DAFFODIL COMPUTERS PLC
Statement of Financial Position (Un - Audited)
As at 31 March 2026

Particulars	Notes	Figures in Taka	
		31 March. 2026	30 June 2025
ASSETS			
Non-Current Assets:		991,822,898	998,420,069
Property, plant & Equipment	4.00	532,310,235	537,616,733
Intangible Assets	5.00	46,207,128	46,965,446
Investment in Subsidiaries & others	6.00	408,486,940	408,486,940
Deferred Tax Assets	7.00	4,818,596	5,350,950
Current Assets:		532,688,618	613,041,811
Inventories	8.00	46,872,254	48,824,875
Trade and Other Receivables	9.00	18,069,931	19,505,376
Advances, Deposits and Prepayments	10.00	447,834,948	467,385,830
Cash & Cash Equivalents	11.00	19,911,485	77,325,730
Total Assets		**1,524,511,516**	**1,611,461,880**
EQUITY & LIABILITIES :			
Shareholders' Equity		669,338,304	657,684,457
Share Capital		499,122,620	499,122,620
Retained Earnings	12.00	170,215,684	158,561,837
Non Current Liabilities			
Deferred Tax Liabilities	7.00	-	-
Total Non Current Liabilities		-	-
Current Liabilities		855,173,212	953,777,422
Bank Loans, Overdraft and Credit	13.00	197,942,672	244,338,840
Trade and Others Payable	14.00	596,734,098	652,097,903
Liabilities for Expenses	15.00	10,052,387	8,965,946
Provision for Income Tax	16.00	50,102,256	47,958,722
Unclaimed Dividend	17.00	341,798	416,010
Total Equity & Liabilities		**1,524,511,516**	**1,611,461,880**
Net Asset Value per share (NAV)		**13.41**	**13.18**

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2026 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
CAFO

Place : Dhaka
Dated :- 29.04.2026.

DAFFODIL COMPUTERS PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN - AUDITE
FOR THE PERIOD ENDED 31MARCH, 2026.(3rd Quarter)

PARTICULARS	Notes	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025	01January 2026 to 31 March 2026.	01January 2025 to 31 March 2025.
Revenue	18	287,987,002	302,784,068	94,344,180	99,548,719
Other operating revenue					
Operating Income from DIPTI		370,474	380,232	112,368	135,432
Total revenue from operation		288,357,476	303,164,300	94,456,548	99,684,151
Less : Cost of Goods Sold	19	200,858,629	211,698,805	67,234,590	70,074,436
Gross Profit		87,498,847	91,465,495	27,221,958	29,609,715
Operating Expenses					
Administrative Expenses	20	39,741,468	38,881,849	12,552,259	13,593,534
Selling & Distribution Expenses	21	1,395,034	1,560,094	582,492	639,688
Total operating expenses		41,136,502	40,441,943	13,134,751	14,233,222
Operating Profit (A-B)		46,362,345	51,023,552	14,087,207	15,376,493
Non operating income/(expenses)					
Indirect Income	22	1,401,575	2,291,924	345,907	834,183
Financial Expenses	23	(32,717,696)	(33,889,465)	(11,049,564)	(11,876,560)
Non operating income (Net)		(31,316,121)	(31,597,541)	(10,703,657)	(11,042,377)
Profit Before WPPF (C+D)		15,046,224	19,426,011	3,383,550	4,334,116
Provision for contribution to WPPF		(716,487)	(925,048)	(161,121)	(206,386)
Profit Before Tax		14,329,737	18,500,963	3,222,428	4,127,729
Income Tax		(2,675,890)	(2,849,029)	(903,131)	(833,707)
Current Income Tax provision		(2,143,535)	(2,207,559)	(725,679)	(619,884)
Deferred tax Income/Expense		(532,356)	(641,470)	(177,452)	(213,823)
Net Profit After Tax		**11,653,847**	**15,651,934**	**2,319,298**	**3,294,022**
Basic Earning Per Share (EPS)		**0.23**	**0.31**	**0.05**	**0.07**
Diluted Earning per share		-	-	-	-

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2026 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
CAFO

Palace : Dhaka
Dated :- 29.04.2026.

DAFFODIL COMPUTERS PLC
STATEMENT OF CASH FLOWS (UN - AUDITED)
FOR THE PERIOD ENDED 31st March 2026 (Third Quarter)

PARTICULARS	01 July,2025 to 31 March,2026 Taka	01 July,2024 to 31 March,2025 Taka
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	290,978,452	303,245,818
Cash Paid to Suppliers, Employees & Others	(287,991,547)	(211,423,604)
Cash generated from Operations:	2,986,905	91,822,214
Interest income from deposit	216,044	406,000
Financial Expenses	(32,717,696)	(33,889,465)
VAT paid	-	-
Income Tax Paid/Income Tax paid in advance	(124,500)	(21,500)
Net cash flow from operating activities	**(29,639,247)**	**58,317,249**
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	-
Changes in advanced Deposits & Prepayments	19,675,382	1,161,239
Work-in-Progress (Customized software development)	(980,000)	(925,000)
Net cash used in investing activities	**18,695,382**	**236,239**
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(46,396,168)	(40,317,522)
Dividend Paid	(74,212)	(24,866,301)
Net Cash used in Financing Activities	**(46,470,380)**	**(65,183,823)**
Net Increase/(Decrease) in Cash & Cash Equivalents	(57,414,245)	(6,630,335)
Cash & Cash Equivalents at Opening	77,325,730	27,792,409
Cash & Cash Equivalents at Closing	**19,911,485**	**21,162,074**
Net operating cash flow per share (NOCFPS) Taka	**(0.59)**	**1.17**

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2026 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
CAFO

Palace : Dhaka
Dated :- 29.04.2026

DAFFODIL COMPUTERS PLC
STATEMENT OF CHANGES IN EQUITY (Un - Audited)
FOR THE PERIOD ENDED 31 MARCH 2026. (3rd Quarter)

Particulars	Share Capital	Retained Earnings	Total
As on 30 June 2025	499122620	158,561,838	657,684,458
Net Profit after tax during the period		11,653,847	11,653,847
Dividend Paid		-	-
Balance as on 31 March 2026	499,122,620	170,215,685	669,338,305
Balance as on 30 June 2025	**499,122,620**	**158,561,838**	**657,684,458**

DAFFODIL COMPUTERS PLC
STATEMENT OF CHANGES IN EQUITY (Un - Audited)
FOR THE PERIOD ENDED 31 MARCH 2025. (3rd Quarter)

Particulars	Share Capital	Retained Earnings	Total
As on 30 June 2024	499122620	180,100,278	679,222,897
Net Profit after tax during the period		15,651,934	15,651,934
Dividend Paid		(24,956,131)	(24,956,131)
Balance as on 31 March 2025	**499,122,620**	**170,796,081**	**669,918,701**
Balance as on 30 June 2024	499,122,620	180,100,278	679,222,897

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2025 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
CAFO

Palace: Dhaka
Dated :-29.04.2026

DAFFODIL COMPUTERS PLC
Consolidated Statement of Financial Position (Un - Audited)
As at 31 March 2026.

Particulars	Notes	Figures in Taka	
		31 March. 2026	30 June 2025
ASSETS			
Non-Current Assets:		**911,392,876**	**920,618,700**
Property, plant & Equipment	**4.01**	860,367,152	868,302,304
Intangible Assets	**5.00**	46,207,128	46,965,446
Deferred Tax Assets	**7.00**	4,818,596	5,350,950
Current Assets:		**605,964,593**	**692,492,950**
Inventories	**8.01**	50,996,816	52,860,335
Trade and Others Receivable	**9.01**	34,336,648	33,806,211
Advances, Deposits and Prepayments	**10.01**	471,654,158	488,133,695
Cash & Cash Equivalents	**11.01**	48,976,971	117,692,708
Total Assets		**1,517,357,470**	**1,613,111,650**
EQUITY & LIABILITIES			
Shareholders' Equity:		**658,612,386**	**646,076,969**
Share Capital		499,122,620	499,122,620
Retained Earnings	**12.01**	157,464,336	144,952,764
Equity attributable to equity holders of the company		656,586,957	644,075,384
Non- Controlling Equity		1,440,000	1,440,000
Non-Controlling Interests		585,429	561,585
Current Liabilities:		**858,745,084**	**967,034,682**
Bank Loans, Overdraft and Credit	**13.01**	198,956,197	245,349,365
Trade and Others Payable	**14.01**	598,271,211	655,339,126
Liabilities for Expenses	**15.01**	10,211,215	11,489,467
Provision for Income Tax	**16.01**	50,964,662	54,440,713
Unclaimed Dividend	**17.00**	341,798	416,010
Total Equity & Liabilities		**1,517,357,470**	**1,613,111,650**
Net Asset Value (NAV) - Consolidated	**35 (a) (i)**	**13.15**	**12.90**

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2026 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
CAFO

Place - Dhaka
Dated :- 29.04.2026

DAFFODIL COMPUTERS PLC

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN - AUDITE

FOR THE PERIOD ENDED 31 MARCH, 2026 (3rd Quarter)

PARTICULARS	Notes	01 July 2025 to 31 March 2026 Taka	01 July 2024 to 31 March 2025 Taka	01 January2026 to 31 March 2026. Taka	01 January2025 to 31 March 2025. Taka
Revenue	18.01	377,149,231	396,007,335	123,443,406	130,665,696
Other Operating revenue					
Operating Income from DIPTI		370,474	380,232	112,368	135,432
Total revenue from operation		377,519,705	396,387,567	123,555,774	130,801,128
Cost of Goods Sold	19.01	245,037,858	257,307,061	81,455,923	85,172,966
Gross Profit		**132,481,847**	**139,080,506**	**42,099,851**	**45,628,162**
Operating Expenses:					
Administrative Expenses	20.01	83,211,000	83,918,022	27,497,777	28,584,218
Selling & Distribution Expenses	21.01	1,586,723	1,880,615	603,442	681,363
Total operating Expenses		84,797,723	85,798,637	28,101,219	29,265,581
Operating Profit		**47,684,124**	**53,281,869**	**13,998,632**	**16,362,581**
Non opreating Income/ (Expenses)					
Indirect Income	22.01	1,829,947	2,965,779	416,783	1,038,301
Financial Expenses	23.01	(32,723,870)	(33,893,513)	(11,051,622)	(11,876,560)
Non operating income (Net)		(30,893,923)	(30,927,734)	(10,634,839)	(10,838,259)
Profit/(Loss) before Contribution to WPPF		**16,790,201**	**22,354,135**	**3,363,793**	**5,524,322**
Provision forContribution to WPPF		(716,487)	(925,048)	(161,121)	(206,386)
Profit / (loss) before Tax		**16,073,714**	**21,429,087**	**3,202,672**	**5,317,935**
Income Tax		**(3,538,296)**	**(3,249,362)**	**(1,167,512)**	**(971,410)**
Current Tax		**(3,005,941)**	**(2,607,892)**	**(990,060)**	**(757,587)**
Deferred tax Income/Expense		**(532,356)**	**(641,470)**	**(177,452)**	**(213,823)**
Net Profit After Tax		**12,535,418**	**18,179,725**	**2,035,160**	**4,346,525**
Profit attributable to :					
Equity holders of the company		**12,511,574**	**18,144,640**	**2,035,160**	**4,337,479**
Non - controlling interests		**23,844**	**35,085**	**-**	**9,046**
		12,535,418	**18,179,725**	**2,035,160**	**4,346,525**
Earning per share (EPS)		**0.25**	**0.36**	**0.04**	**0.09**
Diluted Earning per share		-	-	-	-

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2026 and signed on its behalf by:

Dr. Md. Sabur Khan	Mohamed Emran Hossain	Ms.Shahana Khan
Managing Director	Director	Chairman
Md. Monir Hossain		Md. Jahir Uddin
Company Secretary		CAFO

Palace : Dhaka
Dated :- 29.04.2026

DAFFODIL COMPUTERS PLC
CONSOLIDATED CASH FLOW STATEMENT (Un - Audited)
FOR THE PERIOD ENDED 31 MARCH 2026. (Third Quarter)

PARTICULARS	01 July 2025 to 31 March 2026. Taka	01 July 2024 to 31 March 2025. Taka
A. Cash flow from Operating Activities:		
Cash Received from Customers & Others	378,544,171	395,999,686
Cash Paid to Suppliers, Employees & Others	(383,718,739)	(300,436,803)
Cash generated from Operations:	(5,174,568)	95,562,883
Interest income from deposit	275,044	584,630
Financial Expenses	(32,723,870)	(33,893,513)
VAT paid	-	-
Income Tax Paid/Income Tax paid in advance	(124,500)	(21,500)
Net cash flow from operating activities	**(37,747,894)**	**62,232,500**
B. Cash flow from Investing Activities:		
Net Purchase of property, plant & equipment	-	-
Work-in-Progress (Customized software development)	(980,000)	(925,000)
Changes in advanced Deposits & Prepayments	16,479,537	(4,766,594)
Net cash used in investing activities	**15,499,537**	**(5,691,594)**
C. Cash flow from Financing Activities:		
Bank Loan, Overdrafts & Credit	(46,393,168)	(40,317,522)
Dividend Paid	(74,212)	(24,866,301)
Net Cash used in Financing Activities	**(46,467,380)**	**(65,183,823)**
Net Increase/(Decrease) in Cash & Cash Equivalents	(68,715,737)	(8,642,917)
Cash & Cash Equivalents at Opening	117,692,708	52,949,350
Cash & Cash Equivalents at Closing	**48,976,971**	**44,306,433**
Net operating cash flow per share (NOCFPS) Taka	**(0.76)**	**1.25**

The accounting policies and other notes from 1 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2026 and signed on its behalf by:

Dr.Md. Sabur Khan
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Mohamed Emran Hossain
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Ms.Shahana Khan
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Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

Palace : Dhaka
Dated :- 29.04.2026

DAFFODIL COMPUTERS PLC
CONSULATED STATEMENT OF CHANGES IN EQUITY (Un Audited)
FOR THE PERIOD ENDED 31 MARCH 2026.

Figures in Taka

Particulars	Share Capital	Retained Earnings	Total	Non Controlling share capital	Non Controlling interest	Total
As on 30 June 2025	499,122,620	144,952,764	644,075,384	1,440,000	561,585	646,076,969
Net Profit after tax during the period		12,511,574	12,511,574		23,844	12,535,418
Dividend Paid		-	-			-
Balance as on 31 March 2026.	**499,122,620**	**157,464,338**	**656,586,957**	**1,440,000**	**585,429**	**658,612,386**
Balance as on 30 June 2025	499,122,620	144,952,764	644,075,384	1,440,000	561,585	646,076,969

DAFFODIL COMPUTERS PLC
CONSULATED STATEMENT OF CHANGES IN EQUITY (Un Audited)
FOR THE PERIOD ENDED 31 MARCH 2025.

Figures in Taka

Particulars	Share Capital	Retained Earnings	Total	Non Controlling share capital	Non Controlling interest	Total
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 period		18,144,640	18,144,640		35,085	18,179,725
Dividend Paid		(24,956,131)	(24,956,131)			(24,956,131)
Balance as on 31 March 2025.	**499,122,620**	**155,000,527**	**654,123,147**	**1,440,000**	**544,023**	**656,107,170**
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 to 36 form an integral part of the Financial Statements. The Financial statements were authorized for issue by the Board of Directors on 29.04.2026 and signed on its behalf by:

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Company Secretary

Md. Jahir Uddin
CAFO

Palace : Dhaka
Dated :-29.04.2026

1.00 REPORTING ENTITY

1.01 Legal form of Company

Daffodil Computers PLC 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 (2^{nd} 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 period-end were 170 (One hundred Seventy only) persons.

2.00 BASIS OF PREPARATION

2.01 Statement of Compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.02 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 Ordinance 1984;
b) The Income Tax Rules 1984;
c) The Value Added Tax Act 1991;

d) The Value Added Tax Rules 1991;

e) Bangladesh Securities and Exchange Commission Rules 1987.

f) Statutory Rules and Orders (SRO)

2.03 Basis of measurement

The financial statements have been prepared on the historical cost basis.

2.04 Functional and presentational currency and level of precision

The financial statements are prepared in Bangladesh Taka (Taka/Tk.) which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest taka.

2.05 Use of estimates and judgment

The preparation of financial statements requires management to make judgments estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual result may differ from the estimates. Estimates and underlying assumptions are reviewed on an on going basis.

2.06 Presentation of Financial Statements

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

a) a statement of financial position as at the end of the 31 March 2026;

b) a statement of profit or loss & other comprehensive income for the year ended 31 March 2026;

c) a statement of changes in equity for the year ended 31 March 2026;

d) a statement of cash flows for the year ended 31 March 2026; and

e) notes, comprising a summary of significant accounting policies and explanatory information.

2.07 Reporting period

The financial period of the company covers nine months from 01 July to 31 March and is followed consistently.

2.08 Date of Authorization

The financial statements were approved by the Board of Directors and authorized for issue on 29.04.2026.

2.09 Books of Accounts

The Company maintains its books of accounts for main business in electronic form through its own created software.

2.10 Changes in Accounting Policies for Financial Instruments

As adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) from 01 January 2010, the Company has applied Bangladesh Accounting Standard 32 Financial Instruments : Presentation and Bangladesh Accounting Standard 39 Financial Instruments : Recognition and Measurement in accounting for financial instruments and Bangladesh 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.

2.11 Comparative Information and Rearrangement Thereof

Comparative information has been disclosed in respect of the year ended 31 March 2026 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current periods financial statements.

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

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 ICAB formulated in the light of the IASs originally 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 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.

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 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.

3.06 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.

3.07 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.

3.08 Taxation

The Company is a listed public limited company. As per the Income Tax Ordinance, 1984, provision for tax has been made at the existing rate of 20%.

3.09 Revenue Recognition

Revenue is recognized as per IAS 18 "Revenue Recognition" as follows:

a) Revenue has been recognized at the time of invoice made for the goods and services rendered by the company.

b) Other Incomes are recognized at the time of receipt of money from other purpose than the normal course of business of the Company.

3.10 Leases

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

3.11 Earnings per share

a) Basic Earnings per Share (BEPS)

Basic Earnings per share has been calculated by dividing the earnings attributable to the number of shares (ordinary) outstanding during the period.

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 period the numbers of ordinary shares issued during the year 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.

3.12 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) 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.

1.00 REPORTING ENTITY

1.01 Legal form of Company

Daffodil Computers PLC 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 (2^{nd} 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 period-end were 170 (One hundred Seventy only) persons.

2.00 BASIS OF PREPARATION

2.01 Statement of Compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.02 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 Ordinance 1984;
b) The Income Tax Rules 1984;
c) The Value Added Tax Act 1991;

d) The Value Added Tax Rules 1991;

e) Bangladesh Securities and Exchange Commission Rules 1987.

f) Statutory Rules and Orders (SRO)

2.03 Basis of measurement

The financial statements have been prepared on the historical cost basis.

2.04 Functional and presentational currency and level of precision

The financial statements are prepared in Bangladesh Taka (Taka/Tk.) which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest taka.

2.05 Use of estimates and judgment

The preparation of financial statements requires management to make judgments estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual result may differ from the estimates. Estimates and underlying assumptions are reviewed on an on going basis.

2.06 Presentation of Financial Statements

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

a) a statement of financial position as at the end of the 31 March 2026;

b) a statement of profit or loss & other comprehensive income for the year ended 31 March 2026;

c) a statement of changes in equity for the year ended 31 March 2026;

d) a statement of cash flows for the year ended 31 March 2026; and

e) notes, comprising a summary of significant accounting policies and explanatory information.

2.07 Reporting period

The financial period of the company covers nine months from 01 July to 31 March and is followed consistently.

2.08 Date of Authorization

The financial statements were approved by the Board of Directors and authorized for issue on 29.04.2026.

2.09 Books of Accounts

The Company maintains its books of accounts for main business in electronic form through its own created software.

2.10 Changes in Accounting Policies for Financial Instruments

As adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) from 01 January 2010, the Company has applied Bangladesh Accounting Standard 32 Financial Instruments : Presentation and Bangladesh Accounting Standard 39 Financial Instruments : Recognition and Measurement in accounting for financial instruments and Bangladesh 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.

2.11 Comparative Information and Rearrangement Thereof

Comparative information has been disclosed in respect of the year ended 31 March 2026 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current periods financial statements.

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

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 ICAB formulated in the light of the IASs originally 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 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.

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 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.

3.06 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.

3.07 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.

3.08 Taxation

The Company is a listed public limited company. As per the Income Tax Ordinance, 1984, provision for tax has been made at the existing rate of 20%.

3.09 Revenue Recognition

Revenue is recognized as per IAS 18 "Revenue Recognition" as follows:

a) Revenue has been recognized at the time of invoice made for the goods and services rendered by the company.

b) Other Incomes are recognized at the time of receipt of money from other purpose than the normal course of business of the Company.

3.10 Leases

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

3.11 Earnings per share

a) Basic Earnings per Share (BEPS)

Basic Earnings per share has been calculated by dividing the earnings attributable to the number of shares (ordinary) outstanding during the period.

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 period the numbers of ordinary shares issued during the year 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.

3.12 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) 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.

Figures in Taka

Sl. No.	Particulars	31 March 2026 Amount	30 June 2025 Amount
4.00	**FIXED ASSETS (At cost less depreciation)**		
	This is made up as follows :		
	At Cost		
	Opening Balance	662,789,583	662,753,583
	Addition During the year	-	36,000
		662,789,583	**662,789,583**
	Less - Adjustment during the year	-	-
		662,789,583	**662,789,583**
	Depreciation		
	Accumulated depreciation up to last year	125,172,850	116,949,811
	Charged for the year	5,306,498	8,223,039
		130,479,348	**125,172,850**
	Less - Adjustment during the year	-	-
		130,479,348	**125,172,850**
	Written down value	**532,310,235**	**537,616,733**
	Details have been shown in Annexure-1		
4.01	**CONSOLIDATED FIXED ASSETS (At cost less depreciation)**		
	This is made up as follows :		
	At Cost		
	Opening Balance	1,079,660,439	1,071,633,839
	Addition During the year	-	8,026,600
		1,079,660,439	**1,079,660,439**
	Less - Adjustment during the year	-	-
		1,079,660,439	**1,079,660,439**
	Depreciation		
	Accumulated depreciation up to last year	211,358,135	199,103,213
	Charged for the year	7,935,152	12,254,922
		219,293,286	**211,358,135**
	Less - Adjustment during the year	-	-
		219,293,286	**211,358,135**
	Written down value	**860,367,152**	**868,302,304**
	Details have been shown in Annexure-1.1		
5.00	**INTANGIBLE ASSETS**		
	Customised Software Development	44,616,830	41,855,148
	Work-in-progress(Customized Software Dev.)	1,590,298	5,110,298
	Total	**46,207,128**	**46,965,446**
5.01	**Customized Software Development**		
	This represent as under:		
	Opening Balance	41,855,148	44,058,050
	Add: Development cost during this year	4,500,000	-
		46,355,148	44,058,050
	Less: Amortization @ 5%	1,738,318	2,202,903
	Total	**44,616,830**	**41,855,148**

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

		31 March 2026 Amount	30 June 2025 Amount
5.02	**Work-in-progress (Customized Software Development)**		
	This represents cost allocated to Customized Software which are under progress of development.		
	Opening Balance	5,110,298	3,628,298
	Add : Incurred during the year	980,000	1,482,000
		6,090,298	**5,110,298**
	Less : Transferred to Customized software Development	4,500,000	-
	Total	**1,590,298**	**5,110,298**
6.00	**Investment in subsidiary and Others**		
	Dolphin Computer Ltd. (Subsidiary)	12,960,000	12,960,000
	Jobsbd.com	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	**DEFFERED TAX ASSETS/(LIABILITY)**		
	Opening balance- Deferred Tax assets/(liabilities)	5,350,950	6,206,245
	Deferred tax (income)/expenses	(532,354)	(855,295)
	Deferred Tax assets/(liabilities)	**4,818,596**	**5,350,950**
	Deferred Tax assets/(liabilities)		
	i) Fixed Assets:		
	Tax base	556,403,215	564,371,484
	Carrying amount	532,310,235	537,616,733
	Taxable temporary difference	**24,092,981**	**26,754,751**
	ii) Tax rate	**20%**	**20%**
	iii) Deferred tax assets/(liabilities) (i x ii)	4,818,596	5,350,950
	Less: Opening Balance	5,350,950	6,206,245
	Add/Less: Adjustment made during the year	-	-

	Deferred tax(income)/expenses	(532,354)	(855,295)

		31 March 2026	30 June 2025
8.00	**INVENTORIES**		
	This represents as under :	Amount	Amount
	Computers-Finished/DELL Laptop	2,780,983	2,689,851
	Computer-Daffodil PC	13,100,923	13,046,481
	Printers	2,322,092	2,437,431
	Monitor	1,212,892	1,186,802
	Hardware	6,209,012	6,173,450
	Accessories	11,290,862	11,587,184
	UPS	1,390,231	1,475,269
	Stabilizer	126,872	115,161
	Software	6,421,892	6,345,670
	Smart Card	2,016,495	3,767,577
	Total	**46,872,254**	**48,824,875**
8.01	**CONSOLIDATED INVENTORIES**		
	This represents as under :		
	Computers-Finished/DELL Laptop	4,371,785	4,211,949
	Computer-Daffodil PC	13,910,597	13,870,836
	Printers	2,500,072	2,582,709
	Monitor	1,558,094	1,498,710
	Hardware	6,620,021	6,572,172
	Accessories	11,660,085	11,943,634
	UPS	1,461,219	1,553,919
	Stabilizer	136,472	120,761
	Software	6,761,976	6,738,069
	Smart Card	2,016,495	3,767,577
	Total	**50,996,816**	**52,860,335**
9.00	**TRADE AND OTHER RECEIVABLES**		
	This represents as under :		
	Trade Receivable	17,391,277	18,588,526
	Other Receivable (Related party transcation)	678,654	916,850
	Total	**18,069,931**	**19,505,376**
	This is unsecured but considered good.		
9.01	**CONSOLIDATED TRADE AND OTHER RECEIVABLES**		
	This represents as under :		
	Trade Receivable	33,657,994	32,889,361
	Other Receivable (Related Party Transcation)	678,654	916,850
	Total	**34,336,648**	**33,806,211**
	This is unsecured but considered good.		

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 BAS 24" Related party Disclosures" Details are given below :

Name of Company	Opening Balance	Addition	Adjustment	Closing Balance
Daffodil International University	747,906	41,575,100	40,918,547	1,404,459
Daffodil Software Ltd. (DSL)	916,850	51,060	289,256	678,654
Daffodil Online Ltd.	88,900	-	20,000	68,900
Daffodil International Academy	640,000	120,000	250,000	510,000
Daffodil International College	-	42,000	10,000	32,000
Daffodil International School	1,086,465	100,000	200,000	986,465
Daffodil Polytechnic Institute	1,456,880	-	254,000	1,202,880
Daffodil Family	-	5,000	5,000	-
DIPTI Main Campus	964,064	45,000	150,000	859,064
DJIT	-	75,000	50,000	25,000
E - Media	108,326	-	-	108,326
Admission.ac	60,000	-	10,000	50,000
DCL Laptop Service	183,250	-	30,000	153,250
Daffodil Daycare	-	20,000	20,000	-
Daffodil Technical Institute	-	5,000	5,000	-
Daffodil family Concern	490,350,000	13,388,125	-	503,738,125
Daffodil Group Ltd	105,900,000	6,800,000	75,000,000	37,700,000

		31 March 2026	30 June 2025
10.00	**ADVANCES, DEPOSITS AND PREPAYMENTS**	Amount	Amount
	A. Advances	**445,152,329**	**443,057,713**
	Income Tax	104,127,409	104,002,909
	Local Purchase	5,000	25,000
	Office Rent	1,744,200	1,744,200
	Salaries	6,685,650	6,671,591
	Advance against Development works	3,144,582	3,144,582
	Advance against Projects Expenses	329,440,488	327,440,488
	Advance against C & F Expenses	5,000	28,943
	B. Deposits	**2,682,619**	**24,328,117**
	Security Deposit	816,754	929,876
	Earnest Money	1,067,865	1,244,491
	Bank Guarantee Margin	798,000	1,102,930
	L/C Margin	-	21,050,820
	Total (A+B)	**447,834,948**	**467,385,830**
	This is unsecured but considered good.		
10.01	**CONSOLIDATED ADVANCES, DEPOSITS AND PREPAYMENTS**		
	A. Advances	**468,971,539**	**463,805,578**

	Income Tax	104,173,309	105,248,574
	Local Purchase	2,042,600	12,144,265
	Office Rent (deposit)	16,274,780	7,274,780
	Salaries	8,466,005	8,418,946
	Advance against Development works	8,569,357	3,249,582
	Advance against Projects Expenses	329,440,488	327,440,488
	Advance against C & F Expenses	5,000	28,943
	B. Deposits	**2,682,619**	**24,328,117**
	Security Deposit	816,754	929,876
	Earnest Money	1,067,865	1,244,491
	Bank Guarantee Margin	798,000	1,102,930
	L/C Margin	-	21,050,820
	Total (A+B)	**471,654,158**	**488,133,695**

This is unsecured but considered good.

		31 March 2026	30 June 2025
11.00	**CASH AND CASH EQUIVALENTS**	**Amount**	**Amount**
	This consists of as follows:		
	Cash at Bank	7,043,247	64,662,689
	Cash in Hand	475,466	545,581
	Cheques in Hand	4,200	5,400
	FDR	12,388,572	12,112,060
	Total	**19,911,485**	**77,325,730**
	The break up is given below:		
11.01	**CONSOLIDATED CASH AND CASH EQUIVALENTS**		
	This consists of as follows:		
	Cash at Bank	32,000,849	99,643,232
	Cash in Hand	3,103,343	1,399,515
	Cheques in Hand	4,200	5,400
	FDR	13,868,579	16,644,561
	Total	**48,976,971**	**117,692,708**
	The break up is given below:		

		31 March 2026	30 June 2025
		Amount	**Amount**
12.00	**RETAINED EARNINGS**		
	Opening Balance	158,561,837	180,100,277
	Add - Adition during the period	11,653,847	3,417,691
		170,215,684	183,517,968
	Less - Dividend Paid	-	24,956,131
		170,215,684	**158,561,837**
12.01	**CONSOLIDATED RETAINED EARNINGS**		
	Opening Balance	144,952,763	161,812,018
	Add - Adition during the period	12,511,574	8,096,876
	Less - Adjustment in respect of previous year	-	-
	Less - Dividend Paid	-	24,956,131
		157,464,336	**144,952,763**
	Profit attributable to :		
	Equity holders of the company	157,464,336	144,952,764
	Non - controlling interests	585,429	561,585
		158,049,765	145,514,349
13.00	**BANK LOAN, OVERDRAFT AND CASH CREDIT**		
	MPI - Islami Bank Ltd.	8,469,209	8,469,209
	C.C - Pubali Bank Ltd	1,007,185	-
	C.C - Mercantile Bank Ltd	3,207,741	-
	Term loan - Mercantile Bank Ltd	16,469,130	19,942,231
	Term loan - Mercantile Bank Ltd	-	1,221,975
	Term loan - Mercantile Bank Ltd	-	2,977,636
	Term loan - Mercantile Bank Ltd	-	1,835,081
	Term loan - Mercantile Bank Ltd	-	1,219,210
	Term loan - Mercantile Bank Ltd	29,721,120	39,905,211
	Loan a/c - IDLC	139,068,287	168,768,287
	Total	197,942,672	244,338,840
13.01	**CONSOLIDATED BANK LOAN, OVERDRAFT AND CASH CREDIT**		
	Daffodil Computers Ltd	197,942,672	244,338,840
	Dolphin Computers Ltd	1,013,525	1,010,525
		198,956,197	245,349,365
14.00	**TRADE AND OTHER PAYABLES**		
	TRADE PAYABLES (Notes 14.A)	48,695,973	49,247,903
	OTHER'S PAYABLE (Notes 14.B)	548,038,125	602,850,000
		596,734,098	652,097,903
14.A	**TRADE PAYABLES**		
	Opening balance	49,247,903	23,457,569
	Add: Addition during the year	67,434,578	98,776,579
		116,682,481	122,234,148
	Less: Paid/Adjusted during the year	67,986,508	72,986,245
	Closing balance	**48,695,973**	**49,247,903**
	This is against credit purchase of trading goods from local vendors.		
14.B	**OTHER'S PAYABLE**		
	Rupayan Housing Estate Ltd	600,000	600,000
	Daffodil family Concern	503,738,125	490,350,000
	Loan from Directors for DCL Dubai Branch	6,000,000	6,000,000
	Daffodil Group Ltd	37,700,000	105,900,000
		548,038,125	**602,850,000**
14.01	**CONSOLIDATED TRADE AND OTHER PAYABLES**		
	TRADE PAYABLES (Notes 14.01.A)	50,233,086	52,489,126
	OTHER'S PAYABLE (Notes 14.01.B)	548,038,125	602,850,000
		598,271,211	655,339,126
14.01.A	**TRADE PAYABLES**		
	Opening balance	52,489,126	25,176,164

	Add: Addition during the year	75,269,870	113,254,160
		127,758,996	138,430,324
	Less: Paid/Adjusted during the year	77,525,910	85,941,198
	Closing balance	**50,233,086**	**52,489,126**

This is against credit purchase of trading goods from local vendors.

14.01.B OTHER PAYABLES

Rupayan Housing Estate Ltd	600,000	600,000
Daffodil family Concern	503,738,125	490,350,000
Loan from Directors for DCL Dubai Branch	6,000,000	6,000,000
Daffodil Group Ltd	37,700,000	105,900,000
	548,038,125	**602,850,000**

15.00 LIABILITIES FOR EXPENSES

This amount consists of liabilities for salaries , office rent , utilities bill and other purchases. Break up of the above amount is as under :

Contribution to Employees PF	5,195,127	4,814,769
Audit Fee	350,000	350,000
Telephone Bill	24,356	24,568
Electricity Bill	57,654	54,560
Internet Bills	3,000	2,000
Worker Profit Participation Fund (WPPF)	2,068,742	1,356,541
Renewal Fee	-	10,000
Dividend Distribution Tax	2,353,508	2,353,508
Total	**10,052,387**	**8,965,946**

		31 March 2026	30 June 2025
15.01	**CONSOLIDATED LIABILITIES FOR EXPENSES**	**Amount**	**Amount**

This amount consists of liabilities for salaries , office rent , utilities bill and other purchases. Break up of the above amount is as under :

Contribution to Employees PF	5,195,127	7,181,414
Audit Fee	456,500	455,000
Telephone Bill	28,356	27,568
Electricity Bill	102,982	101,436
Internet Bills	6,000	4,000
Worker Profit Participation Fund (WPPF)	2,068,742	1,356,541
Renewal Fee	-	10,000
Dividend Distribution Tax	2,353,508	2,353,508
Total	**10,211,215**	**11,489,467**

16.00 Provision for Income Tax

A. Opening Balance	47,958,722	**44,536,704**
Total Income as per profit or Loss Account before tax	14,329,737	7,695,004
Less- Income from software	7,234,568	2,477,172
Taxable Income	7,095,169	5,217,832
Provision for income Tax @ 20% during the year	1,419,034	1,043,566
B. Opening Balance	47,958,722	**44,536,704**
Add: Current Income Tax provision for the year	2,143,535	3,422,018
	50,102,256	47,958,722
Less: Adjustment made during the year	-	-
Closing Balance	**50,102,256**	**47,958,722**
Provision for income Tax calculation:		
Sales Revenue including Software	287,987,002	409,001,748
Less- Software	(75,405,597)	(69,734,560)
	212,581,405	339,267,188
Other Income	1,772,049	2,934,659
Gross Receipts	214,353,454	342,201,847
Tax Charge (Minimum) @ 1 %	2,143,535	3,422,018
Whichever is higher (A or B)	2,143,535	3,422,018

16.01 Consolidated Provision for Income Tax

opening balance	54,440,713	49,767,658
Add - Daffodil Computers Ltd	2,143,535	3,422,018
Add- Dolphin Computers Ltd	522,542	199,696
Add- Daffodil International School	289,976	996,740
Add- Skill jobs	49,888	54,601
	57,446,654	54,440,713
Add - Adjustment made during the period	6,481,992	-
Closing Balance	50,964,662	54,440,713

17.00 Unclaimed dividend

Opening Balance during the year	416,010	327,375
Addition during the year	-	24,956,131
	416,010	25,283,506
Adjust during the year	74,212	24,867,496
Closing Balance	**341,798**	**416,010**

		01 July 2025 to	01 July 2024 to
18.00	**REVENUE**	**31 March 2026**	**31 March 2025**
	This is made up as follows :	**Amount**	**Amount**
	Sales of Computer and Computer Goods	212,581,405	226,170,248
	Sales of Customized Software	75,405,597	76,613,820
	Total Net Sales	**287,987,002**	**302,784,068**

Revenue recognition has been discussed i

18.01 CONSOLIDATED REVENUE

This is made up as follows :		
Sales Revenue (DCL+Dolphin)	339,843,310	358,246,162
Income from Students (DIS)	33,643,438	34,345,860
Service Revenue (Jobsbd.com)	3,662,483	3,415,313
Total Net Sales	**377,149,231**	**396,007,335**

Revenue recognition has been discussed i

		01 July 2025 to	01 July 2024 to
19.00	**COST OF GOODS SOLD**	**31 March 2026**	**31 March 2025**
	It consists of :	**Amount**	**Amount**
	Computer and Computer Goods	170,404,842	181,399,693
	Customized Software & Web hosting etc.	30,453,787	30,299,112

Total	**200,858,629**	**211,698,805**

19.01 CONSOLIDATED COST OF GOODS SOLD

It consists of :

Computer and Computer Goods (DCL)	170,404,842	181,399,693
Customized Software & Web hosting etc.	30,453,787	30,299,112
Computer and Computer Goods (Dolphin)	42,909,429	44,719,122
Direct expenses (Jobsbd.com)	1,269,800	889,134
Total	**245,037,858**	**257,307,061**

20.00 ADMINISTRATIVE EXPENSES

This consists of as follows :

Directors Remuneration	1,000,000	600,000
Salaries & Allowances	20,197,709	19,390,508
Bonus	1,573,561	1,076,411
Co's Contribution to Employees' Provident Fund	380,358	430,866
Office Rent	4,619,473	5,043,759
AGM Expenses	56,000	324,500
Audit fee	350,000	36,000
Bank charges	6,582	13,990
Business Tour & Traveling exp.	200,000	-
Car maintenance	456,930	403,232
Commission paid on credit cards	-	-
Computer Fair exp.	108,500	130,340
Conveyance	498,871	249,060
Discount allowed	-	
Directors meeting attendance fee	-	-
Donation	44,900	53,100
Electricity	757,427	682,744
Entertainment	417,308	318,073
Internet bills	68,700	76,650
Miscellaneous	53,103	130,625
Office Maintenance	299,532	216,878
Papers & Periodicals	-	
Stationery	230,219	178,373
Renewal expenses	149,046	306,226
Maintenance	46,269	150,585
Schedule purchase	19,090	6,035
Staff welfare Expenses	222,435	141,780
Subscriptions	50,500	70,850
Telephone bills	83,405	159,317
Training Expenses	-	42,150
Utilities	258,400	251,860
Human Resource Dev. Expanse.	-	11,375
R & D Expenditure	-	
Vat Expenses	448,734	427,506
Enlishment Fees	-	10,000
Corporate Social Response (CSR)	-	
Consultancy fees	60,000	60,000
Employees benevolent fund	39,600	71,400
Depreciation	5,306,498	6,165,479
Total	**38,003,150**	**37,229,672**

Allocation:

Hardware & Network activities 70%	26,602,205	26,060,771
Software & Web hosting activities 30%	11,400,945	11,168,902
	38,003,150	37,229,672
Add: Amortization expenses 5% on cost of Customized SW Development	1,738,318	1,652,177
Total	**39,741,468**	**38,881,850**

20.01 CONSOLIDATED ADMINISTRATIVE EXPENSES

This consists of as follows :

	01 July 2025 to 31 March 2026 Amount	01 July 2024 to 31 March 2025 Amount
Directors Remuneration	1,000,000	600,000
Salaries & Allowances	45,896,943	45,274,890
Bonus	2,432,119	2,151,261
Co's Contribution to Employees' Provident Fund	380,358	454,428
Office Rent	11,930,039	12,905,589
AGM Expenses	56,000	324,500
Audit fee	458,000	144,000
Bank charges	29,764	47,522
Business Tour & Traveling exp.	200,000	
Car maintenance	738,317	645,082
Commission paid on credit cards	-	
Computer Fair exp.	108,500	135,991
Conveyance	612,079	339,065
Discount allowed	-	
Directors meeting attendance fee	-	
Donation	47,200	57,100
Electricity	1,172,693	1,264,479
Entertainment	621,771	689,162
Internet bills	181,350	216,350
Miscellaneous	82,061	180,905
Office Maintenance	401,206	284,516
Papers & Periodicals	-	
Stationery	539,176	1,404,327
Renewal expenses	161,796	338,026
Maintenance	384,462	598,363
Schedule purchase	19,090	6,035
Staff welfare Expenses	258,470	168,875
Subscriptions	113,500	111,850
Telephone bills	217,383	323,609
Training Expenses	-	42,150
Utilities	282,454	277,400
Human Resource Dev. Expanse.	-	11,375
R & D Expenditure	-	
Vat Expenses	1,039,436	1,104,885
Enlishment Fees	-	10,000
Corporate Social Response (CSR)	-	
Consultation Fees	60,000	60,000
Employees Benevolent fund	39,600	142,255
Promotional Expenses	1,490,242	800,145
Course meterials	131,285	92,371
Exam. Expenses	37,120	27,764
Extra Curriculur Activities	775,564	801,346
Insurance Premium		
Marketing Exp	160,396	

Service charges exp	1,410,720	1,606,562
Marketing Exp		247,240
Student ID card Expenses	68,436	65,430
Depreciation	7,935,152	8,311,096
Total	**81,472,682**	**82,265,844**
Allocation:		
Hardware & Network activities 70%	57,030,878	57,586,091
Software & Web hosting activities 30%	24,441,805	24,679,753
	81,472,682	82,265,844
Add: Amortization expenses 5% on cost of Customized SW Development	1,738,318	1,652,177
Total	**83,211,000**	**83,918,022**

		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
21.00	**SELLING & DISTRIBUTION EXPENSES**	**Amount**	**Amount**
	This consists of as follows :		
	Postage & Stamp	315	40
	Advertisement	-	76,850
	Business Promotion Expenses	473,773	556,041
	Carriage outward	-	11,200
	Digital Marketing Expenses	50,900	82,760
	Sales incentives	870,046	833,203
	Total	**1,395,034**	**1,560,094**
	Allocation:		
	Hardware & Network activities 70%	976,524	1,092,066
	Software & Web hosting activities 30%	418,510	468,028
	Total	**1,395,034**	**1,560,094**

21.01	**CONSOLIDATED SELLING & DISTRIBUTION EXPENSES**		
	This consists of as follows :		
	Postage & Stamp	315	40
	Advertisement	-	76,850
	Business Promotion Expenses	473,773	558,441
	Carriage outward	400	11,320
	Digital Marketing Exp	83,900	82,760
	Sales incentives	1,028,335	1,151,204
	Total	**1,586,723**	**1,880,615**
	Allocation:		
	Hardware & Network activities 70%	1,110,706	1,316,431
	Software & Web hosting activities 30%	476,017	564,185
	Total	**1,586,723**	**1,880,615**

		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
22.00	**INDIRECT INCOME**	**Amount**	**Amount**
	Interest on Deposit	216,044	406,000
	Income from DCL general service section	748,138	1,304,003
	Income from Dpc laptop service	437,393	581,921
	Total	**1,401,575**	**2,291,924**
22.01	**CONSOLIDATED INDIRECT INCOME**		
	Interest on Deposit	275,044	584,630
	Income from DCL general service section	748,138	1,304,003
	Income from Dpc laptop service	437,393	581,921
	Income from Dolphin Computer service centre	369,372	495,225
	Total	**1,829,947**	**2,965,779**
23.00	**FINANCIAL EXPENSES**		
	Bank Interest	32,717,696	33,889,465
	Total	**32,717,696**	**33,889,465**
23.01	**CONSOLIDATED FINANCIAL EXPENSES**		
	Bank Interest	32,723,870	33,893,513
	Total	**32,723,870**	**33,893,513**

		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
23.A	**Cash Flow from Operating Activities (Indirect Method)**	**Amount**	**Amount**
	Particular's	**CONSOLIDATED**	**CONSOLIDATED**
	Net Profit Before Tax	**16.073.714**	**21,429,087**
	Adjustment for non-cash transaction		
	Depreciation	7,935,152	8,311,096
	Amortization	1,738,318	1,652,177
	Increase/decrease of current assets/current liabilities		
	Decrease/(Increase) in Inventories	1,863,519	6,421,542
	Decrease/(Increase) in Trade and Other Receivables	(530,437)	(2,769,030)
	(Decrease)/Increase in Trade and Others Payable	(57,067,915)	26,296,789
	(Decrease)/Increase in Liabilities for Expenses	(1,278,252)	912,337
	Vat paid	(6,432,205)	-
	Unclaimed Dividend	74,712	-
	Income tax paid	(124,500)	(21,500)
	Cash Flow from Operating Activities	**(37,747,894)**	**62,232,500**

24.00 Foreign Exchange Earned and Payment

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

25.00 Directors' Responsibility on Statement

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

26.00 Directors' Interest in Contracts with the Company

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

27.00 Receivable from directors

No amount is lying as receivable from the Directors.

28.00 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-20.

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
Md. Sabur Khan	Managing Director	1,200,000	N/A	N/A	N/A	N/A
Md. Abdur Rob	GM, Operation	990,000	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	810,000	do	do	do	-
Md. Jahir Uddin	DGM, Accounts & Finance	821,250	do	do	do	-
Md. Monir Hossain	Company Secretary	918,375	do	do	do	-

29.00 Capital Expenditure Commitment

There was no Capital Expenditure Commitment as on 31 March 2026.

30.00 Claim Not Acknowledged

There was no claim against the company as on 31 March 2026.

31.00 Commission, Brokerage or Discount against Service

No commission, Brokerage or discount was allowed or incurred or paid during the year under review except which mentioned in note-20.

32.00 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.

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

Proposed Dividend

Subsequent to the statement of financial position 3rd quarter, the Board of Directors in their meeting held on 29.04.2026.

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.

34.00 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.

35.00 Special Reports as per Companies Act, 1994

		31.03.2026	30.06.2025
(a)	Number of Employees drawing salary Taka 3,000/- or above per month	170	171
	Number of Employees drawing salary below Taka 3,000/- per month	-	-
	Total		

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

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

	Particulars	CONSOLIDATED	SINGLE
(a)	**Calculation of Net Assets Value (NAV) per**		
	Total net assets	656,586,957	669,338,304
	Total number of ordinary share	49,912,262	49,912,262
	NAV per share (Tk.)	**13.15**	**13.41**
(b)	**i. Basic earning per share (EPS).**		
	Net Profit	12,511,574	11,653,847
	Total number of ordinary share	49,912,262	49,912,262
	Basic earning per share (EPS).	**0.25**	**0.23**
	ii. Diluted earning per share	**N/A**	**N/A**
(c)	**Calculation of net operating cash flows per**		
	Net operating cash flows	(37,747,894)	(29,639,247)
	Total number of ordinary share	49,912,262	49,912,262
	Net operating cash flows per share (NOCFPS)= Tk.	**(0.76)**	**(0.59)**

Dr. Md. Sabur Khan
Managing Director

Mohamed Emran Hossain
Director

Ms.Shahana Khan
Chairman

Md. Monir Hossain
Company Secretary

Md. Jahir Uddin
CAFO

DAFFODIL COMPUTERS PLC

Schedule of Property, Plant & Equipment

For the year ended 31 March 2026

Annexure-B

Particulars	COST				Rate	DEPRECIATION				W.D.V as on 31-03-2026
	Opening as on 01-07-2025	Addition this year	Sales/ Adj.	Total as on 31-03-2026		Opening as on 01-07-2025	Charged	Sales/ Adj.	Total as on 31-03-2026	
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%	20,771,763	3,452,089		24,223,852	27,233,148
Generator	571,700			571,700	15%	537,611	3,835		541,446	30,254
Furniture & Fixture	18,736,925			18,736,925	10%	14,029,165	353,082		14,382,247	4,354,678
Air cooling System	11,187,292			11,187,292	15%	9,758,679	160,719		9,919,398	1,267,894
Computer Set up in Office	11,553,850			11,553,850	15%	8,966,175	291,113		9,257,289	2,296,561
Office Equipment	3,269,146			3,269,146	15%	2,935,348	37,552		2,972,901	296,245
Vehicles	3,093,060			3,093,060	15%	2,223,720	97,801		2,321,521	771,539
Telephone & PABX	715,600			715,600	15%	697,388	2,049		699,437	16,163
Office Decoration	28,298,757			28,298,757	10%	23,261,564	377,789		23,639,353	4,659,404
Video Overhead Projector	380,000			380,000	15%	372,797	810		373,608	6,392
Water purifying Machine	62,000			62,000	15%	61,106	101		61,206	794
Stabilizer Making Plant	2,468,282			2,468,282	10%	2,230,180	17,858		2,248,038	220,244
Daffodil PC Assembling Plant	13,720,130			13,720,130	10%	12,218,887	112,593		12,331,481	1,388,649
Sales Centre Establishment	10,214,134			10,214,134	10%	9,015,384	89,906		9,105,290	1,108,844
Call Centre	5,083,920			5,083,920	10%	4,527,643	41,721		4,569,364	514,556
Library	2,046,500			2,046,500	15%	1,902,112	16,244		1,918,355	128,145
Campus Decoration	7,017,192			7,017,192	10%	5,025,871	149,349		5,175,220	1,841,972
Lab Equipment	7,543,118			7,543,118	15%	6,637,456	101,887		6,739,343	803,775
TOTAL (31.03.2026)	**662,789,583**	**-**		**662,789,583**		**125,172,850**	**5,306,498**		**130,479,348**	**532,310,235**
TOTAL (30.06.2025)	**662,753,583**	**36,000**		**662,789,583**		**116,949,811**	**8,223,039**		**125,172,850**	**537,616,733**

DAFFODIL COMPUTERS PLC

Consolidated Schedule of Property, Plant & Equipment

For the year ended 31 March 2026

Annexure-A

Particulars	COST				Rate	DEPRECIATION				W.D.V as on 31-03-2026
	Opening as on 01-07-2025	Addition this year	Sales/ Adj.	Total as on 31-03-2026		Opening as on 01-07-2025	Charged	Sales/ Adj.	Total as on 31-03-2026	
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%	27,364,973	3,554,103		30,919,076	28,037,924
Generator	3,571,700			3,571,700	15%	3,211,621	40,509		3,252,129	319,571
Furniture & Fixture	40,123,779			40,123,779	10%	29,036,440	831,550		29,867,990	10,255,789
Air cooling System	20,226,582			20,226,582	15%	17,592,938	296,285		17,889,223	2,337,359
Computer Set up in Office	14,086,744			14,086,744	15%	11,122,140	333,518		11,455,658	2,631,086
Office Equipment	4,914,551			4,914,551	15%	4,396,742	58,254		4,454,995	459,556
Vehicles	21,245,229			21,245,229	15%	12,782,987	952,002		13,734,989	7,510,240
Telephone & PABX	1,340,752			1,340,752	15%	1,259,770	9,111		1,268,880	71,872
Office Decoration	39,949,388			39,949,388	10%	32,567,323	553,655		33,120,978	6,828,410
Video Overhead Projector	380,000			380,000	15%	372,797	810		373,608	6,392
Water purifying Machine	62,000			62,000	15%	61,106	101		61,206	794
Stabilizer Making Plant	2,468,282			2,468,282	10%	2,230,180	17,858		2,248,038	220,244
PC Assembling Plant	15,371,630			15,371,630	10%	13,533,390	137,868		13,671,258	1,700,372
Sales Centre Establishment	10,214,134			10,214,134	10%	9,015,384	89,906		9,105,290	1,108,844
Call Centre	5,083,920			5,083,920	10%	4,527,643	41,721		4,569,364	514,556
Library	5,874,727			5,874,727	15%	5,235,536	71,909		5,307,445	567,282
Campus Decoration	26,324,684			26,324,684	10%	19,395,976	519,653		19,915,629	6,409,055
Lab Equipment	21,440,876			21,440,876	15%	17,651,190	426,340		18,077,530	3,363,346
TOTAL (31.03.2026)	**1,079,660,438**	-		**1,079,660,438**		**211,358,135**	**7,935,152**		**219,293,287**	**860,367,152**
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**

DAFFODIL COMPUTERS PLC

Schedule of Property, Plant & Equipment (Tax Base)

For the year ended 31 March 2026

Particulars	COST				Rate	DEPRECIATION		
	Opening as on 01-07-2025	Addition this year	Sales/ Adj.	Total as on 31-03-2026		Charged	Sales/ Adj.	Total as on 31-03-2026
Leasehold Property	518,477			518,477	0%	-		518,477
Land	484,852,500			484,852,500	0%	-		484,852,500
Building	36,919,750			36,919,750	15%	4,153,472		32,766,278
Generator	38,890			38,890	20%	5,834		33,057
Furniture & Fixture	9,399,351			9,399,351	10%	704,951		8,694,400
Air cooling System	3,071,956			3,071,956	20%	460,793		2,611,163
Computer Set up in Office	2,269,742			2,269,742	30%	510,692		1,759,050
Office Equipment	1,029,659			1,029,659	10%	77,224		952,435
Vehicles	1,132,859			1,132,859	20%	169,929		962,930
Telephone & PABX	203,666			203,666	10%	15,275		188,391
Office Decoration	10,239,863			10,239,863	10%	767,990		9,471,873
Video Overhead Projector	104,578			104,578	10%	7,843		96,735
Water purifying Machine	17,820			17,820	10%	1,337		16,484
Stabilizer Making Plant	593,364			593,364	10%	44,502		548,862
Daffodil PC Assembling Plant	3,027,329			3,027,329	10%	227,050		2,800,279
Sales Centre Establishment	2,130,081			2,130,081	10%	159,756		1,970,325
Call Centre	1,121,760			1,121,760	10%	84,132		1,037,628
Library	388,284			388,284	10%	29,121		359,163
Campus Decoration	3,768,453			3,768,453	10%	282,634		3,485,819
Lab Equipment	3,543,100			3,543,100	10%	265,733		3,277,368
TOTAL (31.03.2026)	**564,371,484**	**-**		**564,371,484**		**7,968,268**		**556,403,215**