Daffodil Computers



annual REPORT 2024-25

www.daffodil-bd.com


35
Years of Trust
Daffodil
Computers

Annual Report 2024-2025

Our Performance

In 2024-2025

▲ 5.67%	550.59 Million (Net sales)
▼ 23.00%	8.15 Million Net Profit
▼ 23.80%	0.16 EPS
▼ 2.65%	12.90 NAVPS
▲ 38.26%	3.18 NOCFPS
0.00%	0.00 Million Export

3 Branches

171 Manpower



CREDIT RATING-A+
ONE STAR

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Daffodil Computers

LETTER OF TRANSMITTAL

To
All Esteemed Shareholders,
Bangladesh Securities and Exchange Commission (BSEC),
Dhaka Stock Exchange Limited (DSE),
Chittagong Stock Exchange PLC (CSE).

Subject: Annual Report of Daffodil Computers PLC for the year ended 30 June 2025.

Dear Sir(s),

We are pleased to enclose a copy of Daffodil Computers PLC 's Annual Report containing the Directors' Report along with the Audited Financial Statements as on 30 June 2025 comprised of Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows for the year ended 30 June 2025 along with notes thereto of Daffodil Computers Limited for your kind information and records.

Yours Sincerely,
For Daffodil Computers PLC.

Md. Monir Hossain
Company Secretary

COMPANY PROFILE

Daffodil Computers PLC. (DCL) - The Future of ICT in Bangladesh

Daffodil Computers PLC. (DCL) is a publicly listed, ISO-certified pioneer in the Information and Communication Technology (ICT) sector of Bangladesh, a proud subsidiary of the Daffodil Group. Since 1990, DCL has been a transformative force, setting national benchmarks for quality and innovation.

Field	Detail
Company Name	Daffodil Computers PLC.
Leadership	Dr. Md. Sabur Khan, Managing Director
Established	1990
Incorporation (Joint Stock Co.)	January 1998
Public Limited Conversion	April 2002
Listing Status	Publicly Listed Company (PLC)
Corporate Office	64/3, Lake Circus, Kalabagan, Mirpur Road, Dhanmondi, Dhaka-1205.
Communication	Ph: +880-2-223371888-9
Website	www.daffodil-bd.com

Corporate Legacy & Identity

Daffodil Computers PLC (DCL) stands as one of Bangladesh's most respected, enduring, and innovation-driven ICT organizations. Established in 1990, DCL sparked the first wave of digital transformation in the country—introducing the first locally branded computers, pioneering nationwide ICT awareness, and building trust through reliability, transparency, and service excellence.

Over more than three decades, DCL has evolved from a computer reseller into a national ICT conglomerate integrating hardware, software, training, cyber security, cloud services, high-tech manufacturing, and education technology. Today, DCL operates as:

A Public Listed Company

Ensuring full regulatory compliance, corporate governance, accountability, and transparency under BSEC and RJSC.

ISO 27001:2013 ISMS Certified

Guaranteeing internationally benchmarked information security standards.

A Pillar of Bangladesh's ICT Ecosystem

Contributing to nation-building, digital literacy, Smart Bangladesh, and future skills development.

Corporate Mission & Strength

DCL's guiding mission has remained consistent for 35+ years:

"To inspire and empower people through innovative and accessible technology solutions."

Our foundations—q**uality, trust, service, and operational excellence**—have consistently positioned DCL as a preferred partner for government, military, education, corporates, and development sectors.

PRODUCTS & SERVICES

Computer Products
- Desktop PC, Notebook, Netbook, Tablet PC, All-in-One, Servers

Computer Accessories & Peripherals
- Motherboard, CPU, RAM, HDD/SSD, Casing, Keyboard, Mouse
- Flash drives, NIC, Graphics/Sound/TV Cards, UPS, IPS

Industrial & Enterprise Solutions
- Servers, POS systems
- Telecom equipment
- Large-format printers, scanners, digitizers
- GIS solutions, PA/IPA systems

Academic Technology Solutions
- Interactive Whiteboard (IWB)
- Smart LED Panel & Digital Podium
- Multimedia Projectors & Screens
- One-Card Campus Solutions

Networking & Communication
- Switch, Router, Access Point
- Cabinets, Cables, Connectors
- Wireless networks
- Full networking accessories line

Security & Surveillance
- CCTV, IP Cameras
- Access Control & Time Attendance
- Door Locks, Building Automation
- DSS & Complete Surveillance Systems

Display & Digital Signage
- Digital Signage, KIOSK, LED Display
- Video Wall, Holographic & Transparent Displays

Licensed & Customized Software
- Microsoft, Oracle, Adobe
- Business ERP, Education ERP, e-Cure
- RFID Asset Tracking, RFID Library
- NFC Payment Systems
- RFID Locker Systems

Modern Technologies
- RFID, NFC, IoT, VR, AI, Robotics, Cybersecurity

Consultation & Training
- Automation planning
- Concept-to-implementation technology consulting
- Corporate and institutional training

Daffodil Computers

Brands We Represent

DCL our key focus, Intel, Dell, HP, Apple, Acer, Asus, Lenovo, WD, Toshiba, Microsoft, Oracle, Sophos, Adobe, daffodilPC, Amigo.

Social Contribution & Impact

DCL actively contributes to national development through:

Education Technology Advancement

- Smart classrooms, e-learning tools, ERP systems for institutions.

Digital Literacy & Employability

- Training thousands of students through DIPTI, DIIT, BSDI.

CSR & Community Development

- Innovative projects with Daffodil Foundation, empowering underprivileged learners.

National & Global Recognition

For consistent innovation, excellence, and contribution to ICT education.

Industry Memberships

DCL maintains active membership in key local and international business chambers and industry associations, ensuring deep market integration and adherence to global standards:

- Bangladesh Computer Samity (BCS)
- Bangladesh Association of Software & Information Services (BASIS)
- Dhaka Chambers of Commerce and Industry (DCCI)
- Japan-Bangladesh Chamber of Commerce and Industry (JBCCI)
- Board of Investment (BOI)
- American Chamber of Commerce (AmCham)
- Australia – Bangladesh Business Council
- Malaysia – Bangladesh Chamber of Commerce (BMCCI)
- Korea Bangladesh Chamber of Commerce and Industry (KBCCI)
- Turkey-Bangladesh Chamber of Commerce and Industry (TBCCI)
- Bangladesh-China Chamber of Commerce and Industry (BCCCI)
- Bangladesh Association of Public Listed Company (BAPLC)

Awards and Recognition (Selected)

DCL's pursuit of excellence has been consistently recognized on both local and global stages:

- Asus Top Performance Award (2017)
- Dell Affinity Award (2014)
- Excellence Award from Microsoft (2004)
- D-Link Net Vision Award (2003)
- Commonwealth Business Council Award (2002)
- International Asia Award for Excellence – New Millennium Award (2002)
- Best Country Award (Asia Emerging Country) from HP (FY 2001 & FY 2000)
- Sales Appreciation Award from HP (FY 2002)
- Rapport Management Excellence Award for Professional Management and perfect Planning (2001)
- Gold Award for Excellence & Business Prestige by Quality Summit, New York, US (2000)

For more than 35 years, Daffodil Computers PLC has upheld a reputation for trust, transparency, and nation-building. As a publicly listed, ISO-certified ICT leader with an extensive ecosystem and strong national presence, DCL stands positioned to drive the next era of high-tech manufacturing, robotics, IoT, cyber security, and digital transformation under Smart Bangladesh and Vision 2041.

Daffodil Computers

Board of Directors

Ms. Shahana Khan
Chairman

Dr. Md. Sabur Khan
Managing Director

Dr. Mohamed Emran Hossain
Director

Ms. Samiha Khan
Director

Mr. Md. Bazlul Kabir Bhuiyan
Independent Director

Mr. Md. Munir Hossain
Independent Director

PKF Aziz Halim Khair Choudhury
Chartered Accountants

Management

Dr. Md. Sabur Khan
Managing Director

Mr. Jafar Ahmed Patwary
GM, Business operation

Mr. M Abdur Rob
GM, Operation

Mr. Md. Jahir Uddin
GM, Chief Financial Officer

Mr. Md. Monir Hossain
Company Secretary

Registered Office

64/3, Lake Circus, Kalabagan, Mirpur Road, Dhanmondi, Dhaka-1205.
PABX: 880-2-223371888, 880-2-223371889.
Fax: 880-2-223371890
Email- info@daffodil-bd.com

Daffodil Computers

DAFFODIL COMPUTERS PLC

KALABAGAN, DHANMONDI

Notice Of The

28TH ANNUAL GENERAL MEETING OF DAFFODIL COMPUTERS PLC

Notice is hereby given that the 28th Annual General Meeting (AGM) of the shareholders of Daffodil Computers PLC will be held by hybrid platform on Monday, December 29, 2025, at 10:00 A.M. at the Daffodil Plaza Auditorium, 4/2 Sobhanbag, Dhanmondi, Dhaka-1207, to transact the following business:

1. To receive, consider, and adopt the Audited Financial Statements for the year ended June 30, 2025, along with the reports of the Auditors and Directors.

2. To approve a no dividend for the financial year ended June 30, 2025.

3. To elect Directors in accordance with the Articles of Association of the Company.

4. To appoint Auditors for the financial year ending June 30, 2026, and to fix their remuneration.

5. To transact any other business of the company with the permission of the Chair.

Shareholders are requested to make it convenient to attend the meeting in person

By order of the Board

Md. Monir Hossain
Company Secretary

Date: October 30,2025

NOTES:

1. Record date November 23, 2025.

2. Shareholders whose names appear in the Share Register of the company or the Depository Register as of the record date will be entitled to attend the Annual General Meeting (AGM).

3. A member eligible to attend and vote at the AGM may appoint a proxy to represent and vote on their behalf. The proxy form, duly stamped, must be submitted to the company's registered office no later than 48 hours before the meeting. Please note that the proxy must also be a shareholder of the company.

4. Entry to the AGM will be restricted to shareholders or their appointed proxies.

5. Valued shareholders are encouraged to access the Annual Report from mid-December via our website: www.daffodil-bd.com.

Note: In accordance with SEC Directive No. SEC/SRMI/2000-953/1950 dated October 24, 2000, no gifts or benefits, in cash or kind, will be provided to shareholders.

Thank you for your understanding and cooperation

DAFFODIL COMPUTERS PLC

KALABAGAN, DHANMONDI

Notice Of The

NOTICE OF THE 3 RD EXTRA-ORDINARY GENERAL MEETING(EGM)

Notice is hereby given that the 3 rd Extraordinary General Meeting (EGM) of the shareholders of Daffodil Computers PLC will be held on Monday, December 29, 2025. at 11:00 A.M. by hybrid platform at the Daffodil Plaza Auditorium., 4/2 Sobhanbag, Dhanmondi, Dhaka-1207, to transact the following business:

AGENDA

1. Special Resolution:

Issuance of New Equity Shares

To approve the issuance of 3,26,90,000 new shares of Tk. 15/- each for the conversion of loan 49,03,50,000/= from 'Creative International' a Daffodil group Concern into equity shares of the company, subject to approval by the Bangladesh Securities and Exchange Commission (BSEC).

By order of the Board

Md. Monir Hossain
Company Secretary

Date: November 10.2025

NOTES:

1. Record date December 02, 2025

2. Shareholders whose names appear in the Share Register of the company or the Depository Register as of the record date will be entitled to attend the Extraordinary General Meeting (EGM) and receive the declared dividend.

3. A member eligible to attend and vote at the EGM may appoint a proxy to represent and vote on their behalf. The proxy form, duly stamped, must be submitted to the company's registered office no Later than 48 hours before the meeting. Please note that the proxy must also be a shareholder of the company.

4. Entry to the EGM will be restricted to shareholders or their appointed proxies.

Note: In accordance with SEC Directive No. SEC/SRMI/2000-853/1850 dated October 24, 2000. no gifts or benefits, in cash or kind, will be provided to shareholders.

Daffodil Computers

VISION, MISSION & VALUES

VISION

To be a globally valued leading ICT Company of the country by providing innovative and affordable products, services and solutions.

MISSION

Our mission is to deliver ICT services and achieve leadership in ICT markets through constant pursuit, in association with our clients and partners and contribute to the micro and macro economy of the country. Also, we give effort for enriching the human resource with quality education and skill enhancement training to fit in the competitive global job market.

QUALITY STANDARD, POLICIES & VALUES

To provide innovative and modern quality products, solutions and services we will do research and provide products and services as per the customer demand

To be a global responsible service and solution provider

We will practice ethics in everything we do and will never compromise in quality

We will conduct research, collaborate for ensuring upgraded services and take challenges to achieve better customer experiences and maintain it

Customer and Client is our priority and we invest in clients and partners satisfaction, help to grow their skills and promote green technology

To enhance customer satisfaction by continual development and by keeping Non-conformity in production and services within 2% of the total volume and number of orders per annum.

To develop and improve employee's skill and services standard for continuous growth of the organization and better services for the clients.

Our Core Values

- Empowerment
- Innovation
- Integrity
- Creativity
- Technology
- Equality
- Teamwrok
- Reliability
- Commitment
- Quality
- Transparency
- Professionalism

Daffodil Computers

Business Ethics

- Integrity and Honesty
- Customer-Centric Approach
- Employee Well-being
- Environmental Responsibility
- Data Privacy and Security
- Community Engagement
- Fair Business Practices
- Continuous Improvement



STRATEGIC FOCUS
2025-2026

To unveiling Assembling & Manufacturing in our factory in Hi-Tech City, Kaliakoir, Gazipur, to start operation in UAE



Daffodil Computers



Branches

IDB Bhaban Branch
Shop No-SR 123/3,123/4E/8A
Rokeya Sharani, Dhaka.
Ph.880-2-8129029

Banani Branch
54, Kamal Ataturk Avenue
Banani, Dhaka.
Ph-880-2-9883339

Dubai Branch
Daffodil Computers PLC.
Pan Asia Group
541A, Office Tower, Al Ghurair Center
Al Riqqa, Dubai, UAE

Ms. Shahana Khan
Chairman

Profile of Ms. Shahana Khan

Ms. Shahana Khan serves as the Chairman of Daffodil Computers PLC. Additionally, she holds the esteemed position of Founder Principal at Daffodil International School (DIS). Ms. Khan is actively involved in various capacities, serving as the Director of Newtec Pharmaceuticals Ltd., Computer Clinic Ltd., Daffodil Software Ltd., and as the Proprietor of E-media Ltd. Furthermore, she plays a crucial role as the Vice-Chairman of the Board of Trustees at Daffodil International University (DIU).

Besides, Ms. Shahana Khan is actively contributing to the Daffodil Institute of Social Sciences, a prominent initiative of the Daffodil group dedicated to holistic development of Disadvantaged Children. Her commitment extends beyond the business realm, reflecting her passion for creating positive social impact. Ms. Khan's multifaceted contributions exemplify her dedication to both business leadership and social responsibility.

Daffodil Computers

Profile of **Dr. Md. Sabur Khan**

Managing Director, Daffodil Computers PLC
Chairman, Daffodil International University (DIU) & Daffodil Group



Dr. Md. Sabur Khan is a distinguished entrepreneur, visionary educationist, and one of Bangladesh's contributory figures in the fields of ICT, higher education, and entrepreneurship development. As Chairman of Daffodil International University (DIU) and the Daffodil Group—and Managing Director of Daffodil Computers PLC—he has redefined how technology, education, and innovation can work together to transform a nation.

Pioneering ICT Leadership

Beginning with the establishment of Daffodil Computers PLC in 1990, Dr. Khan spearheaded Bangladesh's early IT revolution. Under his leadership, Daffodil became:

- The first publicly listed IT company in Bangladesh
- A pioneer in local-brand computers (DCL PC)
- A leading IT solutions provider contributing to national digital transformation

His early contributions laid the foundation for the country's rapidly expanding ICT sector.

Architect of a Leading Education Ecosystem

Dr. Khan's vision led to the creation of the Daffodil Group, integrating ICT, education, innovation, entrepreneurship, skills development, and social impact under a unified ecosystem.
His flagship institution, Daffodil International University, now stands among global-ranking universities (THE, QS), recognized for innovation, sustainability (UI GreenMetric), employability, and entrepreneurship.

Through DIU, he introduced groundbreaking initiatives such as:

- One Student One Laptop
- Employability 360° Framework
- Micro-Credentials and Capstone Education System
- KnowledgeVale Innovation Hub
- Daffodil Business Incubator & BVCL Venture Capital
- AI-, tech-, and skills-based education reforms

National & Global Leadership

Dr. Khan has served in influential roles representing Bangladesh on global platforms:

- Treasurer (Elect), International Association of University Presidents (IAUP), 2027–2030
- President, Association of Private Universities of Bangladesh (APUB)
- Standing committee Member, Asian University Presidents Forum (AUPF)
- President, Association of Universities of Asia and the Pacific (AUAP), 2023–24
- Chairman, Global Entrepreneurship Network (GEN) Bangladesh
- Former leadership roles in DCCI, BCS, Prime Minister's ICT Task Force, and WITSA

His contributions have strengthened Bangladesh's global academic and entrepreneurial positioning.

Accolades & Recognitions

Dr. Khan has received:

- Commercially Important Person (CIP) recognition from the Government of Bangladesh
- Multiple Honorary Doctorates, D.Litt. degrees, and Professorships
- National and international awards for ICT advancement, entrepreneurship, and education leadership

Thought Leadership

He is the author of several books on entrepreneurship and leadership, including A Journey Towards Entrepreneurship, taught in European universities.
His writings, lectures, and policy advocacy continue to shape national dialogues on:

- Higher education reform
- 4IR and 5IR preparedness
- Entrepreneurship and job creation
- Social responsibility and sustainable development

Social Impact & Nation-Building

Beyond business and education, Dr. Khan champions social development through:

- Daffodil Institute of Social Sciences (DISS) – full residential support for underprivileged children
- Daffodil Foundation – nationwide social impact projects
- Multiple initiatives fostering youth empowerment, skills, and community development

A Catalyst for Change

Dr. Md. Sabur Khan's lifelong mission has been to create an ecosystem where education, technology, entrepreneurship, and social responsibility work together to build a smart, skilled, and globally confident Bangladesh.

His visionary leadership continues to inspire the next generation and position Bangladesh as an emerging global hub for innovation and knowledge.

For detailed information, please visit:
http://sabur.me

Profile of
Dr. Mohamed Emran Hossain



Before joining the Daffodil group, Dr. Mohamed Emran Hossain served in a multi-disciplinary consulting firm as the Director and worked in the area of rural infrastructure development, town planning, total government capacity building, IoT service projects funded by Bangladesh Government and different donor agencies like World Bank, Asian Development Bank etc. During the year Dr. Emran Hossain has joined the Daffodil group and since then he has been engineering the creation of many brands/concerns and working as the BoT member since the inception of Daffodil International University. During this time, He has played a pivotal role in developing major ICT projects such as the Online Ticketing System for Bangladesh Railway and BRTA-Information System.

Following his Degree and Master's Degree in International Relations from the University of Dhaka, Dr. Emran earned his Second Master's Degree in Management in Development from ITC ILO & Turin University Italy under UN scholarship and pursued International Advanced Diploma in Computer Studies from NCC Education UK. Later on, he earned a doctorate in Science and Technology from the Universiti Sains Islam Malaysia (USIM).

During the year 2017, Dr. Emran Hossain has been given the responsibility of Chief Operating Officer of Daffodil group considering his diverse knowledge and skills in Higher Education Management, & Quality Assurance, Internationalization, Organizational Management, Designing Donor Funded Projects, & Operation, and tracking the success of his career.

During the past years Dr. Emran has played key roles in several strategic moves including the launch and nurturing of many brands of the Daffodil group, the successful turnaround of the ICT & Education Related Ventures and, as well as in the investment area. He has made great contributions in developing the link and partnerships with many international institutions, associations, and many more.

Profile of Ms. Samiha Khan



Ms. Samiha Khan is a committed professional and esteemed member of the Board of Directors at Daffodil Computers PLC. Her extensive expertise and dedication contribute significantly to shaping the strategic direction of Daffodil Computers and fostering operational excellence within the organization.

Graduating from Middlesex University with a degree in Business Management and Marketing, she furthered her academic journey with an MSc in International Public Policy from University College London (UCL). Ms. Khan, currently a Senior Lecturer at the Department of Development Studies at Daffodil International University (DIU), began her journey as a Research Associate and advanced to the role of Lecturer. She also serves as the Assistant Director at the Human Resource Development Institute (HRDI) at DIU, training the next generation of teachers, and holds the position of Deputy Director, Branding & Promotion/Brand Communications at Daffodil Group, contributing to the institution's visibility and impact.

Ms. Khan's international experience includes roles as Marketing Director at KEEN UCL in the UK and Course Ambassador at Middlesex University. Her commitment to youth development is evident through her role as a Coordinator and Contributor at the Youth Policy Forum in Bangladesh. She has worked as a Researcher at The Tech Academy and gained valuable insights as a Research Assistant at Citizens UK Contract in the UK.

With a multifaceted professional journey and dedication to education, research, and youth development, Ms. Samiha Khan stands as an invaluable asset to Daffodil group and Daffodil International University. Her leadership and contributions reflect a continuous pursuit of excellence and a passion for creating a positive impact in the field of education.

Profile of Md. Bazlul Kabir Bhuiyan

Commissioner of Taxes (Retired)
National Board of Revenue



Completed his Masters in English literature from Jahangirnagar University and then he joined Bangladesh Civil Service in 1991. After his retirement he engaged in the Legal profession as the CEO of Bazlul Kabir Bhuiyan & Associates, a Tax & Vat consultancy firm. He is also the founder of Repair Bangladesh, a non-profitable social organization which is working for the better environment of rural schools & colleges of Bangladesh.

Profile of Md. Munir Hossain



Mr. Md. Munir Hossain, is the Director of Vertex Group (100 percent export oriented ready-made garment industries and stock brokerage), former Vice President of the Federation of Bangladesh Chambers of Commerce and Industry (FBCCI), Bangladesh's apex trade organization and former Director of Bangladesh Garment Manufacturers and Exporters Association (BGMEA), a leading player in Bangladesh's readymade garment sector. He also serves as a Civil Sponsor at the Defense Services Command and Staff College, Mirpur Cantonment, Dhaka since 2015.

Mr. Md. Munir Hossain is renowned for his versatile leadership roles and extensive contributions to various sectors. He has held key positions in several prestigious organizations such as Serving as the Director at the Export's Association of Bangladesh, Vice Chairman at the Shipper's Council of Bangladesh (2018-2019 term), Senior Vice President at the Bangladesh Thai Chamber of Commerce & Industry (Since 2018), Former Director Dutch-Bangla Chamber of Commerce & Industry (2015-2016 term), and as the Executive Member at the France Bangladesh Chamber of Commerce and Industry (2018-2019).

Mr. Hossain's commitment to professional development is evident through his participation in training programs such as the Program on "Practical Corporate Management" and the Overseas Human Resources and Industry Development Association (HIDA) Program in Tokyo, Japan. He completed the Capstone Course at the National Defence College (NDC), Mirpur, Dhaka, enhancing his strategic management skills.

In his work, Mr. Hossain collaborates closely with government bodies, trade organizations, and financial institutions. He works on customs, tax, VAT, budget-related matters with the National Board of Revenue (NBR) and engages with the Ministry of Commerce on trade policies, FTAs, WTO agreements, and initiatives to promote ease of doing business. He also contributes to banking institutions on credit and foreign export policy matters and is actively involved in export-import, port & shipping-related affairs. He has visited several countries around the world as part of both government and private business delegations.

Daffodil Computers

Ms. Shahana Khan
Chairman

Message from the Chairman

It is with great pleasure that I welcome you all to the 28th Annual General Meeting of the Company. Allow me to take this opportunity to express my sincere gratitude for the trust and confidence you have continually placed in us. Your unwavering support has been the foundation of our success.

I am pleased to share that in 2025, Daffodil Computers delivered positive earnings per share, robust cash flow, and steady profitability. Despite challenging market conditions, our revenue remained stable, and earnings per share saw an upward trajectory, aligning us with the strategic milestones outlined in our growth roadmap.

We are proud to have you as part of our journey, and we firmly believe that, together, we will continue to build a winning team that sets new benchmarks for success. May the Almighty guide and bless us in all our endeavors.

With heartfelt appreciation,

Shahana Khan

Ms. Shahana Khan
Chairman

Daffodil Computers

Message from the

Managing Director



Dr. Md. Sabur Khan
Managing Director

Dear Shareholders,
It is my honor and privilege to welcome you to the 28th Annual General Meeting of Daffodil Computers PLC. Your continued trust, confidence, and support remain the driving force behind our resilience and long-standing success as a public listed company.

Over the past year, we have sustained positive EPS and reinforced our commitment to sustainable, long-term value creation. Significant progress was made in strengthening Daffodil International School and Daffodil SKD Factory, laying a stronger foundation for future growth in the education and manufacturing sectors.

Our strategic focus on product development, R&D, and new market exploration positions Daffodil Computers PLC to capture emerging opportunities in an increasingly competitive technology landscape. These initiatives reflect our vision to transform DCL into a high-impact, innovation-driven national brand aligned with Smart Bangladesh and global market potential.

We firmly believe that our people are our greatest strength. Through continuous training, skill development, and leadership grooming, we are nurturing a culture of excellence, accountability, and innovation across the organization.

Thank you for your steadfast support. Together, we will continue to build a future defined by innovation, impact, and sustainable growth.

With sincere appreciation,

Dr. Md. Sabur Khan
Managing Director

Daffodil Computers

Directors' Report to Shareholders

Bismillahir-Rahmanir Rahim
Honorable Shareholders,
Assalamu-Alaikum

On behalf of the Board of Directors and myself, it is a great pleasure to warmly welcome you all to the 28th Annual General Meeting of Daffodil Computers PLC. It is our privilege to present before you the Directors' Report, together with the Audited Financial Statements and Auditors' Report, reflecting the company's performance for the year ended June 30, 2025.

Performance Overview

The financial year 2024–2025 was marked by steady revenue growth, primarily driven by an increase in hardware product sales and ICT services. However, rising import costs and currency fluctuations affected our profit margins. Despite these challenges, our strategic investments in expanding service portfolios and strengthening digital infrastructure are laying a solid foundation for sustainable future growth.

Daffodil Computers PLC has shown remarkable resilience and adaptability within Bangladesh's competitive IT sector. Guided by prudent management, financial discipline, and strategic foresight, the company continues to move forward with optimism and determination.

We sincerely acknowledge and appreciate the steadfast support and confidence of our valued shareholders and stakeholders. Together, we are committed to navigating economic challenges and unlocking new opportunities for long-term prosperity.

Comparative Financial Performance
(Figures in BDT)

PARTICULARS	2024-2025	2023–2024	2022–2023	2021-2022	2020-2021
SALES	550,586,877	521,010,459	502,816,567	483,492,679	481,436,014
COST OF GOODS SOLD	343,727,571	335,551,017	336,909,057	344,741,482	340,351,636
GROSS PROFIT	206,859,307	185,459,442	165,907,511	138,778,197	141,084,378
NET PROFIT (BEFORE TAX)	13,677,873	14,671,232	29,620,583	35,043,284	38,353,555
NET PROFIT (AFTER TAX)	8,149,523	10,584,220	27,021,989	33,467,048	34,787,340
SHARE CAPITAL	499,122,620	499,122,620	499,122,620	499,122,620	499,122,620
NET OPERATING CASH FLOW PER SHARE (NOCPS)	3.18	2.30	4.19	5.72	1.64
NET ASSETS VALUE PER SHARE (NAVPS)	12.90	13.24	13.53	13.49	13.42
EARNINGS PER SHARE (EPS)	0.16	0.21	0.54	0.67	0.70



P.S.: PRESENT BUILDING PHOTO OF DAFFODIL COMPUTERS LTD.
ASSEMBLING AND MANUFACTURING UNIT, HI-TECH CITY, KALIAKOIR, GAZIPUR

Expansion at Hi-Tech City, Gazipur

Daffodil Computers PLC. has acquired 0.96 acres of land at Plot-10, Block-04, Hi-Tech City, Kaliakoir, Gazipur, under a 40-year lease. With an investment commitment of USD 30 million, this state-of-the-art facility will manufacture and assemble laptops, tablets, UPS, IFPDs, mobile devices, CCTV cameras, home appliances, ACs, elevators, EVs, and solar power solutions — proudly carrying the hallmark of "Made in Bangladesh."

The project will generate employment for over 1,000 people in phases. Construction of the laptop assembly factory and lab facility has already been completed, with investments exceeding BDT 60 crore. Upon receiving NBR approval, DCL will launch its own line of DCL Laptops, representing a significant step toward local technological innovation and industrial self-reliance.





DOLPHIN
COMPUTERS LTD
A Concern of Daffodil Computers Ltd

dolphin.com.bd
Largest online super store in Bangladesh

Redefining e-Commerce in Bangladesh

Dolphin.com.bd, an initiative of Daffodil Computers PLC., is revolutionizing the E-commerce landscape by connecting renowned vendors and small businesses with a global customer base. Through a robust platform that emphasizes inclusivity, innovation, and transparency, Dolphin.com.bd empowers both sellers and buyers to engage with confidence.

By partnering with product reviewers and leveraging user-driven insights, the platform ensures informed purchasing decisions. Its focus on customer satisfaction, seamless shopping experiences, responsive support, and hassle-free returns has set new standards in the country's online retail sector. Offering a wide range of categories — including consumer electronics, accessories, mobile devices, robotics, education, health, and lifestyle — Dolphin.com.bd stands as a one-stop solution for modern consumers.



Daffodil International School (DIS)

Daffodil International School (DIS), established in 2009 under the visionary leadership of Daffodil Computers PLC., has distinguished itself as a vanguard of transformative education in Bangladesh. Anchored in the foundational principles of Value, Culture and Innovation, DIS cultivates an intellectually stimulating environment where academic excellence converges with moral integrity and cultural consciousness.



Daffodil Computers

Beyond the academic sphere, DIS champions holistic development through a diverse spectrum of co-curricular pursuits—including athletics, music, karate, DEA, MUN, entrepreneurship—nurturing well-rounded individuals with resilience, discipline, leadership skills and artistic flair.





In alignment with national aspirations, the school remains steadfast in its mission to shape morally grounded, innovative and capable leaders poised to contribute profoundly to the nation's progress and global citizenship.



SMART BUSINESS24

Business ERP Software

Business ERP, developed by Daffodil Computers PLC., offers a comprehensive enterprise management solution for businesses seeking efficiency, integration, and control. Built on the Microsoft platform with MS SQL Server, it is a fully web-based system that can be operated from anywhere in the world. The solution minimizes time, cost, and operational inefficiencies - empowering organizations with peace of mind and enhanced productivity.



DIPTI
Daffodil International Professional Training Institute

Daffodil International Professional Training Institute (DIPTI)

DIPTI, an initiative of Daffodil Computers PLC., delivers job-oriented professional diplomas and short courses to bridge the gap between education and employment. Affiliated with BTEB, NSDA, and NTVQF, and a certified partner of AWS, Microsoft, and ISTQB, DIPTI ensures globally recognized certification and practical, industry-relevant training. Its programs emphasize experiential learning, real-world application, and skill-based growth - preparing individuals for success in the competitive job market.



Dividend

The Board of Directors has recommended no dividend for the financial year 2024–2025.

Election of Directors

In accordance with Article 90 of the Articles of Association, Ms. Samiha Khan, Director, and Mr. Bazlul Kabir Bhuiyan, Independent Director, will retire by rotation of the Articles of Association at this AGM. Ms. Samiha Khanand Mr. Bazlul Kabir Bhuiyan are being eligible, they offered themselves for reappointment under Article 92, subject to shareholder approval at the 28th AGM and subsequent clearance from the Bangladesh Securities and Exchange Commission (BSEC).

Appointment of Auditors

The existing auditors, PKF Aziz Halim Khair Choudhury, Chartered Accountants, retire at this meeting and have expressed willingness for re-appointment. The Board recommends their re-appointment as Statutory Auditors for the year ending June 30, 2026, subject to shareholder approval. The remuneration will be fixed by the shareholders/Board.

Appointment of Compliance (Corporate Governance) Auditors

The current Compliance Auditors, M/S. Mollah Quadir Yusuf & Co., Chartered Accountants, also retire at this meeting and have expressed their willingness to continue. The Board recommends their reappointment as Corporate Governance Compliance Auditors for the year ending June 30, 2026, subject to shareholder approval. The remuneration will be determined accordingly.

Conclusion and Acknowledgment

We extend our heartfelt appreciation to our esteemed shareholders, valued customers, stakeholders, government agencies, financial institutions, BSEC, DSE, CSE, vendors, suppliers, and our dedicated employees for their continued trust and cooperation. Your encouragement and commitment have been instrumental in Daffodil Computers journey toward sustained growth and excellence.

We also express our gratitude to everyone present at the 28th Annual General Meeting for your valuable participation and ongoing support. Together, we reaffirm our shared vision for a stronger and more innovative Daffodil Computers PLC.

Allah Hafez.
With warm regards,
On behalf of the Board of Directors

Shahana Khan

Ms. Shahana Khan
Chairman

Regarding Auditor's Emphasis Notes:

Without qualifying our report, we would like to draw the attention on the following matters:

1.The company has a provident fund (PF) scheme for its employees which has been recognized by the National Board of Revenue (NBR) on 02 July 2019 but no separate books of account for such PF fund is being maintained and no audit of the PF fund accounts has been made till to date though it is mandatory under section 18 of the Trust Rules of the fund. Only a PF register is being maintained with particulars of each employee. Further, according to section 22 of the Trust Rules of the fund, if any member leaves his/her employment voluntarily before completion of five years and such services has not been terminated for the reason of his/her misconduct, he/she shall be entitled to benefit including employee's contribution and interest thereof not 100% but proportionately which is a noncompliance of section 29 of the Bangladesh Labor Act 2006. No interest has been provided in this account for unpaid amount of provident fund balance which may raise further liability as per law & reduction of profit.

2.The company has been maintaining Workers Profit Participation Fund (WPPF) since long, but the company did not properly maintain WPPF account in accordance with Bangladesh Labor Act 2006 as amended till to date, particularly, Section 234, 235, 240, 242 & 248 of the said Act. Moreover, government portion of the fund is yet to be paid. No interest has been provided on unpaid amount of WPPF Fund resulting over statement of profit to some extent.

Dolphin Computers Limited (Subsidiary Company)

3.provision for Tax and Advance Income Tax balances have been carried forward without proper adjustment or reconciliation.

Daffodil International School (Project)

4.Provision for Tax and Advance Income Tax balances have been carried forward without proper adjustment or reconciliation.

Skill Jobs (Project)

5.Ledger records, cash book, and bank book were not made available for review. However, on sample basis transaction vouchers were provided, limiting our ability to verify the accuracy and completeness of recorded transactions. Moreover, the balance of Mobile Financial Service (Bkash) has not been reflected in the financial statements.

6.Provision for Tax and Advance Income Tax balances has been carried forward without proper adjustment or reconciliation.

The Board assures that all highlighted matters are receiving immediate attention. The CFO and Company Secretary have already been assigned to implement necessary corrective measures in accordance with BSEC regulations and the Corporate Governance Code. The Board is committed to ensuring full compliance, transparency, and improvement of internal control systems to prevent recurrence of these issues.

Remuneration to Directors

Directors in the Board of Daffodil Computers are non-executive and they receive no remuneration or benefits from the Company other than the Board Meeting attendance fee. The Managing Director is appointed for a period of five years during which the remuneration cannot be reviewed without the approval of the shareholders.

Going Concern:

The Board of Directors of Daffodil Computers has carefully evaluated the company's financial position and resources in accordance with the 'going concern' concept. Based on this assessment, the Board is confident that the company has adequate financial strength and resources to sustain its operations and continue business successfully in the foreseeable future.

Future Plan:

Daffodil Computers' future plan focuses on utilizing its technological strengths to drive continuous innovation and maintain a competitive edge in the dynamic IT sector. The company intends to broaden its product portfolio, strengthen customer engagement through advanced digital solutions, and establish strategic collaborations that support sustainable growth and long-term success.

Business Risks

Daffodil Computers faces potential risks from market competition, technological changes, and global economic fluctuations. The company proactively manages these risks through strategic mitigation, market adaptability, and continuous innovation.

Report on Corporate Governance

Corporate Governance refers to the system of internal control, policies, and procedures through which a company is managed in the best interest of all its stakeholders. The Board of Directors plays the central role in ensuring effective corporate governance. Daffodil Computers PLC. adheres to the Corporate Governance Code issued by the Bangladesh Securities and Exchange Commission (BSEC) under Notification No. SEC/CMRRCD/2006-158/207/Admin/80 dated June 03, 2018, and considers itself fully compliant with its requirements. Furthermore, the Company is committed to maintaining the highest standards of corporate governance by incorporating best practices into its operations. The independent functioning of the Board, the distinct and well-defined roles of the Chairman and Managing Director, as well as the separate responsibilities of the Company Secretary, Chief Financial Officer, and various Board Committees, collectively contribute to ensuring transparency, accountability, and excellence in governance practices.

Board of Directors' Composition

The Board of Daffodil Computers PLC comprises individuals with diverse skills, experience, and professional backgrounds, ensuring effective oversight and strategic leadership of the Company. The Board collectively possesses the requisite knowledge and competence to discharge its fiduciary duties responsibly, comply with applicable laws and regulations, and uphold the highest standards of corporate governance.

At present, the Board consists of six (6) Directors, including two (2) Independent Directors, who bring independent judgment and professional expertise to Board deliberations. All Directors are committed to ensuring that the Company's activities are conducted with integrity, transparency, and in the best interests of all stakeholders.

Appointments and retirements of Directors are governed by the provisions of the Companies Act, 1994, and the Articles of Association of the Company. One-third of the Directors retire each year at the Annual General Meeting (AGM), but are eligible for re-election. All appointments and reappointments are approved by the shareholders in the AGM.

SL.no.	Name of the Members	Status with the Board	Remarks
1	Ms. Shahana Khan	Chairman	
2	Dr. Md. Sabur Khan	Managing Director	
3	Ms. Samiha Khan	Director	
4	Dr. Mohamed Emran Hossain	Director	
5	Mr. Md. Bazlul Kabir Bhuiyan	Independent Director	
6	Mr. Md. Munir Hossain	Independent Director	

Directors' Attendance at Board Meetings (2024–2025)

During the financial year ended June 30, 2025, a total of eight (8) Board meetings were held. Attendance of the Directors was as follows:

Name of Director	Total Meetings Held	Attended	Remarks
Ms. Shahana Khan	8	8	
Dr.. Md. Sabur Khan	8	8	
Ms. Samiha Khan	8	8	
Dr. Mohamed Emran Hossain	8	8	
Mr. Md. Bazlul Kabir Bhuiyan	8	8	
Mr. Md. Munir Hossain	8	8	

Role and Responsibilities of the Board

The Board of Daffodil Computers PLC is responsible for ensuring the long-term success and sustainability of the Company through sound governance, strategic leadership, and prudent management oversight. It sets the vision, mission, and policies of the Company and ensures compliance with the Corporate Governance Code, 2018 issued by the Bangladesh Securities and Exchange Commission (BSEC).

In fulfilling its duties, the Board performs the following key functions:

- Formulating and approving corporate strategy, policy framework, and business plans.
- Monitoring and evaluating management performance and overall financial results.
- Ensuring integrity of financial reporting and adequate internal control systems.
- Overseeing risk management and ensuring proper accountability structures.
- Approving major transactions and delegating appropriate authority to Committees and management.
- Appointing and evaluating senior management and ensuring they possess adequate competence.
- Recommending appointment of external auditors and reviewing their performance.
- Ensuring transparency and regular communication with shareholders and stakeholders.

Role and Responsibilities of Chairman

The Chairman of the Board provides leadership to the Board of Directors and ensures its effective functioning. The Chairman maintains a balanced relationship between the Board and management, ensuring that the Board receives accurate and timely information to make informed decisions.

Key responsibilities include:

- Acting as liaison between the Board and the Managing Director.
- Ensuring proper conduct and effective participation in Board meetings.
- Approving meeting agendas and schedules in consultation with the MD.
- Overseeing the performance of the Board and its Committees.
- Promoting a culture of integrity, transparency, and accountability.
- Ensuring that non-executive Directors are properly briefed and informed.
- Chairing meetings of shareholders and representing the Board externally.

Role and Responsibilities of Managing Director

The Managing Director (MD) leads the execution of the Company's long- and short-term strategies and oversees day-to-day operations. The MD acts as the principal link between the Board and management and ensures that all business activities are conducted ethically, efficiently, and in compliance with applicable laws.

Major responsibilities include:

- Leading the formulation and execution of corporate strategy and business plans.
- Ensuring that operations are within approved budgets and aligned with strategic objectives.
- Overseeing the management team and ensuring proper staffing, performance, and development.
- Identifying and managing business risks and opportunities.
- Maintaining effective communication with stakeholders and regulators.
- Ensuring the integrity of internal controls, compliance systems, and financial disclosures.
- Promoting a culture of accountability, innovation, and sustainability across the organization.

Daffodil Computers

Code of Conduct for the Chairman, Board Members, and Managing Director

In line with the Corporate Governance Code 2018 of BSEC, Daffodil Computers PLC has adopted a comprehensive Code of Conduct for the Chairman, Board Members, and the Managing Director. The Code serves as an ethical guide for the Board and management, emphasizing transparency, accountability, integrity, and professionalism.

Key principles include:

1. Acting in good faith and in the best interest of the Company.
2. Maintaining confidentiality of information and avoiding conflicts of interest.
3. Complying with all applicable laws, rules, and regulations.
4. Prohibiting insider trading and ensuring fair disclosure practices.
5. Promoting sustainable business development and environmental responsibility.
6. Fostering fair and ethical relationships with employees, customers, and suppliers.
7. Using Company assets responsibly and solely for legitimate business purposes.
8. Annually affirming compliance with the Code and reporting any violations to the Chairman or Compliance Officer.

The Company Secretary serves as the Compliance Officer, responsible for monitoring and ensuring adherence to this Code. The Code is published on the Company's official website and updated as required by the Board.

Board Meetings

The meetings of the Board are held physically or virtually, as decided by the Board. Notices are served to all Directors in advance, and all meetings are conducted in compliance with the applicable laws, Articles of Association, and corporate governance guidelines.

The Company Secretary advises the Chairman and the Board on governance and regulatory matters, maintains the minutes of meetings, and ensures proper documentation and compliance.

Board Committees

To strengthen governance and operational oversight, the Board has constituted the following Committees:

1. **Audit Committee** – Comprising three members, the Audit Committee oversees financial reporting, risk management, internal controls, and compliance processes. It reports its findings and recommendations periodically to the Board.

2. **Nomination and Remuneration Committee (NRC)** – A three-member Committee responsible for formulating criteria for the appointment of Directors, fixing remuneration of Directors and top executives, and ensuring a fair and transparent nomination process.

Executive Committee (EC)

The Company has a five-member Executive Committee (EC), chaired by a representative of the Board, to provide operational guidance and close monitoring of business performance. The EC meets quarterly to:

- Review business performance and approve budgets.
- Evaluate capital expenditure proposals and major policy issues.
- Oversee implementation of Board decisions and operational strategies.
- Recommend key matters to the Board for final approval.

Management Committee

The Management Committee, chaired by the Managing Director, comprises departmental heads and representatives from the Board and EC. The Committee meets monthly to:

- Implement decisions of the Board and Executive Committee.
- Supervise day-to-day operations of the Company.
- Coordinate across departments for efficient performance.
- Address operational issues and ensure alignment with corporate objectives.

Internal Audit Committee Report

(BSEC) vide Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 03, 2018, the Internal Audit Committee of Daffodil Computers PLC presents its report for the financial year ended June 30, 2025.

The Internal Audit Committee operates under the direct supervision of the Audit Committee of the Board and functions independently to ensure the adequacy, effectiveness, and consistency of the company's internal control and risk management systems.

Objectives and Responsibilities

The principal objectives of the Internal Audit Committee are to:

- Review and evaluate the internal control framework of the company.
- Ensure compliance with policies, procedures, and regulatory requirements.
- Identify weaknesses in operational and financial controls and recommend corrective actions.
- Evaluate the efficiency and effectiveness of risk management processes.
- Monitor the implementation of audit recommendations and report progress to the Audit Committee.

Internal Audit Activities during the Year

During the year under review, the Internal Audit Committee:

- Conducted periodic reviews of financial, operational, and compliance areas across various departments and business units.
- Examined internal control processes and identified areas for improvement.
- Verified adherence to company policies, standard operating procedures, and statutory requirements.
- Reviewed the implementation status of previous audit observations and ensured corrective measures were effectively taken.
- Reported all significant findings, control gaps, and recommendations to the Audit Committee and management for necessary action.

Daffodil Computers

Conclusion

The Internal Audit Committee is satisfied that the company has maintained an adequate and effective internal control system. The Committee also confirms that management has shown a cooperative and positive attitude toward strengthening internal controls and addressing audit observations promptly.

The Internal Audit Committee remains committed to maintaining transparency, accountability, and integrity in all areas of the company's operations.

On behalf of the Internal Audit Committee

Dr. Mohamed Emran Hossain
Chairman, Internal Audit Committee
Daffodil Computers PLC

Name of the internal Audit Committee as a sub-committee of Board of Directors

1	Dr. Mohamed Emran Hossain (Director)	Chairman
2	Mr. Saif Mohammad Rizvi Accounts Manager	Member
3	Mr. Md. Monir Hossain (Company Secretary)	Member

Members' Attendance in the Internal Audit Committee Meeting During the year 2024-2025.

Name of Member	Total Meeting	Attended	Remarks
Dr.Mohamed Emran Hossain (Director)	7	7	
Mr. Saif Mohammad Rizvi (Accounts Manager)	7	7	
Mr. Md. Monir Hossain (Company Secretary)	7	7	

Audit Committee

The Audit committee of Daffodil Computers PLC is the Sub-Committee of the Board of Directors. The Audit Committee comprises Two Directors nominated by the Board of Directors. The Chairman of the Audit Committee is an Independent Director of the company.

Audit Committee as a sub-Committee of Board of Directors

1	Mr. Md. Bazlul Kabir Bhuiyan (Independent Director)	Chairman
2	Dr. Mohamed Emran Hossain (Director)	Member
3	Ms. Samiha Khan (Director)	Member
4	Mr. Md. Monir Hossain (Company Secretary)	Member

Members' Attendance in the Audit Committee Meeting During the year 2024-2025

Name of Member	Total Meeting	Attended	Remarks
Mr. Md. Bazlul Kabir Bhuiyan (Independent Director)	8	8	
Dr. Mohamed Emran Hossain (Director)	8	8	
Ms. Samiha Khan (Director)	8	8	
Mr. Md. Monir Hossain (Company Secretary)	8	8	

Responsibilities of Audit Committee

- Oversee the financial reporting process.
- Monitor choice of accounting policies and principles.
- Monitor Internal Control Risk management process.
- Oversee hiring and performance of external auditors.
- Review along with the management, the annual financial statements before submission to the board for approval.
- Review along with the management, the quarterly and half-yearly financial statements before submission to the board for approval.
- Review the adequacy of internal audit functions.
- Review statement of significant related party transactions submitted by the management.
- Review Management Letters/ Letter of Internal Control weakness issued by statutory auditors.

Report of the Audit Committee

In compliance with the Corporate Governance Code of the Bangladesh Securities and Exchange Commission (BSEC) issued on June 03, 2018, I am pleased to present the Report of the Audit Committee of Daffodil Computers PLC.
The principal objective of the Audit Committee is to assist the Board of Directors in effectively fulfilling its oversight responsibilities. The Committee operates under specific Terms of Reference (TOR) formulated in accordance with the BSEC Code of Corporate Governance. These TORs include, but are not limited to: supervising the financial reporting process, monitoring accounting policies and principles, evaluating the internal control system, reviewing significant related party transactions, assessing potential conflicts of interest, and reviewing the financial statements of subsidiary companies.

This report provides a summary of the key activities undertaken by the Audit Committee during the financial year 2024–2025.

Review of Financial Statements

During the year, the Audit Committee met quarterly and conducted the following reviews:

1. Reviewed the Annual Audited Financial Statements of the Company for the year ended June 30, 2025.
2. Reviewed the First Quarterly Un-Audited Financial Statements (Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, and related notes) as of September 30, 2024.
3. Reviewed the Second Quarterly Un-Audited Financial Statements as of December 31, 2024.
4. Reviewed the Third Quarterly Un-Audited Financial Statements as of March 31, 2025.
5. Examined all related party transactions carried out among associated companies, including the subsidiary, to ensure that they were conducted on an arm's length basis.
6. Discussed the financial reporting process and evaluated the effectiveness of the internal control system in preventing errors and fraudulent activities.
7. Reviewed the choice and application of accounting policies and principles adopted by the Company.
8. Recommended the appointment of Independent Auditor and Compliance Auditor and proposed their remuneration.

The Independent Auditors' Report did not contain any material observations requiring the Board's special attention. Upon being satisfied with the findings, the Committee authorized submission of the Annual Audited Financial Statements to the Board for approval.

Additionally, during the year, the Committee met on three other occasions to review the Company's interim un-audited financial statements issued at the end of each quarter. The Committee engaged in detailed discussions with senior management to ensure that all reports were accurate, consistent, and compliant in all material respects. Based on these reviews, the Board approved the respective financial statements, including the Annual Audited Financial Statements, for presentation to shareholders.

External Auditor

The Committee assessed the independence, objectivity, and professional competence of the Company's external auditors, PKF Aziz Halim Khair Choudhury, Chartered Accountants, who conducted the statutory audit for the year 2024–2025.

As their term expired at this meeting, and having expressed their willingness to continue, the Committee recommended their reappointment as the Statutory Auditors for the financial year ending June 30, 2026. The recommendation was approved by the Board and is placed before the shareholders for confirmation at the 28th Annual General Meeting (AGM). The remuneration for their services will be determined accordingly.

Other Reviews and Activities

During the year under review, the Committee also evaluated and monitored the Company's risk management framework, internal audit, and regulatory compliance processes, and reviewed the respective reports. The Committee periodically reviewed the financial reporting process, related disclosures, and compliance matters.
Senior management attended various meetings of the Audit Committee to present updates and clarify issues as required. The Committee is pleased to note that no material deviations, non-compliance, or adverse audit findings requiring the attention of the Board or shareholders were observed during the reporting period.

On behalf of the Audit Committee,

Mr. Md. Bazlul Kabir Bhuiyan
Chairman, Audit Committee
Daffodil Computers PLC



Daffodil Computers

Report on the Nomination and Remuneration Committee (NRC)

For the year ended June 30, 2025

The Nomination and Remuneration Committee (NRC) of Daffodil Computers PLC operates in accordance with the requirements of the Corporate Governance Code issued by the Bangladesh Securities and Exchange Commission (BSEC) on June 03, 2018. The NRC assists the Board of Directors in formulating criteria and policies for determining qualifications, positive attributes, experience, and independence of Directors, Executive Directors, and senior management. It also aids the Board in establishing a formal and transparent process for determining the remuneration and honorarium of Directors, Executive Directors, and personnel at equivalent levels.

This report is prepared in compliance with the aforesaid Code and outlines the Committee's structure, policies, evaluation criteria, and activities during the financial year 2024–2025.

Composition of the Nomination and Remuneration Committee

The Board of Directors has constituted the NRC with three members, all of whom are non-executive Directors, including one Independent Director as Chairman, in accordance with the provisions of the BSEC Corporate Governance Code.

SL. No.	Name of Member	Status with committee	Status with the Board
1	Mr. Md. Munir Hossain	Chairman	Independent Director
2	Ms. Samiha Khan	Member	Director
3	Dr. Md. Sabur Khan	Member	Director
4	Mr. Md. Monir Hossain	Secretary	Company Secretary

Attendance of Members at NRC Meetings (2024–2025)

Sl. No.	Name of Director	Total Meeting	Attended
1.	**Mr. Md. Munir Hossain (Independent Director)**	**7**	**7**
2.	**Ms. Samiha Khan (Director)**	**7**	**7**
3.	**Dr. Md. Sabur Khan (Director)**	**7**	**7**
4.	**Mr. Md. Monir Hossain (Company Secretary)**	**7**	**7**

All meetings were conducted in full compliance with the prescribed procedures and quorum requirements of the BSEC Code.

Overview of the Nomination and Remuneration policies

The Company follows a well-defined Nomination and Remuneration Policy aligned with its corporate values, applicable laws, and best practices. The objective is to attract, develop, and retain qualified and competent personnel to ensure the sustainable growth of the organization.

(a) Nomination Criteria

1. Compliance with company policies, applicable laws, and BSEC guidelines.
2. A transparent and objective selection process.
3. Adherence to recognized professional and ethical standards.
4. Identification of core competencies relevant to each management level.
5. Promotion of diversity in age, experience, qualification, and gender.

(b) Remuneration Criteria

Key features of the NRC's Remuneration Policy include:

1. Ensuring competitive and fair remuneration to attract and retain competent executives.
2. Linking compensation with measurable performance benchmarks and company objectives.
3. Reviewing and recommending attendance fees, honoraria, and incidental expenses for Directors and Committee Members.
4. Ensuring that NRC members do not receive any remuneration for consultancy or advisory roles, except for meeting attendance fees.

Recruitment and Selection Standards:

The NRC oversees the nomination and recruitment process for Executive Directors and higher management positions. Appointments are made by the Board based on NRC's recommendations, ensuring compliance with BSEC criteria and internal service regulations.

Independent Director:

Independent Directors are nominated based on integrity, competence, and sectoral expertise. Candidates must meet the qualifications prescribed by the BSEC Corporate Governance Code. Final appointments are made by the Board and approved by the shareholders at the Annual General Meeting.

(c) Evaluation Criteria

Executive Directors and Senior Executives:
Performance is evaluated annually by respective reporting authorities based on the company's appraisal framework and key performance indicators (KPIs).
Independent Directors:
Evaluation is conducted based on attendance, participation in Board and Committee meetings, and their contribution to strengthening corporate governance practices.

(D) Activities of the NRC during FY 2024–2025

During the year, the NRC held seven meetings, attended by all members. The Committee reviewed and discussed the following key matters:

- Evaluation of the existing Nomination and Remuneration Policy in line with BSEC guidelines.
- Review of the Code of Conduct for the Chairman, Board Members, and Managing Director.
- Assessment of the Remuneration Policy for Directors and top executives.
- Consideration of succession planning and leadership development initiatives.
- Ensuring that all recruitment and compensation decisions are consistent with the company's long-term strategy and governance principles.

On behalf of the Nomination and Remuneration Committee (NRC)



Md. Munir Hossain
Chairman
Nomination & Remuneration Committee (NRC)

MOLLAH QUADIR YUSUF & CO.
CHARTERED ACCOUNTANTS

[Certificate as per condition No. 1 (5) (xxvii)]

Report to the Shareholders of
Daffodil Computers Limited
on Compliance on the Corporate Governance Code

We have examined the compliance status to the Corporate Governance Code by Daffodil Computers Limited for the year ended on 30 June 2025. This Code relates to the Notification No. BSEC/CMRRRC-D/2006-158/207/Admin/80 dated 03 June 2018 of the Bangladesh Securities and Exchange Commission (BSEC).

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

(a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above-mentioned Corporate Governance Code issued by the Commission;
(b) The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;
(c) Proper books and records have been kept by the company as required under the Companies Act 1994, the Securities Laws and other relevant Laws; and
(d) The Governance of the company is satisfactory.

Signed for and on behalf of

Dated: November 27, 2025
Place: Dhaka

Mollah Quadir Yusuf & Co.
Chartered Accountants

Md. Musfiqur Rahman FCA
Managing Partner
ICAB Enrolment No-1023

Mollah Quadir Yusuf & Co. Dhaka Chartered Accountants

House # 63/F (3rd Floor),Dolphin Goli, Lake Circus,Kalabagan, Dhanmondi, Dhaka- 1205
Tel: 01819-547366, 01720-015056, 01979- 547366
E-mail: mqy_ca@yahoo.com, Web: www.mqyca.com



Status of **Compliance**

Status of compliance with the conditions imposed by the Commission's Notification No. SEC/CMRRCD/2006-158/207/Admin/80, dated 3 June 2018 issued under section 2CC of the Securities & Exchange Ordinance, 1969:

Report under condition No. 9

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
1(1)	Total number of Company's Board of Directors shall not be less than 5 (five) and more than 20 (twenty);	√		06 Direcors including 02 Independent
1(2)	**Independent Director**			
1(2) (a)	One-fifth (1/5) of the total number of directors in the company's Board be Independent Directors (ID);	√		02 Independent Directors
1(2)(b) (i)	ID does not hold any shares or holds less than one percent (1%) shares in the company;	√		
1(2)(b) (ii)	ID not a sponsor of the company nor connected with any sponsor/director/nominated director/ shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company by family relationship and his/ her family members also shall not hold above mentioned shares in the company;	√		
1(2)(b) (iii)	who has not been an executive of the company in immediately preceding 2 (two) financial years;	√		
1(2)(b) (iv)	who does not have any other relationship, whether pecuniary or otherwise;	√		
1(2)(b) (v)	who is not a member or TREC holder, director or officer of any stock exchange;	√		
1(2)(b) (vi)	Who is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	√		
1(2)(b) (vii)	who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this Code;	√		
1(2)(b) (viii)	Directorship in more than 5 listed companies	√		
1(2)(b) (ix)	who has not been convicted by a court of competent jurisdiction as a loan defaulter of Bank or NBFI);	√		
1(2)(b) (x)	who has not been convicted for a criminal offence involving moral turpitude;	√		
1(2)(c)	Approval of appointment of Independent Director in the AGM	√		
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days;			
1(2)(e)	The tenure of office of an independent director shall be for a period of 3 (three) years, which may be extended for 1 (one) tenure only	√		
1(3)	**Qualifications of Independent Director**	√		
1(3)(a)	Independent director shall be a knowledgeable individual with integrity.	√		
1(3)(b) (i)	ID is business leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk.100 million or any listed company or a member of any national or international chamber of commerce or business association;			"Not Applicable
1(3)(b) (ii)	"who is or was a top level executive not lower than CEO/MD/DMD/CFO/Head of Finance or Accounts/ CS/HIAC/Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid-up-capital of Tk.100.00 million or of a listed company;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
1(3)(b) (iii)	Former official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or Law;			"Not Applicable"
1(3)(b) (iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or			"Not Applicable"
1(3)(b) (v)	Professional who is or was an Advocate practicing at least in the High Court Division of Bangladesh Supreme Court or CA/CMA/ CFA/CCA/CPA/ Chartered Management Accountant/CS or equivalent qualification	√		
1(3)(c)	Independent director shall have at least 10 (ten) years of experiences in any field as clause (b);	√		
1(3)(d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the Commission			No Such Event Occurred
1(4)	**Duality of Chairperson**			
1(4)(a)	Chairperson of the Board and the MD and/or CEO of the company shall be filled by different individuals;	√		
1(4)(b)	MD and/or CEO of a listed company shall not hold the same position in another listed company	√		
1(4)(c)	Chairperson of the Board shall be elected from among the nonexecutive directors of the company;	√		
1(4)(d)	Board shall clearly define respective roles and responsibilities of the Chairperson and the MD and/or CEO;	√		
1(4)(e)	In the absence of the Chairperson of the Board the remaining members may elect one of themselves from non- executive directors as Chairperson for that particular Board's meeting;	√		
1(5)	**The Directors' report to Shareholders'**			
1(5)(i)	Industry outlook and possible future developments	√		
1(5) (ii)	Segment / Product wise performance	√		
1(5) (iii)	Risks and concerns including internal and external risk factors, threat and negative impact on environment, if any;	√		
1(5) (iv)	Discussion on Cost of goods sold, Gross profit and Net profit margin	√		
1(5) (v)	Discussion on continuity of extraordinary activities	√		
1(5) (vi)	Discussion on related party transactions	√		
1(5) (vii)	Statement of utilization of proceeds from	-		No Significant Variance
1(5) (viii)	An explanation if the financial results deteriorate after the company goes for IPO, RPO, Rights Share Offer, Direct Listing, etc.;	-		No Such Event Occurred
1(5) (ix)	An explanation on any significant variance that occurs between Quarterly Financial performances and Annual F/S;	√		
1(5) (x)	Statement of remuneration to Directors	√		
1(5) (xi)	A statement that the F/S prepared by the management of the issuer company present fairly its state of affairs	√		
1(5) (xii)	A statement that proper books of account of the issuer company have been maintained;	√		
1(5) (xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	√		
1(5) (xiv)	A statement that IAS or IFRS, as applicable in Bangladesh, have been followed in preparation of the FY and any departure there from has been adequately disclosed;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
1(5) (xv)	Sound internal control designed and implementation thereof	√		
1(5) (xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	√		
1(5) (xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as a going concern, if the issuer company is not considered to be a going concern, the fact along with reasons there of shall be disclosed;	√		
1(5) (xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained;	√		
1(5) (xix)	A statement where key operating and financial data of at least preceding 5 (five) years shall be summarized;	√		
1(5) (xx)	An explanation on the reasons if the issuer company has not declared dividend (cash or stock) for the year;	-		Dividend has been declared
1(5) (xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;	-		Not Applicable
1(5) (xxii)	Total number of Board meetings held during the year and attendance by each director;	√		
1(5)(xxiii)	**The Pattern of Shareholding**			
1(5) (xxiii) (a)	Shareholding by Parent or Subsidiary/Associated companies	√		
1(5) (xxiii) (b)	Shareholding by Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance	√		
1(5) (xxiii) (c)	Shareholding by Executives	√		
1(5) (xxiii) (d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details);	√		
1(5) (xxiv)	**Appointment or Re-Appointment of**	√		
1(5) (xxiv) (a)	Brief resume of the director	√		
1(5)(xxiv) (b)	Nature of Director expertise	√		
1(5) (xxiv) (c)	Names of companies in which director holds directorship	√		
1(5)(xxv)	**Management Discussion and analysis of Financial Statements**			
1(5)(xxv) (a)	Accounting policies and estimation for preparation of financial statements	√		
1(5)(xxv)(b)	Changes in accounting policies and estimation, if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	√		
1(5)(xxv) (c)	Comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
1(5)(xxv)(d)	Compare financial performance and position with peer industry	-		No peer industry is available for comparison
1(5)(xxv) (e)	Financial and economic scenario of the country and the globe	√		
1(5)(xxv) (f)	Risk and concerns issues related to financial statements and mitigation plan	√		
1(5)(xxv)(g)	Future plan or projection of company's operation, performance and financial position	√		
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per Annexure-A;	√		
1(5)(xxvii)	The Report as well as certificate regarding compliance of conditions of this Code as required under condition No. 9 shall be disclosed as per Annexure-B and Annexure-C.	√		
1(6)	Board meetings and record of minutes as per requirement	√		
1(7) (a)	Code of conduct for chairperson, Board members and Chief Executive Officer	√		
1(7) (b)	The code of conduct as determined by the NRC shall be posted on the website of the company including, among others, prudent conduct and behavior; confidentiality; conflict of interest; compliance with laws, rules and regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency	√		
2	**The minutes of the Board meeting of the subsidiary company**			
2 (a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company;	√		
2 (b)	At least 1 (one) Independent director on the Board of the holding company shall be a director on the Board of the subsidiary company;	√		
2 (c)	The minutes of the Board meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company;	√		
2 (d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;	√		
2(e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.	√		
3	**MD/CEO/CFO/HIAC and CS**			
3(1)(b)	The Board shall appoint a MD or Chief Executive CEO, a CS, a CFO and a HIAC;	√		
2 (a) (b)	The positions of the MD or Chief Executive Officer CEO, CS, CFO and HIAC shall be filled by different individuals;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
3(1) (c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time;	√		
3(1) (d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	√		
3(1) (e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board;	√		
3 (2)	The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board:	√		
3(3)(a)(i)	These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and	√		
3(3)(a)(ii)	These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	√		
3(3)(b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board or its members;	√		
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	√		
4	**Board Directors Committee**			
4 (i)	Audit Committee	√		
4 (ii)	Nomination and Remuneration committee	√		
5	**Audit Committee**			
5(1) (a)	The company shall have an Audit Committee as a sub- committee of the Board;	√		
5(1) (b)	The Audit Committee shall assist the Board in ensuring that the FS reflect true and fair view of the state of affairs of the company;	√		
5(1) (c)	The Audit Committee shall be responsible to the Board;	√		
5(2)	**Constitution of The Audit Committee**			
5(2) (a)	The Audit Committee shall be composed of at least 3 (three)	√		
5(2) (b)	The Board shall appoint members of the Audit Committee who shall be non-executive directors of the company excepting Chairperson of the Board and shall include at least 1 (one) Independent director;	√		
5(2) (c)	All members of the audit committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 (ten) years of such experience;	√		
5(2) (d)	When the term of service of any Committee member expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 1 (one) month from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;	-	-	So far not required

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
5(2) (e)	The company secretary shall act as the secretary of the Committee;		√	
5(2) (f)	The quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director.		√	
5(3) (a)	The Board shall select 1 (one) member of the Audit Committee to be Chairperson of the Audit Committee, who shall be an independent director;		√	
5(3) (b)	In the absence of the Chairperson of the Audit Committee, under condition No. 5(4)(b) and the reason of absence of the regular Chairperson shall be duly recorded in the minutes;			No Such Event Occurred
5(3) (c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting.		√	
5(4)	**Meeting of the Audit Committee**			
5(4) (a)	The Audit Committee shall conduct at least its four meetings in a financial year;		√	
5(4) (b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two-third of the members;		√	
5(5)	**Role of Audit Committee**			
5(5) (a)	Oversee the Financial reporting process		√	
5(5) (b)	Monitor accounting policies and principles		√	
5(5) (c)	Monitor Internal Audit and Compliance process and review of the Internal Audit and Compliance Report;		√	
5(5) (d)	Oversee hiring and performance of external Auditors		√	
5(5) (e)	Hold Meeting with external auditors		√	
5(5) (f)	Review along with the management, the annual F/S before submission to the Board for approval;		√	
5(5) (g)	Review along with the management, the quarterly and half yearly financial statements before submission to the Board for approval;		√	
5(5) (h)	Review the adequacy of internal audit function;		√	
5(5) (i)	Review management discussion and analysis		√	
5(5) (j)	Review related party transactions		√	
5(5) (k)	Review management letters by statutory Auditors			No Separate Management Letter is issued
5(5) (l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and		√	
5(5) (m)	Oversee whether the proceeds raised through IPO/ RPO or Rights Share Offer have been utilized as per the purposes stated in relevant offer document or prospectus approved by the Commission:		√	

Condition No.	Title	(Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
5(6)	**Reporting of the Audit Committee**			
5(6)(a) (i)	The Audit Committee shall report on its activities to the Board.	√		
5(6)(a)(ii)(a)	Report on conflict of interest to the Board of Directors			No Such conflictions
5(6)(a)(ii)(b)	Suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements;			No Such Incidence
5(6)(a)(ii)(c)	Suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations; and			No Such Incidence
5(6)(a)(ii)(d)	Any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;			Emphasis Mtter of Auditor's report discloed inthe Bord Report
5(6)(b)	If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier			No Such Incidence
5(7)	Report on activities carried out by the Audit Committee, including any report made to the Board under condition No. 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.	√		
6	**Nomination & Remuneration Committee**			
6(1)(a)	NRC as a sub committee of the Board	√		
6(1)(b)	Assist the Board in formulation of nomination criteria of directors and top level executive	√		
6(1)(C)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No.6(5)(b).	√		
6(2)	**Constitution of the NRC**			
6(2)(a)	The Committee shall comprise of at least three members including an independent director;	√		
6(2)(b)	All members of the Committee shall be non-executive directors	√		
6(2)(c)	Members of the Committee shall be nominated and appointed by the Board;	√		
6(2)(d)	The Board shall have authority to remove and appoint any member of the Committee;	√		
6(2)(e	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;	-		No Such event Occureed

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
6(2)(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;			So far not required
6(2)(g)	The company secretary shall act as the secretary of the Committee;	√		
6(2)(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	√		
6(2)(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration or fees other than Director's fees or honorarium from the company	√		
6(3)	**Chairperson of the NRC**			
6(3)(a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	√		
6(3)(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	-		So far not required
6(3)(c)	Chairperson of the NRC shall attend the AGM to answer the queries of the shareholders:	n		
6(4)	**Meeting of the NRC**			
6(4)(a)	The NRC shall conduct at least one meeting in a financial year;	√		
6(4)(b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC	-		No such Emergency arises
6(4)(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee.	√		
6(4)(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes.	√		
6(5)	**Role of the NRC**			
6(5)(a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	√		
6(5)(b)(i)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Com-plied	
6(5)(b)(i)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and Committee	√		
6(5)(b)(i)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	√		
6(5)(b)(ii)	Devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	√		
6(5)(b)(iii)	Identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;	√		
6(5)(b)(iv)	Formulating the criteria for evaluation of performance of independent directors and the Board;	√		
6(5)(b)(v)	Identifying company's needs for appointment of employees and determination their selection, transfer and promotion criteria.	√		
6(5)(b)(vi)	Developing, recommending and reviewing annually the company's human resources and training policies;	√		
6(5)(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	√		
7	**External or Statutory Auditors**			
7(1)(i)	Appraisal or valuation services or fairness opinions;	√		
7(1)(ii)	Financial information systems design and implementation;	√		
7(1)(iii)	Book-keeping or other services related to the accounting records or financial statements;	√		
7(1)(iv)	Broker-dealer services	√		
7(1)(v)	Actuarial services			Not Applicable
7(1)(vi)	Internal audit services	√		
7(1)(vii)	Any service that the Audit Committee determines;	√		
7(1)(viii)	Audit or certification services on compliance of corporate governance as required under condition no. 9(1)	√		
7(1)(ix)	Any other service that creates conflict of interest	√		
7(2)	Shareholding of partner or employees of external Audit firms			
7(3)	Presence of representative of external auditors in AGM/EGM	√		
8	**Maintaining a website by the company**			
8(1)	The company shall have an official website linked with the website of the stock exchange;	√		
8(2)	The company shall keep the website functional from the date of listing;	√		
8(3)	The company shall make available the detailed disclosures on its website as per listing regulations.	√		
9	**Reporting & Compliance of Corporate Governance**			
9(1)	Certificate of compliance regarding Corporate Governance Guidelines	√		
9(2)	Compliance auditor shall be appointed by the shareholders in the AGM	√		
9(3)	Compliance of conditions as per Annexure-C	√		

Shareholding position of Directors as on 23-11-2025

Name of Director	Shareholding
Mrs.Shahana Khan	1,41,64,080
Dr. Md. Sabur Khan	22,23,245
Mr. Md. Bazlul Kabir Bhuiyan	0
Dr. Mohamed Emran Hossain	31,46,653
Ms. Samiha Khan	10,35,651
Mr. Md. Munir Hossain	0

Shareholding position of top five executives as on 23-11-2025

Mr. Abdur Rob	GM, Chief of Operation	Nill
Mr. Jafar Ahmed Patwary	GM, Business Operation	Nill
Mr. Md. Jahir Uddin	GM and chief of Accounts	Nill
Mr. Md. Monir Hossain	Company Secretary	Nill
Mr. Md. Monirul Alom	Manager, IDB Branch	Nill

Chairman, Managing Director, Directors, Company Secretary, CFO, Head of Internal Audit and their spouse and minor children.

No.	Name	Position	Spouse Name	Minor Children
1	Ms. Shahana Khan	Chairman	Dr. Md. Sabur Khan	N/A
2	Dr. Md. Sabur Khan	Managing Director	Ms. Shahana Khan	N/A
3	Ms. Samiha Khan	Director	N/A	N/A
4	Dr. Mohamed Emran Hossain	Director	Ms. Fahmida Emran	N/A
5	Mr. Md. Bazlul Kabir Bhuiyan	Independent Director	N/A	N/A
6	Mr. Md. Monir Hossain	Company Secretary	Dr. Mahmuda Akhter	N/A
7	Mr. Jahir Uddin	CFO	Ms. Tahmina Ahmed	N/A
8	Mr. Md. Munir Hossain	Independent Director	N/A	N/A

Daffodil Computers PLC.

Minutes of the 27th Annual General Meeting

রবিবার,২৯শে ডিসেম্বর,২০২৪,সকাল ১০টায় ড্যাফোডিল কম্পিউটার্স পিএলসি এর ২৭তম সাধারন সভা হাইব্রিড প্লাটফরমে অনুষ্ঠিত হলো। সভার শুরুতে কোম্পানী সেক্রেটারী মো: মনির হোসেন উপস্থিত কোম্পানীর পরিচালনা পর্ষদের সম্মানিত সদস্যবৃন্দের সঙ্গে উপস্থিত সম্মানিত শেয়ারহোল্ডারদেরকে পরিচয় করিয়ে দেন।

ডিজিটাল প্যাটফর্মে যুক্ত ছিলেন:
জনাব শাহানা খান, চেয়ারম্যান , ড্যাফোডিল কম্পিউটার্স পিএলসি
জনাব ড: মো: সবুর খান, ব্যবস্থাপনা পরিচালক, ড্যাফোডিল কম্পিউটার্স পিএলসি
জনাব ড: মোহাম্মদ ইমরান হোসেন, পরিচালক, ড্যাফোডিল কম্পিউটার্স পিএলসি
জনাব মোঃ বজলুল কবির ভূইয়া, ইন্ডিপেন্ডেন্ট পরিচালক, ড্যাফোডিল কম্পিউটার্স পিএলসি
জনাব মো: জহির উদ্দিন, সি.এফ.ও, ড্যাফোডিল কম্পিউটার্স পিএলসি
জনাব মোঃ কারদার রহমান, অডিটর, পিকেএফ আজিজ হালিম খায়ের চৌধুরী ।

কোরাম পূর্ন হওয়ায় সভা শুরু করে সম্মানিত চেয়ারম্যান মহোদয় ২৭তম বার্ষিক সাধারন সভায় উপস্থিত ও ভার্চুয়ালি যুক্ত সকল শেয়ারহোল্ডারগনকে স্বাগত জানান। পবিত্র কোরআন থেকে তেলাওয়াত ও তরজমা করার জন্য ড্যাফোডিল কম্পিউটার্স পিএলসি এর সিএফও জনাব জহির উদ্দিনকে আহবান করেন,পবিত্র কোরআন থেকে তেলাওয়াত ও তরজমা শেষ হলে কোম্পানী সেক্রেটারী জনাব মো: মনির হোসেন ২৭তম বার্ষিক সাধারণ সভার নোটিশ পাঠ করেন। নোটিশ পাঠ শেষ হলে ব্যাবস্থাপনা পরিচালক মহোদয় Directors reports উপস্থাপন করেন। তিনি Directors Reports সহ কোম্পানীর বিভিন্ন কর্মকান্ড সম্পর্কে শেয়ারহোল্ডারদেরকে অবহিত করেন ।

তিনি reports of the Auditors and the Directors সহ সকল এজেন্ডার উপর আলোচনার জন্য শেয়ারহোল্ডারদেরকে তাদের বক্তব্য উপস্থাপন করার অনুরোধ করলে প্রথমে জনাব মোঃ জামিল আহম্মেদ, বিও-১২০২৯৮০০০৪১২১৫৪৯ ব্যবস্থাপনা পরিচালককে বলেন আপনি জবাবদিহির যায়গায় আছেন, ৫% ডিভিডেন্ডে আমরা হতাশ নই, আগামীতে কিভাবে ডিভিডেন্ড দিবেন তার দিকনির্দেশনা তৈরী করেন আর ৫ নম্বর এজেন্ডায় লোন পরিশোধের জন্য ১০ টাকায় শেয়ার কনর্ভাট করে যে প্রস্তাব এনেছেন আমি তার বিপক্ষে নই তবে এভারেজ কিংবা সর্বোচ্চ ৪০ টাকায় ইস্যু করার পক্ষে প্রস্তাব করছি। জনাব শংকর কুমার মল্লিক, বিও-১২০৪৪৩০০১৫৩৪০৬৫৬ বলেন, কোম্পানীর মূল শক্তি হলো নিট এস্যেট, সেই নিট এস্যেট-ই কমে গেছে। লোনের কারনে যদি ইপিএস কমে তাহলে আগে লোন পরিশোধ করেন তবে মনে রাখবেন শেয়ারহোল্ডার যেন ক্ষতিগ্রস্থ না হয়। জনাব জিয়াউর রহমান, বিও-১২০২৬৮০০০৭৭৮৩২১৭ , জনাব প্রদিপ কুমার দাস, বিও-১২০৩৬৯০০০০১০৫৯৭৬ তারা ব্যবস্থাপনা পরিচালক মহোদয়কে স্কুল বিল্ডিং ক্রয় ও ড্যাফোডিল ল্যাপটপ ফ্যাক্টরি তৈরীর জন্য ধন্যবাদ জানান কিন্তু বিক্রি বাড়ার পরেও লাভ কম তথা ৫% লভাংশ নিয়ে হতাশা প্রকাশ করেন। জনাব দেলোয়ার হোসেন,বিও-১২০৩৪৯০০০০২১৫৮৫১ বলেন ৫% ডিভিডেন্ড মন্দের ভালো। তিনি ইন্ডিপেন্ডেন্ট ডাইরেক্টরদের দায়িত্ব নিয়ে কথা বলেন, তিনি বলেন, আপনারা শেয়ারহোল্ডারদের স্বার্থ রক্ষা করবেন,তারা যেন কোন ভাবে ক্ষতিগ্রস্থ না হয়। আবদুল মতিন,বিও-১২০৪৫৯০০১৬৫৩৫০৬৪ ব্যবস্থাপনা পরিচালক মহোদয়কে ধন্যবাদ জ্ঞাপন করেন ও আগামীতে ভালো ডিভিডেন্ডের আশা ব্যক্ত করেন তারপরে জনাব নূরুল আনোয়ার,ফলিও-১৩৯ বলেন,আমি গতবছরই লোন পরিশোধ নিয়ে বিএসইসির সাথে কথা বলার জন্য বলেছিলাম, বলেছিলাম বিএসইসির অনুমতি নিয়ে লোন পরিশোধ করার জন্য শেয়ার ইস্যু করে নেন। এবার এইনিয়ে এজেন্ডা এনেছেন ভালো কথা কিন্তু ১০ টাকায় শেয়ার ইস্যু করে লোন পরিশোধ করলে আমরা ক্ষতিগ্রস্থ হই তাই ১ মাসের এভারেজ রেইটে কিংবা নূন্যতম ৪০ টাকা দরে শেয়ার ইস্যুর জন্য বিএসইসির কাছে এপ্লাই করেন। জবাবে ব্যবস্থাপনা পরিচালক মহোদয় শেয়ারহোল্ডারদের মতামতের উপর গুরুত্বারোপ করে বলেন, আমরা ১০ টাকায় শেয়ার ইস্যুর বিষয়ে বিএসইসিকে এপ্লাই করি নাই,আপনারা যে মতামত দিলেন সেই মোতাবেক এপ্লাই করবো এবং শেয়ারহোল্ডাররা যেন কোনভাবে ক্ষতিগ্রস্থ না হয় তা আমরা নিশ্চিত করব। তা না হলে নিজেদের প্রতিষ্ঠান থেকে ৫% ইন্টারেষ্টে এই লোনটি না নিয়ে ব্যাংকের ১৪% থেকে ১৫% ইন্টারেষ্টেই লোনটি নিতাম এবং তাতে শেয়ারহোল্ডাররা ক্ষতিগ্রস্থ হইতো।

তারপর ব্যাবস্থাপনা পরিচালক মহোদয় ক্রমানুসারে Agenda পাশের জন্য শেয়ারহোল্ডারদেরকে আহবান জানান:

Agenda No. 01 :
To receive, consider and adopt the Audited Accounts for the year ended June 30, 2024 along with reports of the Auditors and the Directors.
সম্মানিত শেয়ারহোল্ডারগণের সদয় বিবেচনা ও অনুমোদনের এর জন্য উপস্থাপন করেন এবং বলেন ও ইতোমধ্যে আপনারা Auditors and Directors Report to the Shareholders I Audited Accounts ২০২৩-'২৪ সম্মেলিত Annual Report পেয়েছেন এবং কোম্পানীর বিভিন্ন কর্মকান্ড সম্পর্কে অবহিত হয়েছেন।

Agenda No.01 এর উপর অন্য কোন আলোচনা না থাকায় জনাব জিয়াউর রহমান, বিও-১২০২৬৮০০০৭৭৮৩২১৭ এর প্রস্তাবনায় ও জনাব প্রদিপ কুমার দাস, বিও-১২০৩৬৯০০০০১০৫৯৭৬ এর সর্মথনে এবং উপস্থিত সম্মানীত শেয়ারহোল্ডারদের কণ্ঠ ভোটের ভিত্তিতে সিদ্ধান্তটি গৃহীত হয়: সিদ্ধান্ত : "২০২৩-'২৪ অর্থবছরের কোম্পানীর নিরীক্ষিত স্থিতিপত্র, লাভ- লোকসান হিসাব, নিরীক্ষক ও পরিচালকমন্ডলীর প্রতিবেদন সমূহ গৃহীত ও অনুমোদিত।"

Agenda No. 02:
To approve 5% cash Dividend for the year ended June 30, 2024 as recommended by the Board of Directors.

কোম্পানীর বোর্ড অব ডাইরেক্টরস ২০২৩-'২৪ অর্থবছরের জন্য প্রতিটি ১০/- টাকা মুল্যের শেয়ারের বিপরীতে .৫০ টাকা লভ্যাংশের সুপারিশ করেছে। সম্মানিত শেয়ারহোল্ডারগণের সদয় বিবেচনা ও অনুমোদনের জন্য উপস্থাপন করেন এবং এই Agenda এর উপর আলোচনার জন্য অনুরোধ করেন। Agenda No.02 এর উপর অন্য কোন আলোচনা না থাকায় জনাব নূরুল আনোয়ার,ফলিও-১৩৯ এর প্রস্তাবনায় ও জনাব মিজানুর রহমান, বিও-১২০৪৬৬০০১৫৯২৭৩৮২ এর সর্মথনে এবং উপস্থিত শেয়ারহোল্ডারদের কণ্ঠ ভোটের ভিত্তিতে সিদ্ধান্তটি গৃহীত হয়:

সিদ্ধান্ত : 5% Cash Dividend for the year ended June 30, 2024 as recommended by the Board of Directors অনুমোদিত"

Agenda No.03:

To elect the Directors

এবার আমি সম্মানিত শেয়ার হোল্ডারগণের সদয় বিবেচনা ও Adoption এর জন্য Item under Agenda No.০৩ উপস্থাপন করছি।

Ms. Shahana Khan and Ms. Samiha Khan,, Directors of the company are set to retire by rotation in accordance with Article 90 of the Articles of Association of the Company. Both directors, deemed eligible for re-appointment, have expressed their intention to stand for re-election as outlined in Article 92 of the Articles of Association.

The Board of Directors strongly recommends the re-appointment of Ms. Shahana Khan and Ms. Samiha Khan, additionally, the Board proposes the appointment of Mr. Munir Hossain, Vice-President of the FBCCI, as the second Independent Director of the company. This recommendation is subject to clearance from the BSEC.

সম্মানিত শেয়ারহোল্ডারগণকে এ Agenda এর উপর আলোচনার জন্য অনুরোধ করেন।

Agenda No.03 এর উপর কোন আলোচনা না থাকায় জনাব সুমন সাহা, বিও-১২০২২৮০০৩১৯৭৭২৫১ এর প্রস্তাবনায় ও জনাব প্রদিপ কুমার দাস, বিও-১২০৩৬৯০০০০১০৫৯৭৬ সমর্থনে এবং সম্মানীত শেয়ার হোল্ডারগনের ভোটের ভিত্তিতে সিদ্ধান্তটি গৃহীত হয়:

নং	নাম	পদবী	স্বাক্ষর
১	জনাব শাহানা খান	চেয়ারম্যান	Shahana Khan
২	জনাব ডঃ মোঃ সবুর খান	ব্যাবস্থাপনা পরিচালক	
৩	জনাব ডঃ ইমরান হোসেন	পরিচালক	
৪	জনাব সামিয়া খান	পরিচালক	
৫	জনাব বজলুল কবির ভূইয়া	ইন্ডিপেন্ডেন্ট পরিচালক	
৬	জনাব মূনীর হোসেন	ইন্ডিপেন্ডেন্ট পরিচালক	

Agenda:04:

To appoint Auditors for the year ending June 30, 2024 and fix their remuneration

পার্ট-১:

সম্মানিত শেয়ারহোল্ডারগণের সদয় বিবেচনা ও অনুমোদনের জন্য Item under Agenda No.04 উপস্থাপন করেন।

The current auditors of the Company, PKF Aziz Halim Khair Choudhury, Chartered Accountants, retired during the meeting. However, they are eligible for reappointment as auditors for the fiscal year 2024-2025. In light of this, PKF Aziz Halim Khair Choudhury expressed their interest and the Board of Directors recommended the appointment of PKF Aziz Halim Khair Choudhury, Chartered Accountants, as auditors for the year ending June 2025. This recommendation is subject to the approval of shareholders at the 27th Annual General Meeting (AGM), and the remuneration for their services will be determined accordingly.

Appointment of Compliance (Corporate Governance) Auditors:

The Company's existing Compliance (Corporate Governance) Auditors M/S. Mollah Quadir Yusuf & Co., Chartered Accountants, retired at this meeting and eligible to offer themselves to appoint as auditor of the company for the year 2024-2025. The Board of Directors' recommended the appointment of M/S. Mollah Quadir Yusuf & Co, Chartered Accountants as compliance auditors for the year ending June 2025. This recommendation is subject to the approval of shareholders at the 27th Annual General Meeting (AGM), and the remuneration for their services will be determined accordingly.

এ পর্যায়ে, PKF Aziz Halim Khair Choudhury, Chartered Accountants কে নিয়োগ ও ফি নির্ধারনের বিষয়টি বিবেচনা ও অনুমোদনের জন্য উপস্থিত শেয়ারহোল্ডারগণকে আলোচনার জন্য অনুরোধ করেন। শেয়ারহোল্ডার জনাব নূরুল আনোয়ার, ফলিও-১৩৯ এর প্রস্তাবনায় ব্যবস্থাপনা পরিচালক মহোদয় সকল কর সহ পূর্বের ন্যায় ৩,৫০,০০০(তিন লাখ পঞ্চাশ হাজার)টাকা ফি ধার্য্য করতে বলেন।
Agenda No.4 এর উপর আর কোন আলোচনা না থাকায় সম্মানিত শেয়ারহোল্ডারগনের ভোটের ভিত্তিতে সিদ্ধান্তটি গৃহীত হয়:

সিদ্ধান্ত : " PKF Aziz Halim Khair Choudhury, Chartered Accountants কে কোম্পানীর বহি:নিরীক্ষক হিসেবে ২০২৪-'২৫ অর্থবছরের জন্য ৩,৫০,০০০/- (তিন লক্ষ পঞ্চাশ হাজার) টাকা ফি নির্ধারণপূর্বক নিয়োগের প্রস্তাব অনুমোদিত "
এবং
BSEC এর নির্দেশনা মোতাবেক Compliance Auditor I AGM scrutinizer নিয়োগের বিষয়ে আলোচনার জন্য চেয়ারম্যান মহোদয় অনুমতি দিলে আলোচনায় Mollah Quader Yusuf & Co, Chartered Accountants কে ২৫ হাজার টাকা ফিতে Compliance Auditor I M. Mosfiqur Rahman, FCA কে AGM scrutinizer হিসাবে নিয়োগের প্রস্তাব অনুমোদিত।

Agenda 5: To approve the following due regulations:
Board of Directors hereby approves the issuance of 4,67,00,000 fresh shares of Tk. 10/- each for the purpose of converting the loan from Daffodil Family Concern into equity shares of the company, subject to approval of Bangladesh Securities and Exchange Commission (BSEC);

ব্যবস্থাপনা পরিচালক মহোদয় প্রথমেই সম্মানিত শেয়ারহোল্ডারদের উপস্থাপিত মূল্যবান সুপারিশসমূহ যথাযথভাবে রেকর্ড করা সহ সুপারিশসমূহ বিবেচনায় নেয়ার নিশ্চয়তা দিচ্ছেন তারপর Agenda No.05 এর উপর আর কোন আলোচনা না থাকায় সম্মানিত শেয়ারহোল্ডারগনের মধ্য থেকে জনাব দেলোয়ার হোসেন, বিও-১২০৩৪৯০০০০২১৫৮৫১ এর প্রস্তাবনায় ও অনলাইন ৭৯/৫৩ ভোটের প্রেক্ষিতে এজেন্ডাটি পাশের পক্ষে প্রস্তাব করেন ও শংকর কুমার মল্লিক, বিও-১২০৪৪৩০০১৫৩৪০৬৫৬ সহ উপস্থিত সম্মানীত শেয়ারহোল্ডারগন সমর্থন করেন।

সিদ্ধান্ত : due regulations: Board of Directors hereby approves the issuance of 4,67,00,000 fresh shares of Tk. 10/- each for the purpose of converting the loan from Daffodil Family Concern into equity shares of the company, subject to approval of Bangladesh Securities and Exchange Commission (BSEC) অনুমোদিত।

Agenda 6. Miscellaneous
(for PLC: Approval for changing of registered name of the company to Daffodil computers PLC from Daffodil Computers LTD.)

Agenda 6. Miscellaneous এর উপর অন্য কোন আলোচনা না থাকায় জনাব প্রদিপ কুমার দাস, বিও-১২০৩৬৯০০০০১০৫৯৭৬ এর প্রস্তাবনায় ও জনাব নূরুল আনোয়ার, ফলিও-১৩৯ এর সর্মথনে উপস্থিত শেয়ারহোল্ডারগনের সর্বসম্মতিতে

To adopt the change of registered name of the company to Daffodil Computers PLC from Daffodil Computers Ltd as per provision of the company Act,1994(2nd amendment 2020 and to amend the relevant clause of Memorandum and Articles of Associations of the company by adopting the following regulations:

Resolved that the proposal of changing of registered name of the company to Daffodil Computers PLC from Daffodil Computers Ltd as per provision of the company Act,1994(2nd amendment 2020 and to amend the relevant clause of Memorandum and Articles of Associations of the company be and is hereby approved subject to approval of regulatory authorities.

Further resolved that the old name of the company will be replaced by the new name in all statutory title documents, licenses and other relevant documents.

It is further resolved that a new printed copy of the Articles of Association of the Company incorporating the above changes will be adopted in substitution for and in exclusion of the existing Articles of Association of the Company and same to be filed with the registrar of Joint Stock Companies and Firms and other regulatory authorities as required.

পরিশেষে মূল্যবান সময় ব্যয় করে বার্ষিক সাধারণ সভায় সশরিরে/র্ভাচূয়ালি অংশগ্রহণ এবং মূল্যবান মতামত/সুপারিশ ও অনুমোদন প্রদানের জন্য সকল সম্মানিত শেয়ারহোল্ডারগনকে আন্তরিক ধন্যবাদ জানান। বিগত বছরের ন্যায় ভবিষ্যতেও আপনাদের উৎসাহ ও সহযোগিতা প্রত্যাশা করে ড্যাফোডিল কম্পিউটার্স এর উত্তরোত্তর সমৃদ্ধি এবং সকলের দীর্ঘায়ূ ও মঙ্গল কামনা করে মাননীয় চেয়ারম্যান মহোদয়ের অনুমতিক্রমে কোম্পানী সেক্রেটারী ২৭তম বার্ষিক সাধারণ সভার সমাপ্তি ঘোষনা করেন।

মো: মনির হোসেন
কোম্পানী সেক্রেটারি

Daffodil Computers

Annexure-1

The Board of Directors
Daffodil Computers PLC

Subject: Declaration on Financial Statements for the year ended on 30 June 2025

Dear Sirs,
Pursuant to the condition No. 1(5) (xxvi) imposed vide the Commission's Notification No. BSEC/CMRRCD/2016-158/207/Admin/80, Dated June 03, 2018 & under section 2CC of the Securities and Exchange Ordinance 1969, we do hereby declare that:

1. The Financial Statements of Daffodil Computers Limited for the year ended on 30 June 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;

2. The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal a true and fair view;

3. The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;

4. To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;

5. Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and

6. The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that:

We have reviewed the financial statements for the year ended on 30 June 2025 and that to the best of our knowledge and belief:

a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

b) These statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.

There are, to the best of knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its members.

Sincerely yours,

Dr. Md. Sabur Khan
Managing Director

Md. Jahir Uddin
Chief Financial Officer

DAFFODIL COMPUTERS

WHERE INNOVATION MEETS EXPERTISE, SHAPING TOMORROW'S TECH LANDSCAPE WITH VISION, QUALITY, AND UNPARALLELED COMMITMENT.

Daffodil Computers

INDEPENDENT AUDITORS' REPORT

AND AUDITED FINANCIAL STATEMENTS OF

DAFFODIL COMPUTERS LIMITED

AS AT AND FOR THE YEAR ENDED 30 JUNE 2025
DVC: 2511120804AS753951

INDEPENDENT AUDITORS' REPORT
TO THE SHAREHOLDERS OF
DAFFODIL COMPUTERS PLC.

Report on the Audit of the Consolidated and Separate Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Daffodil Computers PLC. and its subsidiaries as well as separate financial statements of Daffodil Computers Limited which comprise the consolidated and the separate statements of financial position as at 30 June 2025, and consolidated and separate statements of profit or loss and other comprehensive income, consolidated and separate statements of changes in equity and consolidated and separate statements of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements of subsidiaries disclosed in Note-42.00 to these consolidated financial statements were audited by other auditors and we have relied on those audited financial statements for the purpose of consolidation.

In our opinion, the accompanying consolidated and the separate financial statements present fairly, in all material respects, the consolidated and the separate financial position of the company as at 30 June 2025, and its consolidated and the separate financial performance and its consolidated and the separate cash flows for year then ended in accordance with International Financial Reporting Standards (IFRSs), as explained in Note-2.01 the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (IASs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated and the separate Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the consolidated and the separate financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

Without qualifying our report, we would like to draw the attention on the following matters:

1) The company has a provident fund (PF) scheme for its employees which has been recognized by the National Board of Revenue (NBR) on 02 July 2019 but no separate books of account for such PF fund is being maintained and no audit of the PF fund accounts has been made till to date though it is mandatory under section 18 of the Trust Rules of the fund. Only a PF register is being maintained with particulars of each employee. Further, according to section 22 of the Trust Rules of the fund, if any member leaves his/her employment voluntarily before completion of five years and such services has not been terminated for the reason of his/her misconduct, he/she shall be entitled to benefit including employee's contribution and interest thereof not 100% but proportionately which is a noncompliance of section 29 of the Bangladesh Labour Act 2006. No interest has been provided in this account for unpaid amount of provident fund balance which may raise further liability as per law & reduction of profit.

2) The company has been maintaining Workers Profit Participation Fund (WPPF) since long, but the company did not properly maintain WPPF account in accordance with Bangladesh Labour Act 2006 as amended till to date, particularly, Section 234, 235, 240, 242 & 248 of the said Act. Moreover, government portion of the fund is yet to be paid. No interest has been provided on unpaid amount of WPPF Fund resulting over statement of profit to some extent.

Dolphin Computers Limited (Subsidiary Company)

3)Provision for Tax and Advance Income Tax balances have been carried forward without proper adjustment or reconciliation.

Daffodil International School (Project)

4)Provision for Tax and Advance Income Tax balances have been carried forward without proper adjustment or reconciliation.

Skill Jobs (Project)

5)Ledger records, cash book, and bank book were not made available for review. However, on sample basis transaction vouchers were provided, limiting our ability to verify the accuracy and completeness of recorded transactions. Moreover, the balance of Mobile Financial Service (Bkash) has not been reflected in the financial statements.

6)Provision for Tax and Advance Income Tax balances has been carried forward without proper adjustment or reconciliation.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Those matters were addressed in context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in the context.

Risk	Our response to the risk
Property, plant and equipment (PP&E)	**How the matter was addressed in our audit**
The carrying value of consolidated Property, Plant and Equipments as at 30 June 2025 was BDT. 868,302,304 being written down value (cost less accumulated depreciation) as per IAS 16 There are a number of areas where management judgment impacts the carrying value of Property, Plant and Equipment's and the related depreciation profiles. These include: • Determining which costs meet the criteria for capitalization; • The estimation of economic useful lives and residual values assigned to property, plant and equipment. We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.	Our audit procedures to assess the carrying value of Property, Plant and Equipments included the following: • Assessing the design, implementation and operating effectiveness of key internal controls over the estimation of useful economic lives and residual values; • Assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation; and • Evaluating management's estimation of useful economic lives and residual values by considering our knowledge of the business. • A manually maintained fixed assets register is being maintained by the company which was not up-to date.

See note no. 4.00 of the financial statements.	
Valuation of Inventory	
• The Group had inventory of BDT 52,860,335 as at 30 June 2025, held and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. • The companies keep significant stock of Computer and Computer goods and Software at its products and services units and stores mostly at its sales points. • Inventory valuation and existence was a key audit matter because of store/location that inventory was held and the judgment applied in the valuation of inventory.	• We performed a number of audit procedures for inventory valuation and existence. The procedure introduced any others the followings: • Evaluated and selected systems and processes for inventory and tested a sample of key controls for establishing volumes and cost; • Tested, on a sample basis, stocks of raw materials to actual prices. Assessed the reasonableness of the product and service costing; • We were supplied with inventory certificate showing the quality & value of the inventory as on 30-6-2025; and We were to depend on the valuation certificate on the basis of physical inventory carried out by the inventory team formed by the management.

Risk	Our response to the risk
See note no. 8.00 to the financial statements	
Provision for Income Tax	
At year end the Company reported income tax expense of Tk. . 54,440,714 as at 30 June 2025. The calculation of the tax expense is a complex process that involves subjective judgments and uncertainties, and requires specific knowledge and competencies.	Our audit procedures in this area included, among others: • Understanding the process of estimating, recording and reassessing tax provision and contingencies. • Involving our tax specialist to assist in analysing the judgments used to determine provisions for matters based on their knowledge and experience of local regulations and practices. • Inspecting the correspondence with tax authorities. • We also assessed the appropriateness of presentation of disclosures against IAS 12 Income Taxes.

See Note-17.00 to the financial statements	
Revenue Recognition	
At year end of the Company reported total revenue of BDT 550,586,877 as at 30 June 2025. The Company has two revenue units that is computer and computer goods sale and sales of software. Since the company has complex terms of contracts which require significant management estimation and judgment in determining the timing of revenue recognition and measurement. Revenue is derived from sales of computer and computer goods and agreement with customers contain more than one performance obligation. Hence the management needs to determine the basis for allocating the consideration received between the separate performance obligations based on relative standard selling price. This matter is considered a key audit matter due to the level of judgment required to determine the value and timing of revenue recognition and measurement.	Our audit procedures included, among others, the following: • We evaluated the revenue recognition principles applied by the company towards applicable accounting standards; • We evaluated the revenue recognition of different sources of revenue in relation to the terms of the sales and services term; • We tested the timing of the revenue recognition & evaluated the appropriateness of the notes related to the company's revenue; • We critically assessed manual journals posted to revenue to identify unusual or irregular items; and • Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
See note no. 19 of the financial statements	

Reporting on Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon.
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls
Management is responsible for the preparation and fair presentation of consolidated and separate financial statements of the Company in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules, 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of consolidated and separate financial statements of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated and the Separate Financial Statements
Our objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 1987 and relevant notifications issued by Bangladesh Securities and Exchange Commission and other applicable laws and regulations.

We, as required by law, further report that:
a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Company so far as it appeared from our examinations of those books;

c) The information and explanations required by us have been received and found satisfactory;

d) The consolidated and the separate statements of financial position, and the statement of profit or loss and other comprehensive income and statement of changes in equity and statement of cash flows of the company dealt with by this report agree with the books of account and returns; and

e) The expenditure was incurred for the purpose of the Company's business.

Signed for and on behalf of
PKF Aziz Halim Khair Choudhury
Chartered Accountants



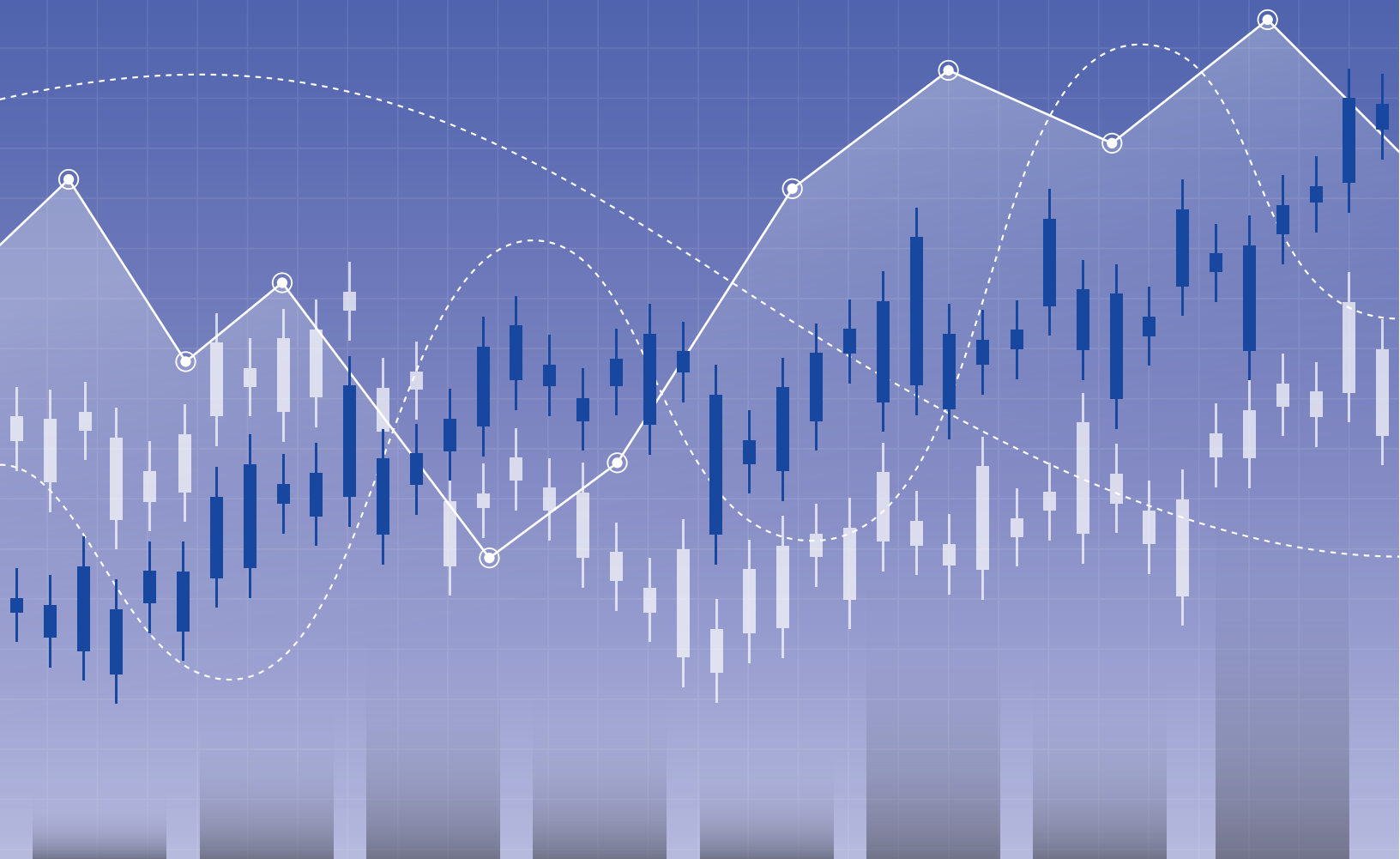
Signed by:
Md. Aftab Uddin Ahmed FCA
Senior Partner
ICAB Enrolment No.: 804
DVC: 2511120804AS753951

Place: Dhaka
Date: 12 November 2025

FINANCIAL STATEMENT

OF

DAFFODIL COMPUTERS LIMITED



DAFFODIL COMPUTERS PLC.

Consolidated Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Figures in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non-Current Assets:		**920,618,700**	**926,423,220**
Property, plant & Equipment	4.00	868,302,304	872,530,627
Intangible Assets	5.00	46,965,446	47,686,348
Deferred Tax Assets	7.00	5,350,950	6,206,245
Current Assets:		**692,492,949**	**594,903,241**
Inventories	8.00	52,860,335	50,845,393
Trade and Others Receivable	9.00	33,806,211	30,889,641
Advances, Deposits and Prepayments	10.00	488,133,695	460,218,857
Cash & Cash Equivalents	11.00	117,692,708	52,949,350
Total Assets		**1,613,111,650**	**1,521,326,461**
EQUITY & LIABILITIES			
Shareholders' Equity:		**646,076,969**	**662,883,576**
Share Capital	12.00	499,122,620	499,122,620
Retained Earnings	13.00	144,952,764	161,812,018
Equity attributable to equity holders of the company		644,075,384	660,934,638
Non- Controlling Equity		1,440,000	1,440,000
Non-Controlling Interests		561,585	508,938
Current Liabilities:		**967,034,682**	**858,442,886**
Bank Loans, Overdraft and Credit	14.00	245,349,365	291,159,790
Trade and Others Payable	15.00	655,339,126	505,676,164
Liabilities for Expenses	16.00	11,489,467	11,511,898
Provision for Income Tax	17.00	54,440,714	49,767,658
Unclaimed Dividend	18.00	416,010	327,375
Total Equity & Liabilities		**1,613,111,650**	**1,521,326,461**
Net Asset Value (NAV) - Consolidated	**40 (a) (i)**	**12.90**	**13.24**

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

Dr. Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Ms. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Signed in terms of our separate report of even date annexed

Md. Aftab Uddin Ahmed FCA
Senior Partner
ICAB Enrolment No : 804
DVC: 2511120804AS753951

Place: Dhaka
Dated: 12 November 2025

DAFFODIL COMPUTERS PLC.

Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Figures in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non-Current Assets:		**998,420,069**	**1,008,183,305**
Property, Plant & Equipment	4.01	537,616,733	545,803,772
Intangible Assets	5.03	46,965,446	47,686,348
Investment in Subsidiaries & others	6.00	408,486,940	408,486,940
Deferred Tax Assets	7.00	5,350,950	6,206,245
Current Assets:		**613,041,811**	**519,002,858**
Inventories	8.01	48,824,875	46,688,695
Trade and Other Receivables	9.03	19,505,376	19,487,473
Advances, Deposits and Prepayments	10.11	467,385,830	425,034,281
Cash & Cash Equivalents	11.05	77,325,730	27,792,409
Total Assets		**1,611,461,880**	1,527,186,163
EQUITY & LIABILITIES:			
Shareholders' Equity:		**657,684,458**	**679,222,897**
Share Capital	12.00	499,122,620	499,122,620
Retained Earnings	13.01	158,561,838	180,100,277
Current Liabilities:		**953,777,422**	**847,963,266**
Bank Loans, Overdraft and Credit	14.01	244,338,840	290,152,840
Trade and Others Payable	15.03	652,097,903	503,957,569
Liabilities for Expenses	16.01	8,965,946	8,988,777
Provision for Income Tax	17.01	47,958,722	44,536,704
Unclaimed Dividend	18.00	416,010	327,375
Total Equity & Liabilities		**1,611,461,880**	**1,527,186,163**
Net Asset Value (NAV)	40 (a) (ii)	**13.18**	**13.61**

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

Dr.Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Ms. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Signed in terms of our separate report of even date annexed

Place: Dhaka
Dated: 12 November 2025

Md. Aftab Uddin Ahmed FCA
Senior Partner
ICAB Enrolment No : 804
DVC: 2511120804AS753951

DAFFODIL COMPUTERS PLC.

Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Figures in Taka	
		2024-2025	2023-2024
A Revenue	19.00	550,586,877	521,010,459
B Cost of Goods Sold	20.00	343,727,571	335,551,017
C **Gross Profit (A-B)**		**206,859,307**	**185,459,442**
D **Operating Expenses**			
Administrative Expenses	21.00	130,276,332	115,504,840
Selling & Distribution Expenses	22.00	3,007,543	3,114,665
Total operating expenses		**133,283,875**	**118,619,505**
E **Operating Profit (C-D)**		**73,575,432**	**66,839,937**
F **Non operating income/(expenses)**			
Indirect Income	23.00	4,038,154	4,155,899
Financial Expenses	24.00	(63,550,963)	(55,707,355)
Non operating income/(expenses)		**(59,512,809)**	**(51,551,456)**
G **Net Profit Before WPPF (E+F)**		**14,062,623**	**15,288,481**
H Contribution to Worker Profit Participation Fund (WPPF)		384,750	617,250
I Profit Before Tax (G-H)		**13,677,873**	**14,671,232**
J **Income Tax Expenses**			
Current Income Tax provision	17.00	4,673,055	2,180,009
Deferred Tax Income/(Expenses)	7.00	855,295	1,907,003
Income Tax Expenses		**5,528,350**	**4,087,012**
K Net Profit After Tax (I-J)		**8,149,523**	**10,584,220**
Profit attributable to:			
Equity holders of the company		8,096,876	10,536,756
Non-controlling interests		52,647	47,464
		8,149,523	**10,584,220**
Basic Earning Per Share (EPS)	25.00	**0.16**	**0.21**
Diluted Earning Per Share	25.02	-	-

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

Dr.Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Ms. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Signed in terms of our separate report of even date annexed

Md. Aftab Uddin Ahmed FCA
Senior Partner
ICAB Enrolment No : 804
DVC: 2511120804AS753951

Place: Dhaka
Dated: 12 November 2025

DAFFODIL COMPUTERS PLC.

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

	Particulars	Notes	Figures in Taka	
			2024-2025	2023-2024
A)	Revenue	19.05	409,001,747	399,951,324
B)	Cost of Goods Sold	20.03	284,886,643	278,786,280
C)	Gross Profit (A-B)		**124,115,105**	**121,165,044**
D)	**Operating Expenses**			
	Administrative Expenses	21.01	52,918,800	52,983,097
	Selling & Distribution Expenses	22.01	2,503,821	2,584,502
	Total operating expenses		**55,422,621**	**55,567,599**
E)	**Operating Profit (C-D)**		**68,692,483**	**65,597,445**
F)	**Non operating income/(expenses)**			
	Indirect Income	23.04	2,934,659	3,067,425
	Financial Expenses	24.01	(63,547,388)	(55,702,630)
	Non operating income/(expenses)		**(60,612,729)**	**(52,635,205)**
G)	**Profit Before WPPF (E+F)**		**8,079,755**	**12,962,241**
H)	Contribution to Worker Profit Participation Fund (WPPF)		384,750	617,250
I)	**Profit Before Tax (G-H)**		**7,695,004**	**12,344,991**
J)	Income Tax Expenses			
	Current Income Tax provision	17.01	3,422,018	1,997,653
	Deferred tax(Income)/Expense	7.00	855,295	1,907,003
	Income Tax Expenses		**4,277,313**	**3,904,656**
K)	**Net Profit After Tax (I-J)**		**3,417,691**	**8,440,335**
	Basic Earning Per Share (EPS)	25.01	**0.07**	**0.17**
	Diluted Earning Per Share	25.02	-	-

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

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ICAB Enrolment No : 804
DVC: 2511120804AS753951

Place: Dhaka
Dated: 12 November 2025

DAFFODIL COMPUTERS PLC.

Consolidated Statement of Changes in Equity
For the year ended 30 June 2025

Particulars	Figures in Taka					
	Attributable to owners of the Company			Non Controlling Interest		Total
	Share Capital	Retained Earnings	Total	Share Capital	Retained Earnings	
Balance as on 30 June 2024	499,122,620	161,812,018	660,934,638	1,440,000	508,938	662,883,576
Net Profit after tax during the year	-	8,096,876	8,096,876	-	52,647	8,149,523
Dividend paid	-	(24,956,131)	(24,956,131)	-	-	(24,956,131)
Balance as on 30 June 2025	**499,122,620**	**144,952,764**	**644,075,384**	**1,440,000**	**561,585**	**646,076,969**

For the year ended 30 June 2024

Particulars	Figures in Taka					
	Attributable to owners of the Company			Non Controlling Interest		Total
	Share Capital	Retained Earnings	Total	Share Capital	Retained Earnings	
Balance as on 30 June 2023	499,122,620	176,231,393	675,354,013	1,440,000	461,474	677,255,487
Net Profit after tax during the year	-	10,536,756	10,536,756	-	47,464	10,584,220
Dividend paid	-	(24,956,131)	(24,956,131)	-	-	(24,956,131)
Balance as on 30 June 2024	**499,122,620**	**161,812,018**	**660,934,638**	**1,440,000**	**508,938**	**662,883,576**

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

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Managing Director

Mohamed Emran Hossain
Director

Ms. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Signed in terms of our separate report of even date annexed

Place: Dhaka
Dated: 12 November 2025

DAFFODIL COMPUTERS PLC.

Statement of Changes in Equity
For the year ended 30 June 2025

Particulars	Figures in Taka			
	Share Capital	Proposed Dividend	Retained Earnings	Total
Balance as on 30 June 2024	499,122,620	-	180,100,278	679,222,897
Net Profit after tax during the year	-	-	3,417,691	3,417,691
Dividend Paid	-		(24,956,131)	(24,956,131)
Balance as on 30 June 2025	**499,122,620**	-	**158,561,838**	**657,684,458**

For the year ended 30 June 2024

Particulars	Figures in Taka			
	Share Capital	Proposed Dividend	Retained Earnings	Total
As on 30 June 2023	499,122,620	-	196,616,074	695,738,694
Net Profit after tax during the year	-	-	8,440,335	8,440,335
Dividend Paid	-	-	(24,956,131)	(24,956,131)
Balance as on 30 June 2024	**499,122,620**	-	**180,100,278**	**679,222,897**

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

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Place: Dhaka
Dated: 12 November 2025

DAFFODIL COMPUTERS PLC.

Consolidated Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Notes	Figures in Taka	
		2024-2025	2023-2024
A) Cash flow from Operating Activities:			
Cash Received from Customers & Others		550,618,824	526,171,864
Cash Paid to Suppliers, Employees & Others		(313,582,494)	(344,596,443)
Cash generated from Operations:		**237,036,330**	**181,575,421**
Interest income from deposit		1,089,637	881,833
Financial Expenses		(63,550,963)	(55,702,630)
VAT paid		(1,730,287)	(1,803,678)
Income Tax		(14,030,514)	(10,401,740)
Net cash flow from operating activities	**41.00**	**158,814,203**	**114,549,206**
B) Cash flow from Investing Activities:			
Net Purchase of property, plant & equipment		(8,026,600)	(3,420,699)
Work-in-Progress (Customized software development)		(1,482,000)	(1,232,000)
Changes in Advanced Deposits & Prepayments		(13,884,324)	(71,014,676)
Net cash used in investing activities		**(23,392,924)**	**(75,667,375)**
C) Cash flow from Financing Activities:			
Received of Bank Loan, Overdrafts & Credit		(45,810,425)	(2,763,743)
Dividend Paid		(24,867,496)	(25,059,456)
Net Cash used in Financing Activities		**(70,677,921)**	**(27,823,199)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		**64,743,358**	**11,058,633**
Cash & Cash Equivalents at Opening		52,949,350	41,890,718
Cash & Cash Equivalents at Closing	**11.00**	**117,692,708**	**52,949,350**
Net Operating Cash Flows Per Share (NOCFPS)	**40 (c) (i)**	**3.18**	**2.30**

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

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Chief Financial Officer

Signed in terms of our separate report of even date annexed

Place: Dhaka
Dated: 12 November 2025

DAFFODIL COMPUTERS PLC.

Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Notes	Figures in Taka	
		2024-2025	2023-2024
A) Cash flow from Operating Activities:			
Cash Received from Customers & Others		411,527,662	404,836,838
Cash Paid to Suppliers, Employees & Others		(184,198,115)	(226,717,245)
Cash generated from Operations:		**227,329,547**	**178,119,593**
Interest Income from Deposit		390,842	279,704
Financial Expenses		(63,547,388)	(55,702,630)
VAT Paid		(1,528,589)	(1,803,678)
Income Tax		(12,459,384)	(10,052,854)
Net cash flow from operating activities	**41.01**	**150,185,028**	**110,840,135**
B) Cash flow from Investing Activities:			
Net Purchase of property, plant & equipment		(36,000)	(165,000)
Work-in-Progress (Customized software development)		(1,482,000)	(1,232,000)
Changes in Advanced Deposits & Prepayments		(28,452,211)	(69,987,349)
Net cash used in investing activities		**(29,970,211)**	**(71,384,349)**
C) Cash flow from Financing Activities:			
Bank Loan, Overdrafts & Credit		(45,814,000)	(2,768,468)
Dividend Paid		(24,867,496)	(25,059,456)
Net Cash used in Financing Activities		**(70,681,496)**	**(27,827,924)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		49,533,321	11,627,862
Cash & Cash Equivalents at Opening		27,792,409	16,164,547
Cash & Cash Equivalents at Closing	**11.05**	**77,325,730**	**27,792,409**
Net Operating Cash Flow per Share (NOCFPS)	**40 (c) (ii)**	**3.01**	**2.22**

The accounting policies and other notes from 1.00 to 42.00 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 30 October 2025 and signed on its behalf by:

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Md. Jahir Uddin
Chief Financial Officer

Signed in terms of our separate report of even date annexed

Place: Dhaka
Dated: 12 November 2025

1.00 REPORTING ENTITY

1.01 Legal form of Company

Daffodil Computers Limited started its business in the year 1990 as a sole proprietorship business organization. It was converted into a Private Limited Company on 26 January 1998 under the Companies Act, 1994 and registered with the Registrar of Joint Stock Companies and Firms and its Registration No. is C-34749. Again it was converted into a Public Limited Company on 25 April 2002. The company is listed with the Dhaka & Chittagong Stock Exchange of Bangladesh.

1.02 Address of the Registered and Corporate Office

The Registered Office and principal place of business of the company is situated at 64/3 Lake Circus, Kalabagan (2nd Floor), Mirpur Road, Dhaka – 1215.

1.03 Nature of Business Activities

The main objectives of the Company is to carry on the business of buying component parts, assembling, selling and marketing all types of computer, computer peripherals, accessories, hardware, software, software development including network installation, services, electric, electronics office equipment's, training aids, communication equipment's, audio visual equipment's and all other allied items.

1.04 Number of Employees

The numbers of employees at year-end were 171 (One Hundred Seventy One) persons.

2.00 BASIS OF PREPARATION

2.01 Statement of Compliance

These consolidated financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs), and The Companies Act 1994 and Securities & Exchange Rules 1987. The title and format of these financial statements follow the requirements of IFRSs which are to some extent different from those prescribed by the Companies Act. However, such differences are not material and management views IFRS titles and format give better presentation to the shareholders.

2.02 Compliance Report on International Accounting Standards (IASs) & International Financial Reporting Standards (IFRSs)

Name of the IAS	IAS No	Status
Presentation of Financial Statements	1	Complied
Inventories	2	Complied
Statement of Cash Flows	7	Complied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Complied
Events after the Reporting Period	10	Complied
Income Taxes	12	Complied
Property, Plant and Equipment	16	Complied
Employee Benefits	19	Complied
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The effects of Changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	Complied
Related Party Disclosures	24	Complied
Accounting and Reporting by Retirement Benefit Plans	26	N/A
Investments in Associates	28	N/A
Earnings per Share	33	Complied
Interim Financial Reporting	34	Complied
Impairment of Assets	36	Complied
Provisions, Contingent Liabilities and Contingent Assets	37	Complied
Intangible Assets	38	Complied
Investment Property	40	Complied
Agriculture	41	N/A
"First time Adoption of International Financial Reporting Standards	1	Complied
Share-Based Payment	2	N/A
"Business Combinations"	3	N/A
"Non current Assets Held for Sale and Discontinued Operations"	5	N/A
"Exploration for and Evaluation of Mineral Resources"	6	N/A
Financial Instruments: Disclosures	7	Complied

Name of the IFRS	IFRS No	Status
Operating Segments	8	N/A
Financial Instruments	9	Complied
"Consolidated Financial Statements"	10	Complied
"Joint Arrangements"	11	N/A
"Disclosure of Interests in Other Entities"	12	N/A
"Fair Value Measurement"	13	Complied
"Regulatory Deferral Accounts"	14	N/A
Revenue from Contracts with Customers	15	Complied
Leases	16	Complied
Insurance Contracts	17	N/A

2.03 Regulatory Compliances

As required, Daffodil Computers Limited complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

a) The Income Tax Act 2023;
b) The Income Tax Rules 1984;
c) The Value Added Tax and supplimentary duty Act, 2012;
d) The Value Added Tax and supplimentary duty Rules 2012;
e) Bangladesh Securities and Exchange Commission Rules 1987;
f) Statutory Rules and Orders (SRO)
g) The Bangladesh Labour Act, 2006

2.04 Basis of measurement

These financial statements have been prepared on a going concern basis under the historical cost convention except (Investment in shares) in accordance with International Financial Reporting Standards (IFRSs).

2.05 Functional and presentational currency and level of precision

These financial statements are presented in Bangladeshi Taka (BDT) which is the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest integer.

2.06 Use of estimates and judgment

In the preparation of the financial statements management required to make judgments, estimates and assumptions as per IAS 8 : "Accounting Policies, Changes in Accounting Estimates and Errors" that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

2.07 Components of the Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by IAS 1: Presentation of Financial Statements, The Financial Statements comprises:

a) statement of financial position;
b) statement of profit or loss and other comprehensive income;
c) statement of changes in equity;
d) statement of cash flows; and
e) notes, comprising a summary of significant accounting policies and explanatory information.

2.08 Reporting period

The financial period for preparation of financial statements of the company covers one year from 01 July 2024 to 30 June 2025 and is followed consistently.

2.09 Date of Authorization

The financial statements were approved by the Board of Directors and authorized for issue on 30-10-2025

2.10 Books of Accounts

The company maintains its' books of accounts for main business in electronic form through its' own created software.
But due to some technical problem, Cash Book, General Ledger and Fixed Assets Register have been maintained manually.

2.11 Changes in Accounting Policies for Financial Instruments

The Company has applied International Accounting Standard 32 Financial Instruments :
Presentation and International Accounting Standard 39 Financial Instruments : Recognition and Measurement in accounting for financial instruments and I nternational Financial Reporting Standards-7 Financial Instruments: Disclosures for presentation of financial instruments. The change in accounting policy has been applied retrospectively and had no material impact on earnings per share for comprehensive income.

2.12 Dividend Policy

Bangladesh Securities and Exchange Commission (BSEC) through a Directive, made it mandatory for a listed company to formulate its Dividend Distribution Policy and disclose the policy in the company's annual report and official website. In compliance to this directive, Daffodil Computers publishes this statement as a guiding framework for the shareholders with regards to the Company's Dividend Policy.
This statement provides a brief outline of the legal and regulatory provisions relating to dividend, key issues in dividend considerations and the procedure for the declaration, approval and payment of dividend.

Relevant Laws and Regulations
Different legal and regulatory provisions have boldness on dividend decisions of the Company. The paragraphs below provide a brief overview of the provisions relating to dividend:

Companies Act
The Companies Act 1994, the primary law regulating the affairs of a company, gives power to the directors to recommend the dividend to be declared by the company which is to be approved by the shareholders in the Annual General Meeting. The shareholders however, cannot approve any dividend more than what has been recommended by the directors. It also authorizes the directors to pay from time to time, interim dividends to the shareholders if so appears to be justified by the profits of the company. The directors may, before recommending any dividend, set aside out of the profits of the company, such sums as they deem appropriate, as reserve or reserves which shall at the discretion of the directors, be applied for meeting emergencies, or for equalizing dividends or for any other purpose of the company appropriate for utilization of such profits or may employ such profits in the business of the company or otherwise as they think fit.
The law further provides that dividends are to be paid out of profits of the year or any other undistributed profits.

Listing Regulations of Stock Exchanges
There has been a number of listing regulations that have direct or indirect impact on dividend decisions of the company. Shares of a company is traded under different trading categories depending on payment or non-payment of dividend by a company. According to the regulations, a company shall be traded in the "Z Category" (a category with a longer trading settlement time and other restrictive conditions) if it fails to declare cash dividend for two consecutive years. Moreover, a company may among other reasons, be de-listed from the stock exchange if it fails to pay cash/stock dividend for a consecutive period of five years. The listing regulations also require a company to declare in its annual general meeting the reasons, if any for partial or non-distribution of profits as dividend and the plan for utilization of the undistributed profits if there be any.

Income Tax Law
Bangladesh Income Tax law, provides for additional tax charges to a listed company that retains more than 70% of its net after-tax profit earned in any year. According to the said provision if a company retains or transfers more than 70% of its after-tax profit to reserve or any other fund, an additional 10% tax shall be payable on such retained or transferred fund. Moreover, in order to encourage cash dividend, the tax law requires that if in any income year, the stock dividend declared by a company exceeds the cash dividend, an additional 10% tax shall be imposed on the whole amount of stock dividend declared or distributed.

Key Considerations in dividend decisions
The company shall effort to maintain a steady dividend over the year with appropriate consideration of factors relevant to such decisions. It is the Company's practice to declare dividend on annual basis based on annual financial performance. However, the Board may also declare interim dividend based on periodic financial results. Historically the Company declared dividend in either cash or stock or in thoughtful combination of cash and stock. The company intends to pursue the same policy in future depending on the operating and financial context prevailing at that time.

Multiple internal and external factors might affect Company's dividend decisions. While recommending dividend the Board of directors shall consider among others:

*Company's current net earnings, accumulated distributable reserves/surplus and availability of free cash flow.

*Potential growth opportunities and investment requirements; assessment of benefits of retention vs pay-out.

*Legal and Regulatory compulsion and tax implication of retention and payout.

*Any debt/loan covenants restricting dividend announcements

*Persuasion of a target capital structure

*Cost of external finance

*Policy on consistency of the dividend over reasonable and foreseeable future years

Additionally, the Board may consider other factors or circumstances to decide on distribution of dividend for a particular year.

Eligibility of shareholders for dividend

Dividend is declared on the face value of each Equity Share. Unless otherwise stated, all holders of Equity Share whose names appear on the registrar of the Company on the Record Date declared by the Company for entitlement of dividend, are eligible to get the dividend.

Timing of Dividend Announcement and Payment
Annual dividend decision is taken in the Board meeting to be held within 120 days from the date of closing of the financial year. Such decisions are based on the results of the audited financial statements. The dividend recommendations made by the directors are notified to the shareholders through stock exchanges, website and public announcements.

Dividend recommended by the Directors are to be placed in the Annual General meeting of the Company for the Shareholders' approval. Dividend are transferred to the respective shareholders' account within 30 days from the date of its approval. Interim Dividend if any declared by the Company, are paid within 30 days from the Record Date fixed by the Company for the entitlement of such dividend.

Policy Review and Amendment
Apart from mandatory revision, modification or amendment as required by the legal and regulatory requirements, the company shall review this policy on periodic basis and make necessary revision or amendment to keep the policy relevant and up to date. The Board of Directors of the company shall approve the revision and/or amendment as it deems fit.

Disclaimer
The above Policy Statement neither gives a guarantee of dividend to be declared by the Company nor does it constitute a commitment for any future dividend and thus be read as a general guidance on different dividend related issues. The policy upholds the Board's absolute/complete liberty to recommend any dividend in deviation of the policy.
Policy Approval and Effective Date
This policy was approved by the Company's Board of Directors in its meeting held on 26th June, 2021 and became effective since date.

2.13 Comparative Information and Rearrangement Thereof
Comparative information has been disclosed in respect of the year ended 30 June 2025 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

2.14 General
Figures for the year ended 30 June 2025 have been re-arranged wherever considered necessary to ensure better comparability with the current year.

3.00 SIGNIFICANT ACCOUNTING POLICIES
The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.01 **Application of Standards**
In preparing and presenting these financial statements, considering relevant for the significant accounting issues of the company, which were issued by the International Accounting Standard Board and the conditions and practices prevailing in Bangladesh and which also stand valid as on the statement of financial position date.

3.02 **Impact of Recently Issued Accounting Standards**
There was no such impact on these financial statements as no new accounting standard was issued by the ICAB during the year under audit.

3.03 **Recognition of Property & Equipment and Depreciation:**
Property Plant & Equipment are stated at their cost less accumulated depreciation in accordance with IAS 16 “Property, Plant & Equipment". Cost represents cost of acquisition or construction. Depreciation on Property, Plant & Equipment are computed using the reducing balance method in amounts sufficient to write off depreciable assets over their estimated useful economic lives. No depreciation is charged on Land & Leasehold Property. Depreciation is recognized in the Statement of Profit or Loss and Other Comprehensive Income.

Depreciation
Depreciation is charged on addition to fixed assets from the date when the assets are available for use. Depreciation on disposals of fixed assets, ceases at the earlier of the date that the assets are disposed. Depreciation has been charged at varying rates from 10% to 15% for all assets.

Particulars	Depreciation Rates	
	30-Jun-25	30-Jun-24
Building	15%	15%
Generator	15%	15%
Furniture & Fixture	10%	10%
Air cooling System	15%	15%
Computer Set up in Office	15%	15%
Office Equipment	15%	15%
Vehicles	15%	15%
Telephone & PABX	15%	15%
Office Decoration	10%	10%
Video Overhead Projector	15%	15%
Water purifying Machine	15%	15%
Stabilizer Making Plant	10%	10%
Daffodil PC Assembling Plant	10%	10%
Sales Centre Establishment	10%	10%
Call Centre	10%	10%
Library	15%	15%
Campus Decoration	10%	10%
Lab Equipment	15%	15%

3.04 **Inventories**
Inventories comprise computers, computer peripherals, accessories, hardware, software, etc. They are stated at the lower of cost and net realizable value in accordance with IAS 2 "Inventories" after making due allowances for any obsolete or slow moving items.

The cost is calculated on weighted average method consistently. Costs comprise expenditure incurred in the normal course of business in bringing such inventories to its location and conditions. Where necessary, provision is made for obsolete, slow moving and defective inventories (if any) identified at the time of physical verification of inventories.

3.05 **Advance, deposit and prepayments**
Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to statement of profit or loss and other comprehensive income.

3.06 Financial Instruments

Financial Assets

Cash and Cash Equivalents

For the purpose of statement of financial position and statement of cash flows, cash in hand and bank balances represent cash and cash equivalents considering the IAS 1 "Presentation of Financial Statements" and IAS 7 "Cash Flow Statement", which provide, that cash and cash equivalents are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value and are not restricted as to use.

Accounts Receivable
Accounts receivables are recognized and stated at original invoiced amounts and carried at anticipated realizable values. Bad debts are written off when it is established that they are irrecoverable.

3.07 **Statement of Cash flows**
Statement Cash flows is prepared principally in accordance with IAS 7 " Cash Flow Statement" and the cash flow from the operating activities have been presented under direct method considering the provision of Paragraph 19 of IAS -7 which provides that Enterprises are encouraged to report Cash Flow from Operating Activities using the Direct Method.

3.08 **Creditors and Accrued Expenses**
Liabilities are recognized for amounts to be paid in the future for goods and services received whether or not billed by the suppliers.

3.09

Taxation
Income tax expenses comprise current and deferred taxes. Income taxes are recognized in statement of profit or loss and other comprehensive income except to the extent that relates to items recognized directly in equity or in other comprehensive income. The Company is a publicly traded Company. As per the Income Tax Ordinance, 1984, provision for Tax has been made at the existing rate of 20% in respect of business income.

Current Tax
Provision for current income tax has been made as per prescribed rate in the Finance Act, 2022 on the accounting profit made by the company after considering some of the add backs to income and disallowances of expenditure as per income tax laws in compliance with IAS-12: " Income Taxes". Details calculation of provision for taxation for Income Tax is shown in note-17.01

Deferred Tax
Deferred tax liabilities are the amount of income taxes payable in future periods in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. The impact on the account of changes in the deferred tax assets and liabilities has also been recognized in the statement of comprehensive income as per IAS-12: "Income Taxes".

3.10 **Revenue Recognition**
In accordance with the provisions of the IFRS-15: "Revenue from Contracts with Customers"; revenue from contracts with customers represents the amount that reflects the considerations to which entity expects to be entitled in exchange for goods supplied and service provided to customers during the year. Revenue from contracts with customers is recognized in the statement of profit or loss and other comprehensive income when the performance obligation (supply of promised goods and services) is satisfied. Performance obligation is satisfied at a point in time when customer obtains the control of goods and services. Revenue has been recognized at the time of invoice made for the services rendered by the company.

Interest income
The interest income is recognized on accrual basis as per agreed terms and conditions with the banks.

Dividend income on shares
Dividend income on shares is recognized when the shareholders' right to receive payment is established which is usually when dividend is declared and ascertained.

Non operating income
Non operating income are recognized at the time of receiving money for other purpose than the normal course of business

3.11 Leases

Lease rentals against assets acquisition have been expensed as they were incurred.

3.12 Earnings per share

a) Basic Earnings per Share (BEPS)

The Company calculates Earnings Per Share (EPS) in accordance with IAS -33 "Earnings Per Share". which has been shown on the face of the statement of comprehensive income. This has been calculated by dividing the basic earnings by the number of ordinary shares outstanding during the year.

b) Weighted average Number of shares outstanding during the year

This represents the number of ordinary shares outstanding at the beginning of the year plus the year the numbers of ordinary shares issued during the year if any multiplied by a time weighting factor. The time weighting factor is the number of days the specific shares are outstanding as a proportionate of the number of days in the year.

3.13 Additional information on Financial Statements

a) Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation and presentation of Financial Statement under Section 183 of The Companies Act 1994 and as per the provisions of the Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standards Committee (IASC).

b) Compliance with Local Laws

The financial statements have been prepared in compliance with requirements of the Companies Act 1994, the Securities and Exchange Rule 1987 and other relevant local laws and rules.

c) Compliance with International Financial Reporting Standards (IFRSs)

The financial statements have been prepared in compliance with requirements of IFRSs adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

d) Risk and Uncertainties for use of estimates in preparation of financial Statements

The preparation of Financial Statements in conformity with the International Accounting Standards requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for accounting certain items, such as, provision for Doubtful accounts, depreciation and amortization, taxes reserves and contingencies.

3.14 Events after the reporting period

Events after the reporting period that provide additional information about the Company's position at the date of statement of financial position or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. There are no material events that had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures presented in the financial statements.

3.15 Contribution to Workers' Profit Participation and Welfare Fund

This represents 5% of net profit before tax contributed by the company as per provisions of the Bangladesh Labor (Amendment) Act 2006 which was amended in 2013 and is payable to workers as defined in the said law.

3.16 Provisions, Contingent Liabilities and Contingent Assets (IAS 37)

Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current based estimate. If it is probable that an outflow of resources embodying economic benefits are required to settle the obligation, the provisions are reversed.

Contingent liability
Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

There are certain pending tax claims made against the Company, which will be settled through the legal process in due course. These are being vigorously defended by the company. The management has not considered it necessary at the reporting date to make provisions in the financial statements in respect of any of these claims.

3.17 Impairment of Assets (IAS-36)
No facts and circumstances indicate that the company's assets may be impaired. Hence, no evaluation of recoverability of assets was performed.

3.18 Borrowing Costs (IAS-23)

Interest on loan is charged as revenue expenses.

3.19 Employee Benefits (IAS-19)

The Company provides short term employee benefits to its eligible employees in the form of incentive which charged as revenue expenditure in the period to which the incentive relates.



Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
4.00	**CONSOLIDATED PROPERTY, PLANT & EQUIPMENTS (At cost less depreciation)**			
	A. Cost			
	i) Opening Balance:		**1,071,633,839**	**1,068,213,139**
	Daffodil Computers Limited		662,753,583	662,588,583
	Dolphin Computers Limited		12,253,699	12,253,699
	Daffodil International School		374,929,209	371,673,510
	Skill Jobs		21,697,347	21,697,347
	ii) Addition during the year:		**8,026,600**	**3,420,699**
	Daffodil Computers Limited		36,000	165,000
	Dolphin Computers Limited		-	-
	Daffodil International School		7,983,600	3,255,699
	Skill Jobs		7,000	-
	iii) Less: Sales/Adj. during the year:		-	
	Dolphin Computers Limited		-	-
	Daffodil International School		-	-
	Skill Jobs		-	-
	Total Cost (i+ii-iii)=A		**1,079,660,439**	**1,068,213,139**
	B. Accumulated Depreciation			
	i) Opening balance		**199,103,213**	**186,686,580**
	Daffodil Computers Limited		116,949,811	107,410,673
	Dolphin Computers Limited		9,581,460	9,267,072
	Daffodil International School		54,587,107	52,518,644
	Skill Jobs		17,984,832	17,490,190
	ii) Charged for the year		**12,254,922**	**12,416,632**
	Daffodil Computers Limited		8,223,039	9,539,138
	Dolphin Computers Limited		280,590	314,388
	Daffodil International School		3,316,504	2,068,463
	Skill Jobs		434,789	494,642
	Accumulated Depreciation (i+ii)=B		**211,358,135**	**199,103,213**
	Written Down Value (A-B)		**868,302,304**	**872,530,627**
	Daffodil Computers Limited		537,616,733	545,803,772
	Dolphin Computers Limited		2,391,649	2,672,239
	Daffodil International School		325,009,198	320,342,102
	Skill Jobs		3,284,725	3,712,515

Details of Property, Plant & Equipment have been shown in **Annexure-A**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
4.01	**PROPERTY, PLANT & EQUIPMENT (At cost less depreciation)**			
	A. Cost			
	Opening Balance		662,753,583	662,588,583
	Addition during the year		36,000	165,000
			662,789,583	662,753,583
	Less: Adjustment during the year		-	-
			662,789,583	662,753,583
	B. Accumulated Depreciation			
	Opening Balance		116,949,811	107,410,673
	Add: Charged during the year		8,223,039	9,539,138
			125,172,850	116,949,811
	Less: Adjustment during the year		-	-
			125,172,850	116,949,811
	Written Down Value (A-B)		**537,616,733**	**545,803,772**
	Details of Property, Plant & Equipment have been shown in Annexure-B			
5.00	**CONSOLIDATED INTANGIBLE ASSETS**			
	Customized Software Development	**Note-5.01**	41,855,148	44,058,050
	Work-in-Progress (Customized Software Dev.)	**Note-5.02**	5,110,298	3,628,298
	Total		**46,965,446**	**47,686,348**
5.01	**Customized Software Development**			
	Opening Balance		44,058,050	46,376,895
	Add: Development cost during this year		-	-
			44,058,050	46,376,895
	Less: Amortization @ 5%		2,202,903	2,318,845
	Total		**41,855,148**	**44,058,050**

This represents the cost of software developed by the Company through various Programmers engaged on contractual as well as regular employment basis

5.02	**Work-in-Progress (Customized Software Dev.)**			
	Opening Balance		3,628,298	2,396,298
	Add: Incurred during the year		1,482,000	1,232,000
			5,110,298	3,628,298
	Less: Transferred to software Development		-	-
	Total		**5,110,298**	**3,628,298**

This represents cost allocated to Software which are under progress of development.

5.03	**INTANGIBLE ASSETS**			
	Customized Software Development	**Note-5.03.1**	41,855,148	44,058,050
	Work-in-progress(Customized Software Dev.)	**Note-5.03.2**	5,110,298	3,628,298
	Total		**46,965,446**	**47,686,348**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
5.03.1	**Customized Software Development**			
	Opening Balance		44,058,050	46,376,895
	Add: Development cost during this year		-	-
			44,058,050	46,376,895
	Less: Amortization @ 5%		2,202,903	2,318,845
	Total		**41,855,148**	**44,058,050**

This represents the cost of software developed by the Company through various Programmers engaged on contractual as well as regular employment basis which is being amortized @ 5% p.a.

5.03.2	**Work-in-progress(Customized Software Dev.)**			
	Opening Balance		3,628,298	2,396,298
	Add: Incurred during the year		1,482,000	1,232,000
			5,110,298	3,628,298
	Less: Transferred to software Development		-	-
	Total		**5,110,298**	**3,628,298**

This represents cost allocated to Software which are under progress of development.

6.00	**INVESTMENT IN SUBSIDIARY AND OTHERS**			
	Dolphin Computers Ltd. (Subsidiary)		12,960,000	12,960,000
	Skill Jobs (Subsidiary)		21,709,782	21,709,782
	Daffodil International school (DIS)		373,817,158	373,817,158
	Total		**408,486,940**	**408,486,940**

This represent the amount investment in subsidiaries and Others.

7.00	**DEFERRED TAX ASSETS/(LIABILITY)**			
	Opening balance- Deferred Tax assets/(liabilities)		6,206,245	4,299,242
	Deferred tax (income)/expenses		(855,295)	1,907,003
	Deferred Tax assets/(liabilities)		5,350,950	6,206,245
	Deferred Tax assets/(liabilities)			
	i) **Fixed Assets:**			
	Tax base		564,371,484	576,834,997
	Carrying amount		537,616,733	545,803,772
	Taxable temporary difference		**26,754,751**	**31,031,225**
	ii) **Tax rate**		**20%**	**20%**
	iii) Deferred tax assets/(liabilities) (i x ii)		5,350,950	6,206,245
	Less: Opening Balance		6,206,245	4,299,242
	Deferred tax(income)/expenses		**(855,295)**	**1,907,003**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
8.00	**CONSOLIDATED INVENTORIES**			
	Daffodil Computers Limited		48,824,875	46,688,695
	Dolphin Computers Limited		4,035,460	4,156,698
			52,860,335	50,845,393
	This represents as under :			
	Computers-Finished/DELL Laptop		4,211,949	1,778,307
	Computer-Daffodil PC		13,870,836	8,553,769
	Printers		2,582,709	2,476,805
	Monitor		1,498,710	1,553,114
	Hardware		6,572,172	6,569,347
	Accessories		11,943,634	15,682,415
	UPS		1,553,919	1,552,716
	Stabilizer		120,761	96,624
	Software		6,738,069	8,389,794
	Smart Card		3,767,577	4,192,503
	Total		**52,860,335**	**50,845,393**
8.01	**INVENTORIES**			
	Computers-Finished/DELL Laptop		2,689,851	345,062
	Computer-Daffodil PC		13,046,481	7,652,893
	Printers		2,437,431	2,334,447
	Monitor		1,186,802	1,252,127
	Hardware		6,173,450	6,168,112
	Accessories		11,587,184	15,271,170
	UPS		1,475,269	1,456,660
	Stabilizer		115,161	92,124
	Software		6,345,670	7,923,598
	Smart Card		3,767,577	4,192,503
	Total		**48,824,875**	**46,688,695**
9.00	**CONSOLIDATED TRADE AND OTHER RECEIVABLES**			
	Consolidated Trade Receivable	**Note-9.01**	**32,889,361**	**30,220,491**
	Daffodil Computers Limited		18,588,526	18,818,323
	Dolphin Computers Limited		4,868,661	2,888,302
	Daffodil International School		4,691,308	3,584,573
	Skill Jobs		4,740,866	4,929,293
	Other Receivable	**Note-9.02**	916,850	669,150
	Total		**33,806,211**	**30,889,641**

This is unsecured but considered good.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
9.01	**Trade Receivables**			
	Opening balance		30,220,491	32,105,926
	Add: Addition during the year		47,755,553	176,640,722
			77,976,044	208,746,648
	Less: Realized during the year		45,086,683	178,526,157
	Closing Balance		**32,889,361**	**30,220,491**
9.02	**Other Receivables**			
	Opening balance		669,150	36,500
	Add: Addition during the year		790,300	732,650
			1,459,450	769,150
	Less: Realized during the year		542,600	100,000
	Closing balance		**916,850**	**669,150**
	This is unsecured but considered good.			
9.03	**TRADE AND OTHER RECEIVABLES**			
	Trade Receivable	Note-9.03.1	18,588,526	18,818,323
	Other Receivable	Note-9.03.2	916,850	669,150
	Total		**19,505,376**	**19,487,473**
	This is unsecured but considered good.			
9.03.1	**Trade Receivables**			
	Opening balance		18,818,323	20,914,212
	Add: Addition during the year		14,234,220	145,434,680
			33,052,543	**166,348,892**
	Less: Realized during the year		14,464,017	147,530,569
	Closing Balance		**18,588,526**	**18,818,323**
9.03.2	**Other Receivables**			
	Opening balance		669,150	36,500
	Add: Addition during the year		790,300	732,650
			1,459,450	769,150
	Less: Realized during the year		542,600	100,000
	Closing balance		**916,850**	**669,150**
	This is unsecured but considered good.			

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
10.00	**CONSOLIDATED ADVANCES, DEPOSITS AND PREPAYMENTS**			
	A. Advances		**463,805,578**	**457,164,827**
	Income Tax	Note-10.01	105,248,574	91,218,060
	Local Purchase	Note-10.02	12,144,265	16,165,289
	Office Rent	Note-10.03	7,274,780	14,474,780
	Salaries	Note-10.04	8,418,946	8,168,689
	Advance against Development works	Note-10.05	3,249,582	9,118,205
	Advance against Projects Expenses	Note-10.06	327,440,488	317,673,296
	Advance against C & F Expenses		28,943	346,508
	B. Deposits		24,328,117	3,054,030
	Security Deposit	Note-10.07	929,876	798,123
	Earnest Money	Note-10.08	1,244,491	1,152,977
	Bank Guarantee Margin	Note-10.09	1,102,930	1,102,930
	L/C margin	Note-10.10	21,050,820	-
	Total (A+B)		**488,133,695**	**460,218,857**

This is unsecured but considered good.

10.01 Advance Income Tax

Opening balance	91,218,060	80,816,320
Deducted During the year	13,310,537	9,141,153
Deducted by clients.	4,365,430	3,186,820
Deducted by customs authority	8,739,022	4,729,896
Deducted by Bank A/c	206,085	1,224,437
AIT paid in Cash	719,977	1,260,587
Adjustment made during the year	-	-
Closing Balance	**105,248,574**	**91,218,060**

10.02 Advance against Local Purchase

Daffodil Computers Limited	25,000	2,091,760
Dolphin Computers Limited	9,546,769	10,775,278
Daffodil International School	2,452	1,138,142
Skill Jobs	2,570,044	2,160,109
Total	**12,144,265**	**16,165,289**

10.03 Advance against Office Rent

IDB Branch Office Rent	1,744,200	1,744,200
DIPTI	-	800,000
Dolphin Computers Limited	3,530,580	3,530,580
Daffodil International School	1,000,000	7,400,000
Skill Jobs	1,000,000	1,000,000
Total	**7,274,780**	**14,474,780**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
10.04	**Advance against Salaries**			
	Daffodil Computers Limited		6,671,591	6,076,334
	Dolphin Computers Limited		1,572,355	1,522,355
	Daffodil International School		120,000	540,000
	Skill Jobs		55,000	30,000
	Total		**8,418,946**	**8,168,689**

This amount has been paid to the staff and officers of the company which is being adjusted against their monthly salary.

10.05	**Advance against Development Works**			
	Daffodil Computers Limited-KIOSK		3144582	3,144,582
	Daffodil International School		25,000	2,691,748
	Skill Jobs		80,000	3,281,875
	Total		**3,249,582**	**9,118,205**

10.06	**Advance against Project Expenses**			
	BRTA-IS Project		19,831,258	19,831,258
	ICT Assembling plant - Hi-Tech park		285,914,985	285,914,985
	Daffodil Computers Ltd - Dubai Branch		6,287,150	6,287,150
	ICT Assembling plant and manufacturing units		15,407,095	5,639,903
	Total		**327,440,488**	**317,673,296**

The Company field a case to Honorable High Court Division against chairman, BRTA to realize the project money and the decision is still pending with the High Court Division.

10.07	**Security Deposit**			
	Opening balance		798,123	862,095
	Add: Addition during the year		138,893	-
			937,016	862,095
	Less: Matured and collected during the year		7,140	63,972
	Closing balance		**929,876**	**798,123**

This is against supply to different Government and Corporate Authorities. This amount has been kept by the buyer/clients as security in compliance with terms of tenders and work orders.It is required for certain supplies and varies from 5% to 10% of the invoice Value. The amount will be brought to fund on the event of maturity.

10.08	**Earnest Money**			
	Opening balance		1,152,977	996,227
	Add: Addition during the year		480,291	1,029,053
			1,633,268	2,025,280
	Less: Withdrawal during the year		388,777	872,303
	Closing balance		**1,244,491**	**1,152,977**

This amount represents the money that is required at the time of bidding tenders.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
10.09	**Bank Guarantee Margin**			
	Bangladesh Road Transport Authority		798,000	798,000
	MCHD		1,312	1,312
	Hi - Tech Park		33,196	33,196
	BSEC		58,500	58,500
	CTG Customs		75,193	75,193
	BLAST		1,140	1,140
	Surjer Hashi network		4,502	4,502
	BUET		46,355	46,355
	Bangladesh Bank		2,600	2,600
	BOU		4,800	4,800
	Sonali Bank Ltd		3,000	3,000
	SDF		1,500	1,500
	STS Capital		20,000	20,000
	DSK HQ		26,832	26,832
	Cumilla University		26,000	26,000
	Total		**1,102,930**	**1,102,930**

This relates to normal trading supply to corporate type clients. These guaranties were issued from Mercantile Bank Ltd. Dhanmondi Branch in compliance with the work order for supply to trading goods. These were issued for certain periods from one or two years depending upon the terms of work orders.

10.10	**L/C Margin**		
	L/C no - 10370825010003000	21,050,820	-
		21,050,820	**-**

10.11 ADVANCES, DEPOSITS AND PREPAYMENTS

A) Advances		**443,057,713**	**421,980,251**
Income Tax	**Note-10.11.1**	104,002,909	90,103,571
Local Purchase	**Note-10.11.2**	25,000	2,091,760
Office Rent	**Note-10.11.3**	1,744,200	2,544,200
Salaries	**Note-10.11.4**	6,671,591	6,076,334
Advance Against Development Works	**Note-10.11.5**	3,144,582	3,144,582
Advance Against Projects Expenses	**Note-10.11.6**	327,440,488	317,673,296
Advance Against C & F Expenses		28,943	346,508
B) Deposits		**24,328,117**	**3,054,030**
Security Deposit	**Note-10.11.7**	929,876	798,123
Earnest Money	**Note-10.11.8**	1,244,491	1,152,977
Bank Guarantee Margin	**Note-10.11.9**	1,102,930	1,102,930
L/C Margine	**Note-10.11.9**	21050820	-
Total (A+B)		**467,385,830**	**425,034,281**

This is unsecured but considered good.

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
10.11.1	**Advance Income Tax**			
	Opening balance		90,103,571	80,050,717
	Addition during the year:		13,179,361	8,792,267
	Deducted by clients.		4,365,430	3,186,820
	Deducted by Customs Authority		8,739,022	4,729,896
	Deducted by Bank A/c		74,909	875,551
	AIT paid in Cash		719,977	1,260,587
	Less: Adjustment made during the year		-	-
	Closing Balance		**104,002,909**	**90,103,571**
10.11.2	**Advance against Local Purchase**			
	Name of Vendors :			
	Sys International		25,000	2,091,760
	Total		25,000	2,091,760
10.11.3	**Advance against Project Expenses**			
	IDB Branch Office Rent		1,744,200	1,744,200
	DIPTI		-	800,000
	Total		**1,744,200**	**2,544,200**
10.11.4	**Advance against Salaries**		**6,671,591**	**6,076,334**

This amount has been paid to the staff and officers of the company which is being adjusted against their monthly salary.

10.11.5	**Advance against Development Works**			
	KIOSK		3,144,582	3,144,582
	Total		**3,144,582**	**3,144,582**
10.11.6	**Advance against Project Expenses**			
	BRTA-IS Project		19,831,258	19,831,258
	ICT Assembling plant - Hi-Tech park		285,914,985	285,914,985
	Daffodil Computers Ltd - Dubai Branch		6,287,150	6,287,150
	ICT Assembling plant and manufacturing units		15,407,095	5,639,903
	Total		**327,440,488**	**317,673,296**

The Company field a case to Honorable High Court Division against chairman, BRTA to realize the project money and the decision is still pending with the High Court Division.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
10.11.7	**Security Deposit**			
	Opening balance		798,123	862,095
	Add: Addition during the year		138,893	-
			937,016	862,095
	Less: Matured and collected during the year		7,140	63,972
	Closing balance		**929,876**	**798,123**

This is against supply to different Government and Corporate Authorities. This amount has been kept by the buyer/clients as security in compliance with terms of tenders and work orders. It is required for certain supplies and varies from 5% to 10% of the invoice Value. The amount will be brought to fund on the event of maturity.

10.11.8	**Earnest Money**			
	Opening balance		1,152,977	996,227
	Add: Addition during the year		480,291	1,029,053
			1,633,268	**2,025,280**
	Less: Withdrawal during the year		388,777	872,303
	Closing balance		**1,244,491**	**1,152,977**

This amount represents the money that is required at the time of bidding tenders.

10.11.9	**Bank Guarantee Margin**			
	Bangladesh Road Transport Authority		798,000	798,000
	MCHD		1,312	1,312
	Hi - Tech Park		33,196	33,196
	BSEC		58,500	58,500
	CTG Customs		75,193	75,193
	BLAST		1,140	1,140
	Surjer Hashi network		4,502	4,502
	BUET		46,355	46,355
	Bangladesh Bank		2,600	2,600
	BOU		4,800	4,800
	Sonali Bank Ltd		3,000	3,000
	SDF		1,500	1,500
	STS Capital		20,000	20,000
	DSK HQ		26,832	26,832
	Cumilla University		26,000	26,000
	Total		**1,102,930**	**1,102,930**

This relates to normal trading supply to corporate type clients. These guaranties were issued from Mercantile Bank Ltd. Dhanmondi Branch in compliance with the work order for supply to trading goods. These were issued for certain periods from one or two years depending upon the terms of work orders.

10.11.9	**L/C Margin**			
	L/C no - 10370825010003000		21,050,820	-
			21,050,820	-

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024

10.12 Related Party Transactions- Disclosures Under BAS 24 " Related Party Disclosures"

No amount was due by the Directors (including Chairman & Managing Director), Managing agent, Manager and officers of the Company and any of them severally or jointly with any other person. However during the period under review, the company carried out a number of transactions with related party in the normal course of business. The nature of these transactions and their value have been set out in accordance with the previous of IAS 24" Related party Disclosures" Details are given below :

Name of Company	Opening Balance	Addition	Adjustment	Closing Balance
Daffodil International University	122,381	37,165,176	36,539,651	747,906
Daffodil Software Ltd. (DSL)	669,150	569,350	321,650	916,850
Daffodil Online Ltd.	70,714	88,900	70,714	88,900
Daffodil International Academy	640,000	-	-	640,000
Daffodil International College	400	65,000	65,400	-
Daffodil International School (DIS)		2,056,185	969,720	1,086,465
Daffodil Polytechnic Institute	29,448	1,692,252	264,820	1,456,880
Daffodil Family	-	5,000	5,000	-
DIPTI Main Campus	499,480	1,702,000	1,237,416	964,064
DJIT	296,051	51,900	347,951	-
E - Media	108,326	-	-	108,326
Admission.ac	140,000	-	80,000	60,000
DCL Laptop Service	183,750	-	500	183,250
Daffodil Daycare	-	40,000	40,000	-
Daffodil Technical Institute	-	450,000	450,000	-
Daffodil Family Concern	467,000,000	23,350,000	-	490,350,000
Daffodil Group Ltd.	-	105,900,000	-	105,900,000

11.00 CONSOLIDATED CASH AND CASH EQUIVALENTS

Cash at Bank	Note-11.01	99,643,232	32,553,388
Cash in Hand	Note-11.02	1,399,515	3,830,193
Cheques in Hand	Note-11.03	5,400	3,240
FDR	Note-11.04	16,644,561	16,562,529
Total		**117,692,708**	**52,949,350**

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
11.01	**Cash at Bank**			
	Name of Bank & Branch	**Type of A/C**		
	a) Daffodil Computers Limited			
	The Premier Bank Ltd., Gulshan link Road Br., Dhaka	CA - 0474	536,301	328,414
	The Premier Bank Ltd., Banani Br., Dhaka	CA-1231	5,791,775	2,403,802
	Mercantile Bank, Dhanmondi Br., Dhaka	CC-0085	25,035,311	-
	Mercantile Bank, Dhanmondi Br., Dhaka	CC- 0031	29,115,953	-
	Pubali Bank Ltd.	CD-3825	116,017	68,260
	Pubali Bank Ltd.	SND-321	654,287	830,977
	Islami Bank BD Limited, IDB Bhaban Br.	CD-1602	708,030	1,549,357
	Islami Bank BD Limited, Panthapath Br.	CA-57111	219,949	4,307,687
	Uttara Bank Ltd.	CD-4055	43,969	15,749
	BRAC Bank Ltd., Asad Gate Br.	CD-9001	94,463	62,098
	Dutch Bangla Bank Ltd.	CD-3982	1,130,784	1,363,736
	Dutch Bangla Bank Ltd.	CD-0416	566,411	2,874,295
	National Bank Ltd.	STD-0356	10,083	11,233
	Mercantile Bank Ltd.	CD-148	75,921	74,733
	Dutch Bangla Bank Ltd.(WPPF A/C)	CA-1091	408,284	224,062
	South east bank Ltd	CD-312	2,100	3,176
	National Bank Ltd (DIPTI)	CD-75717	126,000	69,227
	Bank Asia	CD- 4900	27,051	27,506
	Islami Bank BD Limited, Panthapath Br. (IDB)			
	Total (a)		**64,662,689**	**14,214,312**
	Name of Bank & Branch	**Type of A/C**		
	b) Dolphin Computers Limited			
	Islami Bank Ltd.	CD - 83915	1,489,882	1,304,126
	Dutch bangla Bank Ltd.	CD - 11482	376,804	248,415
	Islami Bank Ltd.	CD -04818	57,319	29,291
	Total (b)		**1,924,005**	**1,581,832**
	c) Daffodil International School			
	Dutch bangla Bank Ltd.	**CD - 15211**	11,774,265	11,878,703
	Dutch bangla Bank Ltd.	**CD - 00143**	598,645	196,492
	Dutch bangla Bank Ltd.	**CD - 00159**	24,299	28,114
	Dutch bangla Bank Ltd.	**CD - 1009**	6,148,781	2,418,625
	Social Islami Bank Ltd.	**CD - 4799**	37,296	516,894
	Social Islami Bank Ltd.	**CD - 12484**	125,785	585,624
	Dutch bangla Bank Ltd.	**CD - 17082**	2,770,032	913,563
	Dutch bangla Bank Ltd.	**CD -13741**	3,313,741	320
	Sonali bank Ltd	**CD -00401**	569,934	167,678
	Dutch bangla Bank Ltd.	**CD- 00309**	2,428,364	-
	Dutch bangla Bank Ltd.	**CD- 003727**	757,080	-
	Dutch bangla Bank Ltd.	**CD- 003732**	956,484	-
	Total (c)		**29,504,706**	**16,706,013**
	d) Skill Jobs			
	Dutch bangla Bank Ltd	**CD - 6087**	206,376	45,210
	Mercantile Bank Ltd	**CD -4235**	3,345,456	6,021
	Total (d)		**3,551,832**	**51,231**
	Grand Total (a+b+c+d)		**99,643,232**	**32,553,388**

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
11.02	**Cash in Hand**			
	Daffodil Computers Limited:			
	H.O. - Main Cash		220,156	13,736
	IDB Bhaban Branch		264,504	1,066,381
	Banani Branch		60,921	1,616,093
	Total Daffodil Computers Limited		545,581	2,696,210
	Dolphin Computers Limited		402,470	184,353
	Daffodil International School		430,996	949,193
	Skill Jobs		20,468	437
	Total		**1,399,515**	**3,830,193**

Balance has been confirmed with book balance and supported by certificate.

11.03	**Cheques in Hand**			
	Details of cheque (Credit Cards)		5,400	3,240
	Total		**5,400**	**3,240**

This represents Credit card & cheques received but not deposited within 30-06-2025.

11.04	**FDR**			
	Daffodil Computers Limited		12,112,060	10,878,647
	Daffodil International School		1,736,252	2,995,979
	Skill Jobs		1,313,242	1,238,802
	Dolphin Computers Ltd		1,483,007	1,449,101
	Total		**16,644,561**	**16,562,529**

11.05	**CASH AND CASH EQUIVALENTS**			
	Cash at Bank	**Note-11.05.1**	64,662,689	14,214,312
	Cash in Hand	**Note-11.05.2**	545,581	2,696,210
	Cheques in Hand	**Note-11.05.3**	5,400	3,240
	FDR	**Note-11.05.4**	12,112,060	10,878,647
	Total		**77,325,730**	**27,792,409**

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
11.05.1	**Cash at Bank**			
	Name of Bank & Branch	Type of A/C.		
	The Premier Bank Ltd., Gulshan link Road Br., Dhaka	CA - 0474	536,301	328,414
	Mercantile Bank, Dhanmondi Br., Dhaka	CA-1231	5,791,775	2,403,802
	Mercantile Bank, Dhanmondi Br., Dhaka	CC-0085	25,035,311	-
	Pubali Bank CC A/C	CC-0031	29,115,953	-
	Pubali Bank Ltd.	CD-3825	116,017	68,260
	Pubali Bank Ltd.	SND-321	654,287	830,977
	Islami Bank BD Limited, IDB Bhaban Br.	CD-1602	708,030	1,549,357
	Islami Bank BD Limited, Panthapath Br.	CA-57111	219,949	4,307,687
	Uttara Bank Ltd.	CD-4055	43,969	15,749
	BRAC Bank Ltd., Asad Gate Br.	CD-9001	94,463	62,098
	Dutch Bangla Bank Ltd.	CD-3982	1,130,784	1,363,736
	Dutch Bangla Bank Ltd.	CD-0416	566,411	2,874,295
	National Bank Ltd.	STD-0356	10,083	11,233
	Dutch Bangla Bank Ltd.(WPPF A/C)	CD-148	75,921	74,733
	South east bank Ltd	CA-1091	408,284	224,062
	National Bank Ltd (DIPTI)	CD-312	2,100	3,176
	Islami Bank Ltd (DIPTI)	CD-75717	126,000	69,227
	Islami Bank BD Limited, Panthapath Br. (IDB)	CD- 4900	27,051	27,506
	Total		**64,662,689**	**14,214,312**

Cash at bank balances have been confirmed with Bank Statements and Bank Balance Confirmation Certificate and reconciliation statements have been prepared where necessary.

11.05.2	**Cash in Hand**		
	H.O. - Main Cash	220,156	13,736
	IDB Bhaban Branch	264,504	1,066,381
	Banani Branch	60,921	1,616,093
	Total	**545,581**	**2,696,210**

Balance has been confirmed with book balance and supported by certificate.

11.05.3	**Cheques in Hand**		
	Details of cheque (Credit Cards)	5,400	3,240
		5,400	**3,240**

This represents Credit card & cheques received but not deposited within 30-06-2025.

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
11.05.4	**FDR**			
	Opening Balance		10,878,647	10,749,804
	Add : FDR During the year		1,149,850	-
	Add : Interest received during the year		262,150	170,164
			12,290,647	**10,919,968**
	Less :Tax deduction at source		49,681	28,821
			12,240,966	**10,891,147**
	Less : Encashed to adjust bank charges, CC, LTR & Term Loan		128,906	12,500
			12,112,060	**10,878,647**
12.00	**SHARE CAPITAL**			
	Authorized			
	200,000,000 Ordinary Shares of Tk. 10.00 each		2,000,000,000	2,000,000,000
	Issued, Subscribed and paid up			
	17,500,000 shares of Tk.10 each fully paid up in cash.		175,000,000	175,000,000
	1,750,000 bonus share of Tk.10 each issued in 2006-2007		17,500,000	17,500,000
	1,155,000 bonus share of Tk.10 each issued in 2007-2008		11,550,000	11,550,000
	2,448,600 bonus share of Tk.10 each issued in 2008-2009		24,486,000	24,486,000
	2,285,360 bonus share of Tk. 10 each issued in 2009 - 2010		22,853,600	22,853,600
	22,853,600 Right Issue of Tk. 10 each issued in 2009 -2010		228,536,000	228,536,000
	1,919,702.4 bonus share of Tk. 10 each issued in 2010-2011		19,197,024	19,197,024
			499,122,624	**499,122,624**
	Less: Adjustment of Fractional Share		(4)	(4)
			499,122,620	**499,122,620**

During the year fractional share has been adjusted and credited to Retained Earnings. (Note 13.00)

Shareholding position was as follows :

Name of the Shareholders	% of holdings	No. of Shares	30 June 2025	30 June 2024
Promoters	41.34%	20,669,452	206,694,520	206,694,520
General Public	58.66%	29,242,810	292,428,100	292,428,100
Total	**100%**	**49,912,262**	**499,122,620**	**499,122,620**

This distribution schedule showing the number of shareholders and their shareholdings in percentage has been disclosed below a requirement of the "Listing Regulations of Dhaka & Chittagong Stock Exchange :

Shareholders Range in number of Shares	Number of Holders	% of holdings	Number of Shares	%of Shares
Less than 500 Shares	1,770	60	232,907	0
501 to 5,000 Shares	873	30	1,420,101	3
5,001 to 10,000 Shares	104	4	752,034	2
10,001 to 20,000 Shares	81	3	1,177,831	2
20,001 to 30,000 Shares	32	1	788,960	2
30,001 to 40,000 Shares	12	0	414,697	1
40,001 to 50,000 Shares	7	0	336,576	1
50,001 to 100,000 Shares	16	1	1,120,488	2
100,001 to 1,000,000 Share	27	1	8,079,971	16
Over 1,000,000 Shares	11	0	35,588,697	71
Total	**2,933**	**100**	**49,912,262**	**100**

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
13.00	**CONSOLIDATED RETAINED EARNINGS**			
	Opening Balance		**161,812,018**	**176,231,393**
	Daffodil Computers Limited		180,100,278	196,616,073
	Dolphin Computers Limited		5,849,714	5,422,540
	Daffodil International School		(17,640,052)	(19,175,624)
	Skill Jobs		(6,497,922)	(6,631,596)
			8,096,876	**10,536,755**
	Add: Addition during the year		3,417,691	8,440,335
	Daffodil Computers Limited		473,823	427,174
	Dolphin Computers Limited (excluding non controlling int.)		3,986,960	1,535,572
	Daffodil International School		218,402	133,674
	Skill Jobs		**169,908,894**	**186,768,149**
	Total		24,956,131	24,956,131
	Less: Dividend		-	-
	Less: Adjustment in respect of previous year		144,952,764	161,812,018
	Closing Balance		159,144,288	180,100,278
	Daffodil Computers Limited		6,323,537	5,849,714
	Dolphin Computers Limited		(13,653,092)	(17,640,052)
	Daffodil International School		(6,279,519)	(6,497,922)
	Skill Jobs			
	Profit attributable to:			
	Equity holders of the company		144,952,764	161,812,018
	Non-controlling interests		561,585	508,938
	Total		**145,514,349**	**162,320,956**
13.01	**RETAINED EARNINGS**			
	Opening Balance		180,100,277	196,616,073
	Add: Addition during the year		3,417,691	8,440,335
			183,517,969	205,056,408
	Dividend Paid		24,956,131	24,956,131
	Closing Balance		158,561,838	180,100,277
14.00	**CONSOLIDATED BANK LOAN, OVERDRAFT AND CASH CREDIT**			
	Daffodil Computers Ltd		244,338,840	290,152,840
	Dolphin Computers Ltd		1,010,525	1,006,950
			245,349,365	291,159,790
14.01	**BANK LOAN, OVERDRAFT AND CASH CREDIT**			
	C.C - Pubali Bank Ltd.	Note-14.01.01	-	11,816,756
	C.C (Hypo) Mercantile Bank Ltd.	Note-14.01.02	-	12,410,764
	MPI - Islami Bank Ltd.	Note-14.01.03	8,469,209	8,459,034
	Term loan - Mercantile Bank Ltd	Note-14.01.04	19,942,231	20,409,838
	Term loan - Mercantile Bank Ltd	Note-14.01.05	1,221,975	-
	Term loan - Mercantile Bank Ltd	Note-14.01.06	2,977,636	-
	Term loan - Mercantile Bank Ltd	Note-14.01.07	1,835,081	-
	Term loan - Mercantile Bank Ltd	Note-14.01.08	1,219,210	-
	Term loan - Mercantile Bank Ltd	Note-14.01.09	39,905,211	-
	Term loan - Mercantile Bank Ltd	Note-14.01.10	-	49,258,782
	Loan A /C - IDLC	Note-14.01.11	168,768,287	187,797,666
			244,338,840	**290,152,840**

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
14.01.01	**C.C - Pubali Bank Ltd.**			
	Opening balance		11,816,756	26,227,072
	Add: Received during the year		218,687,386	87,844,479
	Add: Interest during the year		2,224,784	2,262,805
	Less: Paid during the year		232,728,926	104,517,600
	Total		-	**11,816,756**
	Details are as under:			
	Limit Amount : Tk. 40,000,000			
	Purpose : Import of Materials			
	Security : 50% Stocks in trade			
	Interest Rate : 14.50 % per annum			
	Mode of Payment : From own sources			
	Type of Facility : CC (Hypo)			
	Validity : Up-to 31.03.2026			
14.01.02	**CC (Hypo) Mercantile Bank Ltd.**			
	Opening balance		12,410,764	922,608
	Add: Received during the year		106,141,079	131,785,921
	Add: Interest during the year		2,048,160	1,165,576
	Less: Paid during the year		120,600,003	121,463,341
	Total		-	**12,410,764**
	Details are as under:			
	Limit Amount : Tk. 40,000,000			
	Purpose : To meet Working Capital Requirement			
	Security : 50% Stocks in trade			
	Interest Rate : 14.50% per annum			
	Mode of Payment : From own sources			
	Type of Facility : CC (Hypo)			
	Validity : Up-to 31.10.2025			
14.01.03	**MPI-Islami Bank**			
	Opening balance		8,459,034	8,439,359
	Add: Received during the year		-	-
	Add: Interest during the year		10,175	19,675
	Less: Paid during the year		-	-
	Total		8,469,209	8,459,034
	Details are as under:			
	Purpose : Import of Materials			
	Limit Amount : Tk. : Tk. 100,000,000			
	Interest Rate : 9% per annum			
	Mode of Payment : From own sources			
	Type of Facility : Trust Receipt			
	Validity : One year			
14.01.04	**Term Loan - Mercantile Bank Ltd.**			
	Opening balance		20,409,838	-
	Add: Received during the year		810,822	19,550,000
	Add: Interest during the year		3,026,752	856,838
	Add: Interest during the year		20,000	3,000
	Less: Paid during the year		4,325,181	-
	Total		**19,942,231**	**20,409,838**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024

Details are as under:

Purpose	: Hire Purchase
Limit Amount	: Tk.2 Crore
Interest Rate	: 14.50% per annum
Mode of Payment	: From own sources
Type of Facility	: Trust Receipt
Validity	: 02 Nov 2028

14.01.05 Term Loan - Mercantile Bank Ltd.

Opening balance	-	-
Add: Received during the year	1,835,156	-
Add: Interest during the year	36,819	-
Add: Bank Change during the year	-	-
Less: Paid during the year	650,000	-
Total	1,221,975	-

Details are as under:

Purpose	: Hire Purchase
Limit Amount	: Tk. 18,35,156/=
Interest Rate	: 14.50% per annum
Mode of Payment	: From own sources
Type of Facility	: Trust Receipt
Validity	: 18 Oct 2025.

14.01.06 Term Loan - Mercantile Bank Ltd.

Opening balance	-	-
Add: Received during the year	2,913,103	-
Add: Interest during the year	64,533	-
Add: Bank charges during the year	-	-
Less: Paid during the year	-	-
Total	**2,977,636**	-

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024

Details are as under:
Purpose : Hire Purchase
Limit Amount : Tk. 29,13,103/=
Interest Rate : 14.50% per annum
Mode of Payment : From own sources
Type of Facility : Trust Receipt
Validity : 02 Nov 2025.

14.01.07 Term Loan - Mercantile Bank Ltd.

Opening balance	-	-
Add: Received during the year	1,795,310	-
Add: Interest during the year	39,771	-
Add: Bank charges during the year	-	-
Less: Paid during the year	-	-
Total	1,835,081	-

Details are as under:

Purpose : Hire Purchase
Limit Amount : Tk. 17,95,310/=
Interest Rate : 14.50% per annum
Mode of Payment : From own sources
Type of Facility : Trust Receipt
Validity : 02 Nov 2025.

14.01.08 Term Loan - Mercantile Bank Ltd.

Opening balance	-	-
Add: Received during the year	1,195,613	-
Add: Interest during the year	23,597	-
Add: Bank charges during the year	-	-
Less: Paid during the year	-	-
Total	**1,219,210**	-

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024

Details are as under:

Purpose	: Hire Purchase
Limit Amount	: Tk. 11,95,613/=
Interest Rate	: 14.50% per annum
Mode of Payment	: From own sources
Type of Facility	: Trust Receipt
Validity	: 08 Nov 2025.

14.01.09 Term Loan - Mercantile Bank Ltd.

Term Loan - Mercantile Bank Ltd.	-	-
Opening balance	45,608,880	-
Add: Received during the year	3,511,569	-
Add: Interest during the year	51,611	-
Add: Bank charges during the year	9,266,849	-
Less: Paid during the year	**39,905,211**	-
Total		

Details are as under:

Purpose	: HBL Commercial corp.
Limit Amount	: Tk. 5 Crore
Interest Rate	: 14.50% per annum
Mode of Payment	: From own sources
Type of Facility	: Trust Receipt
Validity	: 15 Dec 2027.

14.01.10 Term Loan - Mercantile Bank Ltd.

Opening balance	49,258,782	50,865,262
Add: Received during the year	7,254,312	-
Add: Interest during the year	1,756,467	6,348,253
Add: Bank charges during the year	-	50,000
Less: Paid during the year	58,269,561	8,004,733
Total	-	**49,258,782**

Details are as under:

Purpose	: Hire Purchase
Limit Amount	: Tk. 5 Crore
Interest Rate	: 14.50% per annum
Mode of Payment	: From own sources
Type of Facility	: Trust Receipt
Validity	: 15 Dec 2027.

14.01.10 LOAN A /C - IDLC

Opening balance	187,797,666	206,467,007
Add: Received during the year	-	-
Add: Interest during the year	27,453,096	25,554,214
Less: Paid during the year	46,482,475	44,223,555
Total	168,768,287	187,797,666

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
15.00	**CONSOLIDATED TRADE AND OTHER PAYABLES**			
	Trade payables	Note-15.01	52,489,126	25,176,164
	Other payables	Note-15.02	602,850,000	480,500,000
			655,339,126	**505,676,164**
15.01	**TRADE PAYABLES**			
	Opening Balance		**25,176,164**	**22,925,210**
	Daffodil Computers Limited		23,457,569	21,864,958
	Dolphin Computers Limited		879,029	743,381
	Daffodil International School		440,422	192,676
	Skill Jobs		399,144	124,195
	Addition During the year		**113,254,160**	**111,018,651**
	Daffodil Computers Limited		98,776,579	98,005,643
	Dolphin Computers Limited		11,546,542	11,234,322
	Daffodil International School		2,366,659	1,234,344
	Skill Jobs		564,380	544,342
	Total		**138,430,324**	**133,943,861**
	Less: Paid/Adjusted during the year		**85,941,198**	**108,767,697**
	Daffodil Computers Limited		72,986,245	96,413,032
	Dolphin Computers Limited		11,266,431	11,098,674
	Daffodil International School		1,098,762	986,598
	Skill Jobs		589,760	269,393
	Closing Balance		**52,489,126**	**25,176,164**
	Daffodil Computers Limited		49,247,903	23,457,569
	Dolphin Computers Limited		1,159,140	879,029
	Daffodil International School		1,708,319	440,422
	Skill Jobs		373,764	399,144

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
15.02	**OTHER PAYABLES**			
	Rupayan Housing Estate Ltd		600,000	7,500,000
	Daffodil family Concern		490,350,000	467,000,000
	Loan from Directors for DCL Dubai Branch		6,000,000	6,000,000
	Daffodil Group		105,900,000	-
			602,850,000	**480,500,000**
15.03	**TRADE AND OTHER PAYABLES**			
	Trade payables	**Note-15.03.01**	49,247,903	23,457,569
	Other payables	**Note-15.03.02**	602,850,000	480,500,000
			652,097,903	**503,957,569**
15.03.01	**TRADE PAYABLES**			
	Opening balance		23,457,569	21,864,958
	Add: Addition during the year		98,776,579	98,005,643
			122,234,148	119,870,601
	Less: Paid/Adjusted during the year		72,986,245	96,413,032
	Closing balance		**49,247,903**	**23,457,569**
	This is against credit purchase of trading goods from local vendors.			
15.03.02	**OTHER PAYABLES**			
	Rupayan Housing Estate Ltd		600,000	7,500,000
	Daffodil family Concern		490,350,000	467,000,000
	Loan from Directors for DCL Dubai Branch		6,000,000	6,000,000
	Daffodil Group		105,900,000	-
			602,850,000	**480,500,000**
16.00	**CONSOLIDATED LIABILITIES FOR EXPENSES**			
	Daffodil computers Ltd		8,965,946	8,988,777
	Dolphin computers Ltd		2,403,145	2,403,145
	Daffodil International School		82,876	82,876
	Skill job		37,500	37,100
			11,489,467	**11,511,898**

This amount consists of liabilities for salaries, office rent, utilities bill and other purchases.

Break up of the above balance is as under

Contribution to Employees PF	7,181,414	6,482,167
Audit Fee	455,000	450,000
Telephone Bill	27,568	45,445
Electricity Bill	101,436	87,418
Internet Bills	4,000	7,500
Worker Profit Participation Fund (WPPF)	1,356,541	2,082,410
Renewal Fee	10,000	-
Dividend Distribution Tax	2,353,508	2,356,958
Total	**11,489,467**	**11,511,898**

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024

16.01 LIABILITIES FOR EXPENSES

Contribution to Employees PF	4,814,769	4,115,522
Audit Fee	350,000	345,000
Telephone Bill	24,568	42,345
Electricity Bill	54,560	40,542
Internet Bills	2,000	6,000
Worker Profit Participation Fund (WPPF)	1,356,541	2,082,410
Renewal Fee	10,000	-
Dividend Distribution Tax	2,353,508	2,356,958
Total	**8,965,946**	**8,988,777**

This amount consists of liabilities for salaries, office rent, utilities bill and other purchases.

17.00 CONSOLIDATED PROVISION FOR INCOME TAX

Opening Balance	**49,767,658**	**47,587,649**
Daffodil Computers Limited	44,536,704	42,539,050
Dolphin Computers Limited	4,418,647	4,280,849
Daffodil International School	-	-
Skill Jobs	812,308	767,749
Addition During the year	4,673,055	2,180,009
Daffodil Computers Limited	3,422,018	1,997,653
Dolphin Computers Limited	199,696	137,798
Daffodil International School	996,740	-
Skill Jobs	54,601	44,558
Add: Adjustment made during the year	-	-
Total	**54,440,714**	**49,767,658**
Less: Paid/Adjusted during the year	-	-
Daffodil Computers Limited	-	-
Dolphin Computers Limited	-	-
Daffodil International School	-	-
Skill Jobs		
Closing Balance	**54,440,714**	**49,767,658**
Daffodil Computers Limited	47,958,722	44,536,704
Dolphin Computers Limited	4,618,343	4,418,647
Daffodil International School	996,740	-
Skill Jobs	866,908	812,308

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024
17.01	**PROVISION FOR INCOME TAX**			
	A. Opening Balance		44,536,704	42,539,050
	Total Income as per profit or Loss Account before tax		7,695,004	12,344,991
	Less- Income from software (Notes- 17.01.01)		2,477,172	8,021,724
	Taxable Income		5,217,832	4,323,267
	Provision for income Tax @ 20% during the year		1,043,566	864,653
	B. Opening Balance		**44,536,704**	**42,539,050**
	Add: Current Income Tax provision for the year		3,422,018	1,997,653
			47,958,722	44,536,704
	Less: Adjustment made during the year		-	-
	Closing Balance		**47,958,722**	**44,536,704**
	Provision for income Tax calculation:			
	Sales Revenue including Software Income		409,001,748	399,951,324
	Less- Software Income		(69,734,560)	(70,076,544)
			339,267,188	**329,874,780**
	Other Income		2,934,659	3,067,425
	Gross Receipts		**342,201,847**	**332,942,205**
	Tax Charge (Minimum) @ 1.00 %		3,422,018	1,997,653
	Whichever is higher (A or B)		**3,422,018**	**1,997,653**

Accounting Year	Accounting Year	Payable/ Provision for Tax	" Present Tax Status As on 30. 06.2024 "
2016-17	2017-18	5,870,195	Assessment completed rest of the amount to be paid
2017-18	2018-19	7,621,576	Tribunal Completed
2018-19	2019-20	7,188,437	Assessment Complete
2019-20	2020-21	3,966,603	Assessment Complete
2021-22	2022-23	364,628	Assessment Complete
2022-23	2023-24	4,813,192	Assessment Complete
2023-24	2024-25	1,997,653	Tax return is yet to be submitted
Total		**31,822,284**	

Assessment of income tax for the accounting year 2009-10 are still pending as it is under process of settlement by the High Court. Provision for some years of which assessment are completed is yet to be adjusted.

17.01.1	**Income from Software**		
	Sales of Software	69,734,560	70,076,544
	Less : Expenditure	**67,257,388**	**62,054,820**
	Direct Expenses	30,024,353	27,050,560
	Administrative Expenses	15,214,769	15,199,276
	Selling & Distribution Expenses	751,146	775,351
	Financial Expenses	19,064,216	16,710,789
	Amortization Expenses on CSD	2,202,903	2,318,845
		2,477,172	**8,021,724**
18.00	**Unclaimed dividend**		
	Opening Balance during the year	327,375	430,700
	Addition during the year	24,956,131	24,956,131
		25,283,506	25,386,831
	Less - Capital Market Stabilization fund year 2018-2019	-	4,234
	Less - Capital Market Stabilization fund year 2019-2020	-	94,378
	Adjust during the year	24,867,496	24,960,844
	Closing Balance	**416,010**	**327,375**

DAFFODIL COMPUTERS PLC.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka 2024-2025	2023-2024
	Year-wise break up above is as follows:			
	2020-2021		60,322	64,322
	2021-2022		92,112	122,540
	2022-2023		128,346	140,513
	2023-2024		135,230	-
			416,010	**327,375**
19.00	**CONSOLIDATED REVENUE**			
	Sales revenue	Note-19.01	480,350,083	471,611,411
	Income from Students DIS	Note-19.02	64,462,820	44,173,321
	Service Revenue	Note-19.03	5,171,632	4,677,629
	Net Income from DIPTI	Note-19.04	602,342	548,098
	Total		**550,586,877**	**521,010,459**
19.01	**Sales Revenue**			
	Sales of Computer and Computer Goods	Note-19.01.1	410,615,523	401,534,867
	Sales of Software		69,734,560	70,076,544
			480,350,083	**471,611,411**
	Revenue recognition has been discussed in Note-3.10			
19.01.1	**Sales of Computer and Computer Goods**			
	Computers/Laptops		249,528,582	236,305,131
	Printers		23,918,940	24,162,537
	Monitor		10,453,042	10,331,462
	Hardware		35,961,754	36,344,518
	Accessories		40,099,522	42,227,942
	UPS		2,236,228	2,395,963
	Stabilizer		39,695	30,617
	Software		31,652,172	32,497,562
	Smart Card		22,140,967	17,945,126
			416,030,902	**402,240,857**
	Less: Return		10,500	13,612
	Less: VAT		5,404,879	692,378
			410,615,523	**401,534,867**
	Represented by:		**416,030,902**	**402,240,857**
	Daffodil Computers Limited		344,080,224	330,032,672
	Dolphin Computers Limited		71,950,678	72,208,185
	Less: Return			
	Daffodil Computers Limited		10,500	13,612
	Dolphin Computers Limited		10,500	13,612
			-	-
	Less: VAT			
	Daffodil Computers Limited		**5,404,879**	**692,378**
	Dolphin Computers Limited		5,404,879	692,378
			-	-
	Total		**410,615,523**	**401,534,867**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka 2024-2025	Figures in Taka 2023-2024
19.02	**Income from Students (DIS)**			
	Admission Fee		8,111,735	7,479,359
	Re-Admission Fee		4,201,931	1,280,150
	Tuition Fee		43,260,576	28,056,497
	Transport Fee		396,600	504,750
	Development Fee		3,175,260	1,971,206
	Late Fee		29,300	2,400
	ID card Fee		485,800	293,630
	Admission Form		356,000	171,400
	Registration Fee		1,723,280	2,301,548
	Exam Fee		1,311,435	849,065
	Others Fee		1,700	603,183
	My e-kids Tuition Fee		1,491,903	703,700
			64,545,520	**44,216,888**
	Less - Refund		82,700	43,567
	Total		**64,462,820**	**44,173,321**
19.03	**Service Revenue (Skill Jobs)**			
	Laptop Project Training		1,577,500	1,863,315
	Workshop		100,900	2,500
	Training		91,500	130,000
	Miscellaneous		67,537	119,521
	I2I		1,206,000	1,120,700
	Premium Job		274,476	-
	SMS Service		31,600	53,600
	Digital Marketing (BBDN)		263,250	-
	Vat tax training		-	75,500
	Recruitment Solution		737,369	625,153
	Power B1		7,200	263,500
	Data science		825,500	439,040
			5,182,832	4,692,829
	Less: Return		11,200	15,200
	Total		5,171,632	4,677,629
19.04	**Operating Income from DIPTI**		**602,342**	**548,098**

This represents the income earned by a project of Daffodil Computers Ltd. (the company) which has been taken from an un-audited account.

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka 2024-2025	Figures in Taka 2023-2024
19.05	**REVENUE**			
	Sales of Computer and Computer Goods	Note-19.05.1	338,664,845	329,326,682
	Sales of Software		69,734,560	70,076,544
	Total Net Sales		408,399,405	399,403,226
	Net Income from DIPTI	Note-19.05.2	602,342	548,098
	Total		409,001,747	399,951,324
	Revenue recognition has been discussed in Note-3.10.			
19.05.1	**Sales of Computer and Computer Goods**			
	Computers/Laptops		209,542,060	195,517,479
	Printers		18,886,380	18,872,772
	Monitor		8,296,812	8,275,024
	Hardware		30,332,986	30,256,868
	Accessories		30,809,760	33,102,300
	UPS		1,612,778	1,609,419
	Stabilizer		26,895	21,417
	Software		22,431,586	24,432,268
	Smart Card		22,140,967	17,945,126
			344,080,224	**330,032,672**
	Less: Return		10,500	13,612
	Less: VAT		5,404,879	692,378
	Total		**338,664,845**	**329,326,682**
19.05.2	**Operating Income from DIPTI**		**602,342**	**548,098**

This represents the income earned by a project of Daffodil Computers Ltd (the company) which has been taken from un-audited account.

20.00	**CONSOLIDATED COST OF GOODS SOLD**			
	Computer and Computer Goods:			
	Daffodil Computers Limited	Note-20.01	**313,044,515**	**307,714,142**
	Dolphin Computers Limited		254,862,290	251,735,720
	Software & Web hosting etc.		58,182,225	55,978,422
	Direct Expenses (Skill Jobs)	Note-20.02	30,024,353	27,050,560
	Total		658,703	786,315
			343,727,571	**335,551,017**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka 2024-2025	2023-2024
20.01	**Computer and Computer Goods**			
	Cost of Materials	Note-20.01.1	**297,979,771**	**290,722,692**
	Add: Direct Expenses		**15,064,744**	**16,991,450**
	Carriage Inward		96,000	465,000
	C & F expenses		280,802	50,000
	Freight		2,136,904	1,084,691
	Import VAT		1,332,161	4,747,758
	PSI Charges & Other import levies & duties		8,662,722	9,690,924
	Insurance premium		909,549	283,034
	Development surcharge		448,145	669,248
	Assembling Expenses		1,198,461	795
	Total		**313,044,515**	**307,714,142**
20.01.1	**Cost of Materials**			
	Opening Stock		**50,845,393**	**58,882,224**
	Daffodil Computers Limited		46,688,695	54,876,542
	Dolphin Computers Limited		4,156,698	4,005,682
	Add: Purchase		**299,994,712**	**282,685,861**
	Daffodil Computers Limited (Foreign Purchase)		87,877,295	63,628,055
	Daffodil Computers Limited (Local Purchase)		154,056,430	162,928,368
	Dolphin Computers Limited		58,060,987	56,129,438
	Material Available for consumption		**350,840,105**	**341,568,085**
	Less: Closing Stock		**52,860,335**	**50,845,393**
	Daffodil Computers Limited		48,824,875	46,688,695
	Dolphin Computers Limited		4,035,460	4,156,698
	Total Net Cost of Material		**297,979,771**	**290,722,692**
	Daffodil Computers Limited		239,797,546	234,744,270
	Dolphin Computers Limited		58,182,225	55,978,422
20.02	**Software & Web hosting etc.**			
	Cost of Production		28,584,353	25,674,560
	Add: Direct Expenses		**1,440,000**	**1,376,000**
	Consultancy Fees		240,000	200,000
	Resource Hiring		1,200,000	1,176,000
	Total		**30,024,353**	**27,050,560**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			2024-2025	2023-2024
20.03	**COST OF GOODS SOLD**			
	Computer and Computer Goods	Note-20.03.1	254,862,290	251,735,720
	Software & Web hosting etc.	Note-20.03.2	30,024,353	27,050,560
	Total		**284,886,643**	**278,786,280**
20.03.1	**Computer and Computer Goods**			
	Cost of Materials	Note-20.3.1.1	239,797,546	234,744,270
	Add: Direct Expenses		15,064,744	16,991,450
	Carriage Inward		96,000	465,000
	C & F expenses		280,802	50,000
	Freight		2,136,904	1,084,691
	Import VAT		1,332,161	4,747,758
	PSI Charges & Other import levies & duties		8,662,722	9,690,924
	Insurance premium		909,549	283,034
	Development surcharge		448,145	669,248
	Assembling Expenses		1,198,461	795
	Network Expenses			
	Total		**254,862,290**	**251,735,720**
20.3.1.1	**Cost of Materials**			
	Opening Stock		46,688,695	54,876,542
	Add: Purchase during the year		241,933,725	226,556,423
	Import		87,877,295	63,628,055
	Local less return		154,056,430	162,928,368
	Material Available for consumption		288,622,420	281,432,965
	Less: Closing Stock		48,824,875	46,688,695
	Total Net Cost of Material		239,797,546	234,744,270
20.03.2	**Software & Web hosting etc.**			
	Cost of Production		28,584,353	25,674,560
	Add: Direct Expenses		1,440,000	1,376,000
	Consultancy Fees		240,000	200,000
	Resource Hiring		1,200,000	1,176,000
	Total		**30,024,353**	**27,050,560**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			2024-2025	2023-2024
21.00	**CONSOLIDATED ADMINISTRATIVE EXPENSES**			
	Directors Remuneration		1,600,000	1,600,000
	Salaries & Allowances		69,924,621	57,094,457
	Bonus		5,119,561	4,313,592
	Co's Contribution to Employees' Provident Fund		1,423,321	776,868
	Office Rent		15,852,941	18,642,901
	AGM Expenses		280,250	274,652
	Audit fee		482,000	457,000
	Bank charges		365,249	359,847
	Business Tour & Traveling exp.		5,400	50,000
	Car maintenance		1,029,386	764,392
	Commission paid on credit cards		40,190	22,166
	Computer Fair exp.		50,392	20,675
	Consultation Fees		120,000	74,000
	Conveyance		984,323	610,781
	Discount allowed		480	-
	Directors meeting attendance fee		200,000	200,000
	Donation		85,400	85,100
	Electricity		1,730,215	1,426,382
	Entertainment		1,567,253	991,703
	Internet bills		371,100	512,210
	Miscellaneous		621,091	430,410
	Office Maintenance		1,438,594	633,778
	Registration fees		270,600	91,374
	Stationery		1,152,665	917,403
	Renewal expenses		1,532,953	1,292,681
	Maintenance		1,055,306	869,694
	Schedule purchase		17,075	28,325
	Staff welfare Expenses		296,610	250,345
	Subscriptions		129,850	136,000
	Telephone bills		589,681	527,698
	Training Expenses		42,150	79,193
	Utilities		721,341	364,784
	Human Resource Dev. Expanse.		11,375	73,000
	R & D Expenditure		45,200	55,120
	Corporate Social Response (CSR)		68,750	130,000
	Exam Expenses		60,420	249,905
	Extra Curricular Activities		1,179,429	1,073,344
	Promotional Expenses		941,010	142,800
	Vat Expenses		2,346,129	2,395,689
	Enlistment fees		33,050	10,673
	Daffodil Employees Benevolent fund		366,600	300,600
	Course materials		331,769	82,745
	Service Charges exp		170,600	599,413
	Marketing Expenses		212,842	942,544
	Student ID card Expenses		207,275	92,770
	Profissional Training Expenses		726,060	700,000
	Sales Incentive		18,000	22,350
	Depreciation		12,254,922	12,416,632
	Total		128,073,429	113,185,996

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			2024-2025	2023-2024
	Allocation:			
	Hardware & Network activities 70%		89,651,400	79,230,197
	Software & Web hosting activities 30%		38,422,029	33,955,799
			128,073,429	113,185,996
	Add: Amortization expenses 5% on cost of software Development		2,202,903	2,318,845
	Total		**130,276,332**	**115,504,840**
	Daffodil Computers Limited		52,918,800	52,983,097
	Dolphin Computers Limited		13,102,680	15,599,981
	Daffodil International School		59,904,296	43,131,732
	Skill Jobs		4,350,555	3,790,030

21.01 ADMINISTRATIVE EXPENSES

Directors Remuneration	1,600,000	1,600,000
Salaries & Allowances	23,108,325	23,362,338
Bonus	2,083,316	2,274,438
Co's Contribution to Employees' Provident Fund	699,247	680,636
Office Rent	6,680,941	4,920,901
AGM Expenses	280,250	274,652
Audit fee	350,000	345,000
Bank charges	265,964	235,049
Business Tour & Traveling exp.	5,400	50,000
Car maintenance	387,505	381,887
Commission paid on credit cards	40,190	22,166
Computer Fair exp.	14,741	7,000
Consultation Fees	120,000	74,000
Conveyance	674,775	492,000
Discount allowed	480	-
Directors meeting attendance fee	200,000	200,000
Donation	78,100	82,100
Electricity	647,449	642,692
Entertainment	569,403	467,018
Internet bills	106,200	306,797
Miscellaneous	363,363	252,120
Office Maintenance	450,111	363,910
Papers & Periodicals	100,000	2,400
Registration fee	295,913	410,394
Stationery	1,110,846	1,141,470
Renewal expenses	217,090	135,105
Maintenance	17,075	28,325
Schedule purchase		

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka 2024-2025	2023-2024
	Staff welfare Expenses		161,840	214,475
	Subscriptions		84,350	82,000
	Telephone bills		249,321	256,020
	Training Expenses		42,150	79,193
	Utilities		347,460	265,720
	Human Resource Dev. Expanse.		11,375	73,000
	R & D Expenditure		45,200	55,120
	Corporate Social Response (CSR)		68,750	130,000
	VAT Expenses		916,529	1,082,915
	Enlistment fees		20,000	10,673
	Legal fee		79,200	123,600
	Depreciation		8,223,039	9,539,138
	Total		**50,715,898**	**50,664,252**
	Allocation:			
	Hardware & Network activities 70%		35,501,129	35,464,977
	Software & Web hosting activities 30%		15,214,769	15,199,276
			50,715,898	**50,664,252**
	Add: Amortization expenses 5% on cost of software Development		2,202,903	2,318,845
	Total		**52,918,800**	**52,983,097**

22.00 CONSOLIDATED SELLING & DISTRIBUTION EXPENSES

	Postage & Stamp		140	1,984
	Advertisement		43,150	10,000
	Business Promotion Expenses		1,137,500	1,241,213
	Carriage outward		7,815	1,500
	Sales incentives		1,370,218	1,859,968
	Digital Marketing		448,720	-
	Total		**3,007,543**	**3,114,665**
	Allocation:			
	Hardware & Network activities 70%		2,105,280	2,180,266
	Software & Web hosting activities 30%		902,263	934,400
	Total		**3,007,543**	**3,114,665**
	Daffodil Computers Limited		2,503,821	2,584,502
	Dolphin Computers Limited		503,722	530,163

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka 2024-2025	2023-2024
22.01	**SELLING & DISTRIBUTION EXPENSES**			
	Postage & Stamp		140	1,984
	Advertisement		43,150	10,000
	Business Promotion Expenses		1,137,500	1,235,603
	Carriage outward		6,900	1,500
	Sales incentives		1,137,411	1,335,415
	Marketing Expenses		178,720	-
	Total		**2,503,821**	**2,584,502**
	Allocation:			
	Hardware & Network activities 70%		1,752,675	1,809,151
	Software & Web hosting activities 30%		751,146	775,351
	Total		**2,503,821**	**2,584,502**
23.00	**CONSOLIDATED INDIRECT INCOME**			
	Interest on Deposit	Note-23.01	1,089,637	881,833
	DCL general service section	Note-23.02	1,182,022	1,255,770
	Dpc laptop service	Note-23.03	1,361,795	1,531,951
	Dolphin Computers Ltd Service Centre		404,700	486,345
	Total		4,038,154	4,155,899
23.01	**Interest on Deposit**			
	Interest on Deposit		128,692	109,540
	FDR Interest Receivable		262,150	170,164
	Income from DCL general service section		425,176	493,983
	Income from Dpc laptop service		162,990	31,197
	Total		110,629	76,949
			1,089,637	**881,833**
23.02	**Income from DCL general service section**			
	Service bills received		1,254,322	1,702,390
	Less: Cost of Spare parts		72,300	446,620
	Total		**1,182,022**	**1,255,770**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka 2024-2025	Figures in Taka 2023-2024
23.03	**Income from Dpc Laptop service**			
	Service bills received		1,456,570	1,719,885
	Less: Cost of Spare parts		94,775	187,934
	Total		**1,361,795**	**1,531,951**
23.04	**INDIRECT INCOME**			
	Interest on Deposit		128,692	109,540
	FDR Interest Receivable		262,150	170,164
	Income from DCL general service section	Note-23.04.1	1,182,022	1,255,770
	Income from Dpc laptop service	Note-23.04.2	1,361,795	1,531,951
	Total		**2,934,659**	**3,067,425**
23.04.1	**Income from DCL general service section**			
	Service bills received		1,254,322	1,702,390
	Less: Cost of Spare parts		72,300	446,620
	Total		**1,182,022**	**1,255,770**
23.04.2	**Income from Dpc Laptop service**			
	Service bills received		1,456,570	1,719,885
	Less: Cost of Spare parts		94,775	187,934
	Total		**1,361,795**	**1,531,951**
24.00	**CONSOLIDATED FINANCIAL EXPENSES**			
	Daffodil Computers Ltd		63,547,388	55,702,630
	Dolphin Computers Ltd		3,575	4,725
			63,550,963	**55,707,355**
	Allocation:			
	Hardware & Network activities 70%		44,485,674	38,995,149
	Software & Web hosting activities 30%		19,065,289	16,712,207
	Total		**63,550,963**	**55,707,355**
24.01	**FINANCIAL EXPENSES**			
	Bank Interest		63,547,388	55,702,630
	Total		**63,547,388**	**55,702,630**
	Allocation:			
	Hardware & Network activities 70%		44,483,172	38,991,841
	Software & Web hosting activities 30%		19,064,216	16,710,789
	Total		**63,547,388**	**55,702,630**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			2024-2025	2023-2024

25.00 CONSOLIDATED BASIC EARNING PER SHARE (EPS) Disclosure under BAS 33" Earning per Share"

(a) Net Profit after Tax	8,096,876	10,536,756
(b) Weighted avg. number of Ordinary Shares outstanding the year	49,912,262	49,912,262
(c) Basic EPS	**0.16**	**0.21**

Net Profit after Tax	**8,096,876**	**10,536,756**
Daffodil Computers Limited	3,417,691	8,440,335
Dolphin Computers Limited	473,823	427,174
Daffodil International School	3,986,960	1,535,572
Skill Jobs	218,402	133,674

Weighted avg. number of Ordinary Shares outstanding Calculation of weighted number of ordinary shares outstanding during the year from 01.07.2024 to 30.06.2025

Date of Share Holdings	No. of Shares	Period	Days	Weighted
30.06.2025	49,912,262	01.07.2024 to 30.06.2025	360	49,912,262
Total	**49,912,262**		**360**	**49,912,262**

25.01 BASIC EARNING PER SHARE (EPS) Disclosure under BAS 33" Earning per Share"

(a) Net Profit after Tax	3,417,691	8,440,335
(b) Weighted avg. number of Ordinary Shares outstanding the year	49,912,262	49,912,262
(c) Basic EPS	**0.07**	**0.17**

Weighted avg. number of Ordinary Shares outstanding Calculation of weighted number of ordinary shares outstanding during the year from 01.07.2024 to 30.06.2025

Date of Share Holdings	No. of Shares	Period	Days	Weighted
30.06.2025	49,912,262	01.07.2024 to 30.06.2025	360	49,912,262
Total	**49,912,262**		**360**	**49,912,262**

25.02 DILUTED EARNING PER SHARE

No diluted earnings per share is required to be calculated as there was no scope for dilutation during the year.

26.00 Quantitative and Figurative Statement of Purchase, Sales and Inventories of Goods For the year ended 30 June, 2025

As per requirements of Schedule -XI (Part-II) Section 3 (i)(e) of Companies Act 1994-In case of trading companies, the purchase made and the opening and closing stocks, giving break up in respect of each class of goods traded in by the company and indicate.

Elements	Computers Finished	Computer Daffodil PC	Printers	Monitor	Accessories	UPS	Stabilizer	Software	Smart Card	Total Taka
Opening Quantity (Qty.)	12	264	257	257	Various	670	36	Various	10,426	
Add : Purchases- Qty.	3,139	2,610	1,916	1,339	Various	675	19	Various	23,564	
Goods available for sale- Qty.	3,151	2,874	2,173	1,596	Various	1,345	55	Various	33,990	
Less: Goods sold Qty.	3,058	2,424	1,905	1,353	Various	669	10	Various	24,674	
Closing Balance Qty.	93	450	268	243	Various	676	45	Various	9,316	
Opening Balance	12	264	257	257	Various	670	36	Various	10,426	
Average Unit Cost-- Taka	28,755.13	28,988.23	9,083.45	4872.09	Various	2174.12	2558.99	Various	402.12	
Total cost of opening Stock Tk.	**345,062**	**7,652,893**	**2,334,447**	**1,252,127**	**15,271,170**	**1,456,660**	**92,124**	**7,923,598**	**4,192,503**	**40,520,583**
Add : Purchases-- Qty.	3,139	2,610	1,916	1,339	Various	675	19	Various	23,564	
Average Unit Cost-- Taka	28,673.12	28,782.97	9,023.89	4,700.14	Various	2,119.87	2,345.12	Various	365.12	
Total cost of Purchase Tk.	**90,004,924**	**75,123,552**	**17,289,773**	**6,293,487**	**18,345,660**	**1,430,912**	**44,557**	**9,739,087**	**8,603,688**	**226,875,640**
Less: Goods sold-- Qty.	3,058	2,424	1,905	1,353	Various	669	10	Various	24,674	
Unit Sales price -- Average	38,552.13	37,809.26	9,914.11	6,132.16	Various	2,410.73	2,689.52	Various	897.34	
Total Sales -- Taka	**117,892,414**	**91,649,646**	**18,886,380**	**8,296,812**	**30,809,760**	**1,612,778**	**26,895**	**22,431,586**	**22,140,967**	**313,747,239**
Closing Quantity--Qty.	93	450	268	243	Various	676	45	Various	9,316	
Average Unit Cost-- Taka	28,923.13	28,992.18	9,094.89	4883.96	Various	2182.35	2559.13	Various	404.42	
Total cost of Closing Stock Tk.	**2,689,851**	**13,046,481**	**2,437,431**	**1,186,802**	**11,587,184**	**1,475,269**	**115,161**	**6,345,670**	**3,767,577**	**42,651,425**
Cost of materials	**87,660,134**	**69,729,963**	**17,186,789**	**6,358,812**	**22,029,646**	**1,412,304**	**21,520**	**11,317,015**	**9,028,614**	**224,744,798**

26.01 Hardware Items:

Elements	Processor	Mother Board	Hard disk	CD Rom Drive	Key Board	FDD	DVD/ COMBO Drive	RAM	AGP Card	Sound Card	CD Writer	Others	"Total Taka"
Opening Quantity (Qty.)	235	38	534	51	2,048	14	24	343	343	10	50	Various	
Add : Purchases- Qty.	795	876	274	38	3,172	7	516	1,314	328	7	89	Various	
Goods available for sale- Qty.	**1,030**	**914**	**808**	**89**	**5,220**	**21**	**540**	**1,657**	**671**	**17**	**139**	**Various**	
Less: Goods sold Qty.	789	910	275	39	3,218	4	507	1,268	299	6	95	Various	
Closing Balance Qty.	**241**	**4**	**533**	**50**	**2,002**	**17**	**33**	**389**	**372**	**11**	**44**	**Various**	
Opening Balance-Qty.	**235**	**38**	**534**	**51**	**2,048**	**14**	**24**	**343**	**343**	**10**	**50**	**Various**	
Average Unit Cost-Taka	6,044.12	5,991.42	4,168.91	1,478.12	199.11	995.45	1,203.12	1,008.56	1,271.76	1,287.12	2,576.12	Various	
Total cost of opening Stock Tk.	**1,420,368**	**227,674**	**2,226,198**	**75,384**	**407,777**	**13,936**	**28,875**	**345,936**	**436,214**	**12,871**	**128,806**	**844,072**	**6,168,112**
Add : Purchases- Qty.	**795**	**876**	**274**	**38**	**3,172**	**7**	**516**	**1,314**	**328**	**7**	**89**	**Various**	
Average Unit Cost- Taka	6,008.12	6,000.67	4,119.12	1,345.88	199.11	1,008.34	1,104.97	1,068.13	1,034.18	1,289.12	1,311.19	Various	
Total cost of Purchase Tk.	**4,776,455**	**5,256,587**	**1,128,639**	**51,143**	**631,577**	**7,058**	**570,165**	**1,403,523**	**339,211**	**9,024**	**116,696**	**768,007**	**15,058,085**
Less: Goods sold-Qty.	**789**	**910**	**275**	**39**	**3,218**	**4**	**507**	**1,268**	**299**	**6**	**95**	**Various**	
Unit Sales price - Average	9,511.04	7,988.11	7,114.53	1,782.86	369.09	1,687.53	2,789.13	2,566.41	1,867.31	2,380.19	3,221.15	Various	
Total Sales - Taka	**7,504,211**	**7,269,180**	**1,956,496**	**69,532**	**1,187,732**	**6,750**	**1,414,089**	**3,254,208**	**558,326**	**14,281**	**306,009**	**6,792,173**	**30,332,986**
Closing Quantity- Qty.	**241**	**4**	**533**	**50**	**2,002**	**17**	**33**	**389**	**372**	**11**	**44**	**Various**	
Average Unit Cost- Taka	6,046.19	5,998.56	4,307.34	1,479.14	188.12	996.56	1,200.13	1,109.73	1,270.11	1,288.23	2,577.98	Various	
Total cost of Closing Stock Tk.	**1,457,132**	**23,994**	**2,295,812**	**73,957**	**376,616**	**16,942**	**39,604**	**431,685**	**472,481**	**14,171**	**113,431**	**857,625**	**6,173,450**
Cost of materials	**4,739,692**	**5,460,267**	**1,059,025**	**52,571**	**662,738**	**4,053**	**559,435**	**1,317,774**	**302,944**	**7,725**	**132,071**	**754,454**	**15,052,747**

SUMMARY OF COST OF MATERIALS AND SALES & CLOSING INVENTORY

	Other than Hardware	Hardware	Total
Opening Stock	40,520,583	6,168,112	46,688,695
Add: Purchase	226,875,640	15,058,085	241,933,725
	267,396,224	**21,226,197**	**288,622,420**
Less: Closing Stock	42,651,425	6,173,450	48,824,875
Cost of Materials	224,744,798	15,052,747	239,797,545
Gross Sales	**313,747,239**	**30,332,986**	**344,080,224**

27.00 Foreign Exchange Earned and Payment

No remittances were made in foreign currency account of dividend, royalty, technical experts, professional advisor fees, interest, etc.

28.00 Directors' Responsibility on Statement

The board of Directors take the responsibil for the preparation and presentation of these financial statements.

29.00 Directors' Interest in Contracts with the Company

There was no transaction resulting in Directors' interest with the company and no lending facilities have been made available to directors.

30.00 Receivable from directors

No amount is lying as receivable from the Directors.

31.00 Payment/Perquisites to Director and Officers

i) No compensation was allowed by the company to Directors of the company other than Directors' Remuneration as reported in Note-21.01

ii) No amount of money was expended by the company for compensating any member of the board for special services rendered.

iii) Board meeting attendance fee was paid to the directors of the company.

iv) Compensation Package of Key Management of the Company is given below:

NAME	Designation	Short term benefits (salary, bonus, incentive)	Long term benefits (PF)	Long term benefits (Gratuity)	Terminations benefits	Share based payments
Dr. Md. Sabur Khan	Managing Director	1,600,000	N/A	N/A	N/A	N/A
Md. Abdur Rob	GM, Operation	1,505,000	5% on salary own contribution & same company contribution	Two month's salary for per completed year	Two months salary	-
Md. Jafar Ahmed Patwary	GM, Business Operation	1,345,000	do	do	do	-
Md. Jahir Uddin	CFO	1,335,000	do	do	do	-
Md. Monir Hossain	Company Secretary	1,575,000	do	do	do	-

32.00 Capital Expenditure Commitment

There was no Capital Expenditure Commitment as on 30 June 2025.

33.00 Contingent Liabilities There may arise contingent liability for un-assessed Income Tax cases.

34.00 Claim Not Acknowledged There was no claim against the company as on 30 June 2025.

35.00 Commission, Brokerage or Discount against Service

No commission, Brokerage or discoun was allowed or incurred or paid during the year under review except which mentioned in Note-21.01

36.00 Credit Facility Not Availed

There are no credit facilities available to the company under any contracts other than trade credit available in the ordinary course of business at the balance sheet date.

37.00 Subsequent Events-Disclosures under IAS 10 "Events after the Balance Sheet Date"

Proposed Dividend

Subsequent to the statement of financial position date, the Board of Directors in their meeting held on 30 October 2025 recommended No Dividend for the year ended June 30, 2025. The proposal is subject to the shareholders' approval at the f orthcoming AGM.Except the fact stated above, no circumstances have arisen since the statement of financial position date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

38.00 Miscellaneous

No individual expenses include under miscellaneous expenses, which exceed 1 percent of the total revenue of the company or Tk. 5,000 whichever is higher.

39.00 Special Reports as per Companies Act, 1994 and SEC Rules, 1987

39.01 Reporting as per Companies Act, 1994:

	Figures in Taka	
	30 June 2025	30 June 2024
(a) Number of Employees drawing salary Taka 3,000/- or above per month	171	171
Number of Employees drawing salary below Taka 3,000/- per month	-	-
Total	**171**	**171**

(b) There was no non-resident Bangladeshi shareholder during the year under audit.

39.02 Reporting as per SEC Rules, 1987:

(a) The company has enjoyed credit facilities from banks and financial institutes which have been reported in Note-14.0.

(b) As per management declaration dated 31/10/2022 no loan has been given as well as taken to and from the company by the Directors, Officers and Associate.

(c) Auditors remuneration has already been reported in Note-21.00

40.00 Report as per notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2020

(a)	**i) Consolidate Net Assets Value (NAV) per share**		
	Total net assets	644,075,384	660,934,638
	Total number of ordinary share	49,912,262	49,912,262
	NAV per share (Tk.)	**12.90**	**13.24**
	ii) Net Assets Value (NAV) per share		
	Total net assets	657,684,458	679,222,897
	Total number of ordinary share	49,912,262	49,912,262
	NAV per share (Tk.)	**13.18**	**13.61**
(b)	**i) Consolidate Basic earning per share (EPS) as per Note 25.00**	**0.16**	**0.21**
	ii) Basic earning per share (EPS) as per Note 25.01	**0.07**	**0.17**
	ii) Diluted earning per share Note 25.02	-	-
(c)	**i) Consolidate net operating cash flows per share (NOCFPS)**		
	Net operating cash flows	158,814,203	114,549,206
	Total number of ordinary share	49,912,262	49,912,262
	Net operating cash flows per share (NOCFPS)	**3.18**	**2.30**
	ii) Net operating cash flows per share (NOCFPS)		
	Net operating cash flows	150,185,028	110,840,135
	Total number of ordinary share	49,912,262	49,912,262
	Net operating cash flows per share (NOCFPS)	**3.01**	**2.22**

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			30 June 2025	30 June 2024

41.00 Consolidated Cash Flow from Operating Activities (Indirect Method)

Net Profit Before Tax	13,677,873	14,671,232
Adjustment for non-cash transaction		
Depreciation	12,254,922	12,416,632
Amortization	2,202,903	2,318,845
Increase/decrease of current assets/current liabilities		
Decrease/(Increase) in Inventories	(2,014,942)	8,036,831
Decrease/(Increase) in Trade and Other Receivables	(2,916,570)	1,252,785
Increase/(Decrease) in Trade and Others Payable	149,662,962	92,750,954
Increase/(Decrease) in Liabilities for Expenses	(22,431)	(2,682,325)
Vat paid	(88,634)	(1,803,678)
Unclaimed Dividend	88,635	(103,325)
Income tax paid	(14,030,514)	(10,401,740)
Cash Flow from Operating Activities	**158,814,203**	**116,456,209**

41.01 Cash Flow from Operating Activities (Indirect Method)

Net Profit Before Tax		
Adjustment for non-cash transaction	7,695,004	12,344,991
Deferred tax(Income)/Expense		
Depreciation	-	(1,907,003)
Amortization	8,223,039	9,539,138
Increase/decrease of current assets/current liabilities	2,202,903	2,318,845
Decrease/(Increase) in Inventories		
Decrease/(Increase) in Trade and Other Receivables	(2,136,180)	8,187,847
Increase/(Decrease) in Trade and Others Payable	(17,903)	1,463,239
Increase/(Decrease) in Liabilities for Expenses	148,140,334	92,092,611
Vat paid	(22,831)	(1,239,677)
Unclaimed Dividend	(1,528,589)	(1,803,678)
Income tax paid	88,635	(103,325)
Cash Flow from Operating Activities	(12,459,384)	(10,052,854)
	150,185,028	**110,840,135**

42.00 Auditors' Name of the subsidiary Company

Name of the Company	Relationships	Name of the Auditors
Dolphin Computers Limited	Subsidiary	Khan wahab shafiq Rahman & Co.
Daffodil International School	Project	Khan wahab shafiq Rahman & Co.
Skill jobs	Project	Khan wahab shafiq Rahman & Co.

Dr.Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Ms. Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Signed in terms of our separate report of even date annexed

Place: Dhaka
Dated: 12 November 2025

DAFFODIL COMPUTERS PLC.

Consolidated Schedule of Property, Plant & Equipment
For the year ended 30 June 2025

Annexure-A

Particulars	COST				Rate	DEPRECIATION				W.D.V as on 30-06-2025
	Opening as on 01-07-2024	Addition this yea	Sales/ Adj.	Total as on 30-06-2025		Opening as on 01-07-2024	Charged	Sales/ Adj.	Total as on 30-06-2025	
Leasehold Property	518,477			518,477	0%	-	-		-	518,477
Land	787,505,983			787,505,983	0%	-	-		-	787,505,983
Building	58,957,000			58,957,000	15%	21,789,909	5,575,064		27,364,973	31,592,027
Generator	3,571,700			3,571,700	15%	3,148,077	63,544		3,211,621	360,079
Furniture & Fixture	39,537,179	586,600		40,123,779	10%	27,805,846	1,230,593		29,036,440	11,087,339
Air cooling System	20,226,582			20,226,582	15%	17,128,176	464,762		17,592,938	2,633,644
Computer Set up in Office	14,086,744			14,086,744	15%	10,598,976	523,164		11,122,140	2,964,604
Office Equipment	4,914,551			4,914,551	15%	4,305,364	91,377		4,396,742	517,809
Vehicles	13,805,229	7,440,000		21,245,229	15%	11,289,650	1,493,337		12,782,987	8,462,242
Telephone & PABX	1,340,752			1,340,752	15%	1,245,478	14,292		1,259,770	80,982
Office Decoration	39,949,388			39,949,388	10%	31,747,093	820,230		32,567,323	7,382,065
Video Overhead Projector	380,000			380,000	15%	371,526	1,271		372,797	7,203
Water purifying Machine	62,000			62,000	15%	60,948	158		61,106	894
Stabilizer Making Plant	2,468,282			2,468,282	10%	2,203,724	26,456		2,230,180	238,102
PC Assembling Plant	15,371,630			15,371,630	10%	13,329,142	204,249		13,533,390	1,838,240
Sales Centre Establishment	10,214,134			10,214,134	10%	8,882,190	133,194		9,015,384	1,198,750
Call Centre	5,083,920			5,083,920	10%	4,465,834	61,809		4,527,643	556,277
Library	5,874,727			5,874,727	15%	5,162,361	73,175		5,235,536	639,191
Campus Decoration	26,324,684			26,324,684	10%	18,626,119	769,857		19,395,976	6,928,708
Lab Equipment	21,440,876			21,440,876	15%	16,942,801	708,390		17,651,190	3,789,686
TOTAL (30.06.2025)	1,071,633,838	8,026,600		1,079,660,438		199,103,213	12,254,922		211,358,135	868,302,304
TOTAL (30.06.2024)	**1,068,213,139**	**3,420,699**		**1,071,633,838**		**186,686,580**	**12,416,632**		**199,103,213**	**872,530,627**

Daffodil Computers Limited	**662,753,583**	**36,000**	**662,789,583**	**116,949,812**	**8,223,039**	**125,172,850**	**537,616,733**
Dolphin Computers Limited	**12,253,699**	**-**	**12,253,699**	**9,581,460**	**280,590**	**9,862,050**	**2,391,649**
Daffodil International School	**374,929,209**	**7,983,600**	**382,912,809**	**54,587,107**	**3,316,504**	**57,903,611**	**325,009,198**
Skill Jobs	**21,697,347**	**7,000**	**21,704,347**	**17,984,833**	**434,789**	**18,419,622**	**3,284,725**
Total	**1,071,633,838**	**8,026,600**	**-** **1,079,660,438**	**-** **199,103,213**	**12,254,922**	**-** **211,358,135**	**868,302,304**

Daffodil Computers

DAFFODIL COMPUTERS PLC.

Schedule of Property, Plant & Equipment
For the year ended 30 June 2025

Annexure-B

Particulars	COST				Rate	DEPRECIATION				W.D.V as on 30-06-2025
	Opening as on 01-07-2024	Addition this yea	Sales/ Adj.	Total as on 30-06-2025		Opening as on 01-07-2024	Charged	Sales/ Adj.	Total as on 30-06-2025	
Leasehold Property	518,477	-	-	518,477	0%	-	-	-	-	518,477
Land	484,852,500	-	-	484,852,500	0%	-	-	-	-	484,852,500
Building	51,457,000	-	-	51,457,000	15%	15,356,721	5,415,042	-	20,771,763	30,685,237
Generator	571,700	-	-	571,700	15%	531,596	6,016	-	537,611	34,089
Furniture & Fixture	18,700,925	36,000	-	18,736,925	10%	13,507,413	521,751	-	14,029,165	4,707,760
Air cooling System	11,187,292	-	-	11,187,292	15%	9,506,571	252,108	-	9,758,679	1,428,613
Computer Set up in Office	11,553,850	-	-	11,553,850	15%	8,509,527	456,648	-	8,966,175	2,587,675
Office Equipment	3,269,146	-	-	3,269,146	15%	2,876,443	58,905	-	2,935,348	333,798
Vehicles	3,093,060	-	-	3,093,060	15%	2,070,307	153,413	-	2,223,720	869,340
Telephone & PABX	715,600	-	-	715,600	15%	694,175	3,214	-	697,388	18,212
Office Decoration	28,298,757	-	-	28,298,757	10%	22,701,876	559,688	-	23,261,564	5,037,193
Video Overhead Projector	380,000	-	-	380,000	15%	371,526	1,271	-	372,797	7,203
Water purifying Machine	62,000	-	-	62,000	15%	60,948	158	-	61,106	894
Stabilizer Making Plant	2,468,282	-	-	2,468,282	10%	2,203,724	26,456	-	2,230,180	238,102
Daffodil PC Assembling Plant	13,720,130	-	-	13,720,130	10%	12,052,083	166,805	-	12,218,887	1,501,243
Sales Centre Establishment	10,214,134	-	-	10,214,134	10%	8,882,190	133,194	-	9,015,384	1,198,750
Call Centre	5,083,920	-	-	5,083,920	10%	4,465,834	61,809	-	4,527,643	556,277
Library	2,046,500	-	-	2,046,500	15%	1,876,631	25,480	-	1,902,112	144,388
Campus Decoration	7,017,192	-	-	7,017,192	10%	4,804,614	221,258	-	5,025,871	1,991,321
Lab Equipment	7,543,118	-	-	7,543,118	15%	6,477,633	159,823	-	6,637,456	905,662
TOTAL (30.06.2025)	662,753,583	36,000	-	662,789,583		116,949,811	8,223,039	-	125,172,850	537,616,733
TOTAL (30.06.2024)	662,588,583	165,000		662,753,583		107,410,673	9,539,138		116,949,811	545,803,772

DAFFODIL COMPUTERS PLC.

Schedule of Property, Plant & Equipment (Tax Base)
For the year ended 30 June 2025

Annexure-C

Particulars	COST				Rate	DEPRECIATION		
	Opening as on 01-07-2024	Addition this yea	Sales/ Adj.	Total as on 30-06-2025		Charged	Sales/ Adj.	Total as on 30-06-2025
Leasehold Property	518,477	-	-	518,477	0%	-	-	518,477
Land	484,852,500	-	-	484,852,500	0%	-	-	484,852,500
Building	43,435,000	-	-	43,435,000	15%	6,515,250	-	36,919,750
Generator	48,613	-	-	48,613	20%	9,723	-	38,890
Furniture & Fixture	10,406,390	36,000	-	10,442,390	10%	1,043,039	-	9,399,351
Air cooling System	3,839,945	-	-	3,839,945	20%	767,989	-	3,071,956
Computer Set up in Office	3,242,489	-	-	3,242,489	30%	972,747	-	2,269,742
Office Equipment	1,144,065	-	-	1,144,065	10%	114,407	-	1,029,659
Vehicles	1,416,074	-	-	1,416,074	20%	283,215	-	1,132,859
Telephone & PABX	226,296	-	-	226,296	10%	22,630	-	203,666
Office Decoration	11,377,626	-	-	11,377,626	10%	1,137,763	-	10,239,863
Video Overhead Projector	116,198	-	-	116,198	10%	11,620	-	104,578
Water purifying Machine	19,800	-	-	19,800	10%	1,980	-	17,820
Stabilizer Making Plant	659,293	-	-	659,293	10%	65,929	-	593,364
Daffodil PC Assembling Plant	3,363,699	-	-	3,363,699	10%	336,370	-	3,027,329
Sales Centre Establishment	2,366,757	-	-	2,366,757	10%	236,676	-	2,130,081
Call Centre	1,246,400	-	-	1,246,400	10%	124,640	-	1,121,760
Library	431,427	-	-	431,427	10%	43,143	-	388,284
Campus Decoration	4,187,170	-	-	4,187,170	10%	418,717	-	3,768,453
Lab Equipment	3,936,778	-	-	3,936,778	10%	393,678	-	3,543,100
TOTAL (30.06.2025)	576,834,997	36,000	-	576,870,997		12,499,513	-	564,371,484

Daffodil Computers

Daffodil International school

Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Figures in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non - current Assets			
Property, Plant & Equipment	5.00	325,009,198	320,342,102
Total non-current assets		**325,009,198**	**320,342,102**
Current Assets			
Tuition Fees Receivables	6.00	4,691,308	3,584,573
Advances, deposits & prepayments	7.00	1,579,541	12,122,544
Investment in - FDR	8.00	1,736,252	-
Cash & Cash Equivalents	9.00	29,935,702	20,651,185
Total current assets		37,942,803	36,358,302
Total assets		**362,952,001**	**356,700,404**
EQUITY & LIABILITIES			
Capital		373,817,158	373,817,158
Retained Earnings	10.00	(13,653,092)	(17,640,052)
Total Equity		**360,164,066**	**356,177,106**
Current Liabilities			
Accounts Payable	11.00	1,708,319	440,422
Liabilities for Expenses	12.00	82,876	82,876
Provision for Income Tax	13.00	996,740	-
Total Current Liabilities		**2,787,935**	**523,298**
Total equity & liability		**362,952,001**	**356,700,404**

The accounting policies and other notes from 1 to 15 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Khan Wahab Shafique Rahman & company
Chartered Accountants

Md. Anisur Rahman FCA
Managing Partner
Enrolment No : 350
Firm Registration : 11970E.P
DVC : 251030050AS226844

Place: Dhaka
Dated: 30 October, 2025.

Daffodil International school

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Figures in Taka	
		2024 - 2025	2023- 2024
Income	14.00	64,545,520	44,216,888
Less - Refund		82,700	43,567
		64,462,820	**44,173,321**
Add- Indirect Income		425,176	493,983
Gross Profit		**64,887,996**	**44,667,304**
Less - Expenditure	15.00	59,904,296	43,131,732
Net Profit before Tax		**4,983,700**	**1,535,572**
Tax 20%		996,740	-
Net profit after Tax		**3,986,960**	**1,535,572**

The accounting policies and other notes from 1 to 15 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Khan Wahab Shafique Rahman & company
Chartered Accountants

Md. Anisur Rahman FCA
Managing Partner
Enrolment No : 350
Firm Registration : 11970E.P
DVC : 251030050AS226844

Place: Dhaka
Dated: 30 October, 2025.

Daffodil Computers

Daffodil International school

Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Notes	Figures in Taka	
		2024 - 2025	2023 - 2024
A. Cash flow from Operating Activities:			
Net profit/ Loss before Tax		3,986,960	1,535,572
Add : Depreciation		3,316,504	2,068,463
Cash flow from operating activities before changes working		**7,303,464**	**3,604,035**
(Increase)/ Decrease in current assets		9,436,268	3,845,438
Increase/ (Decrease) in current Liability		2,264,637	107,266
Net cash from operating activities		**19,004,369**	**7,556,739**
B. Cash flow from Investing Activities:			
Net Purchase of property, plant & equipment		(7,983,600)	(3,255,699)
Investment in FDR		(1,736,252)	-
Net cash used in investing activities		**(9,719,852)**	**(3,255,699)**
C. Cash flow from Financing Activities:		-	-
Net Cash used in Financing Activities		-	-
Net Increase/(Decrease) in Cash & Cash Equivalents		9,284,517	4,301,040
Cash & Cash Equivalents at Opening		20,651,185	16,350,145
Cash & Cash Equivalents at Closing		**29,935,702**	**20,651,185**

The accounting policies and other notes from 1 to 15 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 30 October, 2025.

Daffodil International school

Statement of Changes in Equity
For the Year ended 30 June 2025

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total
Balance as on 30 June 2024	**373,817,158**	**(17,640,052)**	356,177,106
Net Profit/Loss after tax during the year		3,986,960	3,986,960
Balance as on 30 June 2025	**373,817,158**	**(13,653,092)**	**360,164,066**

For the Year ended 30 June 2024			
	Capital	Retained Earnings	Total
Balance as on 30 June 2023	**373,817,158**	**(19,175,624)**	**354,641,534**
Net Profit/Loss after tax during the year		1,535,572	1,535,572
Balance as on 30 June 2024	**373,817,158**	**(17,640,052)**	**356,177,106**

The accounting policies and other notes from 1 to 15 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Mohamed Emran Hossain
Director

Dr. Md. Sabur Khan
Managing Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 30 October, 2025.

Daffodil Computers

Skill Jobs

Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Figures in Taka	
		30 June 2025	30 June 2024
ASSETS :			
Non - current Assets :			
Property, Plant & Equipment	4	3,284,725	3,712,515
Total non-current assets		**3,284,725**	**3,712,515**
Current Assets :			
Trade & Other receivables	5	4,740,866	4,929,293
Advances , deposits & Prepayments	6	3,797,301	6,528,134
Investment In FDR	7	1,313,242	-
Cash & Cash Equivalents	8	3,572,300	1,290,470
Total current assets		**13,423,709**	**12,747,897**
Total assets		**16,708,434**	**16,460,412**
EQUITY & LIABILITIES :			
Capital		21,709,782	21,709,782
Retained Earnings	9	(6,279,519)	(6,497,922)
Total shareholders' equity		**15,430,263**	**15,211,860**
Current Liabilities :			
Accounts Payable	10	373,764	399,144
Provision for income Tax	11	866,908	812,308
Liabilities for Expenses	12	37,500	37,100
Total current liabilities		**1,278,172**	**1,248,552**
Total Equity & Liabilities		**16,708,434**	**16,460,412**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Mohamed Emran Hossain
Director

Dr. Md. Sabur Khan
Managing Director

Signed in terms of our separate report of even date annexed.

Khan Wahab Shafique Rahman & company
Chartered Accountants

Md. Tanjilur Rahman FCA
Partner
Enrolment No : 1885
Firm Registration : 11970E.P
DVC : 2510301885AS701309

Place: Dhaka
Dated: 30 October, 2025.

Skill Jobs

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Figures in Taka	
		2024 - 2025	2023 - 2024
Service Revenue	13	5,171,632	4,677,629
Less : Direct Expenses	14	658,703	786,315
		4,512,929	**3,891,314**
Add - Indirect Income		110,629	76,949
Gross Profit		**4,623,558**	**3,968,263**
Less: Operating Expenses	15	4,350,555	3,790,030
Net Profit or loss before tax		**273,003**	**178,233**
Provision for Income Tax		(54,601)	(44,558)
Net Profit or loss after tax		**218,402**	**133,674**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Khan Wahab Shafique Rahman & company
Chartered Accountants

Md. Tanjilur Rahman FCA
Partner
Enrolment No : 1885
Firm Registration : 11970E.P
DVC : 2510301885AS701309

Place: Dhaka
Dated: 30 October, 2025.

Daffodil Computers

Skill Jobs

Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Notes	Figures in Taka	
		2024 - 2025	2023 - 2024
A. Cash flow from Operating Activities:			
Cash Received from Customers & Others		5,360,059	4,677,629
Cash Paid to Suppliers, Employees & Others		(1,832,509)	(6,675,259)
Cash generated from Operations:		**3,527,550**	**(1,997,630)**
Interest income from deposit		110,629	76,949
Financial Expenses		-	-
VAT paid		-	(375)
Income Tax		(36,107)	(19,482)
Net cash flow from operating activities		**3,602,072**	**(1,940,538)**
B. Cash flow from Investing Activities:			
Net Purchase of property, plant & equipment		(7,000)	-
Investment in FDR		(1,313,242)	-
Net cash used in investing activities		**(1,320,242)**	-
C. Cash flow from Financing Activities:			
Net Cash used in Financing Activities		-	-
Net Increase/(Decrease) in Cash & Cash Equivalents		2,281,830	(1,940,538)
Cash & Cash Equivalents at Opening		1,290,470	3,231,008
Cash & Cash Equivalents at Closing		**3,572,300**	**1,290,470**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 30 October, 2025.

Skill Jobs

Statement of Changes in Equity
For the year ended June 30, 2025

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total
As on 30 June 2024	21,709,782	(6,497,922)	15,211,860
Net Profit/Loss after tax during the year		218,402	218,402
Balance as on 30 June 2025	**21,709,782**	**(6,279,519)**	**15,430,263**

For the Year ended 30 June 2024			
	Capital	Retained Earnings	Total
Balance as on 30 June 2023	21709782	(6,631,596)	15,078,186
Net Profit/Loss after tax during the year		133,674	133,674
Balance as on 30 June 2024	**21,709,782**	**(6,497,922)**	**15,211,860**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 30 October, 2025.

Daffodil Computers

Dolphin Computers Ltd.

Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Figures in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non - current Assets			
Property, Plant & Equipment	6	2,391,649	2,672,239
Total noncurrent assets		**2,391,649**	**2,672,239**
Current Assets			
Inventories	7	4,035,460	4,156,698
Trade & Other Receivable	8	4,868,661	2,888,302
Advances, Deposits & Prepayments	9	15,371,023	16,533,898
Investment in - FDR	10	1,483,007	-
Cash & Cash Equivalents	11	2,326,475	3,215,286
Total current assets		**28,084,626**	**26,794,184**
Total assets		**30,476,275**	**29,466,424**
EQUITY & LIABILITIES			
Capital		14,400,000	14,400,000
Retained Earnings	12	6,885,122	6,358,652
Total shareholders' equity		**21,285,122**	**20,758,652**
Current Liabilities			
Bank loan overdraft & cash credit	13	1,010,525	1,006,950
Trade & Others Payable	14	1,159,140	879,029
Liabilities for Expenses	15	2,403,145	2,403,145
Provision for current Income Tax	16	4,618,343	4,418,647
Total current liabilities		9,191,153	**8,707,771**
Total equity & liabilities		**30,476,275**	**29,466,424**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Mohamed Emran Hossain
Director

Dr. Md. Sabur Khan
Managing Director

Signed in terms of our separate report of even date annexed.

Khan Wahab Shafique Rahman & company
Chartered Accountants

Md. Tanjilur Rahman FCA
Partner
Enrolment No : 1885
Firm Registration : 11970E.P
DVC : 2510301885AS990283

Place: Dhaka
Dated: 30 October, 2025.

Dolphin Computers Ltd

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes Ref. No.	Figures in Taka	
		2024 - 2025	2023 - 2024
Revenue	17	71,950,678	72,208,185
VAT		-	-
Net Revenue		**71,950,678**	**72,208,185**
Cost of Sales	18	58,182,225	55,978,422
Gross Profit / (loss)		**13,768,453**	**16,229,763**
Operating Expenses			
Administrative Expenses	19	13,102,680	15,599,981
Selling & Distribution Expenses	20	503,722	530,163
Total operating expenses		**13,606,402**	**16,130,144**
Operating Profit		**162,051**	99,619
Non - operating income			
Indirect Income	21	567,690	517,542
Financial Expenses	22	3,575	4,725
Non operating income		**564,115**	**512,817**
Net profit Before Tax:		**726,166**	**612,436**
Less : Provision for Income Tax		199,696	137,798
Net Profit after Tax		**526,470**	**474,638**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Khan Wahab Shafique Rahman & company
Chartered Accountants

Md. Tanjilur Rahman FCA
Partner
Enrolment No : 1885
Firm Registration : 11970E.P
DVC : 2510301885AS990283

Place: Dhaka
Dated: 30 October, 2025.

Daffodil Computers

Dolphin Computers Ltd

Statement of Changes in Equity
For the year ended 30 June 2025

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total
Blance As on 30 June 2024	14,400,000	6,358,652	20,758,652
Net Profit/Loss after tax during the year		526,470	526,470
Balance as on 30 June 2025	**14,400,000**	**6,885,122**	**21,285,122**

For the Year ended 30 June 2024

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total
Balance as on 30 June 2023	14,400,000	5,884,014	20,284,014
Net Profit/Loss after tax during the year		474,638	474,638
Balance as on 30 June 2024	**14,400,000**	**6,358,652**	**20,758,652**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
Chief Financial Officer

Mohamed Emran Hossain
Director

Dr. Md. Sabur Khan
Managing Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 30 October, 2025.

Dolphin Computers Ltd

Statement of Cash Flows
For the year ended 30 June 2025

Notes Sl. No.	Particulars	Notes Ref. No.	Figures in Taka	
			2024 - 2025	2023 - 2024
	A. Cash flow from Operating Activities:			
	Cash Received from Customers & Others		70,375,019	72,140,243
	Cash Paid to Suppliers, Employees & Others		**(69,931,754)**	**(74,998,425)**
	Cash generated from Operations:		443,265	(2,858,182)
	Interest Income from deposit		162,990	31,197
	Tax Paid		(15,634)	(107,472)
	VAT paid		-	-
	Net cash flow from operating activities		**590,621**	**(2,934,457)**
	B. Cash flow from Investing Activities:			
	Net Purchase of property, plant & equipment		-	-
	Investment in FDR		(1,483,007)	-
	Net cash used in investing activities		**(1,483,007)**	-
	C. Cash flow from Financing Activities:			
	Bank Loan, over draft & credit		3,575	4,725
	Net Cash used in Financing Activities		3,575	4,725
	Net Increase/(Decrease) in Cash & Cash Equivalents		(888,811)	(2,929,732)
	Cash & Cash Equivalents at Opening		3,215,286	6,145,018
	Cash & Cash Equivalents at Closing		**2,326,475**	**3,215,286**

The accounting policies and other notes from 1 to 22 form an integral part of the Financial Statements.
The Financial statements were authorized for issue by the Board of Directors and signed on its behalf by:

Md. Monir Hossain Company Secretary	**Md. Jahir Uddin** Chief Financial Officer	**Mohamed Emran Hossain** Director	**Dr. Md. Sabur Khan** Managing Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 30 October, 2025.

Daffodil Computers PLC.

64/3, Lake Circus, Kalabagan, Dhanmondi, Dhaka-1205.

Proxy Form

I/We.....of.....being a Shareholders of Daffodil Computers PLC do hereby appoint Mr./Ms..... of..... as my/our proxy, to attend and vote for me/us and on my/our behalf at the 28th AGM/3rd EGM of the Company to be held on 29 December 2025 and at any adjournment thereof to at any ballot to be taken in consequence thereof.

As witness my/our hand this.....day of.....
Signature of Proxy: .....
Folio/ BO. No: .....
Signature of Shareholders: .....
Folio/ BO. No: .....

Important

1. The Proxy Form duly completed, must be deposited at least 48 hours before the meeting at the Company's Registered office. Proxy is invalid if not signed and stamped as explained above.
2. Signature of the shareholder should agree with Specimen signature registered with the Company

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Daffodil Computers PLC.

64/3, Lake Circus, Kalabagan, Dhanmondi, Dhaka-1205.

Attendance Slip

I do hereby record my attendance at the 28th AGM/3rd EGM of the Company being held on 29 December 2025 at 10:00 A.M/ 11:00 A.M at DIU Auditorium, 4/2, Sobhanbag, Dhanmondi, Dhaka-1207

Name of the Shareholder/Proxy .....
Folio/BO.No.....
No.Shares.....

Signature
Date:

N.B.:

1. Shareholders attending the meeting in person or by proxy are requested to complete this Slip.
2. Signature of Shareholders should confirm to the specimen recorded with the company
3. Please bring this attendance slip with you. Admission into the meeting place will not be allowed without this.