

BDCOM ONLINE LTD.
Statement of Financial Position (Un-Audited)
As at December 31, 2020

	Notes	Amount in Taka		Growth %
		31.12.2020	30.06.2020	
ASSETS:				
A. Non-Current Assets				
		451,774,809	432,966,013	4.34
Property, Plant and Equipment	4	353,340,166	352,797,272	0.15
Right of use of asset		43,836,113	26,119,611	67.83
Long Term Deposit & Prepayment	5	54,598,530	54,049,130	1.02
B. Current Assets				
		736,441,649	689,033,450	6.88
Inventories	6	20,443,073	18,107,215	12.90
Advances, Deposits & Prepayments	7	37,100,364	27,996,826	32.52
Advance Income Tax		46,125,391	32,461,354	42.09
Trade Receivables	8	171,683,701	194,083,980	(11.54)
Other Receivables	9	26,937,661	16,780,333	60.53
Investment in Shares (at Market Value)	10	6,272,385	4,408,574	42.28
Investment in FDR		333,901,672	329,051,793	1.47
Cash and Cash Equivalents		93,977,402	66,143,375	42.08
TOTAL ASSETS (A+B)		1,188,216,458	1,121,999,463	5.90
SHAREHOLDERS' EQUITY AND LIABILITIES:				
C. Shareholders' Equity:				
		834,502,573	812,257,437	2.74
Share Capital	11	517,791,380	517,791,380	-
Share Premium		119,504,000	119,504,000	-
Tax Holiday Reserve		21,555,878	21,555,878	-
Retained Earnings	12	175,651,315	153,406,179	14.50
D. Non- Current Liabilities:				
		67,099,568	46,666,244	43.79
Long Term Bank Loan	13	7,758,185	6,880,523	12.76
Lease Liability		42,462,601	24,058,054	76.50
Deferred Tax Liabilities	14	16,878,782	15,727,667	7.32
E. Current Liabilities:				
		286,614,317	263,075,782	8.95
Trade Payables	15	174,038,969	161,642,854	7.67
Other Payables	16	49,896,119	49,810,563	0.17
Provision for Income Tax	17	24,197,945	18,153,452	33.30
Short Term Bank Loan	18	38,481,284	33,468,913	14.98
TOTAL EQUITY & LIABILITIES (C+D+E)		1,188,216,458	1,121,999,463	5.90
Net Assets Value (NAV) Per Share	23	16.12	15.69	

The accompanying notes are integral part of these Financial Statements.

 CFO
  ED (Admin) & CS
  Managing Director
  Director
  Chairman

Dhaka
Date: January 28, 2021

BDCOM ONLINE LTD.

JL Bhaban (5th floor), House # 1, Road # 1, Gulshan Avenue, Gulshan-1, Dhaka-1212, Bangladesh

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BDCOM ONLINE LTD.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from July 01, 2020 to December 31, 2020

Notes	Amount in Taka						
	Unit-1 ISP	Unit-2 SDP	Unit-3 IPTSP	For the half year from		For the 2nd Qtr. from	
				01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019	01.10.2020 to 31.12.2020	01.10.2019 to 31.12.2019
Revenue	279,388,425	16,911,888	25,297,371	321,597,684	309,223,504	162,480,540	154,104,580
Cost of Sales & Services	(138,638,914)	(5,441,227)	(8,332,938)	(152,413,079)	(152,569,634)	(76,091,731)	(77,875,056)
Gross Profit : A	140,749,511	11,470,661	16,964,433	169,184,605	156,653,870	86,388,809	76,229,524
Administrative and Marketing Expenses	(111,493,813)	(9,070,741)	(8,657,113)	(129,221,667)	(112,081,452)	(64,657,209)	(61,640,479)
Depreciation	(22,049,202)	(443,419)	(1,148,271)	(23,640,892)	(23,970,054)	(12,110,267)	(12,179,920)
Financial Charges	(2,782,254)	(72,962)	(11,511)	(2,866,727)	(1,845,731)	(1,730,191)	(958,738)
Total Expenses : B	(136,325,269)	(9,587,122)	(9,816,895)	(155,729,286)	(137,897,237)	(78,497,667)	(74,779,137)
Operating Profit : A-B	4,424,242	1,883,539	7,147,538	13,455,319	18,756,633	7,891,142	1,450,387
Non-Operating Income	15,270,935	322,567	2,213	15,595,715	16,394,922	7,657,401	8,598,082
Net unrealized Gain/(Loss) on Sales of Shares	1,861,748	-	-	1,861,748	(6,987,871)	461,059	(1,062,154)
Net Profit Before WPP & WF	21,556,925	2,206,106	7,149,751	30,912,782	28,163,684	16,009,602	8,986,315
Contribution to WPP & WF @ 5%	(1,026,520)	(105,053)	(340,464)	(1,472,037)	(1,341,128)	(762,361)	(427,920)
Net Profit before Tax	20,530,405	2,101,053	6,809,287	29,440,745	26,822,556	15,247,241	8,558,395
Income Tax Expense	(4,441,129)	(81,360)	(1,522,005)	(6,044,494)	(6,598,544)	(3,338,183)	(1,423,865)
Deferred Tax (Expenses)/Income	(1,151,115)	-	-	(1,151,115)	(743,790)	(194,238)	(138,533)
Net Profit After Tax	14,938,161	2,019,693	5,287,282	22,245,136	19,480,222	11,714,820	6,995,997
Retained Earnings Carried Forward	14,938,161	2,019,693	5,287,282	22,245,136	19,480,222	11,714,820	6,995,997
Basic Earnings Per Share	20			0.43	0.38	0.23	0.14

The accompanying notes are integral part of these Financial Statements.

CFO

ED (Admin) & CS

Managing Director

Director

Chairman

Dhaka

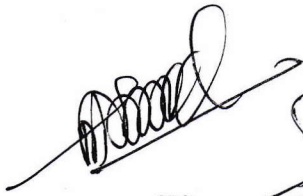
Date: January 28, 2021

BDCOM ONLINE LTD.
Statement of Changes in Equity (Un-Audited)
 For the period from July 01, 2020 to December 31, 2020

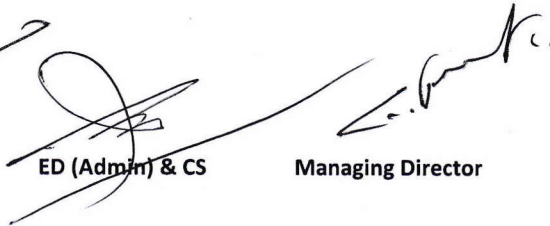
Particulars	Share Capital	Tax Holiday Reserve	Share Premium	AFS Reserve	Retained Earnings	Amount in Taka
						Total
Balance as on 01.07.2020	517,791,380	21,555,878	119,504,000	-	153,406,179	812,257,437
Net Profit after tax for the period	-	-	-	-	22,245,136	22,245,136
Balance as on 31.12.2020	517,791,380	21,555,878	119,504,000	-	175,651,315	834,502,573

Statement of Changes in Equity (Un-Audited)
 For the period from July 01, 2019 to December 31, 2019

Particulars	Share Capital	Tax Holiday Reserve	Share Premium	AFS Reserve	Retained Earnings	Amount in Taka
						Total
Balance as on 01.07.2019	488,482,430	21,555,878	119,504,000	(4,044,667)	152,664,831	778,162,472
Net Profit after tax for the period	-	-	-	-	19,480,222	19,480,222
Adjustment with un-realised loss on sale of security	-	-	-	4,044,667	-	4,044,667
Balance as on 31.12.2019	488,482,430	21,555,878	119,504,000	-	172,145,053	801,687,361



CFO



ED (Admin) & CS



Managing Director



Director



Chairman

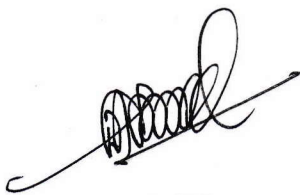
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Date: January 28, 2021

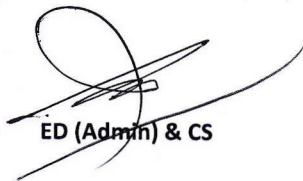
BDCOM ONLINE LTD.
Statement of Cash Flows (Un-Audited)
 For the period from July 01, 2020 to December 31, 2020

Particulars	Amount in Taka		Growth %
	01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019	
A. Cash flows from operating activities:			
Receipts from sales, services & others	343,997,963	334,084,845	2.97
Bank Interest-STD & Others	80,669	285,341	(71.73)
Payment of Income Tax	(13,664,037)	(16,284,226)	(16.09)
Cash payment to suppliers & others	(284,214,871)	(279,996,982)	1.51
Net cash provided by/(used in) operating activities	46,199,724	38,088,978	21.29
B. Cash flows from investing activities:			
Acquisition of Property, plant & equipment	(24,183,786)	(21,301,961)	13.53
FDR Interest received	5,347,797	6,640,669	(19.47)
Investment in Marketable Securities	(2,063)	-	-
Investment in Fixed Deposit Receipt (FDR)	(4,849,879)	(5,915,725)	(18.02)
Long Term Security Deposit	(549,400)	(118,500)	363.63
Net cash provided by/(used in) investing activities	(24,237,331)	(20,695,517)	17.11
C. Cash flows from financing activities:			
Cash Dividend	(28,320)	-	-
Long Term Loan	877,662	(904,949)	196.98
Short Term Loan	5,012,371	3,194,807	56.89
Net cash provided by/(used in) financing activities	5,861,713	2,289,858	155.99
D. Effect of exchange rate changes in cash and cash equivalents	9,921	35,944	(72.40)
	9,921	35,944	(72.40)
Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)	27,834,027	19,719,263	41.15
Cash & Cash Equivalents at the beginning of the period	66,143,375	43,570,726	51.81
Cash & Cash Equivalents at the end of the period	93,977,402	63,289,989	48.49
Net Operating Cash Flows Per Share (NOCFPS) Note-22.00	0.89	0.78	

The accompanying notes are integral part of these Financial Statements.



CFO



ED (Admin) & CS



Managing Director



Director



Chairman

Dhaka
 Date: January 28, 2021

BDCOM ONLINE LTD.
For the period from July 01, 2020 to December 31, 2020

Selected Explanatory Notes:

This interim financial report includes only those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.

- 1.00 Reporting Entity:** BDCOM ONLINE LTD. was incorporated in Bangladesh on 12 February 1997 as a Private Limited Company vide certificate of incorporation No:C-32328 (1449/97) dated 12 February 1997 by the Registrar of Joint Stock Companies & Firms and was converted into a Public Limited Company on 10 February 2002. The shares of the company are traded with the Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd.
- 2.00 Nature of Business:** The Company is primarily engaged as an Internet Service Provider (ISP) in Bangladesh, which includes Web Page Software Design & Hosting, Leased Port Internet Access, Total Network Solutions and Nationwide Data Services. In addition, the Company is conducting Customized Software Development, Broadband Internet, Vehicle Tracking Services (VTS), Business Process Outsourcing, IP Telephony Services (IPTSP), IPPBX Solutions, Hosted Conference Bridge, Short Code Parking, Fiber Optic, Machinery and Hardware Sales.
- 3.00 Basis of Preparation of Financial statements:** The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 1987 and other laws and rules applicable in Bangladesh.

4.00 Property Plant and Equipment :

The break up of the amount is as follows:

Particulars	Unit-1 Taka	Unit-2 Taka	Unit-3 Taka	Amount in Taka	
				1.7.2020 to 31.12.2020	1.7.2019 to 30.6.2020
A) Cost:					
Opening Balance	786,033,615	51,128,556	32,046,217	869,208,388	828,305,434
Addition during the period	23,747,566	-	436,220	24,183,786	40,902,954
Less: Adjustment during the period	-	-	-	-	-
Closing Balance	809,781,181	51,128,556	32,482,437	893,392,174	869,208,388
B) Accumulated Depreciation:					
Opening Balance	452,240,283	45,602,426	18,568,407	516,411,116	466,519,199
Add: Charged during the period	22,049,202	443,419	1,148,271	23,640,892	49,891,917
Less: Adjustment during the period	-	-	-	-	-
Closing Balance	474,289,485	46,045,845	19,716,678	540,052,008	516,411,116
WDV 31/12/2020(A-B)	335,491,696	5,082,711	12,765,759	353,340,166	-
WDV 30/06/2020(A-B)	333,793,332	5,526,130	13,477,810	-	352,797,272

5.00 Long term deposit & prepayment :

The break up of the amount is as follows:

Particulars

BTCL for telephone line
Security against bandwidth (BTCL & others)
Security against E1 & others (BTCL)
Prepayment to BEZA
Others deposit
Total Taka

	Amount in Taka	
	31.12.2020	30.06.2020
	5,000	5,000
	142,065	142,065
	35,084	35,084
	51,202,981	51,202,981
	3,213,400	2,664,000
Total Taka	54,598,530	54,049,130

6.00 Inventories :

The break up of the amount is as follows:

Particulars

Accessories
GLP & GPRS Modem & Accessories
IP telephony hardware
Modem, Media converter & Concentrators
Switch, Router, Equipment & Others
Stationery
Stock of fiber optic
Radio equipment
Total Taka

	1,579,471	181,384
	4,206,647	4,177,386
	2,761,061	2,744,735
	1,767,229	1,052,508
	6,552,255	5,774,233
	108,970	19,037
	672,285	1,129,290
	2,795,155	3,028,642
Total Taka	20,443,073	18,107,215

7.00 Advances, Deposits & Pre-payments :

The break up of the amount is as follows:

Particulars

A) Advances :

Against Salary
Advance to suppliers and others
Advance Vat
Advance for Material
Total

B) Deposits :

Security deposit / Earnest money
Total

C) Pre-payments

Total (A+B+C)

Amount in Taka	
31.12.2020	30.06.2020

7,078,021	2,665,139
5,999,315	7,430,817
7,940,563	4,967,515
3,843,863	2,931,257
24,861,762	17,994,728

12,118,305	9,504,836
12,118,305	9,504,836

120,297	497,262
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37,100,364	27,996,826
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8.00 Trade Receivables :

The break up of the amount is as follows:

Particulars

Internet & Data Service
IP Telephone Service
Web page, Software & Data Transmit
Hardware, Switch & Others
Total Taka

122,547,854	135,051,855
14,932,041	22,609,488
33,426,909	35,561,686
776,897	860,951
171,683,701	194,083,980

The sum of Accounts Receivable are unsecured but realizable. It includes no such amount which are recoverable from Director & Managing Director of the company.

9.00 Others Receivables :

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in Taka	
				31.12.2020	30.06.2020
FDR Interest Receivables	26,863,765	73,896	-	26,937,661	16,780,333
Total Taka	26,863,765	73,896	-	26,937,661	16,780,333

10.00 Investment In Share (At market value):

The break up of the amount is as follows:

Particulars

AB Bank Limited
BATASHOE
IFADAUTOS
AGISYSL
Saif Powertec Limited
Total Taka

1,834,275	981,750
210,810	-
3,177,504	2,541,000
1,039,500	737,000
10,296	148,824
6,272,385	4,408,574

11.00 Share Capital

Authorized Capital : Taka 1000,000,000

100,000,000 Ordinary shares of Taka. 10 each

1,000,000,000	1,000,000,000
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Issued, Subscribed and Paid-up Capital :

51,779,138 Ordinary shares of Taka. 10 each

517,791,380	517,791,380
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12.00 Retained Earnings

The break up of the amount is as follows:

Particulars

Opening balance
Add: Net profit after tax during the period

Less: Stock dividend (FY: 2018-19) @ 6%
Less: Cash dividend (FY : 2018-19) @ 6%

153,406,179	152,664,831
22,245,136	59,359,248
175,651,315	212,024,079
-	(29,308,950)
-	(29,308,950)
175,651,315	153,406,179

13.00 Long Term Loan :

The break up of the amount is as follows:

Particulars

A) Shahjalal Islami Bank Ltd.(Motor Vehicle)
Less: Short term
Total Taka (A)

Account Numbers

4001 36400000423

Amount in Taka	
31.12.2020	30.06.2020

6,833,333	7,850,049
(2,189,646)	(2,068,898)
4,643,687	5,781,151

		Amount in Taka	
		31.12.2020	30.06.2020
B) Shahjalal Islami Bank Ltd.(Motor Vehicle)	4001 36400000435	1,218,439	1,336,087
Less: Short term		(260,788)	(236,715)
Total Taka (B)		957,651	1,099,372
C) Prime Bank Ltd.(Motor Vehicle)	2025392404	1,164,567	-
Less: Short term		(388,526)	-
Total Taka (C)		776,041	-
D) Bank asia Ltd.(Motor Vehicle)	02135001478	1,659,819	-
Less: Short term		(279,013)	-
Total Taka (D)		1,380,806	-
Total Taka (A+B+C+D)		7,758,185	6,880,523

14.00 Deferred Tax Liabilities :

The break up of the amount is as follows:

Particulars	Carrying Amount (Tk.)	Tax Base (Tk.)	Taxable/(Deductible) temporary differences
As at December 31, 2020			
Property, Plant & Equipment (Excluding Land)	326,340,165	259,569,736	66,770,429
Net Taxable Temporary Difference			66,770,429
Applicable Tax Rate			25%
			16,692,607
Add: Deferred Tax Provision on Unrealized Loss on Shares			186,175
Deferred Tax Liability (A)			16,878,782
Deferred Tax Liability as at December 31, 2020			16,878,782
As at June 30, 2020			
Property, Plant & Equipment (Excluding Land)	325,797,272	259,605,656	66,191,616
Net Taxable Temporary Difference			66,191,616
Applicable Tax Rate			25%
			16,547,904
Add: Deferred Tax Provision on Realization Loss on Shares			(820,237)
Deferred Tax Liability (B)			15,727,667
Unrealized (Loss)/Gain on Investment in shares during the year			-
Deferred Tax Liability as at June 30,2020			15,727,667
Deferred Tax (Income)/Expenses (A-B)			1,151,115
Deferred Tax on Unrealized (Loss)/Gain on Investment in shares during the period			-

15.00 Trade Payable :

The break up of the amount is as follows:

Particulars

Sundry Creditors	174,038,969	161,642,854
Total Taka	174,038,969	161,642,854

16.00 Others Payable :

The break up of the amount is as follows:

Particulars

Liability for Expenses	15,974,982	12,008,044
Liability for Other Finance	28,185,924	31,981,486
Audit Fee Payable	57,500	115,000
Unpaid Dividend	5,677,713	5,706,033
Total Taka	49,896,119	49,810,563

17.00 Provision for Income Tax:

Current Tax

Opening Balance	18,153,452	25,939,774
Add : Provision made during the period (Note:17.01)	6,044,494	18,153,452
	24,197,945	44,093,226
Less : Adjustment for the AY-2019-20	-	(25,939,774)
Closing Balance	24,197,945	18,153,452

17.01 Current Tax:

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in Taka	
				01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019
Net Profit Before WPPWF	21,556,925	2,206,106	7,149,751	30,912,782	28,163,684
Less : Contribution to WPPWF @ 5%	1,026,520	105,053	340,464	1,472,037	1,341,128
Profit Before Tax	20,530,404	2,101,053	6,809,287	29,440,745	26,822,556
Less : Tax Exempted Profit (Note-17.01.01)	172,647	1,832,642	816,916	2,822,205	6,494,161
Net Profit Before Tax	20,357,758	268,411	5,992,371	26,618,540	20,328,395
Add: Accounting Depreciation	22,049,202	443,419	1,148,271	23,640,892	23,970,054
Less: Tax Depreciation	(22,780,696)	(386,390)	(1,052,620)	(24,219,706)	(24,892,140)
Add: Net unrealized Loss/(Gain) on sale of shares	(1,861,748)	-	-	(1,861,748)	6,987,871
Taxable Profit	17,764,516	325,440	6,088,022	24,177,978	26,394,180
Provision for Income Tax @ 25%	4,441,129	81,360	1,522,005	6,044,494	6,598,544
Total provision for Income Tax	4,441,129	81,360	1,522,005	6,044,494	6,598,544

17.01.01 Tax Exempted Profit:

The break up of the amount is as follows:

Particulars	UNIT-1 ISP	UNIT-2 SDP	UNIT-3 IPTSP	Amount in Taka	
				01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019
Tax exempted revenue during the period	2,349,464	1,832,642	3,034,948	7,217,054	13,963,807
Less : Expense of tax exempted profit	(2,176,817)	-	(2,218,032)	(4,394,849)	(7,469,646)
Tax Exempted Profit	172,647	1,832,642	816,916	2,822,205	6,494,161

Provision for Income Tax has been charged on Non-operating income of Unit-2, Software Development Project of BDCOM Online Ltd., As per Sixth Schedule, Part-A , Para -33 of Income Tax Ordinance, 1984 income from software development & ITES are exempted up to June 30,2024.

18.00 Short Term Loan :

The break up of the amount is as follows:

Particulars	Account Number	Amount in Taka	
		31.12.2020	30.06.2020
Prime Bank Ltd.-SOD	12777590042804	9,939,135	9,862,651
Prime Bank Ltd.-SOD	2127725016503	25,148,257	20,780,393
Prime Bank Ltd. (Motor Vehicle)	2025392404	388,526	-
Bank Asia Ltd.(Motor Vehicle)	02135001478	279,013	-
Shahjalal Islami Bank Ltd.(Motor Vehicle)	4001 36400000423	2,189,646	2,068,898
Bank Asia Ltd. (Machinery)	02135001282	260,788	236,715
Bank Asia Ltd. (Motor Vehicle)	02135001299	-	43,063
Bank Asia Ltd. (Motor Vehicle)	02135001339	275,919	477,193
Total Taka		38,481,284	33,468,913

19.00 Sustainable Estimated Gain/(Loss) on Marketable Securities :

The break up of the amount is as follows:

Particulars	01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019
IFADAUTOS	2,541,000	7,852,332
Saif Powertec Limited	11,616	244,093
BATASHOE	212,355	-
AGISYSL	737,000	1,271,203
AB Bank Ltd.	981,750	3,243,316
Total Cost Value as at December 31, 2020 (Book Value)	4,483,721	12,610,944
Less:Fair market value of investment in shares as on December 31, 2020	6,272,385	5,173,666
Total Estimated Profit/(Loss) on Marketable Securities	1,788,664	(7,437,278)
Adjustment up to September 30, 2019	-	4,494,074
Add:Realized value from sales of shares up to December 31, 2020	73,084	-
Adjustment with AFS Reserve	-	(4,044,667)
Total Estimated Profit/(Loss) on Marketable Securities	1,861,748	(6,987,871)

20.00 Earning Per Share (EPS) :

The break up of the amount is as follows:

Particulars

Profit From Continuing Operation attributable to the ordinary Equity holders
Profit attributable to the ordinary equity holders

Number of Shares

Earning Per Share (Reported)

Earning Per Share (Adjusted)

Diluted Earning Per Share:

No diluted earning per share is required to be calculated for the year as there has no dilutive potential ordinary shares.

Amount in Taka	
01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019
22,245,136	19,480,222
22,245,136	19,480,222
51,779,138	48,848,243
0.43	0.40
-	0.38

21.00 Cash flows from operating activities :

Statement of Cash Flows have been prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flows from the operating activities are shown under indirect method as activities.

Reconciliation of Cash Flows from operating activities

Net profit before tax	29,440,745	26,822,557
Add/Less : Realized Loss/(gain) on sale of security instrument	(1,861,748)	6,987,871
Less: Non-operating income	(15,515,046)	(16,109,581)
Less: Tax payment	(13,664,037)	(16,284,226)
Less: Non-Cash Expense (Lease Rent)	688,044	-
Add: Depreciation	23,640,892	23,970,054
Add/(Less) : Changes in working Capital :		
Inventory	(2,335,858)	754,683
Trade receivables	22,400,279	24,861,342
Advance deposit prepayments	(9,103,538)	(30,582,011)
Liability for expenses	3,909,438	1,983,924
Liability for other finance	(3,795,563)	4,141,661
Trade payable	12,396,115	11,542,705
Net cash provided by/(used in) operation activities	46,199,724	38,088,978

22.00 Net Operation Cash Flows Per Share (NOCFPS):

The break up of the amount is as follows:

Particulars

Net cash generated from operating activities

Number of Shares

Net Operation Cash Flows Per Share (Reported)

Net Operation Cash Flows Per Share (Adjusted)

46,199,724	38,088,978
46,199,724	38,088,978
51,779,138	48,848,243
0.89	0.78
-	0.74

23.00 Net Asset Value Per Share (NAVPS):

The break up of the amount is as follows:

Particulars

Total Assets

Total Liabilities

Net Asset Value (NAV)

Number of Shares

Net Asset Value Per Share (Reported)

Net Asset Value (NAV)

Number of Shares

Net Asset Value Per Share (Adjusted)

Amount in Taka	
31.12.2020	30.06.2020
1,188,216,458	1,121,999,463
(353,713,885)	(309,742,026)
834,502,573	812,257,437
51,779,138	51,779,138
16.12	15.69
-	812,257,437
-	51,779,138
-	15.69

24.00 Related Party Disclosures :

24.01 The details of Related Party Transaction during the year along with the relationship is illustrated below in accordance with IAS 24 ;

Name of the company	Total Transaction Amount in Taka	Relationship with company	Nature of Transaction	Balance 31.12.2020 (Tk.)	Remarks
Fiber @ Home Ltd.	1,353,514	Concern Under Common Mgt.	IIG Bandwidth	10,984,676	Trade Creditors
Fiber @ Home Ltd.	6,600,637	Concern Under Common Mgt.	NTTN Service	35,697,536	Trade Creditors
Norban Fashion Ltd.	196,459	Concern Under Common Mgt.	Internet & others	25,381	Trade Debtors
Norban Comtex Ltd.	15,309	Concern Under Common Mgt.	Internet & others	304,443	Trade Debtors

24.02 Disclosure of Managerial Remuneration:

The total amount of remuneration paid to the top five (05) salaried officers of the company during the period is as follows:

Name	Designation	Dec 31, 2020 (Taka)
Mr.S.M Golam Faruk Alamgir	Managing Director (MD)	1,996,874
Mr.S.M Kamruzzaman	Chief Technical Officer (CTO)	1,382,513
Mr.Faker Ahmed FCA	Chief Financial Officer (CFO)	576,375
Mr.A.K.M Kutub Uddin	ED Admin & CS	1,260,563
Mr. Gazi Zehadul Kabir	Chief Strategy Officer (CSO)	1,038,802