
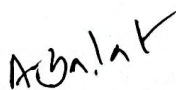


**INFORMATION SERVICES NETWORK LIMITED**  
Interim Condensed Statement of Financial Position (Unaudited)  
As At 31st March - 2026

PARTICULARS	NOTES	Amount (In Taka)	
		31.03.2026	30.06.2025
<b>ASSETS:</b>			
<b>Non- Current Assets:</b>			
Property, Plant & Equipment	4	77,025,927	77,278,128
Investment		1,110,467	1,110,467
Fixed Deposit Receipt (FDR)	5	1,110,467	1,110,467
<b>Current Assets:</b>			
Accounts Receivable	6	20,120,339	23,417,988
Accrued Interest	7	43,784	43,784
Advances, Deposits & Prepayments	8	16,410,137	16,166,801
Advance Income Tax		3,454,509	3,454,509
Cash and Cash Equivalents		7,827,664	8,720,229
<b>TOTAL ASSETS:</b>		<b>125,992,827</b>	<b>130,191,906</b>
<b>Shareholders' Equity</b>			
Share Capital (Paid up Capital)		109,200,030	109,200,030
Revaluation Surplus		19,038,275	19,038,275
Retained Earnings		(104,896,584)	(101,804,270)
<b>Non-current liabilities:</b>			
Long Term Loan	9	76,845,086	72,090,282
Deferred Tax Liabilities	10	1,052,017	1,235,412
<b>Current liabilities:</b>			
Accrued Expenses	11	13,905,593	21,343,505
WPPF & WF		927,245	927,245
Unclaimed Dividend account		2,452,602	2,452,602
Liability for Income Tax	12	4,922,024	3,649,993
Other Liabilities	13	2,546,539	2,058,833
<b>Total Liabilities</b>		<b>102,651,106</b>	<b>103,757,872</b>
<b>TOTAL SHAREHOLDERS EQUITY &amp; OTHER LIABILITIES :</b>		<b>125,992,827</b>	<b>130,191,906</b>

  
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

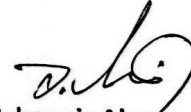
Interim Condensed Statement of Profit or Loss And Other Comprehensive Income (Unaudited)  
For the Nine Month Period Ended of 1st July, 2025 to 31st March, 2026

PARTICULARS	Notes	July-March		January - March	
		2025-2026	2024-2025	2025-2026	2024-2025
		Amount in Tk.	Amount in Tk.	Amount in Tk.	Amount in Tk.
Operating Revenue	14	88,603,938	97,480,199	27,673,580	32,910,081
Operating Expenses	15	(48,705,517)	(59,574,888)	(16,141,410)	(21,315,541)
<b>Gross Profit</b>		<b>39,898,421</b>	<b>37,905,311</b>	<b>11,532,170</b>	<b>11,594,540</b>
Other Income	16	300,000	298,857	100,000	332,929
		40,198,421	38,204,168	11,632,170	11,927,469
		<b>(41,242,129)</b>	<b>(37,365,712)</b>	<b>(14,145,084)</b>	<b>(12,197,801)</b>
Administrative Expenses		(34,337,325)	(33,209,060)	(11,782,075)	(10,817,307)
Financial Expenses		(6,904,804)	(4,156,652)	(2,363,009)	(1,380,494)
<b>Net profit before Tax</b>		<b>(1,043,708)</b>	<b>838,456</b>	<b>(2,512,914)</b>	<b>(270,332)</b>
WPPF & WF		-	(41,923)	-	13,516
Deferred Tax Income/Expenses	10.01	183,395	(469,197)	(63,260)	(1,671)
<b>Provision for Income Tax</b>		<b>(2,232,000)</b>	<b>(2,203,000)</b>	<b>(698,869)</b>	<b>(778,216)</b>
<b>Net Profit after Tax for the period</b>		<b>(3,092,313)</b>	<b>(1,875,664)</b>	<b>(3,275,044)</b>	<b>(1,036,703)</b>
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the period</b>		<b>(3,092,313)</b>	<b>(1,875,664)</b>	<b>(3,275,044)</b>	<b>(1,036,703)</b>
<b>Earning per share (EPS)</b>		<b>(0.28)</b>	<b>(0.17)</b>	<b>(0.30)</b>	<b>(0.09)</b>

  
**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 Nine Month Period Ended on 31st March, 2026

Particulars		July-Mar 2025-2026	July-Mar 2024-2025
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
	Cash receipts from customers	92,201,587	95,931,494
	Payment for Operating and Administrative Expenses	(82,428,181)	(86,611,296)
	TAX Paid	(959,969)	(397,389)
	<b>Total Cash Flow from Operating Activities</b>	<b>8,813,437</b>	<b>8,922,809</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
	Acquisition of Fixed Assets	(7,307,060)	(5,964,638)
	Advance & deposit	(243,336)	(953,206)
	<b>Total Cash Flow from Investing Activities</b>	<b>(7,550,396)</b>	<b>(6,917,844)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Dividend Payment	(5,606)	(490,325)
	Loan Payment	(2,150,000)	-
	<b>Total Cash Flow from Financing Activities</b>	<b>(2,155,606)</b>	<b>(490,325)</b>
	Net cash inflow / (Outflows) for the year (A + B + C)	(892,565)	1,514,640
	Opening Cash and Bank Balance	8,720,229	6,070,408
	Closing Cash and Bank Balance <b>Total Tk.</b>	<b>7,827,664</b>	<b>7,585,048</b>

  
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 Nine Month Period Ended on 31st March 2026

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
Net profit for 1st July 2025 to 31st March 2026	-	(3,092,313)	-	(3,092,313)
As at 31 March 2026	109,200,030	(104,896,583)	19,038,275	23,341,722

**INFORMATION SERVICES NETWORK LIMITED**Interim Condensed Statement of Changes in Equity  
For the Nine Month Period Ended on 31st March 2025

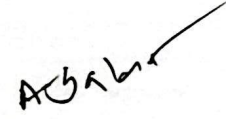
Particulars	Share capital	Retained Earnings	Revaluation Surplus	Total Taka
As at 01 July 2024	109,200,030	(96,510,087)	19,670,875	32,360,817
Deferred Tax Expense On Revaluation Reserve of Depreciable Assets	-	-	105,067	105,067
Net profit for 1st July 2024 to 31st March 2025	-	(1,875,664)	-	(1,875,664)
Add / (Less): Depreciation charged on revaluation	-	805,844	(805,844)	-
Less: Deferred Tax Income On Depreciation of Revalued Assets	-	-	(7,357)	(7,357)
Dividend	-	(546,000)	-	(546,000)
As at 31 March 2025	109,200,030	(98,125,906)	18,962,740	30,036,864




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	
31.03.2026	30.06.2025
77,278,128	264,102,773
7,307,060.00	8,238,045
7,559,260.53	195,062,690
<b>77,025,927</b>	<b>77,278,128</b>

### 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	
31.03.2026	30.06.2025
549,379	549,379
137,976	137,976
423,112	423,112
<b>1,110,467</b>	<b>1,110,467</b>

### 6.00 Accounts receivable:

This is arrived at as under :

Opening Balance  
Add: Addition during the period  
  
Less Received/Adjust during the period  
**Closing Balance**

Amount in Taka	
31.03.2026	30.06.2025
23,417,988	26,180,427
1,833,000	257,457,686
<b>25,250,988</b>	<b>283,638,113</b>
<b>5,130,649</b>	<b>260,220,125</b>
<b>20,120,339</b>	<b>23,417,988</b>



**7.00 Accrued Interest :**

interest Receivable On FDR

Amount in Taka	
31.03.2026	30.06.2025
43,784	43,784
<b>43,784</b>	<b>43,784</b>

**8.00 Advances, deposits and prepayments:**

This is made up as follows :

Loan to Mr. Mujibul huq

Other Advance and Prepayments

Other Receivables

31.03.2026	30.06.2025
2,500,000	2,500,000
1,395,137	1,451,801
12,515,000	12,215,000
<b>16,410,137</b>	<b>16,166,801</b>

**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	
31.03.2026	30.06.2025
28,935,744	25,586,170
30,712,331	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
<b>76,845,086</b>	<b>72,090,282</b>

**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	
31.03.2026	30.06.2025

<b>1,235,412</b>	<b>1,022,551</b>
------------------	------------------

(183,395) 212,861

(183,395)	299,220
-	(92,034)
-	5,676

**1,052,017 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	
31.03.2026	30.06.2025

77,025,927 77,278,128

19,038,275 20,389,833

**57,987,652 56,888,295****65,467,323 63,552,878****(7,479,671) (6,664,583)****22.5% 22.5%**

(1,682,926) (1,499,531)

(1,499,531) (1,798,751)

**183,395 (299,220)**


**11.00 Accrued expenses:**

	Amount in Taka	
	31.03.2026	30.06.2025
Salary and remuneration	2,542,508	2,542,508
Employee PF Contribution	47,964	4,865,858
Consultancy fees	92,555	92,555
POP Rent	129,200	129,200
Electricity	416,610	416,610
Mobile phone	6,758	6,758
Bandwidth charge	7,366,034	9,523,644
Data connectivity exp.	1,138,428	2,168,726
Office rent	184,130	184,130
Audit fees	126,500	126,500
Professional Fee	28,750	28,750
Maintenance (Office)	199,413	198,624
Printing	77,100	77,100
House Rent	4,000	4,000
Membership Fee	383,200	321,200
License Fee	680,319	305,319
Calling Carrying Charge (IPTSP)	482,124	352,023
<b>Total</b>	<b>13,905,593</b>	<b>21,343,505</b>

**12.00 Liabilities for income tax**

	Amount in Taka	
	31.03.2026	30.06.2025
Opening balance	3,649,993	3,543,117
Add : Provision made for the year	2,232,000	2,732,313
Add : Demand TAX Addition	-	780,210
	<b>5,881,993</b>	<b>7,055,640</b>
Less: Adjustment during the year	<b>(959,969)</b>	<b>(3,405,647)</b>
<b>Closing Balance</b>	<b>4,922,024</b>	<b>3,649,993</b>

**13.00 Other Liabilities**

	Amount in Taka	
	31.03.2026	30.06.2025
Security money (Internet)	128,592	128,592
Dividend Payable	148,564	154,170
Liabilities for Purchase of Vehicle	1,990	1,990
Provision for Expected Credit Loss	727,151	727,151
Liabilities for VDS	674,540	635,081
Liabilities for TDS	865,702	411,849
	<b>2,546,539</b>	<b>2,058,833</b>

*[Handwritten signatures]*

*[Handwritten signatures]*



**14.00 Operating Revenue:**

This is made up as following

Internet bill (DSL)  
 Data Service Bill  
 Hardware Sale  
 IP Phone Bill  
 Sales of software  
 Networking and IT solutions  
 Mail Service  
 Domain registration  
 Web hosting & development  
 Less : VAT  
**Total Operating Revenue**

Amount in Tk.	
31.03.2026	31.03.2025
63,075,981	33,339,369
17,630,598	14,252,494
1,400,299	1,403,997
456,076	26,831
9,081,189	47,355,467
146,495	2,234,690
324,940	250,562
126,000	97,415
735,100	887,106
(4,372,740)	(2,367,732)
<b>88,603,938</b>	<b>97,480,199</b>

**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.	
31.03.2026	31.03.2025
19,298,354	23,706,536
9,666,430	15,334,683
268,054	454,732
11,114,162	10,954,146
6,216,610	6,152,025
76,106	353,054
789,090	1,827,706
675,322	521,409
176,028	66,372
425,361	204,225
<b>48,705,517</b>	<b>59,574,888</b>

**16.00 Other income:**

This consists of as follows :

VPN  
 Connectivity Charge DSL  
 Office rent (Rev.)


Amount in Taka	
31.03.2026	31.03.2025
-	11,955
-	45,345
300,000	241,557
<b>300,000</b>	<b>298,857</b>



**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/CMRRC/2006 158/208/Admin/81 Dated 20 June 2018.

Particulars	Amount in Taka	
	31.03.2026	31.03.2025
<b>Operating activities</b>		
<b>Net profit after tax</b>	<b>(3,092,313)</b>	<b>(838,963)</b>
Deferred Tax Income/Expenses	(183,395)	467,526
Income TAX	1,272,031	1,424,784
WPPF & WF	-	55,439
Financial Exp	6,904,804	2,776,158
<b>Adjustment of non-cash item</b>	<b>4,901,127</b>	<b>3,884,945</b>
Depreciation	7,559,261	5,026,576
Amortization of intangible assets	-	35,202
(Increase)/Decrease of Account receivable	3,297,649	(1,339,956)
Increase/(Decrease) of Accrued Expenses	(6,944,600)	363,125
Interest Paid	-	-
<b>Net cash flow from operating activities :</b>	<b>8,813,437</b>	<b>7,969,892</b>

SL	Particulars	Amount in Taka	
		31.03.2026	31.03.2025
1.00	Earnings Per Share (EPS)	(3,092,312.66)	(1,875,664.34)
2.00	Net Operating Cash Flow Per Share (NOCFPS)	0.81	0.82
SL	Particulars	31.03.2026	30.06.2025
1.00	Net Assets Value Per Share With Revaluation (NAVPS)	2.14	2.42
1.00	Net Assets Value Per Share Without Revaluation (NAVPS)	0.39	0.68

  
Abul Kalam Azad  
Head of Finance

  
Md. Shariya Khan  
Company Secretary (CC)

  
Amirus Salat  
Independent  
Director

  
Md. Jahangir Alam  
Managing Director  
(Acting)

