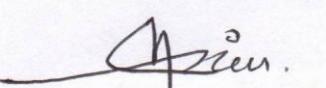


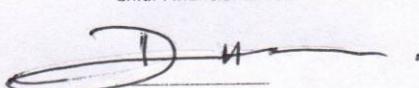
ADN Telecom Limited
CONDENSED INTERIM FINANCIAL STATEMENTS (UN AUDITED) 2025-2026
Half year ended on 31st December 2025

ADN Telecom Limited
Consolidated Statement of Financial Position (Un-Audited)
As at December 31, 2025

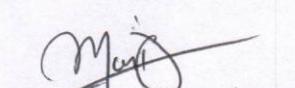
Particulars	Notes	Dec 31, 2025	June 30, 2025
ASSETS			
Non-current assets		2,038,538,997	1,994,081,890
Property, plant and equipment	4 (a)	1,646,532,609	1,647,673,761
Right-of-use of assets	5 (a)	127,837,128	113,371,260
Intangible assets	6 (a)	14,461,775	15,005,442
Goodwill		56,967,578	60,418,734
Equity-accounted investees	7 (a)	192,739,907	157,612,693
Current Assets		1,471,327,324	1,369,235,683
Trade and other receivables	8 (a)	835,363,019	750,970,492
Advance, deposits and prepayments	9 (a)	350,081,056	330,888,261
Other financial assets	10.00	188,127,175	184,389,159
Inventory	10 (a)	5,959,848	5,991,245
Cash and cash equivalents	11 (a)	91,796,226	96,996,526
Total Assets		3,509,866,321	3,363,317,573
EQUITY AND LIABILITIES			
Capital & Reserves		2,138,836,175	2,121,971,129
Share capital	12.00	646,516,660	646,516,660
Share premium		413,704,659	413,704,659
Retained earnings		1,078,614,856	1,061,749,810
Attributable to the owners of parent		2,138,836,175	2,121,971,129
Non-controlling Interest		1,402,481	1,917,859
Total Equity		2,140,238,656	2,123,888,988
LIABILITIES			
Non-current liabilities		527,391,153	534,801,088
Lease liabilities	13 (a)	83,574,038	70,650,186
Loans and borrowings	14.01	155,994,547	185,798,281
Employee benefits	16.00	164,381,690	147,049,082
Deferred tax liabilities	18 (b)	123,440,878	131,303,539
Current liabilities		842,236,512	704,627,497
Lease liabilities	13 (b)	55,687,707	52,930,257
Loans and borrowings	14 (a)	224,704,832	222,893,000
Provisions	15 (a)	171,041,093	124,364,557
Trade and other payables	17 (a)	247,359,032	251,392,542
Current tax liabilities	18 (a)	78,073,231	52,319,940
Unclaimed dividend	19.00	65,370,617	727,201
Total Liabilities		1,369,627,664	1,239,428,585
Total Equity and Liabilities		3,509,866,321	3,363,317,573
Net Asset Value (NAV) Per Share	28 (a)	33.08	32.82

The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.

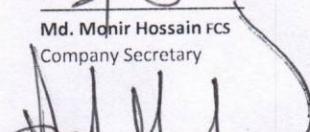

Mohammad Nazim Uddin FCA
Chief Financial Officer

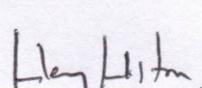

Deedarul Huq Khan
Independent Director

Place : Dhaka
Date : 21 January 2026


Md. Monir Hossain FCS

Company Secretary


Asif Mahmood
Chairman

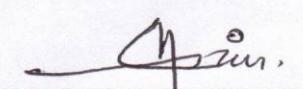

Henry Hilton

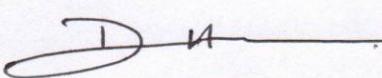
Managing Director

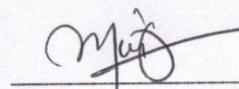
ADN Telecom Limited
Consolidated Statement of Profit or loss and Other Comprehensive Income (Un-Audited)
For the quarter and half year ended on December 31, 2025

Particulars	Notes	July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
Revenue	20 (a)	1,007,492,912	893,784,718	520,023,619	447,690,443
Cost of services and goods sold	21 (a)	(641,022,335)	(533,367,633)	(317,913,204)	(261,724,522)
Gross Profit		366,470,577	360,417,085	202,110,415	185,965,921
Administrative expenses	22 (a)	(136,824,562)	(109,162,868)	(83,412,053)	(55,588,172)
Distribution and marketing expenses	23(a)	(98,070,861)	(86,226,465)	(61,372,798)	(51,072,047)
Total operating expenses		(234,895,423)	(195,389,333)	(144,784,851)	(106,660,219)
Operating Profit		131,575,154	165,027,752	57,325,564	79,305,702
Finance (expense)/income	24 (a)	(20,017,614)	(26,793,927)	(10,282,276)	(15,626,588)
Foreign exchange (loss)/gain	25 (a)	739,845	3,795,234	552,234	1,420,686
Profit before contribution to WPPF		112,297,385	142,029,059	47,595,522	65,099,800
Share of profit/(loss) of associates		(8,507,558)	(3,504,811)	(5,254,930)	(2,236,985)
Contribution to WPPF		(4,898,363)	(5,753,554)	(1,962,947)	(3,169,962)
Profit before Tax		98,891,464	132,770,694	40,377,645	59,692,854
Income tax expenses	26 (a)	(17,890,130)	(30,090,892)	(1,019,317)	(12,349,643)
Net profit after tax		81,001,335	102,679,802	39,358,328	47,343,211
Profit attributable to:					
Equity holders of parent		81,516,712	102,323,033	39,538,570	50,651,275
Non-controlling interest		(515,378)	356,769	(180,242)	(3,308,064)
81,001,334		102,679,802	39,358,328	47,343,211	
Basic earnings per share (EPS)	27 (a)	1.26	1.58	0.61	0.78

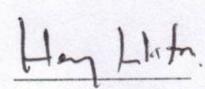
The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.

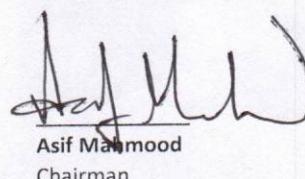

Mohammad Nazim Uddin FCA
Chief Financial Officer


Deedarul Huq Khan
Independent Director


Md. Monir Hossain FCS

Company Secretary


Henry Hilton
Managing Director


Asif Mahmood
Chairman

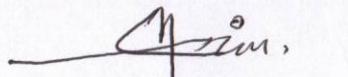
Place : Dhaka
Date : 21 January 2026

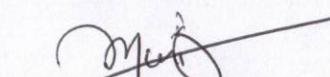
ADN Telecom Limited
Consolidated Statement of Changes in Equity(Un-Audited)
For the quarter and half year ended on December 31, 2025

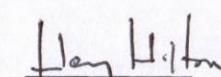
Particulars	Attributable to the owners of parent				Non-controlling Interest	Total Equity
	Share Capital	Share Premium	Retained Earnings	Total		
Balance as at 1st July 2025	646,516,660	413,704,659	1,061,749,810	2,121,971,129	1,917,859	2,123,888,988
Dividend for the year 2025	-	-	(64,651,666)	(64,651,666)	-	(64,651,666)
Net comprehensive Profit/(loss) for the period	-	-	81,516,712	81,516,712	(515,378)	81,001,334
Balance as at 31 December 2025	646,516,660	413,704,659	1,078,614,856	2,138,836,175	1,402,481	2,140,238,656

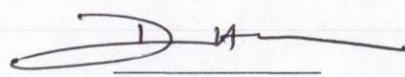
Particulars	Attributable to the owners of parent				Non-controlling Interest	Total Equity
	Share Capital	Share Premium	Retained Earnings	Total		
Balance as at 1st July 2024	646,516,660	413,704,659	966,566,794	2,026,788,113	6,062,464	2,032,850,577
Dividend for the year 2024	-	-	(64,651,666)	(64,651,666)	-	(64,651,666)
Net comprehensive Profit/(loss) for the period	-	-	102,323,033	102,323,033	1,453,543	103,776,576
Balance as at 31 December 2024	646,516,660	413,704,659	1,004,238,161	2,064,459,480	7,516,007	2,071,975,487

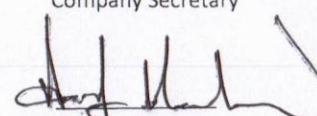
The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.


Mohammad Nazim Uddin FCA
Chief Financial Officer


Md. Monir Hossain FCS
Company Secretary


Henry Hilton
Managing Director


Deedarul Huq Khan
Independent Director

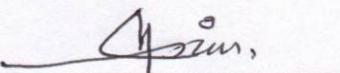

Asif Mahmood
Chairman

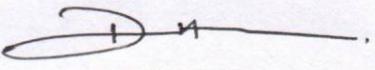
Place : Dhaka
Date : 21 January 2026

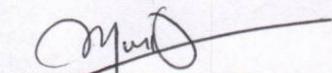
ADN Telecom Limited
Consolidated Statement of cash flows (Un-Audited)
For the quarter and half year ended on December 31, 2025

Particulars	July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024
Cash flow from operating activities		
Collection from customers and others	912,043,592	796,001,345
Payments to suppliers and others	(551,561,363)	(459,934,030)
Payments for operating expenses	(210,926,870)	(207,406,700)
Cash generated from operating activities	149,555,359	128,660,615
Worker's profit participation fund	-	-
Interest paid	(29,885,329)	(12,455,259)
Net cash flow from operating activities	119,670,030	116,205,356
Cash Flow from investing activities		
Property, plant and equipment	(30,360,482)	(28,567,609)
Interest received	9,868,210	5,661,331
Fixed deposit receipts	(3,738,015)	(10,151,200)
Equity-accounted investees	(43,634,772)	(3,504,813)
Net cash flows from / (used) for investing activities	(67,865,060)	(36,562,291)
Cash flow from financing activities		
Loans and borrowing received/(paid)	(35,023,558)	(48,465,548)
Lease Liabilities received/(paid)	(21,981,712)	(13,125,999)
Net cash flows from/ (used) for financing activities	(57,005,270)	(61,591,546)
Net Increase in cash and cash equivalents	(5,200,300)	18,051,519
Opening cash and cash equivalents	96,996,526	95,892,244
Closing cash and cash equivalents	91,796,226	113,943,762
Net operating cash flow per share	1.85	1.80

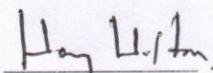
The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.

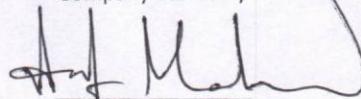

Mohammad Nazim Uddin FCA
Chief Financial Officer


Deedarul Huq Khan
Independent Director


Md. Monir Hossain FCS

Company Secretary


Henry Hilton
Managing Director

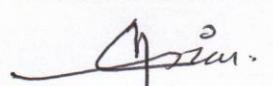

Asif Mahmood
Chairman

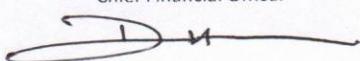
Place : Dhaka
Date : 21 January 2026

ADN Telecom Limited
Statement of financial position (Un-Audited)
As at December 31, 2025

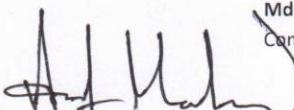
Particulars	Notes	December 31, 2025	June 30, 2025
Assets			
Non-current assets		2,041,151,439	1,991,420,435
Property, plant and equipment	4.00	1,614,691,060	1,615,374,301
Right-of-use of assets	5.00	119,650,449	103,986,530
Intangible assets	6.00	3,552,103	3,928,991
Equity-accounted investees	7.00	303,257,827	268,130,613
Current assets		1,426,151,907	1,316,251,365
Trade and other receivables	8.00	907,166,557	809,645,303
Advance, deposits and prepayments	9.00	242,524,030	227,810,059
Other financial assets	10.00	188,127,175	184,389,159
Cash and cash equivalents	11.00	88,334,145	94,406,844
Total Assets		3,467,303,346	3,307,671,800
EQUITY AND LIABILITIES			
Capital & Reserves		2,132,342,883	2,120,317,587
Share capital	12.00	646,516,660	646,516,660
Share premium		413,704,659	413,704,659
Retained earnings		1,072,121,564	1,060,096,268
LIABILITIES			
Non-current liabilities		518,135,631	525,948,916
Lease liabilities	13.00	74,957,161	62,033,309
Loans and borrowings	14.01	155,994,547	185,798,281
Deferred tax liabilities	18.02	122,802,233	131,068,244
Employee benefits	16.00	164,381,690	147,049,082
Current liabilities		816,824,832	661,405,297
Lease liabilities	13.01	54,595,373	50,828,652
Loans and borrowings	14.02	224,704,832	198,073,601
Provisions	15.00	154,517,690	105,941,720
Trade and other payables	17.00	251,482,435	260,728,979
Current tax liabilities	18.00	66,153,885	45,105,144
Unclaimed dividend	19.00	65,370,617	727,201
Total Liabilities		1,334,960,462	1,187,354,213
Total Equity and Liabilities		3,467,303,346	3,307,671,800
Net Asset Value (NAV) Per Share	28.00	32.98	32.80

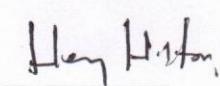
The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.


Mohammad Nazim Uddin FCA
Chief Financial Officer


Deedarul Huq Khan
Independent Director


Md. Monir Hossain FCS
Company Secretary


Asif Mahmood
Chairman

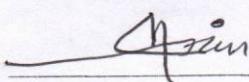

Henry Hilton
Managing Director

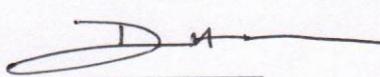
Place : Dhaka
Date : 21 January 2026

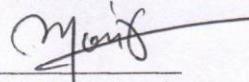
ADN Telecom Limited
Statement of profit or loss and other comprehensive income (Un-Audited)
For the quarter and half year ended on December 31, 2025

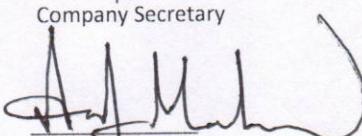
Particulars	Notes	July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
Revenue	20.00	916,377,238	803,692,933	474,799,415	401,509,510
Cost of services and goods sold	21.00	(591,508,321)	(486,851,089)	(301,249,267)	(226,919,550)
Gross profit		324,868,917	316,841,844	173,550,148	174,589,960
Operating expenses		(202,656,735)	(175,065,560)	(121,753,671)	(94,820,423)
Administrative expenses	22.00	(108,333,283)	(94,314,863)	(62,254,630)	(48,443,312)
Distribution and marketing expenses	23.00	(94,323,452)	(80,750,697)	(59,499,041)	(46,377,111)
Operating profit		122,212,182	141,776,284	51,796,477	79,769,537
Finance (expense)/income	24.00	(20,086,414)	(24,746,868)	(11,126,824)	(14,621,026)
Foreign exchange (loss)/gain	25.00	739,845	3,795,234	552,234	1,420,686
Profit before contribution to WPPF		102,865,613	120,824,650	41,221,888	66,569,197
Share of profit/(Loss) of equity accounted in Contribution to WPPF	7.01	(8,507,558)	(3,504,811)	(5,254,930)	(2,236,985)
		(4,898,363)	(5,753,555)	(1,962,947)	(3,169,962)
Profit before tax		89,459,692	111,566,284	34,004,011	61,162,251
Income tax expenses	26.00	(12,782,730)	(23,372,772)	3,481,723	(11,204,957)
Profit/(loss) after tax		76,676,962	88,193,513	37,485,734	49,957,294
Other comprehensive income					
Total comprehensive income		76,676,962	88,193,513	37,485,734	49,957,294
Basic earnings per share (EPS)	27.00	1.19	1.36	0.58	0.77

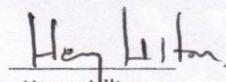
The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.


Mohammad Nazim Uddin FCA
Chief Financial Officer


Deedarul Huq Khan
Independent Director


Md. Monir Hossain FCS
Company Secretary


Asif Mahmood
Chairman


Henry Hilton
Managing Director

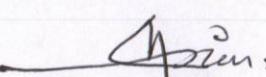
Place : Dhaka
Date : 21 January 2026

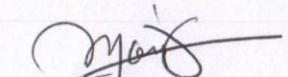
ADN Telecom Limited
Statement of changes in equity (Un-Audited)
For the quarter and half year ended on December 31, 2025

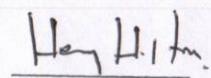
Particulars	Ordinary share capital	Share premium	Retained earnings	Total
Balance as at July 01, 2025	646,516,660	413,704,659	1,060,096,268	2,120,317,587
Transactions with the equity holders:				
Final dividend for 2025	-	-	(64,651,666)	(64,651,666)
Net comprehensive Profit/(loss) for the period	-	-	76,676,962	76,676,962
Balance as at December 31, 2025	646,516,660	413,704,659	1,072,121,564	2,132,342,883

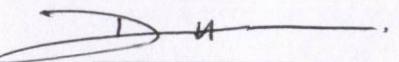
Particulars	Ordinary share capital	Share premium	Retained earnings	Total
Balance as at July 01, 2024	646,516,660	413,704,659	961,781,562	2,022,002,881
Transactions with the equity holders:				
Final dividend for 2024	-	-	(64,651,666)	(64,651,666)
Net comprehensive Profit/(loss) for the period	-	-	88,193,513	88,193,513
Balance as at December 31, 2024	646,516,660	413,704,659	985,323,409	2,045,544,728

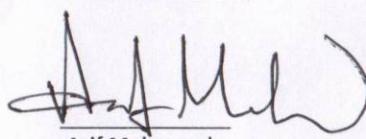
The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.


Mohammad Nazim Uddin FCA
Chief Financial Officer


Md. Monir Hossain FCS
Company Secretary


Henry Hilton
Managing Director

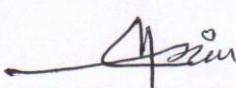

Deedarul Huq Khan
Independent Director

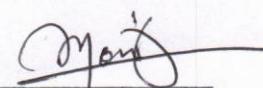

Asif Mahmood
Chairman

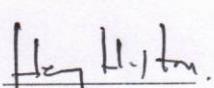
ADN Telecom Limited
Statement of cash flows(Un-Audited)
For the quarter and half year ended on December 31, 2025

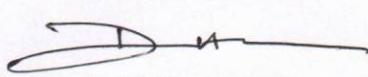
Particulars	July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024
Cash flow from operating activities		
Collection from customers and others	800,051,737	721,254,767
Payments to suppliers and others	(462,058,425)	(413,238,678)
Payments for operating expenses	(193,435,848)	(185,336,987)
Cash generated from operating activities	144,557,464	122,679,102
Worker's profit participation fund	-	-
Interest	(29,954,624)	(10,408,200)
Net cash flow from operating activities	114,602,840	112,270,902
Cash Flow from investing activities		
Property, plant and equipment	(28,367,808)	(26,038,901)
Fixed deposit receipts	(3,738,015)	(10,151,200)
Interest received	9,868,210	5,661,331
Equity-accounted investees	(43,634,772)	(8,560,603)
Net cash flows from / (used) for investing activities	(65,872,386)	(39,089,373)
Cash flow from financing activities		
Loans and borrowing received/(paid)	(33,830,711)	(43,834,645)
Lease Liabilities received/(paid)	(20,972,441)	(12,221,406)
Net cash flows from/ (used) for financing activities	(54,803,152)	(56,056,051)
Net increase/(decrease) in cash and cash equivalents	(6,072,698)	17,125,478
Opening cash and cash equivalents	94,406,844	93,042,932
Cash and cash equivalents at reporting date	88,334,146	110,168,411
Net operating cash flow per share	1.77	1.74

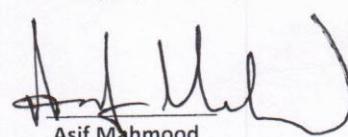
The annexed notes from 1 to 32 and Annexure-A to D form an integral part of these financial statements.


Mohammad Nazim Uddin FCA
Chief Financial Officer


Md. Mohir Hossain FCS
Company Secretary


Henry Hilton
Managing Director


Deedarul Huq Khan
Independent Director


Asif Mahmood
Chairman

Place : Dhaka
Date : 21 January 2026

ADN Telecom Limited
Notes to the Consolidated and Separate Financial Statements
For the quarter and half year ended on December 31, 2025

1.00 Company and its activities

1.1 Company Profile

ADN Telecom Limited (formerly Advanced Data Networks System Limited) was incorporated on 22 September, 2003 Vide registration # C-50557 (852)/2003 as a Private Limited Company under the Companies Act, 1994. The company was converted into a public limited company on 25 July, 2012. The company listed with both the Dhaka Stock Exchange and Chittagong Stock Exchanges on December 2019.

Address of Registered Office of Reporting Entities and Subsidiary

The registered office of the company is located at Red Crescent Concord Tower, (19th Floor), 17 Mohakhali C/A, Dhaka- 1212, Bangladesh.

1.2 Nature of Business

Reporting Entity

ADN Telecom Ltd. is the prime service provider for domestic and international connectivity services and solutions duly authorized by the Bangladesh Telecommunication Regulatory Commission (BTRC). The principal activities of the company are providing seamless, secured data & internet connectivity to various grades of customers using fiber, satellite and wireless solutions since 2003.

ADN Telecom is a first tier Telecom service provider as well as an IT Enabler Service provider. It's range of products allow it to deliver service to mostly corporate, B2B, government, financial institutions, etc. The company has made commendable progress in it's very first year of launching B2C products and services under the brand "UDOY".

Description of subsidiaries

1.2.1 SOS Development Limited.

SOS Development Limited. has established to carry out all the business of IT Consulting, IT Professional, IT Trading, IRS for all kind of safety etc. ISP Data processing, System Designing, Software Developing, Software and Hardware Maintenance, Graphics design, Cloud computing and in House Data Storage and Management System. Digital archiving, Digital survey, Data analysis Business Process Outsourcing, Software and Hardware Installation/ and other Business Process Outsourcing, Software and Hardware Installation/ and other services related to Computer, Security Device etc.

1.2.2 My Tel Limited

My Tel Limited was incorporated as a private Limited by Shares dated 5th December 2011 in Bangladesh vide registration no-C-97512/11 under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms. To establish, maintain, operate and provide ICT (Information Communication Technology) and Telecommunication Services, both locally and internationally, Including Gateway Services, such as, IGW (International Gateway) and IIG (International Internet Gateway).

1.2.3 ADN Eduservices Limited

ADN Eduservices Limited was incorporated in Bangladesh C136183/2017 on February 23, 2017 under the Companies Act, 1994 as a Private Limited Company. It commenced its commercial operation on 2017. To carry on the business of human resource development and employment facilitation. To establish, operate, conduct and setup IT training centers in order to promote and produce IT professional skilled manpower. To make available valuable resources on different professional skills by conducting regular operations.

1.2.4 ADN International Gateway Limited

ADN International Gateway Limited is a private company limited by shares and was incorporation on 27th October, 2011 under the Companies Act, 1994 Vide Registration No. C-96605/11.

ADN International Gateway Limited is the prime service provider for domestic and international connectivity services and solutions duly authorized by the Bangladesh Telecommunication Regulatory Commission (BTRC). The principal activities of the company are providing seamless, secured data & internet connectivity to various grades of customers using fiber, satellite and wireless solutions since 2011.

c) Legal Compliance

The financial statements have been prepared and the disclosures of information made in accordance with the requirements of The Companies Act 1994, International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).

d) Compliance with International Financial Reporting Standards

IAS	Title	Remarks
IAS 1	Presentation of Financial Statements	Complied
IAS 7	Statement of Cash Flows	Complied
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
IAS 10	Events after the Reporting Period	Complied
IAS 12	Income Taxes	Complied
IAS 16	Property, Plant and Equipment	Complied
IAS 19	Employee Benefits	Complied
IAS 20	Accounting for Government Grants and Disclosure of Government Assistance	N/A
IAS 21	The Effects of Changes in Foreign Exchange Rates	Complied
IAS 23	Borrowing Costs	Complied
IAS 24	Related Party Disclosures	Complied
IAS 26	Accounting and Reporting by Retirement Benefit Plans	N/A
IAS 27	Consolidated and Separate Financial Statements	Complied
IAS 28	Investments in Associates and Joint Ventures	Complied
IAS 31	Interests in Joint Ventures	N/A
IAS 32	Financial Instruments Presentation	Complied
IAS 33	Earnings per Share	Complied
IAS 34	Interim Financial Reporting	Complied
IAS 36	Impairment of Assets	Complied
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	Complied
IAS 38	Intangible Assets	Complied
IAS 39	Financial Instruments Recognition and Measurement	Complied
IAS 40	Investment Property	N/A
IAS 41	Agriculture	N/A
IFRS 1	First Time Adoption	N/A
IFRS 2	Share Based Payment	N/A
IFRS 3	Business Combinations	N/A
IFRS 4	Insurance Contracts	Complied
IFRS 5	Non-Current Assets Held for Sale and Discontinued Operations	N/A
IFRS 6	Exploration for and Evaluation of Mineral Resources	N/A
IFRS 7	Financial Instruments Disclosures	Complied
IFRS 8	Operating Segments	N/A
IFRS 10	Consolidated Financial Statements	Complied
IFRS 11	Joint Arrangements	N/A
IFRS 12	Disclosure of Interests in Other Entities	Complied
IFRS 13	Fair Value Measurement	Complied
IFRS 14	Regulatory Deferral Accounts	N/A
IFRS 15	Revenue from contracts with customers	Complied
IFRS 16	Leases	Complied
IFRS 17	Insurance Contracts	Complied

2.00 Significant Accounting Policies and Basis of Preparation

The accounting policies set out below, which comply with IFRSs, have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the company.

2.01 Statement of Compliance

These financial statements of ADN Telecom Limited have been prepared on a going concern basis under historical cost convention in accordance with IFRSs. The disclosures of information are made in accordance with the requirements of the Companies Act 1994, the Securities and Exchange Rules, 2020 and the financial statements have been prepared in accordance with IAS-1 using the accrual basis of accounting. In the preparation of these financial statements, management used available information to make judgments, estimate and assumption that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from those estimates.

2.02 Going Concern

The Company has adequate resources to continue operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern. It is worth mentioning that the Company has been regulatory getting its license renewed by BTRC since 2003. BTRC has given license renewed for ISP, VSAT, and IPTSP to ADN. The Company is confident that BTRC will continue to renew ADN license in consideration of ADN's performance.

2.03 Functional and Presentation Currency

Items included in these financial statements are measured using the currency of the primary economic environment in which the company operates ('the functional currency'). These financial statements are presented in Bangladeshi Taka (Taka/Tk./BDT) which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest Taka.

2.04 Reporting Period

These financial statements cover one year starting from July 01, 2025 to December 31, 2025.

2.05 Comparative Information and Rearrangement thereof

Comparative information has been disclosed in respect of the year for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements. Figures for prior year have been re-arranged, wherever considered necessary, to ensure better comparability with current year.

2.06 Risk and uncertainty for use of estimates and Judgments

The preparation of financial statements in conformity with IFRSs requires management to make judgments, estimates and assumptions that affect the applicable of accounting policies and the reported amounts of assets, liabilities, income and expenses, and disclosure requirements for contingent assets and liabilities during and at the date of the financial statements. Actual result may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised in any future years affected as required by IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors."

2.07 Materiality and Aggregation

Each material item considered by management as significant has been presented separately in financial statements. No amount has been set off unless the ADN Telecom Ltd. has a legal right to set off the amounts and intends to settle on net basis. Income and expenses are presented on a net basis only when permitted by the relevant accounting standards.

2.08 Consistency

In accordance with IFRS framework for the presentation of financial statements together with IAS-1 and IAS-8, ADN Telecom Limited discloses its information consistently from one period to the next. While selecting and applying new accounting policies, changes in accounting policies, correction of errors, the amount involved are accounted for and disclosed retrospectively in accordance with the requirement of IAS-8. However, for changes in the accounting estimates the related amount is recognized prospectively in the current period and in the next period or periods.

2.09 Foreign Currency Transactions and Translations

a) Foreign currency transactions

Transactions/Day End Balances in foreign currencies are converted into respective functional currencies at the rate of exchange ruling at the date of transactions as per IAS 21 'The Effects of Changes in Foreign Exchange Rates'. Effects of Exchange rate differences (rates at which transactions were initially recorded and the rate prevailing on the reporting date/date of settlements) applied on the monetary assets or liabilities of the company are recorded in the Statement of Profit or Loss and Other Comprehensive Income.

b) Foreign currency translations

Assets and liabilities have been presented into Taka (which is functional currency of the Company) using year end spot rate of exchange for the Company and incomes and expenses are translated using spot rate of exchange. The foreign currency translation difference is a net result of exchange difference of year-end standard mid-rate and monthly average of standard mid rate arising from translation of functional currency to presentation currency.

2.10 Statement of Cash Flows

IAS 1 requires that a complete set of financial statement requires preparation of statement of cash flows. The statement of cash flows is prepared as it provides information about cash flows of the enterprise which is useful in providing users of financial statements with the information about ability of the enterprise to generate cash and utilization of those cash.

Statement of cash flows has been prepared under the direct method for the year end, classified by operating, investing and financing activities as prescribed in paragraph 10 and 18(a) of IAS 7 Statement of Cash Flows.

As per Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated 20 June 2018. a reconciliation of Net Cash Flow from Operating Activities between Direct method and Indirect method is shown in Note 31.00.

2.11 Statement of Changes in Equity

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth. The statement also shows item-wise movement along with the description of changes from the end of last year to the end of current year.

2.12 Property, Plant and Equipment

a) Recognition and measurement

In pursuant to IAS 16 "Property, Plant and Equipment", the cost of an item of property, plant and equipment is recognized as an asset if, and only if it is probable that future economic benefits associated with the item will flow to the entity, and the cost of the item can be measured reliably.

Property, Plant & Equipment have been accounted for at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs of enhancement of existing assets are recognized as an asset, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of such items can be measured reliably. All other expenditures are charged to the Statement of Profit or Loss and Other Comprehensive Income in the financial year in they are incurred.

b) Assets Obtained under Lease Agreements

IFRS 16 "Leases" has come into force on 1 January 2019, ADN Telecom Limited applied IFRS 16 in its financial Right-of-use assets (ROU)

The ADN Telecom Limited recognizes right-of-use assets at the date of initial application of IFRS 16. The ROU asset is initially measured at cost at the amount of the lease liability plus any initial direct costs incurred by the lessee and depreciated using the straight line methods from the commencement date (from the beginning of July 2019) to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The ROU assets are presented under Right of use of Assets (Note 5).

Lease Liability at the commencement date of lease; the ADN Telecom Limited recognizes lease liabilities measured at the present value of the lease payments to be made over the lease term using incremental borrowing rate at the date of initial application. Lease liability is measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments.

Short-term lease and leases of low value assets

The ADN Telecom Limited has elected not to recognize ROU assets and lease liabilities for lease of low value assets valuing less than BDT 240,000 yearly and short term lease, i.e. for which the lease term ends within 12 months of the date of initial application. The ADN Telecom Limited recognizes lease payments associated with these leases as an expense.

c) Depreciation

No depreciation is charged on land as the land has unlimited useful life. Depreciation on assets is calculated using the Reducing Balance Method to allocate the cost amount over their estimated useful lives. In respect of addition of Property, Plant & Equipment, depreciation is charged from the date of use. No depreciation is charged in the month of disposal.

Depreciation is charged using the following rates on the Property, Plant & Equipment except ROU assets, ROU assets depreciation is calculated on straight line basis

Assets Category	2025-2026	2024-2025
Computer & Accessories	30%	30%
Data Centre	5%	5%
Fiber Equipment & Accessories	5%	5%
Furniture & Fittings	10%	10%
IPTSP & Video Conference Equipment	20%	20%

Land and Land Development	0%	0%
Motor Vehicle	20%	20%
Office Equipment	20%	20%
Optical Fiber	30%	30%
Radio Link, Infrastructure & Backbone Equipment	5%	5%
Support Equipment	10%	10%

d) Gain or Loss on Disposal

An item of property, plant and equipment is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as profit or loss. However, No disposal occurred during the year.

e) Compliance of VAT and TAX

ADN Telecom Limited complies all rules and regulations of ITA-2023 and VAT and supplementary Act, 2012 for addition of all Property, Plant and Equipment.

f) Capitalization of Borrowing Costs

As per the requirements of IAS 23 "Borrowing Costs", directly attributable borrowing costs are capitalized during construction period for all qualifying assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. The borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are those borrowing costs that would have been avoided if the expenditure on the qualifying asset had not been made. All other borrowing costs are recognized as profit or loss in the period in which they are incurred.

2.13 Intangible Assets

Intangible assets (IAS - 38 Para -8) that are acquired by the Company such as computer software and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment losses, if any. Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. Intangible assets are amortized on a reducing balance method and charged in statement of profit or loss and other comprehensive income. Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.14 Impairment of Assets

a) Non-derivative financial assets

Financial assets not classified as at fair value through profit or loss, are assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

b) Non-financial assets

The carrying amount of the non-financial assets, other than inventories are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the assets' recoverable amounts are estimated. For intangible assets that have indefinite lives, recoverable amount is estimated at each reporting date. An impairment loss is recognized if the carrying amount of an asset or its cash generating unit (CGU) exceeds its estimated recoverable amount.

2.15 Investment in Associates

As per IAS-28 "Investments in Associates and Joint Ventures" this investment is required to be treated as Investment in Associate using Equity Accounting Method. Under Equity Accounting the carrying value of the Investment is equal to cost plus any profit earned after acquisition.

2.16 Trade and Other Receivables

The Company's trade receivables primarily arise from interconnection, infrastructure sharing, enterprise services, IT enable services and other telecommunication-related revenue streams. The Company applies the simplified approach under IFRS 9, Financial Instruments, to measure expected credit losses (ECL) using a lifetime expected loss allowance for all trade receivables.

Management evaluates the recoverability of the outstanding receivables periodically. Historical collection patterns, counterparty risk profiles, sectoral experiences and market intelligence are considered in estimating expected credit losses. Other receivables comprise other non-trade and interest receivables.

2.17 Advance, Deposit & Prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to Statement of Profit or Loss and Other Comprehensive Income.

2.18 Cash & Cash Equivalents

Cash and cash equivalents comprise cash balances and call deposits with maturity of three months or less from the date of acquisition that are subject to an insignificant risk of changes in their fair value, and are used by the company in the management of its short term commitments.

2.19 Provisions, Contingent Liabilities and Contingent Assets

The preparation of financial statements in conformity with IAS-37 "Provision, Contingent Liabilities and Contingent Assets", requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements. Due to the inherent uncertainty involved in making estimates, actual result reported could differ from those estimates. All provisions are recognized by making the best estimate of the amounts.

2.20 Trade and Other Payables

Trade & other payables for goods and services received have been accounted for those goods and services for which no payment has been made. Payables are not interest bearing and are stated at their normal value.

2.21 Financial Instruments

Non-derivative financial instruments comprise accounts and other receivables, cash and cash equivalents, borrowings and other payables are shown at transaction cost.

2.22 Employee Benefits**(a) Provident Fund**

The company operates a contributory provident fund for its permanent employees, which is funded by contribution partly from the employee and partly from the company at predetermined rates. This contribution is invested separately from the company's assets. It is administered by a Board of Trustees.

(b) Group Insurance Benefit

The permanent employees of the company are covered under a Group Term Health Insurance Scheme. Premium of which is being charged to Statement of Profit or Loss and Other Comprehensive Income. All regular employees are entitled to the benefits of the Group term insurance coverage from the date of joining.

(c) Gratuity Benefit

The Company has an funded and recognized gratuity scheme for all permanent employees under which an employee is entitled to the benefit depending on length of service with the Company.

(d) Workers' Profit Participation Fund

The company has made a provision for Workers' Profit Participation Fund (WPPF) for the year ended 30 June 2025. The Company provides 5% of its net profit before tax after charging such expense as Workers' Profit Participation Fund in accordance with Bangladesh Labour Act 2006 as amended 2023.

2.23 Income Tax Expenses

Income Tax Expenses comprise current and deferred taxes. Income tax expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income except to the extent it relates to items recognized directly in equity, in which case it is recognized in equity.

a) Current Tax

Current Tax is the tax payable on the taxable income for the year, using tax rates as applicable for the respective concern year as per Income Tax Act (ITA) 2023, and any adjustment to tax payable in respect of previous years. Current Tax has been calculated on the basis of add and back of some inadmissible and admissible expenses respectively as per ITA 2023. The tax rate used for the reporting period (Except revenue earned from export service) is as follows

Year	Tax rate
2025-2026	22.50%
2024-2025	22.50%

b) Deferred Tax

Deferred tax is recognized in accordance with the provision of IAS-12. Deferred tax arises due to temporary difference deductible or taxable for the events of transactions recognized in the statement of comprehensive income. A temporary difference is the difference between the tax base of an asset or liability and its carrying amount/ reported amount in the financial statement. Deferred tax asset or liability is the amount of income tax payable or recoverable in future period(s) recognized in the current period. The deferred tax asset/ income or liability/ expense does not create a legal liability/ recoverability to and from the income tax authority. This is recognized for book purpose as equalization item presented in the financial statements to show the retained earnings as a consistent reflection of the business events. The nature and amount of a change as deferred tax in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.

2.24 Capital / Shareholder's Equity

a) Authorized Capital

Authorized capital is the maximum amount of share capital that the Company is authorized by its Memorandum of Association and Articles of Association to issue to shareholders.

b) Paid-up Capital

Paid-up Capital represents total amount of shareholders capital that has been paid in full by the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholder's meetings. In the event of a winding-up of the company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

c) Share Premium

The share premium represents the excess amount received by the Company from its shareholders over the nominal/par value of its share at the time of IPO. The amount of share premium may be utilized as per the provision of Section 57 of The Companies Act, 1994.

d) Retained Earnings

The surplus amount after appropriation of profit is kept in Retained Earnings.

2.25 Proposed Dividend

The amount of proposed dividend has not been accounted for but disclosed in the notes to accounts along with the dividend per share in accordance with the requirement of IAS 1 "Presentation of Financial Statements". Also, the proposed dividend has not been considered as "Liability" in accordance with the requirements of IAS 10 "Events after the Reporting Period", because no obligation exists in the time of approval of accounts and recommendation of dividend by the Board of Directors.

Dividend proposed by the Board of Directors for the period under review shall be accounted for after the approval of shareholders in the Annual General Meeting and the period of such approval.

3.00 Revenue Recognition, Measurement and Presentation

Revenues are recognized when goods are delivered or services rendered, to the extent that it is probable that the economic benefits from the transactions will flow to the company and the revenues can be reliably measured. Revenues are measured at the fair value of the consideration received or receivable, net of discounts and sales related taxes. These taxes are regarded as collected on behalf of the authorities.

Revenue from rendering services include the following

1. Internet Service
2. Data Service-IPVPN-IT Support & Service
3. IP Telephony Service
4. Telehouse & Hosting
5. Digital Services-IT Support & Service
6. Project Sales
7. Multiprotocol Label Switching (MPLS)-IT Support & Service
8. International Private Leased Circuit (IPLC)-IT Support & Service

Company provides these services to the client on a monthly basis, and it is charged to the clients as prepaid or postpaid basis. The company recognizes revenue on the following basis

- a. The company recognizes service as revenue when invoice is raised at the beginning of the month for prepaid customers and at the end of the month for the post paid customers.
- b. Interest income on bank deposits and short-term investments is recognized on receipt or accrual basis.
- c. All other income is recognized on receipt or due basis.

3.01 Earnings Per Share (EPS)

The Company calculates Earnings Per Share (EPS) in accordance with IAS 33 "Earnings Per Share" which has been shown on the face of Statement of Profit or Loss and Other Comprehensive Income. Earnings per share (EPS) has been calculated by dividing the net profit after tax by the total number of ordinary shares outstanding at the end of the period. Details are shown in note 30 to the financial statements.

a) Basic Earnings per Share

Basic EPS is calculated by dividing profit or loss attributable to ordinary equity holders of the entity (the numerator) by the weighted average number of ordinary shares outstanding (the denominator) during the period.

3.02 Related Party Disclosure

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence. Related party transaction is a transfer of resources, services, or obligations between related parties, regardless of whether a price is charged as per IAS 24 'Related Party Disclosures', BSEC guidelines. Details of the related party transactions have been disclosed in note 45.

3.03 Components of Financial Statements

- a) Statement of Financial Position
- b) Statement of Profit or Loss and Other Comprehensive Income
- c) Statement of Changes in Equity
- d) Statement of Cash Flows; and
- e) Notes, comprising a summary of significant accounting policies and other explanatory information.

3.04 Other Regulatory Compliances

The company is also required to comply with the following major legal provisions in addition to The Companies Act, 1994 and other applicable laws and regulations but not limited to

- i) Income Tax Act (ITA) 2023
- ii) The Value Added Tax Act, 2012 & Rules, 2016
- iii) Bangladesh Telecommunication Regulatory Commission Act, 2001
- iv) The Customs Act, 1969
- v) Bangladesh Labour Act, 2006 (Amended in 2013)
- vi) Bangladesh Labour Rules, 2015
- vii) The Bangladesh Securities and Exchange Commission Act, 1993
- viii) The Securities and Exchange Ordinance, 1969
- ix) The Securities and Exchange Rules, 2020
- x) Dhaka Stock Exchange Listing Regulations, 2015
- xi) Chittagong Stock Exchange Regulations, 2015
- xii) Corporate Governance Code of BSEC, 2018

3.05 Events after the reporting period

As per IAS -10 "Events after the Reporting Period" are those events favorable and unfavorable, that occur between the end of the reporting year and the date when the Financial Statements are authorized for issue. Two types of event can be identified

Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and

Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

3.06 Reconciliation of Books and Accounts

Books of account in regard to Parties (in Bangladesh and outside Bangladesh) as well as Bank are reconciled at regular intervals to keep the unreconciled balances within non-material level.

3.07 General

- i) Previous year's figures have been rearranged, whenever considered necessary to confirm to the current year's presentation.
- ii) Figures appearing in the financial statements have been rounded off to the nearest Taka.

Note	Particulars	Amount in BDT	
		Dec 31 2025	June 30 2025
4.00	Property, plant and equipment:		
	Cost		
	Opening balance	2,554,687,344	2,458,439,812
	Add: addition during the period	61,991,790	107,131,223
	Less: disposal/adjustment during the period	<u>2,616,679,134</u>	<u>2,565,571,035</u>
		224,323,898	10,883,691
		<u>2,392,355,236</u>	<u>2,554,687,344</u>
	Accumulated depreciation		
	Opening Balance	939,313,042	831,340,222
	Add: Charged during the period	59,701,007	116,610,787
	Less: Disposal/adjustment during the period	<u>221,349,875</u>	<u>8,637,965</u>
		777,664,175	<u>939,313,044</u>
		<u>1,614,691,060</u>	<u>1,615,374,301</u>
	Written down value		
	An elaborate schedule of property, plant and equipment are shown in annexure-A		
4 (a)	Consolidated property, plant and equipment:		
	Cost		
	Opening Balance	2,621,567,343	2,512,967,149
	Add: addition during the period	63,564,333	119,483,885
	Less: Disposal/adjustment during the period	<u>2,685,131,676</u>	<u>2,632,451,034</u>
		224,323,898	10,883,691
		<u>2,460,807,778</u>	<u>2,621,567,343</u>
	Accumulated depreciation		
	Opening Balance	973,893,582	861,396,951
	Add: Charged during the period	61,731,462	121,134,595
	Less: Disposal/adjustment during the period	<u>1,035,625,044</u>	<u>982,531,546</u>
		221,349,875	8,637,965
		<u>814,275,169</u>	<u>973,893,582</u>
		<u>1,646,532,609</u>	<u>1,647,673,761</u>
	Written down value		
	An elaborate schedule of property, plant and equipment are shown in annexure-B		
5.00	Right-of-use of assets		
	Cost		
	Opening Balance	344,707,696	262,628,211
	Add: addition during the period	37,663,013	99,430,617
	Less: Disposal/adjustment during the period	-	(17,351,132)
		<u>382,370,709</u>	<u>344,707,696</u>
	Amortization		
	Opening Balance	240,721,166	192,446,312
	Add: Charged during the period	21,999,094	48,274,854
		<u>262,720,260</u>	<u>240,721,166</u>
		<u>119,650,449</u>	<u>103,986,530</u>
	Written down value		
	An elaborate schedule of ROU are shown in annexure-A-1		
5 (a)	Consolidated Right-of-use of assets		
	ADN Telecom Limited	119,650,449	103,986,530
	ADN Edu Services Limited	8,186,679	9,384,730
		<u>127,837,128</u>	<u>113,371,260</u>
	An elaborate schedule of ROU are shown in annexure-B-1		
6.00	Intangible Assets:		
	Cost		
	Opening Balance	7,981,010	7,981,010
	Add: addition during the period	-	-
		<u>7,981,010</u>	<u>7,981,010</u>
	Amortization		
	Opening Balance	4,052,019	3,174,035
	Add: Charged during the period	376,888	877,984
		<u>4,428,907</u>	<u>4,052,019</u>
		<u>3,552,103</u>	<u>3,928,991</u>
	Written down value		
	An elaborate schedule of intangible assets are shown in annexure-C		

Note	Particulars	Amount in BDT					
		Dec 31 2025	June 30 2025				
6 (a) Consolidated Intangible Assets:							
Cost							
Opening Balance		19,867,180	12,578,990				
Add: addition during the period		420,131	7,288,190				
		20,287,311	19,867,180				
Amortization							
Opening Balance		4,861,738	3,322,014				
Add: Charged during the period		963,798	1,539,724				
		5,825,536	4,861,738				
Written down value							
An elaborate schedule of intangible assets are shown in annexure-C-1		14,461,775	15,005,442				
7.00 Equity-accounted investees							
		Dec 31, 2025			June 30, 2025		
	Particulars	Number of share	face value per share	Called and paid up capital per share	Share holding	Amount in BDT	Amount in BDT
	Investment in subsidiaries						
	ADN Edu Services Limited	800,000	10	10	89%	40,000,000	40,000,000
	ADN International Gateway Ltd	95	100	100	95%	23,517,920	23,517,920
	My Tel Limited	2,850,000	10	10	95%	28,500,000	28,500,000
	SOS developments limited	3,000	1,000	1,000	60%	20,000,000	20,000,000
						112,017,920	112,017,920
	Investment in associates						
	ADN Diginet Ltd.	20,000	100	100	40%	9,003,481	6,628,028
	ADN Media Limited	45,000	100	100	45%	(11,820,027)	(7,810,439)
	Senior Citizen Healthcare Ltd.	723,351	10	10	37%	85,798,653	49,037,304
						82,982,107	47,854,893
	Investment in share						
	Digicon Technologies Ltd.	275,260	10	10	1%	8,257,800	8,257,800
	Shohoj Limited.	100,000	100	100	8.47%	100,000,000	100,000,000
						108,257,800	108,257,800
						303,257,827	268,130,613
7.01	Investment in associates:		Opening	Addition	Profit/(Loss)	Balance	
	ADN Diginet Ltd.	6,628,028	-	2,375,453	9,003,481		
	ADN Media Limited	(7,810,439)	-	(4,009,588)	(11,820,027)		
	Senior Citizen Healthcare Ltd.	49,037,304	43,634,772	(6,873,423)	85,798,653		
		47,854,893	43,634,772	(8,507,558)	82,982,107		
	ADN Telecom Limited holds 40%, 45% and 37% shares of ADN Diginet, ADN media limited and Senior Citizen Healthcare Ltd. respectively. As per IAS 28 this investment in associates is required to be treated as using Equity Accounting Method. Under Equity Accounting the carrying value of the Investment in both company is equal to cost plus any profit earned after investment.						
7.02	Invest in shares:	Opening	Addition	Profit/(Loss)	Balance		
	Shohoj Limited	100,000,000	-	-	100,000,000		
	Digicon Technologies Ltd.	8,257,800	-	-	8,257,800		
		108,257,800	-	-	108,257,800		
	ADN Telecom Limited holds 8.47% and 1.00% shares of Shohoj Limited and Digicon Technologies Ltd. respectively. As per IFRS 7 this investment is required to be treated as investment in financial instruments.						
7 (a) Consolidated equity-accounted investees							
ADN Telecom Limited							
Investment in associates			82,982,107	47,854,893			
Investment in share			108,257,800	108,257,800			
ADN International Gateway Ltd			1,500,000	1,500,000			
			192,739,907	157,612,693			
8.00 Trade and other receivables:							
Trade Receivable			605,677,793	488,612,447			
Other Receivable			301,488,764	321,032,857			
			907,166,557	809,645,304			

Note	Particulars	Amount in BDT	
		Dec 31 2025	June 30 2025
8.01	Trade receivables:		
	Opening Balance	488,612,447	514,702,938
	Add: Sales during the year	916,377,238	1,629,142,881
		<u>1,404,989,685</u>	<u>2,143,845,819</u>
	Less: Collections and adjustment during the year	791,144,506	1,642,898,598
	Less: Provision for expected credit loss	8,167,386	12,334,774
		<u>605,677,793</u>	<u>488,612,447</u>
8.02	Other receivables:		
	ADN Diginet Ltd	53,943,040	58,055,826
	My Tel Limited	61,190,000	61,163,000
	Senior Citizen Healthcare Ltd.	9,041,259	37,000,000
	InGen Technology Ltd.	34,633,135	30,051,092
	ADN Media Limited	62,395,730	58,814,458
	ADN Technologies Ltd.	15,994,665	16,192,665
	SOS Developments Ltd.	14,089,046	13,129,046
		<u>251,286,875</u>	<u>274,406,087</u>
	Interest Receivable	50,201,890	46,626,770
		<u>301,488,764</u>	<u>321,032,857</u>
8 (a)	Interest receivables includes interest on fixed deposit receipts and interest charges on intercompany balances as per company policy. Details are as follows		
8 (a)	Consolidated Trade and other receivables:		
	ADN Telecom Limited	808,813,112	691,907,489
	SOS Developments Ltd.	2,257,565	1,831,246
	ADN International Gateway Ltd	17,691,667	53,464,476
	ADN Edu Services Limited	6,600,675	3,767,281
		<u>835,363,019</u>	<u>750,970,492</u>
9.00	Advance, Deposits and Prepayments:		
	Advance (Note 9.01)	188,951,324	176,715,829
	Deposits (Note 9.02)	47,053,968	40,719,981
	Prepayment	6,518,739	10,374,249
		<u>242,524,030</u>	<u>227,810,059</u>
	Advance, deposits & prepayments are considered secured and recoverable.		
9.01	Advances:		
	Employees, imports and expenses	52,496,431	39,565,315
	Advanced Income tax (Note 9.01.01)	47,168,699	44,856,814
	Suppliers and affiliates (Note 9.01.02)	89,286,194	92,293,700
		<u>188,951,324</u>	<u>176,715,829</u>
9.01.01	Advance Income Tax:		
	Opening Balance	44,856,814	31,200,507
	Add: Addition during the year	2,311,885	44,856,814
		<u>47,168,699</u>	<u>76,057,321</u>
	Less: Adjustment during the year	-	31,200,507
		<u>47,168,699</u>	<u>44,856,814</u>
9.01.02	Advance to others:		
	ADN Technologies Ltd.	10,406,655	10,406,655
	Cel Telecom Limited.	13,075,163	13,587,669
	Tech Valley Networks Ltd.	15,804,376	18,299,376
	Sealand Logistics & Infrastructure Services Limited	50,000,000	50,000,000
		<u>89,286,194</u>	<u>92,293,700</u>
9.02	Deposits:		
	J F Bangladesh Ltd.	4,000,000	4,000,000
	Bank guarantee and margin	12,662,627	10,278,529
	Fairness money for tender security	1,496,945	1,458,285
	Security deposit	28,894,396	24,983,167
		<u>47,053,968</u>	<u>40,719,981</u>

Deposits are reviewed on the reporting date and concluded positively around its recoverability

Note	Particulars	Amount in BDT	
		Dec 31 2025	June 30 2025
9 (a)	Consolidated Advance, Deposit and Prepayments		
	ADN Telecom Limited	242,524,030	227,810,059
	SOS Developments Limited	410,435	415,435
	My Tel Limited	83,318,402	84,068,512
	ADN International Gateway Ltd	19,125,328	14,383,303
	ADN Edu Services Limited	4,702,861	4,210,952
		350,081,056	330,888,261
10.00	Other financial assets		
	Eastern Bank PLC	68,007,892	65,419,535
	Community Bank PLC	46,197,776	45,045,118
	The City Bank PLC	30,000,000	30,000,000
	IDLC Finance PLC	3,924,506	3,924,506
	Mutual Trust Bank Ltd	39,997,000	40,000,000
		188,127,175	184,389,159
	Other financial assets consist of fixed deposits kept with different bank and non banking financial institution. FDRs in lien with Banks and NBFI's		
10 (a)	Inventory		
	Opening	5,991,248	5,805,752
	Add: Purchases during the year	-	305,053
		5,991,248	6,110,805
	Less: Use/sales during the year	31,400	119,560
	Closing	5,959,848	5,991,245
11.00	Cash and cash equivalents:		
	Cash in hand (Note 11.01)	4,068,948	2,016,074
	Cash at bank (Note 11.02)	83,786,539	91,987,652
	Mobile wallet	478,658	403,118
		88,334,145	94,406,844
11.01	Cash in hand:		
	Head office	2,224,201	165,375
	Petty cash-imprest fund	1,844,747	1,850,699
		4,068,948	2,016,074
11.02	Cash at bank:		
	Bank Name		
	Bank Asia PLC	65,357,768	704,016
	BRAC Bank PLC.,	458,237	1,572,141
	Community Bank Bangladesh PLC	517,878	1,027,650
	Dhaka Bank PLC.	362,643	17,265,240
	Dutch Bangla Bank PLC	5,724,796	45,309,956
	Eastern Bank PLC.	133,229	745,691
	Global Islami Bank PLC	1,117,007	1,690,229
	IFIC Bank PLC	1,503,199	1,668,650
	Islami Bank Bangladesh PLC.	1,162,482	824,543
	Jamuna Bank PLC	5,331	5,676
	Janata Bank PLC	22,470	22,815
	Mutual Trust Bank PLC	368,206	682,927
	NRBC Bank PLC	658,964	93,432
	One Bank PLC	258,304	258,304
	Pubali Bank PLC	624,253	992,685
	Rupali Bank PLC	40,423	11,658
	Sonali Bank PLC	389,543	2,638,281
	Standard Bank PLC	1,045,986	502,313
	The City Bank PLC	2,881,169	15,023,389
	Trust Bank PLC	1,962	17,036
	Union Bank PLC	315,522	-
	United Commercial Bank PLC	837,145	930,996
	Uttara Bank PLC	23	23
		83,786,539	91,987,652

Note	Particulars	Amount in BDT	
		Dec 31 2025	June 30 2025
11 (a) Consolidated cash and cash equivalent			
ADN Telecom Limited		88,334,145	94,406,844
SOS Developments Limited		18,926	27,381
My Tel Limited		19,799	20,249
ADN International Gateway Ltd		3,272,229	302,371
ADN Edu Services Limited		151,127	2,239,681
		91,796,226	96,996,526
12.00 Share Capital:			
12.01 Authorized Capital:	200,000,000 - Ordinary Shares of Tk. 10 each	2,000,000,000	2,000,000,000
12.02 Issued, Subscribed, and Paid-up Capital:	64,651,666 Ordinary Shares of Tk. 10 each	646,516,660	646,516,660
12.03 The Detail Shareholding positions are as follows:			
Name of Shareholders		31-Dec-25	30-Jun-25
		% of Holding	Amount in Taka
Sponsors and Directors:			
Asif Mahmood		19.95%	129,000,000
Md. Moinul Islam		10.07%	65,100,000
Md. Mahfuz Ali Sohel		10.07%	65,100,000
Vanguard AML BD Finance Mutual Fund One		2.06%	13,333,340
Henry Hilton		0.19%	1,240,000
Mamonoor Rashid		0.47%	3,050,000
Sub-Total		42.81%	276,823,340
Other than Sponsors and Directors		57.19%	369,693,320
		100%	646,516,660
12.04 Share Holding Percentage by category:			
Shareholders		31-12-25	30-Jun-25
Sponsors / Director		42.81	42.81
Institute		22.13	24.22
Foreign		1.99	1.99
General Public		33.07	30.98
		100.00	100.00
13.00 Lease Liabilities:-Non-current			
Dhaka Bank PLC		935,424	1,247,949
IPDC Finance PLC		-	198,305
Right-of-use assets		74,021,737	60,587,055
		74,957,161	62,033,309
13 (a) Consolidated lease liabilities:-Non-current			
AND Telecom Limited		74,957,161	62,033,309
ADN Edu Services Limited		8,616,877	8,616,877
		83,574,038	70,650,186
13.01 Lease Liabilities:-current			
Dhaka Bank PLC		944,905	954,905
IPDC Finance PLC		609,521	749,304
Right-of-use assets		53,040,947	49,124,443
		54,595,373	50,828,652

Note	Particulars	Amount in BDT	
		Dec 31 2025	June 30 2025
13 (b) Consolidated lease liabilities-current			
ADN Telecom Limited		54,595,373	50,828,652
ADN Edu Services Limited		1,092,334	2,101,605
		<u>55,687,707</u>	<u>52,930,257</u>
14.00 Loans and borrowings			
Non- current (Note-14.01)		155,994,547	185,798,281
Current (Note-14.02)		224,704,832	198,073,601
		<u>380,699,380</u>	<u>383,871,882</u>
14.01 Non- current			
Non current portion of long term loan			
The City Bank PLC		160,697,187	170,132,222
Eastern Bank PLC		44,679,424	49,764,360
IDLC finance PLC		37,480,171	47,910,611
IIDFC PLC		50,097	6,637,828
NRBC Bank PLC		-	25,715,953
Less: Current portions		(86,912,332)	(114,362,693)
		<u>155,994,547</u>	<u>185,798,281</u>
14.02 Current			
Current portion of long term loan		86,912,332	114,362,693
Short term loan and bank overdraft		137,792,501	83,710,908
		<u>224,704,832</u>	<u>198,073,601</u>
Current portion of long term loan			
The City Bank PLC		42,345,525	42,345,522
IDLC finance PLC		27,672,983	27,672,983
Eastern Bank PLC		16,843,727	16,819,352
IIDFC PLC		50,097	6,637,828
NRBC Bank PLC		-	20,887,008
		<u>86,912,332</u>	<u>114,362,693</u>
Short term loan and bank overdraft			
The City Bank PLC		77,839,259	26,040,587
Community Bank PLC		19,207,012	18,487,060
Eastern Bank PLC		40,746,230	39,183,261
		<u>137,792,501</u>	<u>83,710,908</u>
14 (a) Consolidated Loans and borrowing			
ADN Telecom Limited		224,704,832	198,073,601
SOS Developments Limited		-	7,147,980
MyTel Communication Ltd		-	-
ADN Edu Services Limited		-	16,071,419
ADN International Gateway Ltd		-	1,600,000
		<u>224,704,832</u>	<u>222,893,000</u>
15.00 Provisions			
Salaries and allowance		36,782,338	24,515,885
Bandwidth and fiber rent		30,670,042	15,417,935
IPTSP interconnection charges		11,554,640	4,614,456
Overtime,conveyance and allowances		3,783,030	5,105,374
Rent and utilities		2,537,768	2,230,146
Vehicle expense		8,310,000	5,180,323
Mobile bill		454,420	427,698
Audit fee		314,670	569,250
Network expenses		33,110,781	29,880,653
Social obligation fund (SOF)		27,000,000	18,000,000
		<u>154,517,690</u>	<u>105,941,720</u>
15 (a) Consolidated provision			
ADN Telecom Limited		154,517,690	105,941,720
My Tel Limited		1,096,894	551,719
ADN International Gateway Ltd		14,901,589	16,455,416
ADN Edu Services Limited		524,920	1,415,702
		<u>171,041,093</u>	<u>124,364,557</u>

Note	Particulars	Amount in BDT																																																																					
		Dec 31 2025	June 30 2025																																																																				
16.00	Employee benefits																																																																						
	Employees Gratuity fund	78,424,083	75,312,175																																																																				
	Worker's profit participation fund (WPPF)	16,030,290	11,131,927																																																																				
	Employees provident fund	69,927,317	60,604,980																																																																				
		164,381,690	147,049,082																																																																				
17.00	Trade and other payables:																																																																						
	Trade payables (Note 17.01)	151,989,456	172,631,708																																																																				
	Others payables (Note 17.02)	99,492,978	88,097,269																																																																				
		251,482,435	260,728,977																																																																				
17.01	Trade Payables:																																																																						
	Opening Balance	172,631,708	170,514,561																																																																				
	Add: Purchases during the year	286,318,494	568,531,359																																																																				
		458,950,202	739,045,921																																																																				
	Less: Payment and adjustment during the year	306,960,746	566,414,212																																																																				
		151,989,456	172,631,708																																																																				
17.02	Others payable:																																																																						
	Withholding tax payable	29,664,535	15,686,602																																																																				
	Withholding VAT payable	10,951,363	2,221,379																																																																				
	Employees, security deposits and others	58,877,080	70,189,288																																																																				
17 (a)	Consolidated trade and other payables:																																																																						
	ADN Telecom Limited	215,010,562	217,283,208																																																																				
	SOS Developments Limited	3,242,140	1,620,277																																																																				
	ADN International Gateway Ltd.	28,840,913	32,377,482																																																																				
	ADN Edu Services Limited	265,417	111,575																																																																				
		247,359,032	251,392,543																																																																				
18.00	Provision for Tax Liability:																																																																						
	Current tax (Note: 18.01)	66,153,885	45,105,144																																																																				
	Deferred tax (Note:18.02)	122,802,231	131,068,244																																																																				
		188,956,116	176,173,388																																																																				
18.01	Provision for Current Tax:																																																																						
	Opening Balance	45,105,144	34,329,631																																																																				
	Add: Provision made during the year (Note:26.00)	21,048,741	65,795,836																																																																				
		66,153,885	100,125,467																																																																				
	Less: Adjustment & Paid during the year		55,020,323																																																																				
		66,153,885	45,105,144																																																																				
18.02	Provision for Deferred Tax:																																																																						
	Opening Balance	131,068,242	149,419,203																																																																				
	Provision realized during the year	(8,266,011)	(18,350,961)																																																																				
		122,802,231	131,068,242																																																																				
18.02	Calculation of Deferred Tax:																																																																						
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Carrying on reporting date</th> <th>Tax Base</th> <th>Taxable/ (deductible temporary difference)</th> <th>Applicable rate</th> <th>Deferred tax liabilities/(assets)</th> </tr> </thead> <tbody> <tr> <td>As on 31 Dec, 2025</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Property, Plant & Equipment</td> <td>972,054,147</td> <td>410,686,823</td> <td>561,367,324</td> <td>22.5%</td> <td>126,307,648</td> </tr> <tr> <td>Expected credit loss</td> <td>(8,167,386)</td> <td>-</td> <td>(8,167,386)</td> <td>22.5%</td> <td>(1,837,662)</td> </tr> <tr> <td>Right of use of assets</td> <td>(7,412,235)</td> <td>-</td> <td>(7,412,235)</td> <td>22.5%</td> <td>(1,667,753)</td> </tr> <tr> <td>Deferred Tax Liability</td> <td></td> <td></td> <td></td> <td></td> <td>122,802,233</td> </tr> <tr> <td>As on 30 June, 2025</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Property, Plant & Equipment</td> <td>1,036,401,180</td> <td>435,815,909</td> <td>600,585,271</td> <td>22.5%</td> <td>135,131,686</td> </tr> <tr> <td>Expected credit loss provision</td> <td>(12,334,774)</td> <td>-</td> <td>(12,334,774)</td> <td>22.5%</td> <td>(2,775,324)</td> </tr> <tr> <td>Right of use of assets</td> <td>(5,724,968)</td> <td>-</td> <td>(5,724,968)</td> <td>22.5%</td> <td>(1,288,118)</td> </tr> <tr> <td>Deferred tax liability</td> <td></td> <td></td> <td></td> <td></td> <td>131,068,244</td> </tr> </tbody> </table>	Particulars	Carrying on reporting date	Tax Base	Taxable/ (deductible temporary difference)	Applicable rate	Deferred tax liabilities/(assets)	As on 31 Dec, 2025						Property, Plant & Equipment	972,054,147	410,686,823	561,367,324	22.5%	126,307,648	Expected credit loss	(8,167,386)	-	(8,167,386)	22.5%	(1,837,662)	Right of use of assets	(7,412,235)	-	(7,412,235)	22.5%	(1,667,753)	Deferred Tax Liability					122,802,233	As on 30 June, 2025						Property, Plant & Equipment	1,036,401,180	435,815,909	600,585,271	22.5%	135,131,686	Expected credit loss provision	(12,334,774)	-	(12,334,774)	22.5%	(2,775,324)	Right of use of assets	(5,724,968)	-	(5,724,968)	22.5%	(1,288,118)	Deferred tax liability					131,068,244				
Particulars	Carrying on reporting date	Tax Base	Taxable/ (deductible temporary difference)	Applicable rate	Deferred tax liabilities/(assets)																																																																		
As on 31 Dec, 2025																																																																							
Property, Plant & Equipment	972,054,147	410,686,823	561,367,324	22.5%	126,307,648																																																																		
Expected credit loss	(8,167,386)	-	(8,167,386)	22.5%	(1,837,662)																																																																		
Right of use of assets	(7,412,235)	-	(7,412,235)	22.5%	(1,667,753)																																																																		
Deferred Tax Liability					122,802,233																																																																		
As on 30 June, 2025																																																																							
Property, Plant & Equipment	1,036,401,180	435,815,909	600,585,271	22.5%	135,131,686																																																																		
Expected credit loss provision	(12,334,774)	-	(12,334,774)	22.5%	(2,775,324)																																																																		
Right of use of assets	(5,724,968)	-	(5,724,968)	22.5%	(1,288,118)																																																																		
Deferred tax liability					131,068,244																																																																		

Deferred tax has been calculated only on taxable temporary differences, applying the principle of prudence. The written down value (WDV) and tax base of property, plant, and equipment have been proportionately allocated between IT-enabled services revenue and non-IT-enabled services revenue for this purpose

Note	Particulars	Amount in BDT	
		Dec 31 2025	June 30 2025
18 (a) Consolidated Provision for tax liability:			
ADN Telecom Limited		66,153,885	45,105,144
SOS Developments Limited		4,594	3,094
ADN International Gateway Ltd		10,974,291	6,730,550
ADN Edu Services Limited		940,461	481,152
		<u>78,073,231</u>	<u>52,319,940</u>
18 (b) Consolidated deferred tax (assets)/liability:			
ADN Telecom Limited		122,802,231	131,068,242
SOS Developments Limited		578,749	174,192
ADN International Gateway Ltd		20,403	20,403
ADN Edu Services Limited		39,495	40,702
		<u>123,440,878</u>	<u>131,303,539</u>
19.00 Unclaimed Dividend			
Financial Year 2024-2025		64,651,666	284,649
Financial Year 2023-2024		279,969	284,649
Financial Year 2022-2023		263,813	267,383
Financial Year 2021-2022		175,169	175,169
		<u>65,370,617</u>	<u>727,201</u>

Note	Particulars	Amount in BDT		Amount in BDT	
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
20.00	Revenue:				
	Local services (Note 20.01)	343,882,139	300,100,339	142,172,271	138,603,969
	IT support and services	288,743,708	229,867,916	181,817,375	129,206,656
	Export services (Note 20.02)	283,751,391	273,724,678	150,809,769	133,698,885
		916,377,238	803,692,933	474,799,415	401,509,510
	IT support and services includes data service-IPVPN				
20.01	Local services:				
	Internet services	267,634,305	244,409,608	106,651,808	121,392,683
	IP telephony services	28,951,675	24,215,943	13,978,110	13,374,806
	Telehouse and hosting services	858,619	951,555	634,774	397,810
	Project sales	46,437,540	30,523,233	20,907,579	3,438,670
		343,882,139	300,100,339	142,172,271	138,603,969
20.02	Export service:				
	Multiprotocol Label Switching (MPLS)-IT support and services	220,094,305	222,122,687	104,077,050	99,617,714
	International Private Leased Circuit (IPLC)-IT support and services	63,657,086	51,601,992	46,732,720	34,081,171
		283,751,391	273,724,678	150,809,769	133,698,885
20 (a)	Consolidated revenue				
	ADN Telecom Limited	916,377,238	803,692,933	474,799,415	401,509,510
	SOS Developments Limited	100,000	114,837	50,000	15,726
	ADN International Gateway Ltd	85,358,771	82,314,283	42,619,005	41,519,152
	ADN Edu Services Limited	5,656,903	7,662,665	2,555,199	4,646,056
		1,007,492,912	893,784,718	520,023,619	447,690,443
21.00	Cost of goods sold and services:				
	Bandwidth and transmission (NTTN)	185,375,305	192,355,855	98,223,489	92,317,348
	Depreciation	60,600,867	56,219,558	27,011,803	27,111,140
	Infrastructure, equipments and network expenses	195,744,857	102,413,721	102,355,250	36,771,950
	IP Telephony inter connectivity expenses	10,740,124	9,633,936	5,800,517	5,844,685
	IPTSP revenue sharing	1,182,436	877,945	556,226	473,117
	Last mile lease rent	27,439,591	21,818,642	13,863,747	9,123,369
	Licenses, subscriptions and regulatory fees	11,838,550	9,038,808	10,052,414	7,661,067
	Petrol oil and lubricants (POL)	7,457,264	5,689,253	3,726,394	3,038,866
	Point of presence (POP) rent	4,777,844	8,895,780	2,277,112	4,219,358
	Repair and maintenance	8,282,588	769,256	4,027,039	295,520
	Salaries and allowances	66,257,023	65,490,691	29,449,306	33,319,142
	Telephone, mobile, courier and fax	1,600,593	2,254,763	792,455	995,073
	Travelling and conveyance	625,066	637,911	210,490	400,538
	Utilities	9,586,212	10,754,970	2,903,025	5,348,377
		591,508,321	486,851,089	301,249,267	226,919,550
	Details of depreciation are shown in Annexure-A.				
21 (a)	Consolidated cost of goods sold and services				
	ADN Telecom Limited	567,108,209	417,792,763	289,101,567	194,832,873
	SOS Developments Limited	31,400	103,865	15,700	23,465
	ADN International Gateway Ltd	70,430,736	110,262,111	27,091,289	63,598,869
	ADN Edu Services Limited	3,451,990	5,208,894	1,704,648	3,269,315
		641,022,335	533,367,633	317,913,204	261,724,522

Note	Particulars	Amount in BDT		Amount in BDT	
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
22.00	Administrative expenses:				
	Salaries and allowances	63,646,934	58,533,761	35,017,244	29,531,497
	Depreciation	19,986,578	14,501,391	13,544,865	8,544,991
	Petrol oil and lubricant (POL)	4,567,475	5,149,716	2,475,084	2,405,885
	Office maintenance	4,111,190	3,588,850	2,049,919	1,850,359
	Utilities	5,467,575	5,090,282	3,976,608	2,363,141
	Licenses, subscriptions and regulatory fees	1,709,612	2,344,896	829,553	1,366,764
	Printing and stationeries	1,659,481	791,032	787,031	160,252
	Fees and charges	1,707,859	852,413	864,997	667,913
	Entertainment	1,098,829	389,928	493,727	38,560
	Training and development	1,074,768	430,651	537,384	199,748
	Medical	636,191	456,568	193,800	255,990
	Insurance	742,290	631,241	371,145	315,000
	Bank charges	986,325	485,811	681,119	201,522
	Telephone, mobile, courier and fax	397,109	414,748	189,329	177,353
	Amortization	376,888	461,108	183,694	224,743
	Repairs & maintenance	130,561	96,522	52,631	47,748
	Travelling and conveyance	33,618	95,945	6,500	91,845
		108,333,283	94,314,863	62,254,630	48,443,312
	As per IFRS-16, POP Rent is treated as ROU Assets and charged depreciation on it. Details of depreciation and amortization are shown in Annexure A and B.				
22 (a)	Consolidated administrative expenses:				
	ADN Telecom Limited	108,333,283	94,314,863	60,529,052	48,443,312
	SOS Developments Limited	3,168,240	2,241,449	2,009,638	22,139
	My Tel Limited	1,468,867	1,423,292	896,689	-
	ADN International Gateway Ltd	21,189,975	9,014,371	17,736,852	6,340,033
	ADN Edu Services Limited	2,664,196	2,168,892	2,239,821	782,687
		136,824,562	109,162,868	83,412,053	55,588,172
23.00	Marketing, selling and distribution expenses:				
	Salaries and allowances	59,907,971	54,498,706	36,460,439	30,177,797
	Business development and promotion	14,712,670	7,772,351	12,356,335	4,013,466
	Advertisement, Sponsorship and media buying	1,950,849	2,921,437	975,000	1,920,607
	Travelling and conveyance	1,778,929	2,211,365	668,332	1,474,346
	Petrol oil and lubricants (POL)	5,840,000	4,193,894	3,920,000	2,521,084
	Printing and stationeries	1,014,637	1,349,896	505,297	899,570
	Telephone, Mobile and Fax	712,711	517,969	359,385	252,721
	Entertainment	238,299	417,692	170,560	333,825
	Expected credit loss	8,167,386	6,867,388	4,083,693	4,783,695
		94,323,452	80,750,697	59,499,041	46,377,111
23(a)	Consolidated distribution and marketing expenses:				
	ADN Telecom Limited	94,323,452	80,750,697	59,499,041	46,377,111
	SOS Developments Limited	32,318	10,441	16,159	3,686
	ADN International Gateway Ltd	3,715,091	5,465,327	1,857,598	4,691,251
		98,070,861	86,226,465	61,372,798	51,072,047
24.00	Finance (expense)/income				
	Interest Income				
	Related parties	338,334	1,643,364	169,167	802,413
	Short term deposit	354,510	-	177,255	-
	Fixed deposit receipts	9,175,366	4,017,967	4,264,119	1,735,228
		9,868,210	5,661,331	4,610,541	2,537,641
	Interest expenses:				
	Term loan and overdraft	23,781,901	26,932,168	12,305,294	15,307,860
	Lease liabilities (ROU)	5,981,233	3,179,908	3,343,994	1,688,008
	Finance lease	191,490	296,124	88,077	162,800
		29,954,624	30,408,200	15,737,365	17,158,668
	Net finance (expense)/income	(20,086,414)	(24,746,868)	(11,126,824)	(14,621,027)

Note	Particulars	Amount in BDT		Amount in BDT	
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
24.01	Interest on term loan:				
	Interest on overdraft	4,226,557	4,810,902	2,568,632	2,482,623
	Short term loan	742,527	344,862	579,194	186,424
	Long term loan	18,812,816	21,776,404	9,157,468	11,146,913
		<u>23,781,901</u>	<u>26,932,168</u>	<u>12,305,294</u>	<u>13,815,961</u>
24 (a)	Consolidated financial expense				
	ADN Telecom Limited	(20,086,414)	(24,746,868)	(11,126,824)	(14,621,027)
	SOS Developments Limited	(1,215)	-	(1,075)	-
	ADN International Gateway Ltd	622,784	(2,047,059)	1,114,876	(1,005,562)
	My Tel Limited	(450)	-	-	-
	ADN Edu Services Limited	(552,319)	-	(269,253)	-
		<u>(20,017,614)</u>	<u>(26,793,927)</u>	<u>(10,282,276)</u>	<u>(15,626,588)</u>
25.00	Exchange (Gain)/Loss:				
	Exchange (gain)/loss	(739,845)	3,795,234	(552,234)	1,420,686
		<u>(739,845)</u>	<u>3,795,234</u>	<u>(552,234)</u>	<u>1,420,686</u>
25 (a)	Consolidated exchange (gain)/loss:				
	ADN Telecom Limited	(739,845)	3,795,234	(552,234)	1,420,686
		<u>(739,845)</u>	<u>3,795,234</u>	<u>(552,234)</u>	<u>1,420,686</u>
26.00	Income tax expenses:				
	Current tax expense				
	Income tax expense for the year (details are shown in Annexure-C)	21,048,741	19,997,582	8,924,390	8,257,208
	Adjustments/provision released during the year				
		<u>21,048,741</u>	<u>19,997,582</u>	<u>8,924,390</u>	<u>8,257,208</u>
	Deferred tax expense/(income)				
	Deferred tax income relating to origination and reversal of temporary differences (Note 18.02)	(8,266,011)	3,375,189	(12,406,113)	2,947,749
		<u>12,782,730</u>	<u>23,372,772</u>	<u>(3,481,723)</u>	<u>11,204,957</u>
26.01	Reconciliation of effective tax rate				
		1st July to 31th Dec, 2025	1st July to 31th Dec, 2024		
		Percentage	Amount in BDT	Percentage	Amount in BDT
	Profit before tax				
	Tax using the company's tax rate	22.50%	89,459,692	22.50%	111,566,284
	Tax effect of:				
	Inadmissible expenses and applying IFRS 16	7.42%	20,128,431	7.42%	25,102,414
	Exempted Income-IT Support & Services	-7.48%	6,634,857	-7.48%	2,905,977
	Permanent difference as per Income Tax Act	1.09%	(6,692,849)	1.09%	(8,010,809)
	Deferred tax expense/(income)	-9.24%	978,302	-9.24%	0.00%
			(8,266,011)		-
		<u>14.29%</u>	<u>12,782,730</u>	<u>20.95%</u>	<u>23,372,772</u>
26 (a)	Consolidated current tax expenses				
	ADN Telecom Limited	21,048,741	19,997,582	8,924,390	8,257,208
	SOS Developments Limited	1,000	-	500	-
	ADN International Gateway Ltd	4,243,741	5,766,657	4,202,485	394,845
	ADN Edu Services Limited	459,309	947,357	140,817	748,083
		<u>25,752,791</u>	<u>26,711,596</u>	<u>13,268,192</u>	<u>9,400,136</u>
	Deferred tax expense/(income)				
	ADN Telecom Limited	(8,266,011)	3,375,189	(12,406,113)	2,947,749
	SOS Developments Limited	404,557	-	157,841	-
	ADN Edu Services Limited	(1,207)	4,106	(603)	1,758
		<u>(7,862,661)</u>	<u>3,379,295</u>	<u>(12,248,875)</u>	<u>2,949,507</u>
	Consolidated total tax expenses				
		<u>17,890,130</u>	<u>30,090,892</u>	<u>1,019,317</u>	<u>12,349,643</u>

27.00 Earnings Per Share (EPS):

27.01 Basic Earnings Per Share (EPS):

Particulars	Dec 31, 2025	Dec 31, 2024
Profit attributable to ordinary shareholder	76,676,962	88,193,513
Weighted average number of ordinary Shares outstanding during the period	64,651,666	64,651,666
Basic Earnings Per Share (EPS)	1.19	1.36

27.02 Diluted Earnings per Share:

No diluted earnings per share is required to be calculated for the years presented as ADN Telecom Limited has no dilutive potential ordinary shares.

EPS has been calculated as per IAS 33.

27.03 Weighted Average Number of Ordinary Shares as on 31 December 2025:

The following calculation is for the denominator of the EPS calculation.

Particulars	Number of Shares in Issue	Weighted Average Number of Shares
Outstanding shares as at 31 December 2025	64,651,666	64,651,666
Total	64,651,666	64,651,666

27 (a) Consolidated Basic Earnings Per Share (CEPS):

Particulars	Dec 31, 2025	Dec 31, 2024
Profit Attributable to Ordinary Shareholder	81,516,712	102,323,033
Weighted Average Number of Ordinary Shares Outstanding during the period.	64,651,666	64,651,666
Basic Earnings Per Share (EPS)	1.26	1.58

Particulars	June 30, 2025	June 30, 2024
28.00 Net Asset Value Per Share (NAVS):		
Share Capital	646,516,660	646,516,660
Share Premium	413,704,659	413,704,659
Retained earnings	1,072,121,564	1,060,096,268
Net Asset Value (NAV)	2,132,342,883	2,120,317,587
Total number of Existing share	64,651,666	64,651,666
Net Asset Value Per Share (NAVS)	32.98	32.80

28 (a) Consolidated Net Asset Value Per Share (CNAVS)

Particulars	Dec 31, 2025	Dec 31, 2024
Share Capital	646,516,660	646,516,660
Share Premium	413,704,659	413,704,659
Retained earnings	1,078,614,856	1,061,749,810
Net Asset Value (NAV)	2,138,836,175	2,121,971,129
Total number of Existing share	64,651,666	64,651,666
Consolidated Net Asset Value Per Share (CNAVS)	33.08	32.82

29.00 Net operating cash flow per share :

Particulars	Dec 31, 2025	Dec 31, 2024
Net Cash flow from operating activities	114,602,840	112,270,902
Total number of existing share	64,651,666	64,651,666
Net operating cash flow per share	1.77	1.74

29(a) Consolidated operating cash flow per share :

Net cash flow from operating activities	119,670,030	116,205,356
Total number of existing share	64,651,666	64,651,666
	1.85	1.80

30.00 Reconciliation of Cash Flow from Operating Activities through Indirect Method:

As per Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: A Reconciliation of Net operating cash flow under Indirect Method is provided below:

Particulars	Dec 31, 2025	Dec 31, 2024
Cash flow from operating activities:		
As per direct method	114,602,840	112,270,902
As per indirect method:		
Profit after Income tax	76,676,962	88,193,513
Add: Non cash item:		
Depreciation Charges	81,700,101	70,720,949
Amortization of Intangible assets	376,888	236,365
Proceeds from disposal of PPE	-	-
Share of profit/(loss) of associates	8,507,558	(1,267,826)
Current/ Liabilities Changes:		
Increased/(decrease)Employee benefits	17,332,608	10,775,502
Increased/(decrease) in Income tax Provision	21,048,741	11,715,709
Decreased/(Increased) in trade and other receivables	(107,389,464)	(88,064,208)
Decreased/(Increase) in advance, deposits and prepayments	(14,713,971)	115,142
Increase in trade and other payables	(9,246,544)	25,355,482
Increase/(decreased) in provision	48,575,970	20,655,688
Increase/(decreased) deferred tax (assets)/liabilities	(8,266,011)	427,441
Net cash flow from operating activities	114,602,840	138,863,757

31.00 Other Disclosures:

- i) ADN Telecom Limited sustained its positive growth during the period, achieving approximately 13% year on year revenue growth compared to the corresponding period of the previous year. This strong performance was primarily driven by effective sales execution, especially some projects revenue.
- ii) However, several pressures on cost and margin—including inflationary impacts across multiple expense categories, an increase in people costs, adjustments in depreciation rates, and price erosion in certain services—had an adverse effect on earnings per share (EPS). Although the subsidiaries and associates continued to contribute positively, their performance fell short of the levels recorded during the same period last year. Consequently, consolidated net profit after tax experienced a marginal year on year decline.
- iii) Management considers corrective measures to optimize costs and reinforce subsidiary performance. Looking ahead, ADN Telecom remains focused on improving operational efficiency, diversifying business portfolio, accelerating growth in B2C and B2G revenue streams to ensure sustainable, long term profitability.

32.00 Related Party Disclosures:

During the year the Company carried out a number of transactions with related parties in the normal course of business and on an arm's length basis. The name of related parties, nature of transactions, their total value and closing balances have been set out in accordance with the provisions of IAS 24 "Related Party Disclosure":

SL	Name of Company/ Party	Relationship	Nature of Transaction	Ref. Note	Balance as on 01.07.2025	Total Transaction FY 2025-2026		Balance as on 31.12.2025	Amount in BDT
						Addition	Payment/Adj		
Subsidiaries									
1	ADN International Gateway Ltd.	Concern under common management	Trade Payable	17.01	(43,445,787)	(21,383,629)	(28,357,542)	(36,471,874)	
					(43,445,787)	(21,383,629)	(28,357,542)	(36,471,874)	
2	ADN Eduservices Ltd.	Concern under common management	Interest Receivable	8.02	16,071,420	-	-	16,071,420	
					16,071,420	-	-	16,071,420	
3	My Tel Ltd.	Concern under common management	Working capital	8.02	61,163,000	27,000	-	61,190,000	
					61,163,000	27,000	-	61,190,000	
4	SOS Developments Ltd.	Concern under common management	Working capital	8.02	13,129,046	960,000	-	14,089,046	
					13,129,046	960,000	-	14,089,046	
	Sub total				46,917,679	(20,396,629)	(28,357,542)	54,878,593	
Associates									
1	ADN Diginet Ltd.	Concern under common management	Investment restructuring in progress	8.02	58,055,826	2,514,500	6,627,286	53,943,040	
			Investment in Share	7.01	6,628,028	2,375,453	-	9,003,481	
					64,683,854	4,889,953	6,627,286	62,946,521	
2	ADN Media Ltd.	Concern under common management	Investment restructuring in progress	8.02	58,814,458	3,581,272	-	62,395,730	
			Investment in Share	7.01	(7,810,439)	(4,009,588)	-	(11,820,027)	
					51,004,019	(428,316)	-	50,575,703	
3	Senior Citizen Hospital limited	Concern under different management	Share money deposit	8.02	37,000,000	15,676,031	43,634,772	9,041,259	
			Investment in Share	7.01	49,037,304	43,634,772	6,873,423	85,798,653	
					86,037,304	59,310,803	50,508,195	94,839,912	
	Sub total				201,725,177	63,772,440	57,135,481	208,362,136	
Affiliates									
1	Tech Valley Networks Ltd.	Concern under common management	Advanced for land	9.01.02	7,275,920	-	-	7,275,920	
			Working capital		11,023,456	1,538,906	4,033,906	8,528,456	
			Interest Receivable		676,667	338,334	-	1,015,001	
					18,976,043	1,877,240	4,033,906	16,819,377	
2	ADN Technologies Ltd	Concern under common management	Advance for land	9.01.02	10,406,655	-	-	10,406,655	
			Working capital	8.02	16,192,665	-	198,000	15,994,665	
			Interest Receivable	8.02	6,607,254	-	-	6,607,254	
					33,206,574	-	198,000	33,008,574	
3	InGen Technology Ltd.	Concern under common management	Working capital	8.02	30,051,092	4,582,043	-	34,633,135	
			Interest Receivable	8.02	16,125,207	-	-	16,125,207	
					46,176,299	4,582,043	-	50,758,342	
	Sub total				98,358,916	6,459,283	4,231,906	100,586,293	
	Grand total				347,001,772	49,835,094	33,009,845	363,827,022	

ADN Telecom Limited
Schedule of property, plant and equipment
As at December 31, 2025

Annexure-A

Amount in BDT

Particulars	Cost				Depreciation					Written Down Value 31 Dec 2025
	Opening Balance	Addition	Disposal/ Adjustment	Closing Balance	Rate	Opening Balance	Charged during the year	Disposal/ Adjustment	Closing Balance	
Freehold:										
Land and land development	195,442,004	-	-	195,442,004	-	-	-	-	-	195,442,004
Radio Link, infrastructure and equipment	981,042,096	6,081,750	201,052,199	786,071,647	5%	354,546,207	15,777,367	199,347,404	170,976,170	615,095,477
Data centre	110,091,692	18,985,756	54,045	129,023,403	5%	17,357,315	2,563,642	-	19,920,957	109,102,446
Fiber equipment	278,711,234	8,215,494	-	286,926,727	5%	103,852,729	4,474,486	-	108,327,215	178,599,512
Computer & computer equipments	79,990,887	6,377,063	4,254,296	82,113,654	30%	64,684,675	2,849,981	4,214,675	63,319,980	18,793,674
Office equipment	85,724,041	684,610	21,540	86,387,111	20%	61,394,818	2,487,375	-	63,882,192	22,504,919
Optical fiber	149,785,802	12,464,134	999	162,248,937	30%	106,074,683	7,530,679	-	113,605,362	48,643,575
Furniture and fittings	45,006,375	1,137,980	186,641	45,957,714	10%	21,719,424	1,190,851	-	22,910,275	23,047,439
IPTSP and video conference equipment	61,611,161	56,800	1,329,484	60,338,477	20%	41,647,012	2,000,682	1,298,683	42,349,011	17,989,466
Motor vehicle	30,685,278	6,331,076	730,483	36,285,871	20%	22,521,565	1,427,851	674,262	23,275,154	13,010,717
Leasehold motor vehicle	6,494,000	-	-	6,494,000	20%	2,443,034	-	-	2,443,034	4,050,966
Support equipment	530,102,774	1,657,127	16,694,211	515,065,689	10%	143,071,581	19,398,095	15,814,851	146,654,825	368,410,864
Closing Balance as at 31 Dec 2025	2,554,687,344	61,991,790	224,323,898	2,392,355,234		939,313,042	59,701,007	221,349,875	777,664,175	1,614,691,059
Closing Balance as at 30 June 2025	2,458,439,812	107,131,223	10,883,691	2,554,687,344		831,340,222	116,610,787	8,637,965	939,313,042	1,615,374,301

2,974,023

Annexure-A.1

Right of Use of Assets (ROU)	Opening Balance	Addition	Disposal/ Adjustment	Closing Balance	Rate	Opening Balance	Charged during the year	Disposal/ Adjustment	Closing Balance	Written Down Value 31 Dec 2025
Rental premises	344,707,696	37,663,013	-	382,370,709		240,721,166	21,999,094	-	262,720,260	119,650,449
Closing Balance as at 31 Dec 2025	344,707,696	37,663,013	-	382,370,709	-	240,721,166	21,999,094	-	262,720,260	119,650,449
Closing Balance as at 30 June 2025	262,628,211	99,430,617	17,351,132	344,707,696	-	192,446,312	48,274,854	-	240,721,166	103,986,530

Allocation of Depreciation

Particulars	Notes	2025-26	2024-25
Cost of Goods Sold & Services	21	60,600,867	29,108,418
Administration	22	21,099,235	5,956,399
Total Depreciation		81,700,101	35,064,817

Break Up of Administration Depreciation

	2025-26	2024-25
Office Equipment	2,487,375	1,270,090
ROU Assets	16,851,012	4,075,229
Furniture & Fixtures	1,190,851	386,807
Computer & Computer Equipment (20% of total dep.)	569,997	224,273
Total	21,099,235	5,956,399

ADN Telecom Limited
Consolidated Schedule of Property, Plant & Equipment
As at December 31, 2025

Annexure-B

Particulars	Cost				Depreciation					Written Down Value 31 Dec 2025
	Opening Balance	Addition	Disposal/ Adjustment	Closing Balance	Rate	Opening Balance	Charged during the year	Disposal/ Adjustment	Closing Balance	
Freehold:										
Land and Land Development	195,442,004	-	-	195,442,004	-	-	-	-	-	195,442,004
Radio Link, infrastructure and equipment	983,663,163	7,554,068	201,052,199	790,165,032	5%	355,328,326	16,202,936	199,347,404	172,183,858	617,981,174
Data Centre	110,091,692	18,985,756	54,045	129,023,403	5%	17,357,315	2,563,642	-	19,920,957	109,102,446
Fiber Equipment	278,711,234	8,215,494	-	286,926,728	5%	103,852,729	4,474,486	-	108,327,215	178,599,513
Computer & Computer Equipments	97,705,194	6,465,298	4,254,296	99,916,196	30%	76,878,614	3,397,605	4,214,675	76,061,543	23,854,653
Office Equipment	126,473,424	696,600	21,540	127,148,484	20%	80,109,216	3,399,379	-	83,508,595	43,639,889
Optical Fiber	149,785,802	12,464,134	999	162,248,937	30%	106,074,683	7,530,679	-	113,605,362	48,643,575
Furniture & Fittings	50,801,616	1,137,980	186,641	51,752,955	10%	24,609,504	1,336,109	-	25,945,614	25,807,341
IPTSP & Video Conference Equipment	61,611,161	56,800	1,329,484	60,338,477	20%	41,647,012	2,000,682	1,298,683	42,349,011	17,989,466
Motor Vehicle	30,685,278	6,331,076	730,483	36,285,871	20%	22,521,565	1,427,851	674,262	23,275,154	13,010,717
Leasehold Motor Vehicle	6,494,000	-	-	6,494,000	20%	2,443,034	-	-	2,443,034	4,050,966
Support Equipment	530,102,775	1,657,127	16,694,211	515,065,691	10%	143,071,583	19,398,095	15,814,851	146,654,826	368,410,864
Closing Balance as at 31 December 2025	2,621,567,343	63,564,333	224,323,898	2,460,807,777		973,893,582	61,731,462	221,349,875	814,275,169	1,646,532,609
Closing Balance as at 30 June 2025	2,512,967,149	119,483,885	10,883,691	2,621,567,342		861,396,951	121,134,595	8,637,965	973,893,582	1,647,673,761

Annexure-B-1

Right of Use of Assets (ROU)	Opening Balance	Addition	Disposal/ Adjustment	Closing Balance	Rate	Opening Balance	Charged during the year	Disposal/ Adjustment	Closing Balance	Written Down Value 31 Dec 2025
Rental Assets	344,707,696	37,663,013	-	382,370,709		240,721,166	21,999,094	-	262,720,260	119,650,449
Rental Assets (Edu services)	14,176,933	-		14,176,933		4,792,203	1,198,051		5,990,254	8,186,679
Closing Balance as at 31 December 2025	358,884,629	37,663,013	-	396,547,642	-	245,513,369	23,197,145	-	268,710,514	127,837,128
Closing Balance as at 30 June 2025	276,805,144	99,430,617	17,351,132	358,884,629	-	194,842,413	50,670,956	-	245,513,369	113,371,260

ADN Telecom Limited
Schedule of Intangible Assets
As at December 31, 2025

Annexure-C

Amount in BDT

Particulars	Cost				Amortization					Written Down Value 31 December 2025
	Opening Balance	Addition	Disposal/ Adjustment	Closing Balance	Rate	Opening Balance	Charged during the year	Disposal/ Adjustment	Closing Balance	
Quick book software	225,000	-	-	225,000	20%	216,951	772	-	217,723	7,277
ZAB ERP software	5,600,000	-	-	5,600,000	20%	1,938,263	351,251	-	2,289,514	3,310,486
Employee management software	248,400	-	-	248,400	20%	213,323	3,365	-	216,688	31,712
Share management software	210,000	-	-	210,000	20%	152,081	5,556	-	157,636	52,364
Network performance software	1,697,610	-	-	1,697,610	20%	1,531,401	15,944	-	1,547,345	150,265
Closing Balance as at 31 December 2025	7,981,010	-	-	7,981,010		4,052,019	376,888	-	4,428,907	3,552,103
Closing Balance as at 30 June 2025	7,981,010	-	-	7,981,010		3,174,035	877,984	-	4,052,019	3,928,991

Allocation of Amortization

Notes	2025-2026	2024-2025
22	376,888	877,984
	376,888	877,984

Schedule of Consolidated Intangible Assets

As at December 31, 2025

Annexure-C-1

Particulars	Cost				Amortization					Written Down Value 31 December 2025
	Opening Balance	Addition	Disposal/ Adjustment	Closing Balance	Rate	Opening Balance	Charged during the year	Disposal/ Adjustment	Closing Balance	
Quick book software	225,000	-	-	225,000	20%	216,951	772	-	217,723	7,277
ZAB ERP software	5,600,000	-	-	5,600,000	20%	1,938,263	351,251	-	2,289,514	3,310,486
Employee management software	248,400	-	-	248,400	20%	213,323	3,365	-	216,688	31,712
Share management software	210,000	-	-	210,000	20%	152,081	5,556	-	157,636	52,364
Network performance software	1,697,610	-	-	1,697,610	20%	1,531,401	15,944	-	1,547,345	150,265
License & Membership Fee	147,980	-	-	147,980	20%	147,980	-	-	147,980	-
Software development progress	11,738,190	420,131	-	12,158,321	10%	661,740	586,910	-	1,248,650	10,909,671
Closing Balance as at 31 December 2025	19,867,180	420,131	-	20,287,311		4,861,739	963,798	-	5,825,537	14,461,774
Closing Balance as at 30 June 2025	12,578,990	7,288,190.0	-	19,867,180		3,322,015	1,539,724	-	4,861,739	15,005,441

Allocation of Amortization

Notes	2025-2026	2024-2025
22 (a)	963,798	1,539,724
	963,798	1,539,724

ADN Telecom Limited
for the period ended 31 December 2025
TIN: 222-200-0461 (Cicle-316 Company, Zone-15)
Assessment year 2025-2026

Annexure-D

Amount in BDT

Net profit before income tax- as per audited profit and loss account				89,459,692			
Add: Share of profit/(loss) associates				8,507,558			
Less: Income from financial asset & other sources				(9,868,210)			
				88,099,040			
Apportionment of income							
From revenue							
Export	283,751,391		30.96%	27,279,404			
IT Support & Services	288,743,708		31.51%	27,759,357			
Local	343,882,139		37.53%	33,060,279			
	916,377,238		100%	88,099,040			
COMPUTATION OF TOTAL INCOME							
	Export	IT support and	Local	Total			
Net profit before income tax as per audited profit and loss account -(a)	27,279,404	27,759,357	33,060,279	88,099,040			
Add: Items to be considered separately -(b)							
Accounting depreciation	18,486,103	18,811,347	22,403,557	59,701,007			
Expected Credit Loss	3,692,453		4,474,933	8,167,386			
Excess Perquisite u/s 55(Gha) of ITA, 2023	849,822	864,774	1,029,911	2,744,508			
Entertainment	270,781	275,545	328,163	874,490			
	23,299,159	19,951,667	28,236,565	71,487,391			
Add: Inadmissible items -(c)							
Interest Expense (IFRS 16)	1,852,057	1,884,642	2,244,533	5,981,233			
Depreciation of Right of use asset (IFRS 16)	6,811,904	6,931,752	8,255,438	21,999,094			
	8,663,961	8,816,395	10,499,971	27,980,327			
Less: Items considered separately and admissible -(d)							
Allowable Tax of Depreciation as per 3rd Schedule of	17,811,459	18,124,834	21,585,947	57,522,240			
Obsolescence Allowance u/s 50(2) of ITA, 2023	-	-	-	-			
Actual Rental Payment (IFRS 16)	8,236,138	8,381,045	9,981,487	26,598,670			
	26,047,597	26,505,878	31,567,434	84,120,910			
Total Income before Entertainment Charges (a+b+c-d)				103,445,849			
Deduct: Allowable Entertainment (U/R-65)							
First 10,00,000 @ 4%	12,386	12,604	15,011	40,000			
Balance Tk @ 2%	634,436	645,599	768,882	2,048,917			
	646,822	658,202	783,893	2,088,917			
Whichever is lower-(e)	270,781	275,545	328,163	874,490			
Total taxable Business Income exclude 82C(4)	32,924,146	29,745,995	39,901,218	102,571,359			
f=(a+b+c-d-e)							
Income from other sources-(g)				16,376,584			
Total taxable Income (f+g)				118,947,943			
Computation of Tax Liability							
Tax Liability	Income		Rate	Tax			
Export Income	32,924,146		22.50%	7,407,933			
IT Support & Services	29,745,995		0.00%	-			
Income Other than Export	39,901,218		22.50%	8,977,774			
Income from other sources	16,376,584		22.50%	3,684,731			
Total Tax Liability	118,947,943			20,070,438			
Current Tax Expenses for 2026							
Regular tax on the basis of net profit - As above				20,070,438			
AIT deducted at source by Customers (U/S- 163)				21,048,741			
Tax on the basis of Gross receipt @ 1%				1,189,479			
		{	Which ever is higher				