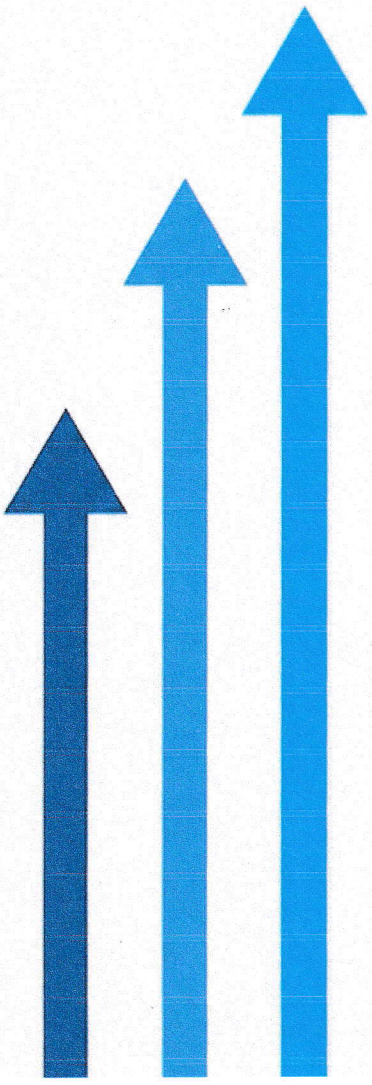
BDCOM
Connecting Progress

BDCOM Online Ltd.

1st Quarter Financial Statements (Unaudited)



For the period ended
30 September 2026

Financial Year: 2026-2027

BDCOM ONLINE LTD.

Statement of Financial Position (Un-Audited)

As at 30 September 2026

Particulars	Notes	Amount in BDT	
		30.09.2026	30.06.2026
ASSETS:			
A. Non-Current Assets		**556,899,991**	**559,285,227**
Property, Plant and Equipment	4	406,128,435	404,512,765
Right-of-Use Assets	5	39,907,509	43,926,415
Long Term Deposit & Prepayment	6	110,864,047	110,846,047
B. Current Assets		**901,030,917**	**845,675,168**
Inventories	7	14,378,096	12,830,827
Advances, Deposits & Prepayments	8	20,695,563	18,574,674
Advance Income Tax	9	113,591,774	105,530,688
Trade Receivables	10	211,358,154	190,552,652
Other Receivables	11	22,835,692	14,431,849
Investment in Shares	12	2,587,447	2,814,845
Investment in FDR and Govt. Bond	13	478,173,544	474,940,237
Cash and Cash Equivalents	14	37,410,647	25,999,395
TOTAL ASSETS (A+B)		**1,457,930,908**	**1,404,960,395**
SHAREHOLDERS' EQUITY AND LIABILITIES:			
C. Shareholders' Equity:		**969,960,678**	**954,057,750**
Share Capital	15	629,378,650	629,378,650
Share Premium	16	119,504,000	119,504,000
Tax Holiday Reserve	17	21,555,878	21,555,878
Retained Earnings	18	199,522,150	183,619,222
D. Non- Current Liabilities:		**41,671,554**	**46,873,206**
Long Term Loan	19	6,849,147	8,800,733
Lease Liability	20	32,416,465	35,647,043
Deferred Tax Liabilities	21	2,405,942	2,425,430
E. Current Liabilities:		**446,298,676**	**404,029,439**
Trade Payables	22	183,505,064	161,385,945
Other Payables	23	123,790,602	108,881,232
Unclaimed Dividend	24	4,625,036	4,358,740
Provision for Income Tax	25	50,246,675	42,185,589
Current Portion of Long Term Loan	26	10,470,578	10,470,578
Current Portion of Lease Liabilities	27	13,357,327	13,590,559
Short Term Loan	28	60,303,394	63,156,796
TOTAL EQUITY & LIABILITIES (C+D+E)		**1,457,930,908**	**1,404,960,395**
Net Assets Value (NAV) Per Share	33	**15.41**	**15.16**

The accompanying notes are integral part of these Financial Statements.

Company Secretary **Chief Financial Officer** **Managing Director**

Director **Chairman**

Dhaka
Date: 11 November 2026

BDCOM ONLINE LTD.
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BDCOM ONLINE LTD.

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

For the period from 01 July 2026 to 30 September 2026

Particulars	Notes	Amount in BDT				
		Unit-1	Unit-2	Unit-3	Jul 2026 to Sep 2026	Jul 2025 to Sep 2025
Revenue		190,156,573	10,095,429	15,709,291	215,961,293	210,669,701
Cost of Sales & Services		(88,219,877)	(2,859,625)	(8,842,970)	(99,922,472)	(92,555,875)
Gross Profit : A		**101,936,696**	**7,235,804**	**6,866,321**	**116,038,821**	**118,113,826**
Administrative and Marketing Expenses		(78,892,056)	(5,772,744)	(3,910,028)	(88,574,828)	(80,086,308)
Depreciation	4	(12,312,785)	(161,076)	(441,577)	(12,915,438)	(13,907,206)
Total Expenses : B		**(91,204,841)**	**(5,933,820)**	**(4,351,605)**	**(101,490,266)**	**(93,993,514)**
Operating Profit : A-B		**10,731,855**	**1,301,984**	**2,514,716**	**14,548,555**	**24,120,312**
Non-Operating Income		12,983,375	327,953	-	13,311,328	12,094,286
Net unrealized Gain/(Loss) on Marketable Equities	29	(227,398)	-	-	(227,398)	3,641
Financial Charges		(2,490,733)	-	-	(2,490,733)	(3,254,586)
Net Profit Before WPPF & WF		**20,997,099**	**1,629,937**	**2,514,716**	**25,141,752**	**32,963,653**
Contribution to WPPF & WF @ 5%		(999,862)	(77,616)	(119,748)	(1,197,226)	(1,569,698)
Net Profit Before Tax		**19,997,237**	**1,552,321**	**2,394,968**	**23,944,526**	**31,393,955**
Income Tax Expense	25.01	(6,573,441)	(219,619)	(1,268,026)	(8,061,086)	(10,516,029)
Deferred Tax (Expense)/Income	21	19,488	-	-	19,488	101,631
Net Profit After Tax		**13,443,284**	**1,332,702**	**1,126,942**	**15,902,928**	**20,979,557**
Retained Earnings Carried Forward		**13,443,284**	**1,332,702**	**1,126,942**	**15,902,928**	**20,979,557**
Basic Earnings Per Share	30				**0.25**	**0.33**

The accompanying notes are integral part of these Financial Statements.

Company Secretary **Chief Financial Officer** **Managing Director**

Director **Chairman**

Dhaka
Date: 11 November 2026

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BDCOM ONLINE LTD.

Statement of Changes in Equity (Un-Audited)
For the period from 01 July 2026 to 30 September 2026

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	Retained Earnings	Amount in BDT Total
Balance as on 01.07.2026	629,378,650	21,555,878	119,504,000	183,619,222	954,057,750
Net profit after tax for the period	-	-	-	15,902,928	15,902,928
Balance as on 30.09.2026	**629,378,650**	**21,555,878**	**119,504,000**	**199,522,150**	**969,960,678**

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

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	Retained Earnings	Amount in BDT Total
Balance as on 01.07.2025	599,408,240	21,555,878	63,776,710	249,114,447	933,855,275
Net profit after tax for the period	-	-	-	20,979,557	20,979,557
Balance as on 30.09.2025	**599,408,240**	**21,555,878**	**63,776,710**	**270,094,004**	**954,834,832**

Company Secretary

Chief Financial Officer

Managing Director

Director

Chairman

Dhaka
Date: 11 November 2026

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BDCOM ONLINE LTD.

Statement of Cash Flows (Un-Audited)

For the period from 01 July 2026 to 30 September 2026

Particulars	Amount in BDT	
	Jul 2026 to Sep 2026	Jul 2025 to Sep 2025
A. Cash flows from operating activities:		
Receipts from Sales, Services & Others	195,155,791	197,294,784
Bank Interest-STD & Others	19,050	17,615
Payment of Income Tax & VAT	(8,061,086)	(10,515,679)
Payment to Suppliers & Others	(156,919,834)	(149,738,340)
Net cash provided by/(used in) operating activities	**30,193,921**	**37,058,380**
B. Cash flows from investing activities:		
Acquisition of Property, Plant & Equipment	(14,531,108)	(24,048,579)
FDR Interest received	3,547,591	6,055,849
Investment in FDR	(3,233,307)	(8,050,989)
Long Term Security Deposit	(18,000)	(511,750)
Net cash provided by/(used in) investing activities	**(14,234,824)**	**(26,555,468)**
C. Cash flows from financing activities:		
Cash Dividend	266,296	(273)
Long Term Loan	(1,951,585)	(1,894,160)
Current Portion of Long Term Loan	-	(150,108)
Short Term Loan	(2,853,402)	(4,998,702)
Net cash provided by/(used in) financing activities	**(4,538,691)**	**(7,043,243)**
D. Effect of exchange rate changes in cash and cash equivalents	(9,156)	(24,992)
	(9,156)	**(24,992)**
Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)	**11,411,250**	**3,434,677**
Cash & Cash Equivalents at the beginning of the period	**25,999,395**	**39,940,125**
Cash & Cash Equivalents at the end of the period	**37,410,647**	**43,374,802**
Net Operating Cash Flows Per Share (NOCFPS) Note-32.00	**0.48**	**0.59**

The accompanying notes are integral part of these Financial Statements.

Company Secretary **Chief Financial Officer** **Managing Director**

Director **Chairman**

Dhaka
Date: 11 November 2026

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BDCOM ONLINE LTD.

For the period from 01 July 2026 to 30 September 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 30.09.2026	Amount in BDT 30.06.2026
A) Cost:					
Opening Balance at 01.07.26	1,124,824,158	52,060,880	43,775,191	1,220,660,229	1,148,824,034
Addition during the period	12,582,884	1,701,000	247,224	14,531,108	77,404,723
Less: Adjustment during the period	-	-	-	-	(5,568,528)
Closing Balance	**1,137,407,042**	**53,761,880**	**44,022,415**	**1,235,191,337**	**1,220,660,229**
B) Accumulated Depreciation:					
Opening Balance at 01.07.26	733,785,268	49,639,803	32,722,393	816,147,464	764,500,951
Add: Charged during the period	12,312,785	161,076	441,577	12,915,438	56,996,396
Less: Adjustment during the period	-	-	-	-	(5,349,883)
Closing Balance	**746,098,053**	**49,800,879**	**33,163,970**	**829,062,902**	**816,147,464**
WDV 30 Sep 2026 (A-B)	**391,308,989**	**3,961,001**	**10,858,445**	**406,128,435**	-
WDV 30 Jun 2026 (A-B)	**391,038,890**	**2,421,077**	**11,052,798**	-	**404,512,765**

5.00 Right of Use of Assets:

Right of Use of Assets:	39,907,509	43,926,415
Total BDT	**39,907,509**	**43,926,415**

6.00 Long term deposit & prepayment:

The break up of the amount is as follows:

Particulars		
BTCL for telephone line	5,000	5,000
Security against bandwidth (BTCL)	109,065	109,065
Security against E1 & others (BTCL)	242,923	382,243
Prepayment to BEZA	102,770,010	102,770,010
Others deposit	7,737,049	7,579,729
Total BDT	**110,864,047**	**110,846,047**

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7.00 Inventories:

The break up of the amount is as follows:

Particulars	Amount in BDT	
	30.09.2026	30.06.2026
Accessories	494,432	349,468
GLP & GPRS Modem & Accessories	4,218,863	5,025,083
IP Telephony Hardware	1,271,193	899,692
Modem, Media Converter & Concentrators	392,686	485,671
Switch, Router, Equipment & Others	4,759,659	4,304,316
Stationery	172,097	123,603
Fiber Optic Cable	1,617,358	272,240
Radio Equipment	1,451,808	1,370,754
Total BDT	**14,378,096**	**12,830,827**

8.00 Advances, Deposits & Pre-payments:

The break up of the amount is as follows:

Particulars		
A) Advances :		
Against Salary	22,879	27,379
Advance to suppliers and others	10,975,032	8,549,650
Total	**10,997,911**	**8,577,029**
B) Deposits :		
Security deposit / Earnest money	8,452,458	8,535,645
Total	**8,452,458**	**8,535,645**
C) Pre-payments	**1,245,194**	**1,462,000**
Total BDT (A+B+C)	**20,695,563**	**18,574,674**

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	105,530,688	122,614,221
Add: Addition during the year	8,061,086	42,185,589
	113,591,774	**164,799,809**
Less: Adjustment for previous years	-	(59,269,122)
Total BDT	**113,591,774**	**105,530,688**

10.00 Trade Receivables:

The break up of the amount is as follows:

Particulars		
Internet & Data Service	164,041,272	148,576,064
VTS, Web page & Software	26,691,084	22,480,696
IP Telephone Service	19,877,924	18,748,018
Hardware, Switch & Others	747,874	747,874
Total BDT	**211,358,154**	**190,552,652**

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	UNIT-2	UNIT-3	Amount in BDT	
				30.09.2026	30.06.2026
FDR Interest Receivables	21,741,252	373,530	-	22,114,782	13,981,849
Other Receivables	720,910	-	-	720,910	450,000
Total BDT	**22,462,162**	**373,530**	**-**	**22,835,692**	**14,431,849**

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12.00 Investment in Shares (At market value):

The break up of the amount is as follows:

Particulars		
AB Bank PLC	733,447	852,845
Uttara Bank PLC	1,854,000	1,962,000
Total BDT	**2,587,447**	**2,814,845**

13.00 Investment in FDR and Govt. Bond:

Investment in FDR and Govt. Bond	478,173,544	474,940,237
Total BDT	**478,173,544**	**474,940,237**

14.00 Cash and Cash Equivalents:

Cash in Hand	840,670	403,337
Cash at Bank	35,752,600	24,581,382
Cash Available in SSL	170,901	302,345
Cash Available in bkash	461,494	523,864
Cash Available in Nagad	5,281	4,100
Cash Available in Upay	-	945
Cash Available in Rocket	11,230	14,952
Cash Available in Share Trading Account	168,471	168,471
Total BDT	**37,410,647**	**25,999,396**

15.00 Share Capital:

Authorized Capital : BDT 1,000,000,000		
100,000,000 Ordinary shares of BDT 10 each	**1,000,000,000**	**1,000,000,000**
Issued, Subscribed and Paid-up Capital :		
62,937,865 Ordinary shares of BDT 10 each	**629,378,650**	**629,378,650**

16.00 Share Premium:

The break up of the amount is as follows:

Particulars		
Share Premium	119,504,000	63,776,710
Add: Adjustment of previous years	-	55,727,290
Total BDT	**119,504,000**	**119,504,000**

17.00 Tax Holiday Reserve:

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.

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18.00 Retained Earnings:

The break up of the amount is as follows:

Particulars		
Opening balance	183,619,222	249,114,447
Add: Net profit after tax during the period	15,902,928	50,172,885
	199,522,150	**299,287,332**
Less: Stock dividend (FY: 2024-2025) @ 5%	-	(29,970,410)
Less: Cash dividend (FY: 2024-2025) @ 5%	-	(29,970,410)
Less: Adjustment of previous years	-	(55,727,290)
	199,522,150	**183,619,222**

19.00 Long Term Loan:

The break up of the amount is as follows:

Particulars	Account Numbers	Amount in BDT 30.09.2026	Amount in BDT 30.06.2026
A) Bank Asia PLC (Motor Vehicle)	02135001518	3,110,704	3,388,093
Less: Current Portion of Long-Term Loan		(1,572,228)	(1,572,228)
Total BDT		**1,538,476**	**1,815,865**
B) Bank Asia PLC (Motor Vehicle)	02135001519	1,391,488	1,513,922
Less: Current Portion of Long-Term Loan		(698,904)	(698,904)
Total BDT		**692,584**	**815,018**
C) Bank Asia PLC (Motor Vehicle)	'02135001549	2,103,445	2,254,936
Less: Current Portion of Long-Term Loan		(908,604)	(908,604)
Total BDT		**1,194,841**	**1,346,332**
D) Jamuna Bank PLC (Motor Vehicle)	5204000011640	1,844,427	2,022,435
Less: Current Portion of Long-Term Loan		(1,008,000)	(1,008,000)
Total BDT		**836,427**	**1,014,435**
E) Jamuna Bank PLC (Term Loan)	5214000027511	6,380,977	7,472,389
Less: Current Portion of Long-Term Loan		(5,400,000)	(5,400,000)
Total BDT		**980,977**	**2,072,389**
F) Prime Bank PLC (Motor Vehicle)	2611129502	2,488,684	2,619,536
Less: Current Portion of Long-Term Loan		(882,842)	(882,842)
Total BDT		**1,605,842**	**1,736,694**
Total BDT (A+B+C+D+E+F)		**6,849,147**	**8,800,733**

20.00 Lease Liability:

Lease Liability	45,773,792	49,237,602
Less: Current Portion of Lease Liabilities	(13,357,327)	(13,590,559)
Total BDT	**32,416,465**	**35,647,043**

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 30 September 2026			
Property, Plant & Equipment (Excluding Land)	379,128,435	368,207,963	10,920,472
Temporary Taxable Difference for PPE			10,920,472
Less: Unealized Gain on Marketable Securities			(227,398)
Net Temporary Taxable Difference			**10,693,074**
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 30 September 2026 (A)			**2,405,942**
As at 30 June 2026			
Property, Plant & Equipment (Excluding Land)	377,512,765	367,031,320	10,481,445
Temporary Taxable Difference for PPE			10,481,445
Add: Unrealized Loss on Marketable Securities			298,242
Net Temporary Taxable Difference			**10,779,687**
Applicable Tax Rate			22.50%
Deferred Tax Liability as at 30 June 2026 (B)			**2,425,430**
Deferred Tax (Expense)/Income (B-A)			**19,488**

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22.00 Trade Payables:

	Amount in BDT	
	30.09.2026	30.06.2026

The break up of the amount is as follows:

Particulars		
Sundry Creditors	183,505,064	161,385,945
Total BDT	**183,505,064**	**161,385,945**

23.00 Other Payables:

The break up of the amount is as follows:

Particulars		
Liability for Expenses	23,459,612	20,046,202
Liability for Other Finance	100,330,990	88,835,030
Total BDT	**123,790,602**	**108,881,232**

24.00 Unclaimed Dividend:

The summary of unclaimed dividend is as follows:

For the financial year		
2020-2021	614,903	614,903
2021-2022	962,226	962,226
2022-2023	1,059,667	1,059,667
2023-2024	583,370	583,370
2024-2025	569,216	569,216
Bank Interest Received Net of AIT & Charges	835,654	569,358
Total BDT	**4,625,036**	**4,358,740**

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	42,185,589	59,269,122
Add : Provision made during the period (Note:25.01)	8,061,086	42,185,589
	50,246,675	**101,454,710**
Less : Adjustment for previous years	-	(59,269,122)
Closing Balance	**50,246,675**	**42,185,589**

25.01 Current Tax:

The break up of the amount is as follows:

Particulars	UNIT-1	UNIT-2	UNIT-3	Amount in BDT	
				Jul 2026 to Sep 2026	Jul 2025 to Sep 2025
Profit Before Tax	**19,997,237**	**1,552,321**	**2,394,968**	**23,944,526**	**31,393,955**
Less : Tax Exempted Profit (Note-25.01.01)	(185,970)	(570,267)	-	(756,237)	(777,048)
Net Profit Before Tax	**19,811,267**	**982,054**	**2,394,968**	**23,188,289**	**30,616,907**
Add: Accounting Depreciation	12,312,785	161,076	441,577	12,915,438	13,907,206
Less: Tax Depreciation	(12,743,348)	(178,743)	(432,373)	(13,354,465)	(13,015,872)
Add: Net unrealized Loss/(Gain) on sale of Marketable Securities	227,398	-	-	227,398	(3,641)
Taxable Profit	**19,608,102**	**964,387**	**2,404,172**	**22,976,661**	**31,504,601**
Applicable Tax Rate	22.50%	22.50%	22.50%	22.50%	22.50%
Tax Expense for the Period (A)	**4,411,823**	**216,987**	**540,939**	**5,169,749**	**7,088,535**
Minimum Tax (B)	**6,573,441**	**219,619**	**1,268,026**	**8,061,086**	**10,516,028**
Total Tax Expense for the Period (Higher of A & B)	**6,573,441**	**219,619**	**1,268,026**	**8,061,086**	**10,516,028**

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25.01.01 Tax Exempted Profit:

The break up of the amount is as follows:

Particulars	UNIT-1	UNIT-2	UNIT-3	Amount in BDT	
				Jul 2026 to Sep 2026	Jul 2025 to Sep 2025
Tax exempted revenue during the period	1,768,412	3,708,698	-	5,477,110	6,050,222
Less : Expense of tax exempted profit	(1,582,442)	(3,138,431)	-	(4,720,874)	(5,273,173)
Tax Exempted Profit	**185,970**	**570,267**	**-**	**756,237**	**777,048**

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	
		30.09.2026	30.06.2026
Bank Asia PLC (Motor Vehicle)	02135001518	1,572,228	1,572,228
Bank Asia PLC (Motor Vehicle)	02135001519	698,904	698,904
Bank Asia PLC (Motor Vehicle)	02135001549	908,604	908,604
Jamuna Bank PLC (Motor Vehicle)	5204000011640	1,008,000	1,008,000
Jamuna Bank PLC (Term Loan)	5214000027511	5,400,000	5,400,000
Prime Bank PLC (Motor Vehicle)	2611129502	882,842	882,842
Total BDT		**10,470,578**	**10,470,578**

27.00 Current Portion of Lease Liabilities:

Current Portion of Lease Liabilities	13,357,327	13,590,559
	13,357,327	**13,590,559**

28.00 Short Term Loan:

The break up of the amount is as follows:

Particulars	Account Number		
Prime Bank PLC -SOD	12777590042804	24,954,397	23,901,253
Prime Bank PLC -SOD	2127725016503	7,949,506	7,732,147
Jamuna Bank PLC-SOD A/C	6002000042720	27,399,491	31,523,396
Total BDT		**60,303,394**	**63,156,796**

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

The break up of the amount is as follows:

Particulars	Jul 2026 to Sep 2026	Jul 2025 to Sep 2025
AB Bank PLC	852,845	1,074,585
IFAD AUTOS	-	1,570,624
Fair market value of investment in shares as at 30 June 2026	**2,814,845**	**2,645,209**
Less:Fair market value of investment in shares as at 30 September 2026 (Note 12)	2,587,447	2,520,243
Total Estimated Profit/(Loss) on Marketable Securities	(227,398)	(124,965)
Adjustment up to 30 September 2026	-	128,606
Total Estimated Profit/(Loss) on Marketable Securities	**(227,398)**	**3,641**

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30.00 Earning Per Share (EPS):

The break up of the amount is as follows:

Particulars	Jul 2026 to Sep 2026	Jul 2025 to Sep 2025
Profit from continuing operation attributable to the ordinary equity holders	15,902,928	20,979,557
Profit attributable to the ordinary equity holders	**15,902,928**	**20,979,557**
Number of Shares	62,937,865	59,940,824
Earning Per Share (Reported)	**0.25**	**0.35**
Earning Per Share (Re-stated)		**0.33**

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 2026 to Sep 2026	Jul 2025 to Sep 2025
Net profit before tax	23,944,526	31,393,955
Add: Unealized Loss/(gain) on sale of security instrument	227,398	124,965
Less: Non-operating income	(11,942,278)	(12,076,671)
Less: Tax payment	(8,061,086)	(10,515,679)
Add: Non-Cash Expense (Lease Rent)	555,096	804,110
Add: Depreciation	12,915,438	13,907,206
Add/(Less) : Changes in working Capital :		
Inventory	(1,547,270)	43,456
Trade receivables	(20,805,502)	(13,374,917)
Advance deposit prepayments	(2,120,889)	(2,486,914)
Liability for expenses	3,413,410	1,488,743
Liability for other finance	11,495,960	21,957,776
Trade payable	22,119,119	5,792,350
Net cash provided by/(used in) operating activities	**30,193,921**	**37,058,380**

32.00 Net Operating Cash Flows Per Share (NOCFPS):

The break up of the amount is as follows:

Particulars	Jul 2026 to Sep 2026	Jul 2025 to Sep 2025
Net cash generated from operating activities	30,193,921	37,058,380
	30,193,921	**37,058,380**
Number of Shares	62,937,865	59,940,824
Net Operating Cash Flows Per Share (Reported)	**0.48**	**0.62**
Net Operating Cash Flows Per Share (Re-stated)		**0.59**
Reason for increased NOCFPS:		

33.00 Net Asset Value Per Share (NAVPS):

The break up of the amount is as follows:

Particulars	30.09.2026	30.06.2026
Total Assets	1,457,930,908	1,404,960,395
Total Liabilities	(487,970,230)	(450,902,645)
Net Asset Value (NAV)	**969,960,678**	**954,057,749**
Number of Shares	62,937,865	62,937,865
Net Asset Value Per Share (Reported)	**15.41**	**15.16**

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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 (BDT)	Total Paid during the Period (BDT)	Balance 30.09.2026 (BDT)	Remarks
Fiber @ Home Global Ltd.	Concern Under Common Mgt.	IIG Bandwidth	9,016,410	6,082,791	16,052,451	Trade Creditors
Fiber @ Home Ltd.	Concern Under Common Mgt.	NTTN Service	15,415,712	7,590,967	23,526,086	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 2026 to Sep 2026 (BDT)
Mr. Muhammad Nazrul Islam	Managing Director	1,890,000
Mr. S.M Kamruzzaman	Deputy Managing Director and Chief Technology Officer	1,132,500
Mr. Faker Ahmed FCA	Chief Financial Officer	934,250
Mr. Anwar Hasan Sabir	Chief Information Officer	777,650
Mr. Bipul Ranjan Saha	Chief Marketing Officer	774,500

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