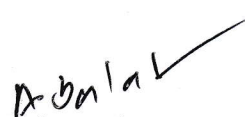



INFORMATION SERVICES NETWORK LIMITED
Interim Condensed Statement of Financial Position (Unaudited)
As At 31st December-2025

PARTICULARS	NOTES	Amount (In Taka)	
		31.12.2025	30.06.2025
ASSETS:			
<u>Non- Current Assets:</u>			
Property, Plant & Equipment	4	77,551,529	77,278,128
		77,551,529	77,278,128
Investment			
Fixed Deposit Receipt (FDR)	5	1,110,467	1,110,467
		1,110,467	1,110,467
<u>Current Assets:</u>			
Accounts Receivable	6	50,634,094	51,803,311
		22,197,765	23,417,988
Accrued Interest	7	43,784	43,784
Advances, Deposits & Prepayments	8	16,588,199	16,166,801
Advance Income Tax		3,454,509	3,454,509
Cash and Cash Equivalents		8,349,837	8,720,229
TOTAL ASSETS:		129,296,090	130,191,906
<u>Shareholders' Equity</u>			
Share Capital (Paid up Capital)		26,543,304	26,434,034
		109,200,030	109,200,030
Revaluation Surplus		19,038,275	19,038,275
Retained Earnings		(101,695,001)	(101,804,270)
<u>Non-current liabilities:</u>			
Long Term Loan	9	75,470,834	73,325,694
		74,482,077	72,090,282
Deferred Tax Liabilities	10	988,757	1,235,412
<u>Current liabilities:</u>			
Accrued Expenses	11	27,281,952	30,432,178
		16,980,694	21,343,505
WPPF & WF		1,000,705	927,245
Unclaimed Dividend account		2,452,602	2,452,602
Liability for Income Tax	12	4,223,155	3,649,993
Other Liabilities	13	2,624,796	2,058,833
Total Liabilities		102,752,786	103,757,872
TOTAL SHAREHOLDERS EQUITY & OTHER LIABILITIES :		129,296,090	130,191,906


Abul Kalam Azad
Head of Finance


Md. Shariya Khan
Company Secretary (CC)


Amirus Salat
Independent Director



Md. Jahangir Alam
Managing Director
(Acting)



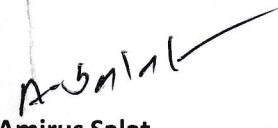
INFORMATION SERVICES NETWORK LIMITED

Interim Condensed Statement of Profit or Loss And Other Comprehensive Income (Unaudited)
For the Six Month Ended of 1st July, 2025 to 31st December, 2025

PARTICULARS	Notes	July-December		October-December	
		2025-2026	2024-2025	2025-2026	2024-2025
		Amount in Tk.	Amount in Tk.	Amount in Tk.	
Service Revenue	14	60,140,120	63,585,597	29,715,269	32,226,890
Operating Expenses	15	(32,564,107)	(38,259,347)	(17,125,333)	(23,352,540)
Gross Profit		27,576,013	25,326,250	12,589,936	8,874,350
Other Income	16	990,238	950,449	865,268	373,186
		28,566,251	26,276,699	13,455,204	9,247,536
		(27,097,045)	(25,167,911)	(12,701,730)	(8,749,529)
Administrative Expenses		(22,555,250)	(22,391,753)	(10,383,942)	(7,379,035)
Financial Expenses		(4,541,795)	(2,776,158)	(2,317,788)	(1,370,494)
Net profit before Tax		1,469,206	1,108,788	753,474	498,007
WPPF & WF		(73,460)	(55,439)	(39,378)	(26,354)
Deferred Tax Income/Expenses	10.01	246,655	(467,526)	213,926	(96,947)
Provision for Income Tax		(1,533,131)	(1,424,784)	(702,027)	(712,555)
Net Profit after Tax for the period		109,269	(838,961)	225,994	(337,849)
Earning per share (per value Tk. 10/-) (EPS)		0.01	(0.08)	0.02	(0.03)


Abul Kalam Azad
Head of Finance


Md. Shariya Khan
Company Secretary (CC)


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 six month ended on 31st December, 2025

Particulars		July-Dec 2025-2026	July-Dec 2024-2025
A	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>		
	Collection from Revenue	62,350,581	63,196,090
	Payment for Operating and administrative expenses	(53,937,093)	(55,226,198)
	TAX paid	(959,969)	-
	Total Cash flow from operating activities	7,453,519	7,969,892
B	<u>CASH FLOW FROM INVESTING ACTIVITIES :</u>		
	Acquisition of non- current assets	(5,252,513)	(3,861,572)
	Advance & deposit	(421,398)	(1,411,378)
	Total Cash Flow from Investing Activities	(5,673,911)	(5,272,950)
C	<u>CASH FLOW FROM FINANCING ACTIVITIES :</u>		
	Interest paid		(200,000)
	Others finance		(366,605)
	Loan paid	(2,150,000)	-
	Total Cash Flow from Financing Activities	(2,150,000)	(566,605)
	Net cash inflow / (Outflows) for the year (A + B + C)	(370,392)	2,130,337
	Opening cash and bank balance	8,720,229	6,070,408
	Closing Cash and Bank Balance Total Tk.	8,349,837	8,200,745

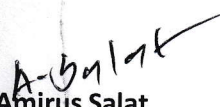
Net Operating Cash Flows Per Share (NOCFPS)

0.68

0.73


Abul Kalam Azad
Head of Finance


Md. Shariya Khan
Company Secretary (CC)


Amirus Salat
Independent Director


Md. Jahangir Alam
Managing Director
(Acting)



INFORMATION SERVICES NETWORK LIMITED

Interim Condensed Statement of Changes in Equity

For the year ended on 31st December 2025

Particulars	Share capital	Retained Earnings	Revaluation Surplus	Total Taka
As at 01 July 2025	109,200,030	(101,804,270)	19,038,275	26,434,035
Add: Net profit for 1st July 2025 to 31st December 2025	-	109,269	-	109,269
As at 31 December 2025	109,200,030	(101,695,001)	19,038,275	26,543,304

INFORMATION SERVICES NETWORK LIMITED

Interim Condensed Statement of Changes in Equity

For the year ended on 30th June 2025

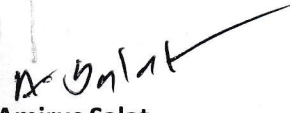
Particulars	Share capital	Retained Earnings	Revaluation Surplus	Total Taka
As at 01 July 2024	109,200,030	(96,510,087)	19,670,875	32,360,818
Add: Deferred Tax Expense On Revaluation Reserve of Depreciable Assets	-	-	92,034	92,034
Add: Net profit for 1st July 2024 to 30th June 2025	-	(4,686,931)	-	(4,686,931)
Add / (Less): Depreciation charged on revaluation	-	718,958	(718,958)	-
Less: Deferred Tax Income On Depreciation of Revalued Assets	-	-	(5,676)	(5,676)
Less: Demand TAX adjustment	-	(780,210)	-	(780,210)
Dividend	-	(546,000)	-	(546,000)
As at 30th June 2025	109,200,030	(101,804,270)	19,038,275	26,434,035



Abul Kalam Azad
Head of Finance



Md. Shariya Khan
Company Secretary (CC)



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 Property, Plant & Equipment :

The above amount is made up as follows

Opening Balance
Add : Addition during the period
Less: Depreciation
Written Down Value (WDV)

Amount in Taka	
31. 12.2025	30.06.2025
77,278,128	264,102,773
5,252,513.00	8,238,045
4,979,112.04	195,062,690
77,551,529	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	
31. 12.2025	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	
31. 12.2025	30.06.2025
23,417,988	26,180,427
2,701,161	257,457,686
26,119,149	283,638,113
-	-
3,921,384	260,220,125
22,197,765	23,417,988



7.00 Accrued Interest :

interest Receivable On FDR

Amount in Taka	
31. 12.2025	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

31. 12.2025	30.06.2025
2,500,000	2,500,000
1,573,199	1,451,801
12,515,000	12,215,000
16,588,199	16,166,801

9.00 Long Term Loan :

The above amount is made up as follows:

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

Amount in Taka	
31. 12.2025	30.06.2025
27,789,430	25,586,170
29,495,636	27,157,101
8,750,003	8,750,003
2,629,109	4,779,109
2,500,000	2,500,000
3,317,899	3,317,899
74,482,077	72,090,282

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

Amount in Taka	
31. 12.2025	30.06.2025
1,235,412	1,022,551
(246,655)	212,861
(246,655)	299,220
-	(92,034)
-	5,676
988,757	1,235,412

10.01 Deferred Tax Income / (Expense)Written Down Value of Accounting Base as on (with
revaluation)

Less: Revaluation Surplus

Written Down Value of Accounting Base as on (without
revaluation)

(ii) Written Down Value of Tax Base

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

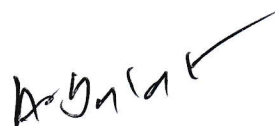

Closing Deferred Tax Assets/ Liability

Opening Deferred Tax Assets/ Liability

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

Amount in Taka	
31. 12.2025	30.06.2025
77,551,529	77,278,128.00
19,038,275	20,389,833.00
58,513,254	56,888,295.00
66,274,082	63,552,878.00
(7,760,828)	(6,664,583)
22.5%	22.5%
(1,746,186)	(1,499,531)
(1,499,531)	(1,798,751)
246,655.09	(299,220)



11.00 Accrued expenses:

Salary and remuneration
Employee PF Contribution
Consultancy fees
POP Rent
Electricity
Mobile phone
Bandwidth charge
Data connectivity exp.
Office rent
Audit fees
Professional Fee
Maintenance (Office)
Printing
House Rent
Membership Fee
License Fee
Calling Carrying Charge (IPTSP)
Total

Amount in Taka	
31. 12.2025	30.06.2025
2,556,317.00	2,542,508.00
2,175,206.00	4,865,858.00
92,555.00	92,555.00
143,000.00	129,200.00
686,240.00	416,610.00
6,758.00	6,758.00
7,997,394.00	9,523,644.00
1,283,708.00	2,168,726.00
388,325.00	184,130.00
126,500.00	126,500.00
28,750.00	28,750.00
198,624.00	198,624.00
77,100.00	77,100.00
4,000.00	4,000.00
428,100.00	321,200.00
385,319.00	305,319.00
402,798.00	352,023.00
16,980,694.00	21,343,505.00

12.00 Liabilities for income tax

Opening balance
Add : Provision made for the year
Add : Demand TAX Addition
Less: Adjustment during the year
Closing Balance

Amount in Taka	
31. 12.2025	30.06.2025
3,649,993	3,543,117
	2,732,313
1,533,131	780,210
5,183,124	7,055,640
(959,969)	(3,405,647)
4,223,155	3,649,993

13.00 Other Liability

Security money (Internet)
Dividend Payable
Liabilities for Purchase of Vehicle
Provision for Expected Credit Loss
Liabilities for VDS
Liabilities for TDS

Amount in Taka	
31. 12.2025	30.06.2025
128,592	128,592
154,170	154,170
1,990	1,990
727,151	727,151
673,952	635,081
938,941	411,849
2,624,796	2,058,833






14.00 Operating Revenue:

This is made up as following

Internet bill (DSL)

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.	
31.12.2025	31.12.2024
41,575,240	20,857,081
11,646,641	9,484,992
1,395,300	821,998
306,206	515,538
54,923,387	31,679,609
2,701,161	1,504,236
52,222,226	30,175,373
7,758,604	33,253,305
143,195	59,188
16,095	97,731
60,140,120	63,585,597

15.00 Operating Expenses:

This consists of as follows :

Bandwidth charge

Data Connectivity Exp

IP address

Salary & Allowance

Depreciation

Hosting Exp.

Hardware Exp.

Mail Service Expens

Call Carrying Charge

Domain Registration Exp.

Amount in Tk.	
31.12.2025	31.12.2024
12,894,021	15,063,761
6,566,995	10,353,957
268,054	318,436
7,339,846	7,940,879
4,081,361	4,058,782
1,866	-
549,440	-
441,589	362,373
73,439	27,659
347,496	133,500
32,564,107	38,259,347

16.00 Other income:

This consists of as follows :

Web hosting & development

Dividend

Domain registration

Connectivity Charge DSL

Office rent (Rev.)

Amount in Taka	
31.12.2025	31.12.2024
657,238	661,977
-	11,955
108,000	64,015
-	40,945
225,000	171,557
990,238	950,449


Arif Lat



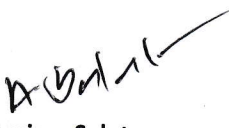
17.00 Reconciliation of Cash flows form operating activities in addition to disclosure of indirect method of cash flows from operating activities in accordance with BSEC circular no. BSEC/CMRRCD/2006 158/208/Admin/81 Dated 20 June 2018.


Particulars	Amount in Taka	
	31.12.2025	31.12.2024
Operating activities		
Net profit after tax	109,269	(838,963)
Deferred Tax Income/Expenses	(246,655)	467,526
Income TAX	573,162	1,424,784
WPPF & WF	73,460	55,439
Financial Exp	4,541,795	2,776,158
Adjustment of non-cash item	5,051,031	3,884,945
Depreciation	4,979,112	5,026,576
Amortization of intangible assets	-	35,202
(Increase)/Decrease of Account receivable	1,220,223	(1,339,956)
Increase/(Decrease) of Accrued Expenses	(3,796,848)	363,125
Interest Paid	-	-
Net cash flow from operating activities :	7,453,518	7,969,892

SL	Particulars	Amount in Taka	
		31.12.2025	31.12.2024
1.00	Earnings Per Share (EPS)	0.01	(0.08)
2.00	Net Operating Cash Flow Per Share (NOCFPS)	0.68	0.73
SL	Particulars	31.12.2025	30.06.2025
1.00	Net Assets Value Per Share (NAV)	2.43	2.42


Abul Kalam Azad
Head of Finance


Md. Shariya Khan
Company Secretary (CC)


Amirus Salat
Independent
Director


Md. Jahangir Alam
Managing Director
(Acting)

