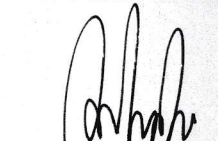
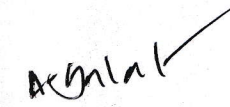


INFORMATION SERVICES NETWORK LIMITED
Interim condensed statement of financial position (Unaudited)
As At 30th September 2025

PARTICULARS	NOTES	Amount (In Taka)	
		30.09.2025	30.06.2025
ASSETS:			
<u>Non-Current Assets:</u>		78,128,910	77,278,128
Property, Plant & Equipment	4	78,128,910	77,278,128
Investment		1,110,467	1,110,467
Fixed Deposit Receipt (FDR)	5	1,110,467	1,110,467
<u>Current Assets:</u>		51,277,986	51,803,311
Accounts Receivable	6	21,233,457	23,417,988
Accrued Interest	7	43,784	43,784
Advances, Deposits & Prepayments	8	17,281,639	16,166,801
Advance Income Tax		3,454,509	3,454,509
Cash and Cash Equivalents		9,264,597	8,720,229
TOTAL ASSETS:		130,517,363	130,191,906
<u>Shareholders' Equity</u>		26,247,738	26,434,034
Share Capital (Paid up Capital)		109,200,030	109,200,030
Revaluation Surplus		18,797,951	19,038,275
Retained Earnings		(101,750,243)	(101,804,270)
<u>Non-current liabilities:</u>		75,586,545	73,325,694
Long Term Loan	9	74,314,289	72,090,282
Deferred Tax Liabilities	10	1,272,256	1,235,412
<u>Current liabilities:</u>		28,683,080	30,432,178
Accrued Expenses	11	18,914,698	21,343,505
WPPF & WF		961,327	927,245
Liabilities for Other Finance	12	2,433,325	2,058,833
Unclaimed Dividend account		2,452,602	2,452,602
Liability for Income Tax	13	3,921,128	3,649,993
Total Liabilities		104,269,625	103,757,872
TOTAL SHAREHOLDERS EQUITY & OTHER LIABILITIES :		130,517,363	130,191,906


Md. Shariya Khan
Company Secretary (CC)


Abul Kalam Azad
Head of Finance

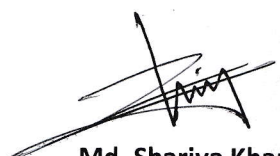

Amirus Salat
Independent
Director

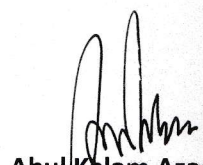

Md. Jahangir Alam
Managing Director
(Acting)

INFORMATION SERVICES NETWORK LIMITED

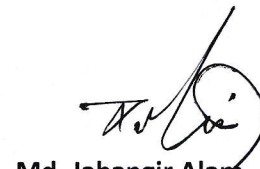
Interim condensed statement of profit or loss and other comprehensive income (Unaudited)
For the three month ended of 1st July, 2025 to 30th September, 2025

PARTICULARS	Notes	July-Sept 2025-2026	July-Sept 2024-2025
		Amount in Tk.	Amount in Tk.
Operating Revenue	14	30,424,851	31,358,707
Operating Expenses	15	(15,438,774)	(14,906,807)
Gross Profit		14,986,077	16,451,900
Other Income	16	124,970	577,263
		15,111,047	17,029,163
		(14,395,315)	(16,418,382)
Administrative Expenses		(12,171,308)	(15,012,718)
Financial Expenses		(2,224,007)	(1,405,664)
Net profit before Tax		715,732	610,781
WPPF & WF		(34,082)	(29,085)
Deferred Tax Income/Expenses	10.01	32,729	(370,579)
Current Tax Expenses	17	(831,104)	(712,229)
Net Profit after Tax for the period		(116,726)	(501,112)
Balance Transferred to Balance Sheet		(116,726)	(501,112)
Earning per share (per value Tk. 10/-) (EPS)		(0.01)	(0.05)


Md. Shariya Khan
Company Secretary (CC)


Abul Kalam Azad
Head of Finance


Amirus Salat
Independent
Director


Md. Jahangir Alam
Managing Director
(Acting)

INFORMATION SERVICES NETWORK LIMITED

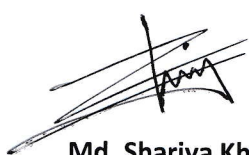
Interim condensed statement of changes in equity
For the three month ended on 30th September 2025

Particulars	Share capital	Retained Earnings	Revaluation Surplus	Total Taka
As at 01 July 2025	109,200,030	(101,804,271)	19,038,275	26,434,034
Add: Deferred Tax Expense On Revaluation Reserve of Depreciable Assets	-	-	12,659	12,659
Add: Net profit for 1st July 2025 to 30th September 2025	-	(116,726)	-	(116,726)
Add / (Less): Depreciation charged on revaluation	-	170,753	(170,753)	-
Less: Deferred Tax Income On Depreciation of Revalued Assets	-	-	(82,231)	(82,231)
Dividend	-	-	-	-
As at 30 September 2025	109,200,030	(101,750,243)	18,797,951	26,247,738

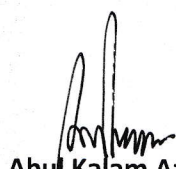
INFORMATION SERVICES NETWORK LIMITED

STATEMENT OF CHANGES IN EQUITY
For the three month ended 30th September 2024

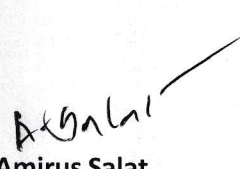
Particulars	Share capital	Retained Earnings	Revaluation Surplus	Total Taka
As at 01 July 2024	109,200,030	(96,510,087)	19,670,875	32,360,818
Add: Deferred Tax Expense On Revaluation Reserve of Depreciable Assets	-	-	11,152	11,152
Add: Net profit for 1st July 2024 to 30th September 2024	-	(501,112)	-	(501,112)
Add / (Less): Depreciation charged on revaluation	-	179,739	(179,739)	-
Less: Deferred Tax Income On Depreciation of Revalued Assets	-	-	5,975	5,975
Dividend	-	-	-	-
As at 30 June 2024	109,200,030	(96,831,459)	19,508,262	31,876,833



Md. Shariya Khan
Company Secretary (CC)



Abul Kalam Azad
Head of Finance



Amirus Salat
Independent
Director



Md. Jahangir Alam
Managing Director
(Acting)

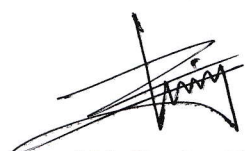
INFORMATION SERVICES NETWORK LIMITED

52 New Eskaton Road, Dhaka-1000.

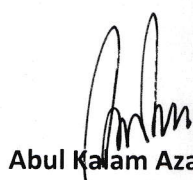
Interim condensed statement of cash flows

For the three month ended on 30th September 2025

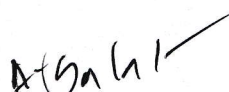
Particulars		July-Sept 2025-2026	July-Sept 2024-2025
A	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>		
	Cash received from customers & others	32,734,352	31,801,983
	Cash paid to suppliers and employees	(27,240,406)	(27,316,701)
	TAX Payment	(559,969)	
	Total Cash Flow from Operating Activities	4,933,977	4,485,282
B	<u>CASH FLOW FROM INVESTING ACTIVITIES :</u>		
	Acquisition of Non-Current Assets	(3,274,771)	(2,309,528)
	Advance & deposit	(1,114,838)	(1,022,434)
	Total Cash Flow from Investing Activities	(4,389,609)	(3,331,962)
C	<u>CASH FLOW FROM FINANCING ACTIVITIES :</u>		
	TAX Payment	-	(200,000)
	Others Finance	-	(212,733)
	Total Cash Flow from Financing Activities	0	(412,733)
	Net cash inflow / (Outflows) for the year (A + B + C)	544,368	740,587
	Opening Cash and Bank Balance	8,720,229	6,070,408
	Closing Cash and Bank Balance Total Tk.	9,264,597	6,810,995



Md. Shariya Khan
Company Secretary (CC)



Abul Kalam Azad
Head of Finance



Amirus Salat
Independent
Director



Md. Jahangir Alam
Managing Director
(Acting)

1. Corporate Information

Information Services Network Limited was incorporated in Bangladesh under the company Act, 1994 on 16 August 1995 Vide registered No.C-290291317/95 as a private limited company. Subsequently it was converted into public limited company by share. It has gone into commercial operation from 6th June, 1996. The registered office of the company is located at TMC building, New Eskoton Road, Dhaka-1000. The Company becomes listed with Dhaka & Chittagong Stock Exchange in 2002 and subscription for IPO opened on April 2002. Information Services Network Limited provides Bandwidth under ISP license vide No. BTRC/LL/ISP-Nationwide (1)ISN/2008-22. The company also engages in sale of software, implementation & maintenance the same.

2. Basis of Preparation of Financial Statements

These interim condensed financial statements are individual financial statements of Information Services Network Ltd., and have been prepared in accordance with International Accounting Standard (IAS) 34 Interim Financial Reporting, the Companies Act 1994, the Securities and Exchange Rules 2020, relevant guidelines issued by the Bangladesh Securities and Exchange Commission, and other applicable laws in Bangladesh.

3. Significant Accounting Policies

The accounting policies and methods of computation used in preparing these interim condensed financial statements of Information Services Network Limited are identical to those applied in the preparation of the Company's audited financial statements for the year ended 30 June 2025. These policies have been consistently applied to all periods presented, unless otherwise stated.

4.00 Non-Current Assets: :

The above amount is made up as follows

Opening Balance at Cost
Add : Addition during the period
Closing Balance at cost
Less: Accumulated depreciation
Written Down Value (WDV)

Amount in Taka	
30.09.2025	30.06.2025
272,340,818	264,102,773
3,274,771	8,238,045
275,615,589	272,340,818
197,486,679	195,062,690
78,128,910	77,278,128

5.00 Investment FDR

FDR One Bank A/C No. 0534140001452
FDR One Bank A/C No. 0534140000992
FDR One Bank A/C No. 0534140001292
Total

Amount in Taka	
30.09.2025	30.06.2025
549,379	549,379
137,976	137,976
423,112	423,112
1,110,467	1,110,467

6.00 Accounts receivable:

This is arrived at as under :

Opening Balance
Add: Addition during the period

Less: AIT Adjustment
Less Received/Adjust during the period
Closing Balance

Amount in Taka	
30.09.2025	30.06.2025
23,417,988	26,180,427
872,000	257,457,686
24,289,988	283,638,113
	-
(3,056,531)	(260,220,125)
21,233,457	23,417,988

7.00 Accrued Interest :

interest Receivable On FDR

Amount in Taka	
30.09.2025	30.06.2025
43,784	43,784
43,784	43,784

8.00 Advances, deposits and prepayments:

This is made up as follows :

Loan to Mr. Mujibul huq
Other Advance and Prepayments
Other Receivables

Amount in Taka	
30.09.2025	30.06.2025
2,500,000	2,500,000
2,566,639	1,451,801
12,215,000	12,215,000
17,281,639	16,166,801

9.00 Loan Term Loan :

The above amount is made up as follows:

Term Loan
CC(Hypo.)-FBL
Loan from Others parties
Loan from Mr. Habibul Alam
HRC Shipping
Loan from PF

30.09.2025	30.06.2025
26,665,053	25,586,170
28,302,225	27,157,101
8,750,003	8,750,003
4,779,109	4,779,109
2,500,000	2,500,000
3,317,899	3,317,899
74,314,289	72,090,282
30.09.2025	30.06.2025

10.00 Deferred TAX Liabilities**Opening Balance****Add: Deferred Tax Expenses / (Income) During the Year**

Less: Deferred Tax Income on Historical Cost Assets (Through Profit or Loss Accounts)

Add: Deferred Tax Expense on Revaluation Reserve of Depreciable Assets (Through OCI)

Less: Deferred Tax Income on Depreciation of Revalued Asset (Through OCI)

Closing Balance

1,235,412	1,022,551
36,843	212,861
(32,729)	299,220
(12,659)	(92,034)
82,231	5,676
1,272,256	1,235,412

10.01 Deferred Tax Income / (Expense) on Historical Cost

Written Down Value of Accounting Base (with revaluation)

Less: Revaluation Surplus

(i) Written Down Value of Accounting Base (without revaluation)

(ii) Written Down Value of Tax Base as on 30.09.2025

Taxable Temporary Difference (i - ii)**Effective Tax Rate**

Closing Deferred Tax Assets/ Liability

Opening Deferred Tax Assets/ Liability

Deferred Tax (Expenses) / Income to be recognised in P/L

30.09.2025	30.06.2025
78,128,910	77,278,128
18,867,522	20,389,833
59,261,388	56,888,295
66,071,432	63,552,878
(6,810,043)	(6,664,583)
22.5%	22.5%
(1,532,260)	(1,499,531)
(1,499,531)	(1,798,751)
32,729	(299,220)

10.02 Deferred Tax Income / (Expense) on Revaluation Reserve of Depreciable Non-Current Assets

(i) Written Down Value of Accounting Base as on 30.09.2024 (Revaluation)

Taxable Temporary Difference (i - ii)

Effective Tax Rate

Closing Deferred Tax Assets/ Liability

Opening Deferred Tax Assets/ Liability

Deferred Tax (Expenses) / Income to be recognised in OCI

Amount in Taka	
30.09.2025	30.06.2025
18,867,522	18,951,917
18,867,522	18,951,917
15%	15%
2,830,128	2,842,787
2,842,787	2,934,822
12,659	92,034

10.03 Deferred Tax Income / (Expense) On Depreciation of Revalued Assets

(i) Depreciation Charged as per Accounting Base as on 30.09.2025 (Revaluation)

(ii) Depreciation Charged as per Tax Base as on 30.09.2025 (Revaluation)

Taxable Temporary Difference (i - ii)

Effective Tax Rate

Closing Deferred Tax Assets/ Liability

Opening Deferred Tax Assets/ Liability

Deferred Tax (Expenses) / Income to be recognised in OCI

30.09.2025	30.06.2025
(170,753)	(718,958)
-	-
(170,753)	(718,958)
15%	15%
(25,613)	(107,844)
(107,844)	(113,520)
(82,231)	(5,676)

11.00 Accrued expenses:

This is made up as under:

Opening Balance

Add: Addition during the period

Less : Paid/adjustment during the period

Closing Balance

30.09.2025	30.06.2025
21,343,505	21,908,098
1,011,244	6,496,415
22,354,749	28,404,513
3,440,051	7,061,008
18,914,698	21,343,505

12.00 Liability for other finance:

The above amount is made up as follows:

Security money (Internet)

Dividend Payable

Liabilities for Purchase of Vehicle

Provision for Expected Credit Loss

Liabilities for VDS

Liabilities for TDS

30.09.2025	30.06.2025
128,592	128,592
154,170	154,170
1,990	1,990
727,151	727,151
650,415	635,081
771,007	411,849
2,433,325	2,058,833

13.00 Liabilities for income tax

Opening balance

Add : Provision made for the year

Less: Adjustment during the year

Balance

30.09.2025	30.06.2025
3,649,993	3,543,117
831,104	2,732,313
	780,210
4,481,097	7,055,640
(559,969)	(3,405,647)
3,921,128	3,649,993

14.00 Operating revenue:

This is made up as following

Internet bill (D/U)
 Internet bill (DSL/UUCP A/C)
 Data Service bill
 Hardware sale
 IP Phone Bill

Less : VAT

Net sales after VAT

Sales of software
 Networking and IT solutions
 Mail Service
Total

Amount in Tk.	30.09.2024
-	9,500
19,566,683	10,284,905
5,881,921	4,704,621
730,500	-
138,855	8,403
26,317,959	15,007,429
(1,296,359)	715,205
25,021,600	14,292,224
4,312,648	14,354,296
1,090,603	2,619,256
-	92,931
30,424,851	31,358,707

15.00 Operating expenses:

This consists of as follows :

Bandwidth charge
 Data Connectivity Exp.
 Domain Registration Exp
 Mail Service Exp.
 Salary & Allowance
 Depreciation
 Call carrying charge

Amount in Tk.	30.09.2024
6,452,440	5,140,545
3,076,267	3,741,836
1,866	66,000
208,732	205,944
3,661,919	3,655,167
1,979,065	1,981,466
58,485	115,849
15,438,774	14,906,807

16.00 Other income:*This consists of as follows :*

Web Hosting & Development
 Dividend
 Domain Registration
 Revenue from office rent

Amount in Taka	
Amount in Tk.	30.09.2024
-	489,963
24,970	-
-	12,300
100,000	75,000
124,970	577,263

17.00 Current TAX Expenses

Advance Income TAX (AIT) 16.02
 TAX of Others Revenue 16.04
Total

Amount in Taka	
Amount in Tk.	30.09.2024
803,298	583,788
27,806	128,441
831,104	712,229

17.01 Calculation of Taxable Profit and Current TAX

Particular	Amount in Tk.	30.09.2024
Revenue form Sales and Service	30,424,851	31,358,707
Other operating Income	124,970	577,263
Total Revenue	30,549,821	31,935,970
Total Expenses	29,834,089	(31,325,189)
Profit before tax	715,732	610,781
Provision for tax (22.5%)	161,040	137,426

17.02 Advance Income Tax (AIT)	803,298	583,788
---------------------------------------	----------------	----------------

17.03 Calculation of Minimum TAX as per 82C

Revenue form Sales and Service	30,424,851	31,358,707
Other operating Income	124,970	577,263
Total Revenue	30,549,821	31,935,970
Minimum TAX Rate	0.6%	0.6%
Minimum TAX	183,299	191,616

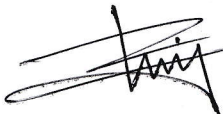
Whichever is higher (16.01, 16.02, 16.03) will be recognised as this period income TAX. Here advance TAX Income TAX (AIT) is higher then others.

17.04 Other Operating Revenue	124,970	577,263
Provision for tax (22.5%)	27,806	128,441

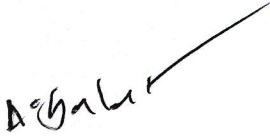
18.00 Reconciliation of Cash flows form operating activities in addition to disclosure of indirect method of cash flows from operating activities in accordance with BSEC circular no. BSEC/CMRRCD/2006 158/208/Admin/81 Dated 20 June 2018.

Particulars	Amount in Tk.	30.09.2024
Operating activities		
Net profit after tax	(116,726)	(501,112)
Deferred Tax Income/Expenses	(32,729)	370,579
Increase/(Decrease) of TAX	271,135	712,229
WPPF & WF	34,082	29,085
Financial Exp	2,224,007	1,405,664
Adjustment of non-cash item	2,379,770	2,016,445
Depreciation	2,423,991	2,462,357
Amortization of intangible assets	-	17,601
(Increase)/Decrease of Account receivable	2,184,531	(133,987)
Increase/(Decrease) of Accrued Expenses	(2,054,315)	122,866
Net cash flow from operating activities :	4,933,977	4,485,282

SL	Particulars	30.09.2025	30.09.2024
1.00	Earnings Per Share (EPS)	(0.01)	(0.05)
2.00	Net Operating Cash Flow Per Share (NOCFPS)	0.45	0.41
SL	Particulars	30.09.2025	30.06.2025
1.00	Net Assets Value	26,247,738	26,434,034
2.00	Net Assets Value Per Share (NAVPS)	2.40	2.42


Md. Shariya Khan
Company Secretary (CC)


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Head of Finance


Amirus Salat
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Director


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