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:			
Non-Current Assets:		**78,128,910**	**77,278,128**
Property, Plant & Equipment	4	78,128,910	77,278,128
Investment	5	**1,110,467**	**1,110,467**
Fixed Deposit Receipt (FDR)		1,110,467	1,110,467
Current Assets:		**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**
Shareholders' Equity		**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)
Non-current liabilities:		**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
Current liabilities:		**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	**Abul Kalam Azad**	**Amirus Salat**	**Md. Jahangir Alam**
Company Secretary (CC)	Head of Finance	Independent Director	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	**CASH FLOW FROM OPERATING ACTIVITIES :**		
	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	**CASH FLOW FROM INVESTING ACTIVITIES :**		
	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	**CASH FLOW FROM FINANCING ACTIVITIES :**		
	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	Amount in Taka	
	30.09.2025	**30.06.2025**
Opening Balance at Cost	272,340,818	264,102,773
Add : Addition during the period	3,274,771	8,238,045
Closing Balance at cost	**275,615,589**	**272,340,818**
Less: Accumulated depreciation	197,486,679	195,062,690
Written Down Value (WDV)	**78,128,910**	**77,278,128**

5.00 Investment

	Amount in Taka	
FDR	**30.09.2025**	**30.06.2025**
FDR One Bank A/C No. 0534140001452	549,379	549,379
FDR One Bank A/C No. 0534140000992	137,976	137,976
FDR One Bank A/C No. 0534140001292	423,112	423,112
Total	**1,110,467**	**1,110,467**

6.00 Accounts receivable:

This is arrived at as under :	Amount in Taka	
	30.09.2025	**30.06.2025**
Opening Balance	23,417,988	26,180,427
Add: Addition during the period	872,000	257,457,686
	24,289,988	**283,638,113**
Less: AIT Adjustment		-
Less Received/Adjust during the period	**(3,056,531)**	(260,220,125)
Closing Balance	**21,233,457**	**23,417,988**

7.00 Accrued Interest :

	Amount in Taka	
	30.09.2025	30.06.2025
interest Receivable On FDR	43,784	43,784
	43,784	**43,784**

8.00 Advances, deposits and prepayments:

This is made up as follows :

	Amount in Taka	
	30.09.2025	30.06.2025
Loan to Mr. Mujibul huq	2,500,000	2,500,000
Other Advance and Prepayments	2,566,639	1,451,801
Other Receivables	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:

	30.09.2025	30.06.2025
Term Loan	26,665,053	25,586,170
CC(Hypo.)-FBL	28,302,225	27,157,101
Loan from Others parties	8,750,003	8,750,003
Loan from Mr. Habibul Alam	4,779,109	4,779,109
HRC Shipping	2,500,000	2,500,000
Loan from PF	3,317,899	3,317,899
	74,314,289	**72,090,282**

10.00 Deferred TAX Liabilities

	30.09.2025	30.06.2025
Opening Balance	**1,235,412**	**1,022,551**
Add: Deferred Tax Expenses / (Income) During the Year	36,843	212,861
Less: Deferred Tax Income on Historical Cost Assets (Through Profit or Loss Accounts)	(32,729)	299,220
Add: Deferred Tax Expense on Revaluation Reserve of Depreciable Assets (Through OCI)	(12,659)	(92,034)
Less: Deferred Tax Income on Depreciation of Revalued Asset (Through OCI)	82,231	5,676
Closing Balance	**1,272,256**	**1,235,412**

10.01 Deferred Tax Income / (Expense) on Hostorical Cost

	30.09.2025	30.06.2025
Written Down Value of Accounting Base (with revaluation)	78,128,910	77,278,128
Less: Revaluation Surplus	18,867,522	20,389,833
(i) Written Down Value of Accounting Base (without revaluation)	**59,261,388**	**56,888,295**
(ii) Written Down Value of Tax Base as on 30.09.2025	**66,071,432**	63,552,878
Taxable Temporary Difference (i - ii)	**(6,810,043)**	**(6,664,583)**
Effective Tax Rate	**22.5%**	**22.5%**
Closing Deferred Tax Assets/ Liability	(1,532,260)	(1,499,531)
Opening Deferred Tax Assets/ Liability	(1,499,531)	(1,798,751)
Deferred Tax (Expenses) / Income to be recognised in P/L	**32,729**	**(299,220)**

		Amount in Taka	
10.02	**Deferred Tax Income / (Expense) on Revaluation Reserve of Depreciable Non-Current Assets**	**30.09.2025**	**30.06.2025**
	(i) Written Down Value of Accounting Base as on 30.09.2024 (Revaluation)	**18,867,522**	**18,951,917**
	Taxable Temporary Difference (i - ii)	**18,867,522**	**18,951,917**
	Effective Tax Rate	**15%**	**15%**
	Closing Deferred Tax Assets/ Liability	**2,830,128**	**2,842,787**
	Opening Deferred Tax Assets/ Liability	**2,842,787**	**2,934,822**
	Deferred Tax (Expenses) / Income to be recognised in OCI	**12,659**	**92,034**

10.03	**Deferred Tax Income / (Expense) On Depreciation of Revalued Assets**	**30.09.2025**	**30.06.2025**
	(i) Depreciation Charged as per Accounting Base as on 30.09.2025 (Revaluation)	**(170,753)**	**(718,958)**
	(ii) Depreciation Charged as per Tax Base as on 30.09.2025 (Revaluation)	-	-
	Taxable Temporary Difference (i - ii)	**(170,753)**	**(718,958)**
	Effective Tax Rate	**15%**	**15%**
	Closing Deferred Tax Assets/ Liability	(25,613)	(107,844)
	Opening Deferred Tax Assets/ Liability	**(107,844)**	**(113,520)**
	Deferred Tax (Expenses) / Income to be recognised in OCI	**(82,231)**	**(5,676)**

11.00 Accrued expenses:

This is made up as under:

	30.09.2025	**30.06.2025**
Opening Balance	21,343,505	21,908,098
Add: Addition during the period	1,011,244	6,496,415
	22,354,749	**28,404,513**
Less : Paid/adjustment during the period	3,440,051	7,061,008
Closing Balance	**18,914,698**	**21,343,505**

12.00 Liabilitiy for other finance:

The above amount is made up as follows:

	30.09.2025	**30.06.2025**
Security money (Internet)	128,592	128,592
Dividend Payable	154,170	154,170
Liabilities for Purchase of Vehicle	1,990	1,990
Provision for Expected Credit Loss	727,151	727,151
Liabilities for VDS	650,415	635,081
Liabilities for TDS	771,007	411,849
	2,433,325	**2,058,833**

13.00 Liabilities for income tax

	30.09.2025	**30.06.2025**
Opening balance	3,649,993	3,543,117
Add : Provision made for the year	831,104	2,732,313
		780,210
	4,481,097	**7,055,640**
Less: Adjustment during the year	**(559,969)**	**(3,405,647)**
Balance	**3,921,128**	**3,649,993**

14.00 Operating revenue:

This is made up as following

	Amount in Tk.	30.09.2024
Internet bill (D/U)	-	9,500
Internet bill (DSL/UUCP A/C)	19,566,683	10,284,905
Data Service bill	5,881,921	4,704,621
Hardware sale	730,500	-
IP Phone Bill	138,855	8,403
	26,317,959	**15,007,429**
Less : VAT	(1,296,359)	715,205
Net sales after VAT	**25,021,600**	**14,292,224**
Sales of software	4,312,648	14,354,296
Networking and IT solutions	1,090,603	2,619,256
Mail Service	-	92,931
Total	**30,424,851**	**31,358,707**

15.00 Operating expenses:

This consists of as follows :

	Amount in Tk.	30.09.2024
Bandwidth charge	6,452,440	5,140,545
Data Connectivity Exp.	3,076,267	3,741,836
Domain Regstration Exp	1,866	66,000
Mail Service Exp.	208,732	205,944
Salary & Allowance	3,661,919	3,655,167
Depreciation	1,979,065	1,981,466
Call carring charge	58,485	115,849
	15,438,774	**14,906,807**

16.00 Other income:

	Amount in Taka	
This consists of as follows :	**Amount in Tk.**	**30.09.2024**
Web Hosting & Development	-	489,963
Dividend	24,970	-
Domain Registration	-	12,300
Revenue from office rent	100,000	75,000
	124,970	**577,263**

17.00 Current TAX Expenses

	Amount in Taka	
	Amount in Tk.	**30.09.2024**
Advance Incme TAX (AIT) 16.02	**803,298**	**583,788**
TAX of Others Revenue 16.04	**27,806**	**128,441**
Total	**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	Abul Kalam Azad	Amirus Salat	Md. Jahangir Alam
Company Secretary (CC)	Head of Finance	Independent Director	Managing Director (Acting)