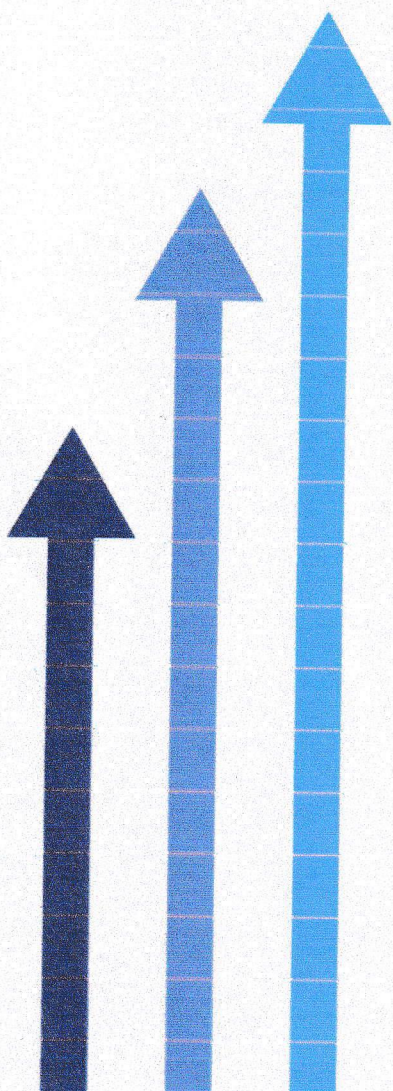


BDCOM Online Ltd.

Half Yearly Financial Statements (Unaudited)



*For the period ended
31 December 2025*

Financial Year: 2025-2026



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

Particulars	Notes	Amount in BDT	
		31.12.2025	30.06.2025
ASSETS:			
A. Non-Current Assets		559,757,963	555,877,967
Property, Plant and Equipment	4	396,594,782	384,323,083
Right-of-Use Assets	5	52,165,034	61,361,487
Long Term Deposit & Prepayment	6	110,998,147	110,193,397
B. Current Assets		888,713,097	849,497,502
Inventories	7	13,491,112	15,532,430
Advances, Deposits & Prepayments	8	15,353,311	16,922,172
Advance Income Tax	9	142,800,406	122,614,221
Trade Receivables	10	192,254,104	211,918,457
Other Receivables	11	20,107,342	15,121,057
Investment in Shares	12	2,340,933	2,645,209
Investment in FDR and Govt. Bond	13	443,257,653	424,803,831
Cash and Cash Equivalents	14	59,108,236	39,940,125
TOTAL ASSETS (A+B)		1,448,471,060	1,405,375,469
SHAREHOLDERS' EQUITY AND LIABILITIES:			
C. Shareholders' Equity:		931,030,504	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	246,289,676	249,114,447
D. Non- Current Liabilities:		54,424,129	65,012,300
Long Term Loan	19	10,595,822	14,046,188
Lease Liability	20	42,448,787	49,237,601
Deferred Tax Liabilities	21	1,379,520	1,728,511
E. Current Liabilities:		463,016,427	406,507,894
Trade Payables	22	135,033,064	132,419,655
Other Payables	23	124,102,396	104,168,380
Unclaimed Dividend	24	33,698,638	3,687,485
Provision for Income Tax	25	79,524,574	59,269,122
Current Portion of Long Term Loan	26	9,587,736	9,812,385
Current Portion of Lease Liabilities	27	13,680,642	14,487,562
Short Term Loan	28	67,389,377	82,663,305
TOTAL EQUITY & LIABILITIES (C+D+E)		1,448,471,060	1,405,375,469
Net Assets Value (NAV) Per Share	33	15.53	15.58

The accompanying notes are integral part of these Financial Statements.


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka
 Date: 29 January 2026

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

Particulars	Notes	Amount in BDT						
		Unit-1 ISP	Unit-2 SDP	Unit-3 IPTSP	Jul 2025 to Dec 2025	Jul 2024 to Dec 2024	Oct 2025 to Dec 2025	Oct 2024 to Dec 2024
Revenue		361,125,826	10,847,603	31,195,096	403,168,525	393,706,498	192,498,824	197,807,032
Cost of Sales & Services		(172,354,465)	(3,058,338)	(6,913,117)	(182,325,920)	(174,384,808)	(89,770,045)	(87,650,875)
Gross Profit : A		188,771,361	7,789,265	24,281,979	220,842,605	219,321,690	102,728,779	110,156,157
Administrative and Marketing Expenses		(137,766,868)	(7,447,942)	(14,663,354)	(159,878,164)	(143,520,587)	(79,791,856)	(71,330,671)
Depreciation	4	(27,945,874)	(233,083)	(1,079,869)	(29,258,826)	(27,644,810)	(15,351,619)	(14,708,095)
Total Expenses : B		(165,712,742)	(7,681,025)	(15,743,223)	(189,136,990)	(171,165,397)	(95,143,475)	(86,038,766)
Operating Profit : A-B		23,058,619	108,240	8,538,756	31,705,615	48,156,293	7,585,304	24,117,392
Non-Operating Income		23,055,959	660,219	666	23,716,844	21,254,109	11,622,558	10,863,795
Net unrealized Gain/(Loss) on Marketable Equities	29	(175,670)	-	-	(175,670)	(323,827)	(179,310)	(357,327)
Financial Charges		(5,842,082)	-	-	(5,842,082)	(4,730,738)	(2,587,496)	(2,394,100)
Net Profit Before WPPF & WF		40,096,826	768,459	8,539,422	49,404,707	64,355,837	16,441,057	32,229,759
Contribution to WPPF & WF @ 5%		(1,909,373)	(36,593)	(406,639)	(2,352,605)	(3,064,564)	(782,907)	(1,534,750)
Net Profit Before Tax		38,187,453	731,866	8,132,783	47,052,102	61,291,273	15,658,149	30,695,009
Income Tax Expense	25.01	(18,140,776)	(428,448)	(1,686,228)	(20,255,452)	(28,729,235)	(9,739,424)	(15,342,791)
Deferred Tax (Expense)/Income	21	348,991	-	-	348,991	193,715	247,360	322,685
Net Profit After Tax		20,395,668	303,418	6,446,555	27,145,641	32,755,753	6,166,085	15,674,903
Retained Earnings Carried Forward		20,395,668	303,418	6,446,555	27,145,641	32,755,753	6,166,085	15,674,903
Basic Earnings Per Share	30				0.45	0.55	0.10	0.26

The accompanying notes are integral part of these Financial Statements.


Company Secretary


Chief Financial Officer


Managing Director


Director


Chairman

Dhaka
Date: 29 January 2026



BDCOM ONLINE LTD.
Statement of Changes in Equity (Un-Audited)
For the period from 01 July 2025 to 31 December 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	-	-	-	27,145,641	27,145,641
Cash Dividend (FY: 2024-25) @ 5%	-	-	-	(29,970,412)	(29,970,412)
Balance as on 31.12.2025	599,408,240	21,555,878	63,776,710	246,289,676	931,030,504

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


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka
 Date: 29 January 2026

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

Particulars	Amount in BDT		
	Jul 2025 to Dec 2025	Jul 2024 to Dec 2024	
A. Cash flows from operating activities:			
Receipts from Sales, Services & Others	422,832,878	393,028,919	
Bank Interest-STD & Others	218,848	431,714	
Payment of Income Tax & VAT	(20,186,185)	(28,729,235)	
Payment to Suppliers & Others	(322,511,843)	(314,078,144)	
Net cash provided by/(used in) operating activities	80,353,698	50,653,254	
B. Cash flows from investing activities:			
Acquisition of Property, Plant & Equipment	(41,530,525)	(47,429,905)	
FDR Interest received	18,526,136	11,917,949	
Investment in FDR	(18,453,822)	(11,569,060)	
Long Term Security Deposit	(804,750)	(632,575)	
Net cash provided by/(used in) investing activities	(42,262,961)	(47,713,591)	
C. Cash flows from financing activities:			
Cash Dividend	40,742	96,565	
Long Term Loan	(3,450,366)	3,236,366	
Current Portion of Long Term Loan	(224,649)	1,496,287	
Short Term Loan	(15,273,929)	26,874,431	
Net cash provided by/(used in) financing activities	(18,908,202)	31,703,649	
D. Effect of exchange rate changes in cash and cash equivalents			
	(14,424)	(1,378)	
	(14,424)	(1,378)	
Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)	19,168,111	34,641,934	
Cash & Cash Equivalents at the beginning of the period	39,940,125	35,434,653	
Cash & Cash Equivalents at the end of the period	59,108,236	70,076,586	
Net Operating Cash Flows Per Share (NOCFPS)	Note-32.00	1.34	0.85

The accompanying notes are integral part of these Financial Statements.


 Company Secretary


 Chief Financial Officer


 Managing Director


 Director


 Chairman

Dhaka
 Date: 29 January 2026

BDCOM ONLINE LTD.
For the period from 01 July 2025 to 31 December 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	
				31.12.2025	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	40,323,312	-	1,207,213	41,530,525	85,359,290
Less: Adjustment during the period	-	-	-	-	(18,361,551)
Closing Balance	1,094,848,493	52,060,880	43,445,186	1,190,354,559	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	27,945,874	233,083	1,079,869	29,258,826	58,887,628
Less: Adjustment during the period	-	-	-	-	(16,132,230)
Closing Balance	712,572,609	49,432,723	31,754,445	793,759,777	764,500,951
WDV 31 Dec 2025 (A-B)	382,275,884	2,628,157	11,690,741	396,594,782	-
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

52,165,034	61,361,487
52,165,034	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
309,273	309,023
102,770,010	102,770,010
7,804,799	7,000,299
110,998,147	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	
31.12.2025	30.06.2025
500,182	915,974
4,082,076	4,088,252
1,077,122	1,071,851
640,302	467,055
5,125,380	5,659,860
159,142	173,628
506,760	1,529,647
1,400,148	1,626,163
13,491,112	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

43,379	26,379
5,659,477	7,221,244
5,702,856	7,247,623

B) Deposits :

Security deposit / Earnest money
Total

8,782,164	8,373,955
8,782,164	8,373,955

C) Pre-payments

Total BDT (A+B+C)

868,292	1,300,594
15,353,311	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

122,614,221	139,989,953
20,186,185	59,269,122
142,800,406	199,259,075
-	(76,644,854)
142,800,406	122,614,221

Less: Adjustment for previous years
Total BDT

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

149,833,444	144,999,293
22,237,318	23,046,987
19,435,468	17,539,021
747,874	26,333,156
192,254,104	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	
				31.12.2025	30.06.2025
FDR Interest Receivables	19,872,619	155,578	-	20,028,197	15,041,912
Other Receivables	79,145	-	-	79,145	79,145
Total BDT	19,951,764	155,578	-	20,107,342	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

699,333	1,074,585
-	1,570,624
1,641,600	-
2,340,933	2,645,209

13.00 Investment in FDR and Govt. Bond:

Investment in FDR and Govt. Bond

Total BDT

443,257,653	424,803,831
443,257,653	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

2,469,362	1,169,026
55,367,112	38,019,543
279,215	183,158
770,513	486,038
53,563	42,496
168,471	39,865
59,108,236	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 :

59,940,824 Ordinary shares of BDT 10 each

599,408,240	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%

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: 2024-25) @ 5%

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

249,114,447	225,924,781
27,145,641	51,732,916
276,260,088	277,657,697
(29,970,412)	-
-	(28,543,250)
246,289,676	249,114,447

19.00 Long Term Loan:

The break up of the amount is as follows:

Particulars	Account Numbers	Amount in BDT	
		31.12.2025	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	3,918,435	4,534,397
Less: Current Portion of Long-Term Loan		(1,572,228)	(1,572,228)
Total BDT		2,346,207	2,962,169
C) Bank Asia PLC (Motor Vehicle)	02135001519	1,806,328	2,077,341
Less: Current Portion of Long-Term Loan		(698,904)	(698,904)
Total BDT		1,107,424	1,378,437
D) Bank Asia PLC (Motor Vehicle)	02135001549	2,545,022	2,884,228
Less: Current Portion of Long-Term Loan		(908,604)	(908,604)
Total BDT		1,636,418	1,975,624
E) Jamuna Bank PLC (Motor Vehicle)	5204000011640	2,362,017	2,671,688
Less: Current Portion of Long-Term Loan		(1,008,000)	(1,008,000)
Total BDT		1,354,017	1,663,688
F) Jamuna Bank PLC (Term Loan)	5214000027511	9,551,756	11,466,270
Less: Current Portion of Long-Term Loan		(5,400,000)	(5,400,000)
Total BDT		4,151,756	6,066,270
Total BDT (A+B+C+D+E+F)		10,595,822	14,046,188

20.00 Lease Liability:

Lease Liability	56,129,429	63,725,163
Less: Current Portion of Lease Liabilities	(13,680,642)	(14,487,562)
Total BDT	42,448,787	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 31 December 2025			
Property, Plant & Equipment (Excluding Land)	369,594,782	363,287,914	6,306,868
Temporary Taxable Difference for PPE			6,306,868
Add: Unrealized Gain on Marketable Securities			(175,670)
Net Temporary Taxable Difference			6,131,198
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 31 December 2025 (A)			1,379,520
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)			348,991

**22.00 Trade Payables:**

The break up of the amount is as follows:

Particulars

Sundry Creditors

Total BDT

Amount in BDT	
31.12.2025	30.06.2025

135,033,064	132,419,655
135,033,064	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

20,456,238	19,492,301
103,646,158	84,676,079
124,102,396	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
29,970,412	-
508,060	467,319
33,698,638	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
20,255,452	59,269,122
79,524,574	135,913,976
-	(76,644,854)
79,524,574	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 Dec 2025	Jul 2024 to Dec 2024
Profit Before Tax	38,187,453	731,866	8,132,783	47,052,102	61,291,273
Less : Tax Exempted Profit (Note-25.01.01)	(259,104)	(426,962)	(835,998)	(1,522,064)	(2,584,134)
Net Profit Before Tax	37,928,349	304,904	7,296,785	45,530,038	58,707,139
Add: Accounting Depreciation	27,945,874	233,083	1,079,869	29,258,826	27,644,810
Less: Tax Depreciation	(26,227,050)	(219,716)	(1,000,657)	(27,447,424)	(25,476,230)
Add: Net unrealized Loss/(Gain) on sale of Marketable Securities	175,670	-	-	175,670	323,827
Taxable Profit	39,822,842	318,270	7,375,997	47,517,110	61,199,546
Applicable Tax Rate	22.50%	22.50%	22.50%	22.50%	22.50%
Tax Expense for the Period (A)	8,960,140	71,611	1,659,599	10,691,350	13,769,898
Minimum Tax (B)	18,140,776	428,448	1,686,228	20,255,452	27,848,069
Total Tax Expense for the Period (Higher of A & B)	18,140,776	428,448	1,686,228	20,255,452	28,729,235

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 Dec 2025	Jul 2024 to Dec 2024
Tax exempted revenue during the period	2,450,257	6,328,369	3,206,656	11,985,282	13,697,606
Less : Expense of tax exempted profit	(2,191,153)	(5,901,406)	(2,370,658)	(10,463,218)	(11,113,472)
Tax Exempted Profit	259,104	426,962	835,998	1,522,064	2,584,134

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	
31.12.2025	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

13,680,642	14,487,562
13,680,642	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	

25,075,498	24,248,598
25,699,793	25,955,149
16,614,086	32,459,558
67,389,377	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 Dec 2025	Jul 2024 to Dec 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 31 December 2025 (Note 12)	2,340,933	2,784,056
Total Estimated Profit/(Loss) on Marketable Securities	(304,276)	(323,827)
Adjustment up to 31 December 2025	128,606	-
Total Estimated Profit/(Loss) on Marketable Securities	(175,670)	(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
Profit attributable to the ordinary equity holders

Number of Shares

Earning Per Share

Jul 2025 to Dec 2025	Jul 2024 to Dec 2024
27,145,641	32,755,753
27,145,641	32,755,753
59,940,824	59,940,824
0.45	0.55

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 2025 to Dec 2025	Jul 2024 to Dec 2024
47,052,102	61,291,273
304,276	323,827
(23,497,996)	(20,822,395)
(20,186,185)	(28,729,235)
1,600,719	(843,717)
29,258,826	27,644,810
2,041,317	(3,814,786)
19,664,353	(677,579)
1,568,861	(235,301)
963,936	166,954
18,970,080	7,368,335
2,613,409	8,981,066
80,353,698	50,653,254

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

Jul 2025 to Dec 2025	Jul 2024 to Dec 2024
80,353,698	50,653,254
80,353,698	50,653,254
59,940,824	59,940,824
1.34	0.85

Reason for increased NOCFPS:

Net operating cash flows per share has increased by 0.49 due to increased collection of receivables during this period from July 2025 to December 2025 compared to July 2024 to December 2024 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.

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

31.12.2025	30.06.2025
1,448,471,060	1,405,375,469
(517,440,556)	(471,520,193)
931,030,505	933,855,275
59,940,824	59,940,824
15.53	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 31.12.2025 (BDT)	Remarks
Fiber @ Home Global Ltd.	Concern Under Common Mgt.	IIG Bandwidth	19,383,522	20,913,282	7,201,749	Trade Creditors
Fiber @ Home Ltd.	Concern Under Common Mgt.	NTTN Service	21,503,760	20,479,019	13,227,804	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 Dec 2025 (BDT)
Mr. Muhammad Nazrul Islam	Managing Director	3,255,000
Mr. S.M Kamruzzaman	Deputy Managing Director and Chief Technology Officer	1,855,445
Mr. Faker Ahmed FCA	Chief Financial Officer	1,753,500
Mr. Gazi Zehadul Kabir	Chief Strategy Officer	1,341,300
Mr. Bipul Ranjan Saha	Chief Marketing Officer	1,335,000