585
-	1,570,624
1,800,000	-
2,806,357	2,645,209

13.00 Investment in FDR and Govt. Bond:

Investment in FDR and Govt. Bond
Total BDT

454,609,985	424,803,831
454,609,985	424,803,831

14.00 Cash and Cash Equivalents:

Cash in Hand
Cash at Bank
Cash Available in SSL
Cash Available in bkaash
Cash Available in Rocket
Cash Available in Nagad
Cash Available in Share Trading Account
Total BDT

1,672,851	1,169,026
40,072,835	38,019,543
344,307	183,158
443,671	486,038
22,164	42,496
7,525	-
168,471	39,865
42,731,824	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
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Issued, Subscribed and Paid-up Capital :
62,937,865 Ordinary shares of BDT 10 each

629,378,650	599,408,240
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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%
Add: Adjustment of previous years
Total BDT

63,776,710	92,319,960
-	(28,543,250)
55,727,290	-
119,504,000	63,776,710

Note1: Adjustment of Stock Dividend distributed on FY 2020-21 amounting BDT 27,184,040 and on FY 2023-24 amounting BDT 28,543,250 Total BDT 55,727,290 from Share Premium to Retained Earnings as per BSEC letter dated 06 January 2026, Ref: BSEC/CFD/CI/CPLC (Public)-1129/2025/Part-1/670.

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	249,114,447	225,924,781
Add: Net profit after tax during the period	28,882,404	51,732,916
	277,996,851	277,657,697
Less: Stock dividend (FY: 2024-2025) @ 5%	(29,970,410)	-
Less: Cash dividend (FY: 2024-2025) @ 5%	(29,970,410)	-
Less: Cash dividend (FY: 2023-2024) @ 5%	-	(28,543,250)
Less: Adjustment of previous years	(55,727,290)	-
	162,328,741	249,114,447

Note1: Adjustment of Stock Dividend distributed on FY 2020-21 amounting BDT 27,184,040 and on FY 2023-24 amounting BDT 28,543,250 Total BDT 55,727,290 from Share Premium to Retained Earnings as per BSEC letter dated 06 January 2026, Ref: BSEC/CFD/CI/CPLC (Public)-1129/2025/Part-1/670.

Note 2: Total calculated stock dividend @5% is equal to 2,997,041.2 for FY 2024-2025. We have rounded this down to 2,997,041 shares for issuance and added to paid-up capital, disregarding the 0.2 fraction. Mentioned here that also a 5% cash dividend were declared equal to 2,997,041 shares @ BDT 10.00 and total BDT 29,970,410 in amount.

19.00 Long Term Loan:

The break up of the amount is as follows:

Particulars	Account Numbers	Amount in BDT	
		31.03.2026	30.06.2025
A) Bank Asia PLC (Motor Vehicle)	02135001478	-	224,649
Less: Current Portion of Long-Term Loan		-	(224,649)
Total BDT		-	-
B) Bank Asia PLC (Motor Vehicle)	02135001518	3,657,184	4,534,397
Less: Current Portion of Long-Term Loan		(1,572,228)	(1,572,228)
Total BDT		2,084,956	2,962,169
C) Bank Asia PLC (Motor Vehicle)	02135001519	1,632,748	2,077,341
Less: Current Portion of Long-Term Loan		(698,904)	(698,904)
Total BDT		933,844	1,378,437
D) Bank Asia PLC (Motor Vehicle)	02135001549	2,402,067	2,884,228
Less: Current Portion of Long-Term Loan		(908,604)	(908,604)
Total BDT		1,493,463	1,975,624
E) Jamuna Bank PLC (Motor Vehicle)	5204000011640	2,194,988	2,671,688
Less: Current Portion of Long-Term Loan		(1,008,000)	(1,008,000)
Total BDT		1,186,988	1,663,688
F) Jamuna Bank PLC (Term Loan)	5214000027511	8,529,339	11,466,270
Less: Current Portion of Long-Term Loan		(5,400,000)	(5,400,000)
Total BDT		3,129,339	6,066,270
Total BDT (A+B+C+D+E+F)		8,828,590	14,046,188

20.00 Lease Liability:

Lease Liability	52,714,628	63,725,163
Less: Current Portion of Lease Liabilities	(13,628,259)	(14,487,562)
Total BDT	39,086,369	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
As at 31 March 2026			
Property, Plant & Equipment (Excluding Land)	361,448,314	356,289,494	5,158,820
Temporary Taxable Difference for PPE			5,158,820
Add: Unrealized Gain on Marketable Securities			289,754
Net Temporary Taxable Difference			5,448,574
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 31 March 2026 (A)			1,225,929
As at 30 June 2025			
Property, Plant & Equipment (Excluding Land)	357,323,083	349,178,138	8,144,945
Temporary Taxable Difference for PPE			8,144,945
Less: Unrealized Loss on Marketable Securities			(462,674)
Net Temporary Taxable Difference			7,682,271
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 30 June 2025 (B)			1,728,511
Deferred Tax (Expense)/Income (B-A)			502,582

22.00 Trade Payables:

The break up of the amount is as follows:

Particulars

Sundry Creditors
Total BDT

Amount in BDT	
31.03.2026	30.06.2025
148,815,076	132,419,655
148,815,076	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

20,791,985	19,492,301
100,531,034	84,676,079
121,323,020	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
2024-2025
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
914,046	-
508,040	467,319
4,642,252	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
29,192,169	59,269,122
88,461,291	135,913,976
(59,269,122)	(76,644,854)
29,192,169	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 Mar 2026	Jul 2024 to Mar 2025
Profit Before Tax	45,495,720	986,012	11,090,259	57,571,992	79,388,896
Less : Tax Exempted Profit (Note-25.01.01)	(336,784)	(595,865)	(1,060,030)	(1,992,679)	(2,773,769)
Net Profit Before Tax	45,158,936	390,147	10,030,229	55,579,313	76,615,128
Add: Accounting Depreciation	42,718,652	349,625	1,624,256	44,692,533	42,870,770
Less: Tax Depreciation	(39,899,554)	(329,574)	(1,503,954)	(41,733,082)	(39,609,108)
Add: Net unrealized Loss/(Gain) on sale of Marketable Securities	(289,754)	-	-	(289,754)	197,713
Taxable Profit	47,688,280	410,198	10,150,531	58,249,010	80,074,503
Applicable Tax Rate	22.50%	22.50%	22.50%	22.50%	22.50%
Tax Expense for the Period (A)	10,729,863	92,295	2,283,869	13,106,027	18,016,763
Minimum Tax (B)	26,077,051	705,469	2,409,649	29,192,169	43,772,930
Add: Tax Expense for Previous Years (C)	-	-	-	-	1,487,405
Total Tax Expense for the Period (Higher of A & B)	26,077,051	705,469	2,409,649	29,192,169	45,260,335

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 Mar 2026	Jul 2024 to Mar 2025
Tax exempted revenue during the period	4,007,668	10,424,577	4,271,066	18,703,311	20,389,936
Less : Expense of tax exempted profit	(3,670,884)	(9,828,712)	(3,211,036)	(16,710,632)	(17,616,167)
Tax Exempted Profit	336,784	595,865	1,060,030	1,992,679	2,773,769

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	
31.03.2026	30.06.2025
-	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
9,587,736	9,812,385

27.00 Current Portion of Lease Liabilities:

Current Portion of Lease Liabilities

31.03.2026	30.06.2025
13,628,259	14,487,562
13,628,259	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	

31.03.2026	30.06.2025
24,012,140	24,248,598
25,906,854	25,955,149
32,346,849	32,459,558
82,265,843	82,663,305

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

The break up of the amount is as follows:

Particulars	Jul 2025 to Mar 2026	Jul 2024 to Mar 2025
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 31 March 2026 (Note 12)	2,806,357	2,910,170
Total Estimated Profit/(Loss) on Marketable Securities	161,148	(197,713)
Adjustment up to 31 March 2026	128,606	-
Total Estimated Profit/(Loss) on Marketable Securities	289,754	(197,713)

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

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 Mar 2026	Jul 2024 to Mar 2025
28,882,404	34,539,844
28,882,404	34,539,844
62,937,865	59,940,824
0.46	0.58
	0.55

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 Mar 2026	Jul 2024 to Mar 2025
57,571,991	79,388,896
(161,148)	197,713
(35,192,605)	(31,138,342)
(29,122,902)	(45,260,336)
2,317,298	(8,177)
44,692,533	42,870,770
781,305	(4,405,579)
18,975,009	12,266,644
486,167	(11,010,736)
1,299,684	2,559,271
15,854,956	7,664,505
16,395,421	(19,092,393)
93,897,707	34,032,235

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

Net Operating Cash Flows Per Share (Re-stated)

Reason for increased NOCFPS:

Net operating cash flows per share has increased by 0.95 due to increased collection of receivables during this period from July 2025 to March 2026 compared to July 2024 to March 2025 and Tax deducted under Section 90 of Income Tax Act 2023 is reduced over the period as Tax rate on Internet services has been reduced to 5% from 10% which was applicable from 01 July 2025 onwards.

Jul 2025 to Mar 2026	Jul 2024 to Mar 2025
93,897,707	34,032,235
93,897,707	34,032,235
62,937,865	59,940,824
1.49	0.57
	0.54

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

Net Asset Value Per Share (Re-stated)

31.03.2026	30.06.2025
1,391,362,512	1,405,375,469
(458,595,243)	(471,520,193)
932,767,269	933,855,275
62,937,865	59,940,824
14.82	15.58
	14.84

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 31.03.2026 (BDT)	Remarks
Fiber @ Home Global Ltd.	Concern Under Common Mgt.	IIG Bandwidth	31,218,693	27,374,456	12,575,746	Trade Creditors
Fiber @ Home Ltd.	Concern Under Common Mgt.	NTTN Service	33,771,293	26,489,907	19,484,449	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 Mar 2026 (BDT)
Mr. Muhammad Nazrul Islam	Managing Director	5,445,000
Mr. S.M Kamruzzaman	Deputy Managing Director and Chief Technology Officer	3,262,945
Mr. Faker Ahmed FCA	Chief Financial Officer	2,802,750
Mr. Gazi Zehadul Kabir	Chief Strategy Officer	2,137,450
Mr. Anwar Hasan Sabir	Chief Information Officer	2,137,450