Intech Limited
Financial Statements of 3rd Quarter (Un-Audited)
As On 31 March, 2026

INTECH LIMITED
STATEMENT OF FINANCIAL POSITION (Un-Audited)
AS AT 31 March 2026

PARTICULARS	NOTES	31 March 2026	30 JUNE 2025 Audited
ASSETS			
Non-Current Assets		**73,153,304**	**75,993,563**
Property, Plant and Equipment (at cost)	4.00	73,153,304	75,993,563
Current Assets		**28,945,617**	**28,673,204**
Advance, Deposit & Prepayments	6.00	15,889,338	15,882,015
Trade Receivables	7.00	12,712,863	12,495,496
Investment in Short Term Deposit	7.02	-	-
Other Receivables	7.03	-	-
Cash and Cash Equivalents	9.00	343,416	295,693
Total Assets		**102,098,921**	**104,666,767**
EQUITY AND LIABILITIES			
Shareholders' Equity		**(22,657,315)**	**(13,977,684)**
Share Capital	10.00	313,212,260	313,212,260
Retained Earnings	11.00	(335,869,575)	(327,189,944)
Non-Current Liability		**52,206,000**	**48,406,000**
Loan from Director	15.00	52,206,000	48,406,000
Term Loan from CVCFL	14.00	-	-
Current Liabilities & Provisions		**72,550,236**	**70,238,450**
Liability for Expenses	12.00	52,805,394	53,538,407
Interest Payable	16.00	13,855,908	11,050,125
Current Portion of Term Loan from CVCFL	14.00	-	-
Deferred Tax Liability	5.00	2,017,590	1,833,650
Provision for Income Tax	13.00	3,871,344	3,816,268
Total Equity and Liabilities		**102,098,921**	**104,666,767**
Net assets value per share	24.00	**(0.72)**	**(0.45)**

Chairman **Managing Director** **Director** **CFO** **Company Secretary**

Signed in terms of our separate report of even date annexed

Dated: April 26, 2026
Place: Dhaka

INTECH LIMITED

INTECH LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)

For the period ended 01 JULY 2025 TO 31 March 2026

PARTICULARS	NOTES	1 July 25 to 31 March 2026	1 July 24 to 31 MAR 2025	1 Jan 2026 to 31 MAR 2026	1 Jan 2025 to 31 MAR 2025
Revenue from Operations	16.00	5,507,547	6,225,144	1,890,486	1,352,729
Cost of goods sold & Services	17.00	(3,995,140)	(4,628,254)	(1,554,923)	(1,025,857)
Gross Profit		**1,512,407**	**1,596,890**	**326,872**	**326,872**
Operating Expenses		**(7,183,523)**	**(7,660,466)**	**(2,924,875)**	**(2,785,630)**
Administrative Expenses	18.00	(4,628,862)	(5,381,641)	(1,817,198)	(2,042,496)
Marketing Expenses	19.00	(445,760)	(101,617)	(407,470)	(38,787)
Depreciation & Amortization		(2,108,901)	(2,177,208)	(700,207)	(704,347)
Operating Profit		**(5,671,116)**	**(6,063,576)**	**(2,598,003)**	**(2,458,758)**
Non-Operating Income	21.00	-	-	-	-
Financial Expenses	20.00	(2,769,500)	(2,746,333)	(923,167)	(923,167)
Loss on Investment in Shares	8.00	-	-	-	-
Net Profit before WPPF/WF		**(8,440,616)**	**(8,809,909)**	**(3,521,170)**	**(3,381,925)**
Provision for contribution to WPPF/WF	12.01.1	-	-	-	-
Net Profit before tax		**(8,440,616)**	**(8,809,909)**	**(3,521,170)**	**(3,381,925)**
Provision for tax:					
Current tax	22.00	(55,075)	(37,351)	15,549	(8,116)
Deferred tax Income/(Expenses)	5.00	(183,940)	(104,108)	(61,313)	(34,703)
Net Profit after Tax		**(8,679,631)**	**(8,951,368)**	**(3,566,934)**	**(3,424,744)**
Other comprehensive income		-	-	-	-
Total comprehensive income		**(8,679,631)**	**(8,951,368)**	**(3,566,934)**	**(3,424,744)**
Earning Per Share	23.00	**(0.28)**	**(0.29)**	**(0.11)**	**(0.11)**

Chairman **Managing Director** **Director** **CFO** **Company Secretary**

Signed in terms of our separate report of even date annexed

Dated: April 26, 2026
Place: Dhaka

INTECH LIMITED

INTECH LIMITED

STATEMENT OF CHANGES IN EQUITY (Un-Audited)

For the period ended 31 March 2026

Amount in BDT

PARTICULARS	SHARE CAPITAL TAKA	RETAINED EARNINGS TAKA	TOTAL TAKA
Balance as at 01 July 2025	313,212,260	(327,189,944)	(13,977,684)
Cash Dividend	-	-	-
Net Profit for the period ended	-	(8,679,631)	(8,679,631)
Balance as at 31 MARCH 2026	**313,212,260**	**(335,869,575)**	**(22,657,315)**

For the period ended 31 MARCH 2025

Amount in BDT

PARTICULARS	SHARE CAPITAL TAKA	RETAINED EARNINGS TAKA	TOTAL TAKA
Balance as at 01 July 2024	313,212,260	(314,870,550)	(1,658,290)
Cash Dividend	-	(438,458)	(438,458)
Net Profit for the period ended	-	(8,951,368)	(8,951,368)
Balance as at 31 MARCH 2025	**313,212,260**	**(324,260,376)**	**(11,048,116)**

Chairman Managing Director Director CFO Company Secretary

Dated: April 26, 2026

Place: Dhaka

INTECH LIMITED

INTECH LIMITED
STATEMENT OF CASH FLOWS (Un-Audited)
FOR THE PERIOD 01 JULY 2025 TO 31 March 2026

PARTICULARS	1 July 25 to 31 March 2026	1 July 24 to 31 MAR 2025
1. Cash Flow from Operating Activities		
Collection from Customers and Others	5,290,181	5,210,588
Cash Paid For Operation Expenses	(4,328,518)	(166,277)
Paid in Advance, Deposit & Prepayments	(7,323)	(40,800)
Cash Paid For Marketing Expenses	-	-
Other Receipts (payments)	-	-
Cash Paid to Administration Expenses	(4,592,579)	(5,381,641)
Interest received/(Paid)	-	-
Other Receipts (payments)	-	-
Cash Paid to suppliers and employees	-	-
Income Tax Paid	-	-
Net cash from operating activities	**(3,638,239)**	**(378,129)**
2. Cash Flow from Investing Activities		
Acquisition of Property, Plant and Equipment	(114,037)	(148,116)
Advance payment for PCB project	-	-
Advance for land purchase	-	(800,000)
Advance received against land sell	-	2,500,000
Received from Rent income, FDR Interest, Dividend income	-	-
Net Cash used in Investing activities	**(114,037)**	**1,551,884**
3. Cash Flow from Financing Activities		
Interest and dividend received/(Paid)	-	(2,684,507)
Investment in Shares	-	-
Loan Repayment	-	(200,000)
Loan Received	3,800,000	3,856,000
Net Cash from / (used in) financing activities	**3,800,000**	**971,493**
4. Net Increase/Decrease in Cash and Cash Equivalents (1+2+3)	**47,724**	**2,145,247**
5. Cash and Cash Equivalents at the beginning of the year	295,693	248,506
6. Cash and Cash Equivalents at the end of the year (4+5)	**343,417**	**2,393,753**
Net Operating Cash Flow Per Share **Note 25**	**(0.12)**	**(0.01)**

Chairman **Managing Director** **Director** **CFO** **Company Secretary**

INTECH LIMITED

INTECH LIMITED
NOTES TO THE FINANCIAL STATEMENTS
As at and for the period ended 31 March, 2026

1.00 LEGAL STATUS AND NATURE OF THE COMPANY

1.01 Domicile, Legal Form and Country of Incorporation

Intech Limited (hereinafter referred to as the "Company") was incorporated in Bangladesh, as a Public Limited Company under the Companies Act, 1994 vide Registration No. C-39560 (1528)/2000 of the Registrar of Joint Stock Companies on 02 February, 2000.

The shares of the Company are listed with the Dhaka Stock Exchange Ltd. and the Chittagong Stock Exchange Ltd.

1.02 Address of Registered Office and Principal Place of Business

The principal place of business and registered address is 3/1-E, Purana Paltan, Dhaka-1000,

1.03 Principal Objectives /Activities and Nature of Operations

Initially, the principal activity of the Company was to provide Internet connectivity services to corporate entities and individual clients. It is also involved in software business.

2.00 BASIS OF PREPARATION

2.01 Statement on compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) adopted by Financial Reporting Council (FRC) based on International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) the Companies Act, 1994, Securities and Exchange Rules, 1987 and other relevant laws applicable in Bangladesh.

2.02 Other regulatory compliances

The Company is also required to comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations in Bangladesh:

- The Income Tax Ordinance 1984
- The Income Tax Rules 1984
- The Value Added Tax Act 1991
- The Value Added Tax Rules 1991
- The Value Added Tax (Amendment) Act, 2012
- The Value Added Tax (Amendment) Rules, 2012
- The Customs Act 1969
- The Stamp Act 1899
- The Bangladesh Securities and Exchange Commission Act 1993
- The Bangladesh Securities and Exchange Commission Rules 1987
- DSE/CSE Rules
- DSE Listing Regulations,2015
- Bangladesh Labor Act, 2006(as amended to 2013)
- Bangladesh Labor Rules 2015.

2.03 Authorization for issue

The financial statements have been authorized for issue by the Board of Directors on 26th April 2026.

2.04 Basis of measurement

These financial statements have been prepared under the 'historical cost' convention.

2.05 Going Concern

The financial statements are prepared on the basis of going concern assumption as per **IAS 1: Presentation of Financial Statements**, which contemplates the realization of assets and the satisfaction of obligations in the normal course of business. However, the Company has not generated sufficient revenues to date and has accumulated losses to date. The Company does not currently have any other revenue generating operations. These conditions, among others, raise substantial doubt about the ability of the Company to continue as a going concern.

In view of these matters, continuation as a going concern is dependent upon continued operations of the Company, which in turn is dependent upon the Company's ability to, meets its financial requirements, raise additional capital, and the success of its future operations. The financial statements do not include any adjustments to the amount and classification of assets and liabilities that may be necessary should the Company not continue as a going concern.

Management plans to fund operations of the Company through advances from existing shareholders, private placement of restricted securities or the issuance of stock in lieu of cash for payment of services until such a time as a business combination or other profitable investment may be achieved. There are verbal communications under processing in place for such funding or issuance of securities and there can be no assurance that such will be available in the future. Management believes that this plan provides an opportunity for the Company to continue as a going concern.

2.06 Accrual Basis

Intech Limited prepares its financial statements, except for cash flow information, using the accrual basis of accounting. Since the accrual basis of accounting is used, the company recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the IAS or IFRS conceptual Framework.

2.07 Responsibility for Preparation and Presentation of Financial Statements

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

2.08 Structure, Content and Presentation of Financial Position

Being the general-purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1: "Presentation of Financial Statements". A complete set of financial statements comprise:

i) Statement of Financial Position as at 31 March, 2026
ii) Statement of Profit or Loss and other Comprehensive Income for the period ended 31 March, 2026 Statement of Changes in Equity for the period ended 31 March, 2026
iii) Statement of Cash Flows for the period ended 31 March, 2026
iv) Notes comprising a summary of significant accounting policies and other explanatory information to the financial Statements for the period ended 31 March, 2026

2.09 Functional and presentation currency

Functional and presentation currency items included in these financial statements are measured using the currency of the primary economic environment in which the company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka ("BDT") which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest BDT except otherwise indicated.

2.10 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards 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 and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by **IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors.**

2.11 Materiality, aggregation and off setting

Each material item as considered by management significant has been displayed separately in the financial statements. No amount has been set off unless the Company has legal right to set off the amounts and intends to settle on net basis. Income and expenses are presented on a net basis only when permitted by the relevant accounting standards. The values of assets or liabilities as shown in the statement of financial position are not off-set by way of deduction from another liability or asset unless there exist a legal right therefore. No such incident existed during the period.

2.12 Reporting Period

The Financial statement cover 3rd quarter starting 01 July, 2025 to 31 March, 2026

2.13 Comparative information

Comparative information has been disclosed in respect of 2023-2024 in accordance with **IAS 1: Presentation of Financial Statements** for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current periods of financial statements. Prior year figure may have been re-arranged if considered necessary to ensure comparability with the current year.

3.00 SIGNIFICANT ACCOUNTING POLICIES

3.01 Recognition of Property, Plant & Equipment and Depreciation

Initial Recognition and measurement

Property, plant and equipment are capitalized at cost of acquisition and subsequently stated at cost or valuation less accumulated depreciation in compliance with the requirements of IAS 16: Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc.

Subsequent Costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of an item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and

equipment are recognized in the statement of comprehensive income as "Repair & Maintenance" when it is incurred.

Depreciation of Fixed Assets

Depreciation is charged under the straight-line method at rates determined on the basis of the useful lives of the respective assets. Depreciation is charged on addition on the basis of date of use/operation and depreciation has been charged on property plant and equipment up to the date of disposal. Rates of charging depreciation on property, plant and equipment are as under.

Particulars	Rate
Networking Equipment & Installation	15%
Telephone line cost	10%
Server	15%
E1 Server	15%
Office Equipment	15%
Computer Equipment	20%
Interior Decoration	15%
Furniture & Fixtures	15%
Vehicle (Car)	20%
Optical Fiber Network	15%
Pond Excavation, Dam, Dyke	5%
Office Building & Go-down	10%
Building (Floor space)	2.5%
Pump House	20%
Hatchery Re-construction	20%
Water pump	20%

The gain or loss on disposal or retirement of assets is included statement of comprehensive income when the item is disposed off/derecognized.

The fair value of the property, plant and equipment on 31.03.2026 is not materially differing with the carrying amount.

3.02 Revenue from contracts with customers

In compliance with the requirements of IFRS 15 "Revenue from Contracts with Customers" The Company recognizes as revenue the amount that reflects the consideration to which the Company Expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised goods to a customer. Goods are considered as transferred when (or as) the customer obtains control of those goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates.

(i) Sale of goods and service

Revenue from the sale of goods and service is recognized when the significant risks and rewards of ownership of the goods and services have passed and deliver to the buyer when the buyer's provide assurance by giving acceptance on the delivery of goods and services. Revenue represents the invoice value of goods and services supplied to the customers measured at the fair value of the consideration received or receivable.

(ii) Interest income

Interest on bank deposits has been accounted for on accrual basis.

3.03 Finance Costs:

Finance costs comprise interest expense on bank loan and other borrowings and are recognized in the income statement using effective interest method.

3.04 Impairment

All fixed assets have been reviewed as per ISA 36 and it was confirmed that no such fixed assets have been impaired during the period and for this reason no provision has been made for impairment of assets for the period 31 December 2023

Disposal of Fixed Assets

On Disposal of Fixed Assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the Statement of Comprehensive Income, which is determined with reference to the book Value of the assets and net sales proceeds.

3.05 Borrowing costs

Interest and other expenses incurred by the Company in respect of borrowing of fund and recognized as expense in the year in which they are incurred as per IAS 23 Borrowing Cost.

3.06 Inventories

Inventories other than biological assets related to agriculture activity are valued at lower of cost and net realizable value, cost being determined under FIFO method. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make the sale. Inventories under biological assets related to agriculture activity are valued at its cost less any accumulated impairment losses. Inventories have been restated as per IAS-8 as disclosed in note no. 07 of this financial statements.

3.07 Accruals & Deferrals

Deferrals and accruals have been made as per the guidance in IAS- 1. Presentation of Financial Statements. In order to meet their objectives, Financial Statements, except for cash flow statement and related information, are prepared on accrual basis of accounting. Under the basis, the effects of transactions and other events are recognized when they occur (and not when cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the Financial Statements of the years to which they relate.

Other Payables are not interest bearing and are stated at their nominal value.

3.08 Advances, Deposits 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 the statement of comprehensive income.

3.09 Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and with banks on current accounts, deposit accounts and short-term investments (FDR- maturity less than 3 months) which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

3.10 Statement of Cash Flows

The Statement of Cash Flows has been prepared in accordance with the requirements of IAS 7: Statement of Cash Flows. The cash generating from operating activities has been reported using the Direct Method as prescribed by the Securities and Exchange Rules, 1987 and as the benchmark treatment of IAS 7 whereby major classes of gross cash receipts and gross cash payments from operating activities are disclosed.

3.11 Trade and other Receivables

These are at original invoice amount. These are unsecured but considered by management as good and collectible except provision for bad & doubtful debts. Trade and other receivables have been restated as per IAS-8 as disclosed in note no. 08 of this financial statements.

3.12 Related party disclosures

As per International Accounting Standards IAS 24: Related Party Disclosures, parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties.

3.13 Provisions

The Preparation of Financial Statements in conformity with Bangladesh Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of revenue and expenses, assets and liabilities and disclosure requirements for contingent assets and liabilities during and the date of the financial statements. Due to inherent uncertainty involved in making estimates, actual result reported could differ from those estimates.

In accordance with the guidelines in IAS – 37: "Provisions, Contingent Liabilities and Contingent Assets", provisions are recognized in the following situations: -

- When the company has an obligation as a result of past events;
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimate can be made of the amount of the operation.

3.14 Employees Separation Plan

The Company has not yet introduced any separation plan for its employees.

3.15 Foreign Currency Translation

Transactions in foreign currencies are converted into Bangladesh Taka at the exchange rate prevailing on the date of transaction.

3.16 Earning Per Share (EPS)

Basic Earning Per Share

The company calculates Earning per Share (EPS) in accordance with IAS-33 "Earning per Share" as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

Diluted Earning Per Share

No diluted Earnings per share is required to be calculated for the year, as there was no scope for dilution during the year.

3.17 Employee benefits (ISA 19)

The company maintains defined contribution plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective trust deeds and rules. The plan is funded and recognized/approved under Income Tax Ordinance 1984.

Workers' Profit Participation Fund (WPPF)

The Company recognizes a provision for workers' profit participation and welfare fund (WPPF) @ 5% of income before tax and it has been managing, disbursing and investing as per provisions of the Bangladesh Labor (Amendment) Act, 2013. The Company is making the payment within nine months at the end of the relevant financial year. 80% of the Fund is being paid to eligible employees, 10% to Government Workers Welfare Foundation and remaining 10% to INTECH Limited Employees Welfare Fund as per provision of Bangladesh Labor (Amendment) Act, 2013. No provision has been made during the year ended 30 June 2023 as the company made loss in this year.

3.18 Taxation

Provision for Taxation

The Company is a publicly traded company. Provision for current income Tax has been made as per the income Tax Ordinance, 1984.

Deferred Tax

The company has recognized deferred tax using balance sheet method in compliance with the provision of IAS- 12: Income Taxes.

3.19 Events after the reporting period

Events after the reporting period that provide additional information about the company's position at the statement of financial position date are reflected in the financial statements as per International Accounting Standards IAS 10: Events after the Reporting Period.

All material events occurring after the balance sheet date have been considered and where necessary, adjusted for or disclosed.

3.20 Compliance with financial reporting standards as applicable in Bangladesh:

The Company as per Para-12 of Securities & Exchange Rule-1987, with the following International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) in preparing the financial statements.

Sl. No.	IAS No.	IAS Title	Compliance Status
1	1	Presentation of Financial Statements	Complied
2	2	Inventories	Complied
3	7	Statement of Cash Flows	Complied
4	8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
5	10	Events after the Reporting Period	Complied

Sl. No.	IAS No.	IAS Title	Compliance Status
6	12	Income Taxes	Complied
7	16	Property, Plant & Equipment	Complied
8	17	Leases	Complied
9	19	Employee Benefits	Complied
10	20	Accounting for Government Grants and Disclosure of Government Assistance	Not Applicable
11	21	The Effects of Changes in Foreign Exchange Rates	Complied
12	23	Borrowing Cost	Complied
13	24	Related Party Disclosures	Complied
14	26	Accounting and Reporting by Retirement Benefit Plans	Complied
15	27	Separate Financial Statements	Not Applicable
16	28	Investments in Associates and joint ventures	Not Applicable
17	29	Financial Reporting in Hyper Inflationary Economics	Not Applicable
18	31	Interest in Joint Ventures	Not Applicable
19	32	Financial Instruments: Presentation	Complied
20	33	Earnings per Share	Complied
21	34	Interim Financial Reporting	Complied
22	36	Impairment of Assets	Complied
23	37	Provisions, Contingent Liabilities and Contingent Assets	Complied
24	38	Intangible Assets	Complied
25	39	Financial Instruments: Recognition and Measurement	Complied
26	41	Agriculture	Not Applicable

Sl. No.	IFRS No.	IFRS Title	Compliance Status
1	1	First-time adoption of International Financial Reporting Standards	Complied
2	2	Share-based Payment	Not Applicable
3	3	Business Combinations	Not Applicable
4	4	Insurance Contracts	Not Applicable
5	5	Non-current Assets Held for Sale and Discontinued Operations	Not Applicable
6	6	Exploration for and Evaluation of Mineral Resources	Not Applicable
7	7	Financial Instruments: Disclosures	Complied
8	9	Financial Instruments	Not Complied
9	8	Operating Segments	Complied
10	10	Consolidated Financial Statements	Not Applicable
11	11	Joint Arrangements	Not Applicable
12	12	Disclosure of Interests in other Entities	Not Applicable
13	13	Fair Value Measurement	Complied
14	14	Regulatory Deferral Accounts	Not Applicable
15	15	Revenue from Contracts with Customers	Complied
16	16	Leases	Not Complied
17	17	Insurance Contracts	Not Applicable

Note No.	Particular	Amount in Taka	
		31 March 2026	30 Jun 2025

4.00 PROPERTY, PLANT AND EQUIPMENT, NET OF ACCUMULATED DEPRECIATION:

(A) Cost		
Opening Balance (at cost)	116,420,282	116,227,216
Addition during the year/period	114,037	193,066
	116,534,319	**116,420,282**
Adjustment during the year/period	-	-
	116,534,319	**116,420,282**
(B) Accumulated depreciation		
Opening Balance	40,426,721	36,430,103
Charged during the year/period	2,954,295	3,996,618
	43,381,015	**40,426,721**
Adjustment during the year/period	-	-
Retrospective effect as per IAS-8*	-	-
	43,381,015	**40,426,721**
(C) Written down value (A-B)	**73,153,304**	**75,993,563**

(Schedule of Property,Plant and Equipment is given in Annexure - A)

5.00 DEFERRED TAX ASSETS :

Particulars	Accounting Based Asset/ (Liabilities) 31 March 2026	Tax Based Asset/ (Liabilities) 31 March 2026	(Taxable)/ Deductible Temporary Difference 31 March 2026
Property, Plant and Equipment	73,153,304	64,186,236	(8,967,068)
	73,153,304	**64,186,236**	**(8,967,068)**

Deferred tax Asset/(Liability)*	**(2,017,590)**	**(1,833,650)**
(22.50% of total Deductible temporary difference)		
Deferred tax Income/(Expenses)		
Closing Deferred tax Asset/(Liability)	(2,017,590)	(1,486,435)
Opening Deferred tax Asset/(Liability)	(1,833,650)	(1,382,327)
Prior year adjustment	-	-
	(1,833,650)	**(1,382,327)**
	(183,940)	**(104,108)**

6.00 ADVANCES, DEPOSITS & PREPAYMENTS:

Opening Balance	**15,882,015**	**14,794,007**
Addition during the year	7,323	1,088,009
	15,889,338	**15,882,015**
	15,889,338	**15,882,015**
Advances:	**15,762,838**	**15,755,515**
Advance for land purchase	14,814,000	14,814,000
Advance for ERP implimentation	400,000	400,000
Advance to Employees	78,128	78,805
Advance Income Tax	470,710	462,710
Deposits:	**126,500**	**126,500**

Security Deposit to CDBL	100,000	100,000
Security Deposit to Dream Dhaka Project	2,500	2,500
Securiy Deposit for Office Rent	24,000	24,000
Total	**15,889,338**	**15,882,015**

6.01 Off Balance Sheet Item

Contingent Asset

Advance to Ex-Chairman Mr. ATM Mahbubul Alam (Note: 6.02)	4,123,600.00	4,123,600.00
Advance for ADC for Financial Institution (Note 6.03)	71,867,926.00	71,867,926.00
Total Off Balance Sheet item	**75,991,526**	**75,991,526**

6.02 Advance to Ex-Chairman Mr. ATM Mahbub*

In November 30, 2020 Intech Limited purchase a server namely Dell EMC power Edge R740 (Latest 14 Generation) by amount of Tk 4,00,000 through Cheque No. 5591159. After comprehensive scrutiny we have found that this server is using Ex- Chairman's personal business purposes not for the benefits of Intech Limited.

In December 1, 2020 The Ex-Chairman Mr. ATM Mahbub Alam withdrawal Tk. 20,00,000 from Southeast Bank Limited through Cheque No: 5591160. But we did not find any voucher against the amount.

In December 23, 2020 and January 13, 2021 the Ex-Chairman Mr. ATM Mahbub Alam paid to Md Rifatullah, Mohammad Ali Rony, Md Mobasher Azmi and Abul Mansur amounting to total Tk. 17,23,600 for adjustment of his personal Liabilities from company's bank account in Southeast Bank

Given the substantial doubts regarding the potential recovery of the mentioned advance sum of Tk. 41,23,600, it was decided to write off this amount during the year. The company has initiated legal proceedings to huntable court case no **3024/23 dated 13/09/2023** and is making exhaustive efforts to retrieve the sum using all available means. Due to uncertainty regarding the recoverability of the advance, it has been categorized as an off-balance sheet item according to IAS-37 as the management anticipates a complete recovery of the amount but it was not curtained at the year end.

6.03 Advance to the Solquest Ltd

The advance payment Tk. 7,1867,926 was made to "the Solquest Ltd" for providing Alternative Delivery Channel (ADC) as new business initiative in Financial year 2017-2018. The Solquest Ltd is controlled by The Ex-Chairman Mr. ATM Mahbubul Alam . We have not found any authentic documents regarding the assets and also not found any physical existence of such assets in the name of Intech Ltd. Hence it is cleared that the amount was taken by the Ex-Chairman as undue benefit. Therefore, the said amount has been recognised as "Advance to the Solquest Ltd" instead of Advance for ADC for Financial Institution and charged 100% Provision against the "Advance to the Solquest Ltd" as it is doubtful to recovery.

As the substantial doubts regarding the potential recovery of the mentioned advance sum of Tk. 7,1867,926, it was decided to write off this amount during the year. The company has initiated legal proceedings to huntable court **case no 3024/23 dated 13/09/2023** and is making exhaustive efforts to retrieve the sum using all available means. Due to uncertainty regarding the recoverability of the advance, it has been categorized as an off-balance sheet item according to IAS-37 as the management anticipates a complete recovery of the amount but it was not certained at the year end.

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7.00 TRADE RECEIVABLES:

Opening Balance	**12,495,496**	9,025,687
Addition during the year	5,507,547	10,217,434
	18,003,043	**19,243,121**
Collection during the year	(5,290,181)	(6,747,625)
	12,712,863	**12,495,496**

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

9.00 CASH AND CASH EQUIVALENTS:

Cash in Hand	80,966	21,753
Cash at Bank	262,450	273,940
Total	**343,416**	**295,693**
Details of Cash at Bank		
9.01 Current Accounts:	**205,856**	**74,022**
Southeast Bank Lir A/C. No. 001011100017418	-	-
AL-ARAFAH ISLAMI BANK LTD Gulshan Br. A/C. No. 9902	397	397
AL-ARAFAH ISLAMI BANK LTD Gulshan Br. A/C. No. 9935	774	774
AL-ARAFAH ISLAMI BANK LTD A/C. No. 10273	174,867	43,032
Shahjalal Islami Bank PLC A/C No. 401811100006327	29,156	29,156
Prime Bank, Banar A/C. No.2132119018627	664	664
9.02 STD Accounts:	**41,107**	**184,430**
Dhaka Bank, Local Office Branch A/C. No. 0201150000001275	-	143,324
Prime Bank, Foreign Ex. Br.- A/C. No. 2126313007778	13,947	13,947
Islami Bank BD. Ltd. - Dilkusha Br. A/C. No. 20502130900004207	27,160	27,160
9.03 Merchant Account:	**15,487**	**15,487**
Shahjalal Islami Bar B.O A/c. 1204090018054821	15,487	15,487

The above cash balance physically verified at the end of the year and the above bank balances have been confirmed with the bank statement by reconciliation.

10.00 SHARE CAPITAL

(a) Authorized Share Capital :		
120,000,000 Ordinary Shares @ Tk. 10/- each	**1,200,000,000**	**1,200,000,000**
(b) Issued, Subscribed & Paid up Capital:		
31,321,226 Ordinary Shares @ Tk. 10/- each, fully paid in cash	**313,212,260**	**313,212,260**
(c) Issued, Subscribed & Paid up Capital:		
Ordinary (Bonus) Shares Issued @ Tk. 10/- each	-	-
	313,212,260	**313,212,260**

(d) Composition of Shareholdings :

Shareholdings by	31 March, 2026		30 June, 2025	
	No. of Shares	%	No. of Shares	%
Sponsors/Directors	9,397,236	30.00	9,397,236	30.00
Financial Institutions	2,571,473	8.21	2,571,473	8.21
General Public	19,352,518	61.79	19,356,518	61.79
Total	**31,321,226**	**100.00**	**31,325,226**	**100.00**

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(e) Distribution Schedule - Under the Listing Regulations of Dhaka & Chittagong Stock Exchange:
The distribution schedule showing the number of shareholders and their shareholdings in percentage.

as on 31 March, 2026

Range of holdings	No. of Sharehol	No. of Shares	% of share Capital
Less Than 500	3,361	3,167,408	10.11
501 to 5,000	2,403	4,583,719	14.63
5,001 to 10,000	351	2,674,875	8.54
10,001 to 20,000	201	2,886,165	9.21
20,001 to 30,000	68	1,666,560	5.32
30,001 to 40,000	38	1,368,093	4.37
40,001 to 50,000	24	1,135,713	3.63
50,001 to 1,00,000	38	2,693,605	8.60
1,00,001 to 10,00,000	29	9,831,265	31.39
Over 10,00,000 shares	1	1,313,823	4.19
Total	**6,514**	**31,321,226**	**100**

(f) Voting Rights :
The rights and privileges of the shareholders are stated in the Bye-laws (Articles of Association).

(g) Market Price:
Market price was at Tk. 40.50 Per share in the Dhaka Stock Exchange Ltd and Tk. 41.00 Per share in the Chirttagong Stock Exchange Ltd on 30 September, 2025

11.00	**Retained Earnings**		
	Opening Balance	(327,189,944)	(314,870,550)
	Bonus Share Issued	-	-
	Cash Dividend	-	(438,458)
	Prior year adjustment	-	-
	Net Profit for the year	(8,679,631)	(11,880,936)
		(335,869,575)	**(327,189,944)**
12.00	**LIABILITY FOR EXPENSES:**		
	Audit Fees	279,207	279,207
	Other payable-12.01	52,526,187	53,259,200
	Total	**52,805,394**	**53,538,407**
12.01	**Other Payable:**		
	CDBL	-	742,000
	Contribution to WPPF & WF (Note - 12.01.1)	129,391	129,391
	Electricity Bill	-	308,467
	AGM/EGM	-	24,000
	BTRC License Fee Payable	-	423,834
	ISPAB Payable	-	20,000
	ITDS	-	681,668
	Staff Income Tax	108,494	106,851
	Link Charge	-	151,992
	Bandwidth bill	-	400,672
	Data center rent	-	1,015,553
	Listing Fee Payable	-	1,257,546
	Rent for Optical fiber Network Payable	-	150,000
	BAPLC	-	578,401

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Software Maintenances bill	-	6,350,928
Office rent	-	300
Salary, Wages & Allowances	1,596,724	1,628,397
Laptop Allowance Payable	-	1,000
Board Meeting Attendance Fees	1,432,000	1,488,400
Legal/Consultant fees & Professional charges	-	236,000
BASIS	-	20,000
Telephone Bill	-	32,335
Trade Creditors	14,450,581	3,281,441
Service Charge	-	92,412
Repair and Maintenance	-	183
Advertisement bill payable	-	67,088
NOC support rent	-	2,095
Wasa Bill	-	5,680
Dividend Payable	274,312	274,312
Others	34,534,685	33,788,255
Total	**52,526,187**	**53,259,200**

12.01.1 Contribution to WPPF & WF

Opening Balance	129,391	129,391
Add: Provision made during the year/period	-	-
	129,391	**129,391**
Less: Payment made during the year/period	-	-
Closing Balance	**129,391**	**129,391**

13.00 PROVISION FOR INCOME TAX:

Opening Balance	3,816,268	3,794,927
Add: provision made during the year/period (Note-22)	55,075	102,174
	3,871,343	**3,897,102**
Add: Adjustment for prior year	-	(80,834)
Closing Balance	**3,871,343**	**3,816,268**

14.00 Term Loan

Term Loam from CVCFL (Agreement No-TL18TI0323) @ Interest Rate-15.25%	-	-
Add: Interest Charged	-	-
Less: Interest Waiver	-	-
Closing Balance	-	-
Current Maturity	-	-
Long term Portion	-	-
	-	-

15.00 Loan from Director

Opening Balance	48,406,000	43,900,000
Add: Receive loan from Director's	3,800,000	5,031,000
Total	**52,206,000**	**48,931,000**
Less: Repayment to Director's	-	525,000
Closing Balance	**52,206,000**	**48,406,000**

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16.00 Interest Payable:

Opening Balance	11,050,125	7,380,625
Add: Addition During this Period	2,805,783	3,669,500
	13,855,908	**11,050,125**
Less: Repayment During This Period	-	-
Closing Balance	**13,855,908**	**11,050,125**

The company received loans from directors at varying interest rates for business development purposes. The details of these loans, approved during various board meetings, are as follows:
Loans Received from Directors:

1. 185th Board Meeting – A loan was received from the directors during the 185th Board Meeting at a 9 simple interest rate. The loan was taken to support the company's strategic business development initiatives.

2. 194th Board Meeting – An additional loan was obtained from the directors during the 194th Board Meeting at a 6% simple interest rate, also aimed at funding business growth and expansion activities.

3. 201st Board Meeting – Further funding was provided by the directors during the 201st Board Meeting at a 10% simple interest rate, again designated for business development purposes.

Purpose of Loans:

The loans provided by the directors were specifically utilized for business development, including expanding operations, improving infrastructure, and supporting the company's growth strategy. The loans were necessary to fund immediate growth initiatives without impacting the company's working capital.

Interest Terms:

Each of these loans carries simple interest, payable at the respective rates mentioned above. The terms of repayment will be in accordance with the company's cash flow capabilities and will not unduly burden the financial stability of the business.

Fairness and Transparency:

The loans from the directors were entered into on arms-length terms, ensuring fairness to all shareholders. The interest rates applied are in line with current market rates for similar borrowings, ensuring that the company and its shareholders are not disadvantaged by the terms of these loans.

This disclosure is made in the interest of transparency and to ensure that all shareholders are fully informed about significant transactions and decisions made by the board that impact the financial position of the company.

Impact on Financial Statements:

The loans have been recorded as liabilities in the company's balance sheet and the interest expense related to these loans has been recognized in the profit and loss statement under finance costs.

Risk Management:

The company has ensured that the terms of these loans, including repayment schedules and interest rates, are manageable and aligned with the company's financial strategy, mitigating any

1.00 Unclaimed Dividend:

Financial Year 2019-2020	246,640	246,640
Financial Year 2023-2024	27,672	27,672
Total	**274,312**	**274,312**

"In compliance with the clause 3 (vii) of BSEC /CMRRCD/2021-386/03 Dated 14 January 2021, the summary of the unclaimed dividend is as follows which includes Bank interest and others."

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Note No.	Particular	Amount in Taka	
		1 July 2025 to 31 Mar 2026	1 July 2024 to 31 Mar 2025
16.00	**REVENUE FROM OPERATION:**		
	Internet Service (16.01)	5,507,547	5,685,144
	Software & Others (16.02)	-	540,000
	Total	**5,507,547**	**6,225,144**
16.01	**Internet Revenue:**		
	Broadband Internet	5,497,567	5,551,644
	Setup charge	9,980	133,500
	Installation	-	-
		5,507,547	**5,685,144**
	Less: VAT	-	
	Total	**5,507,547**	**5,685,144**
16.02	**Software & Others:**		
	Software Sales & Maintenance	-	-
	Others Sales	-	540,000
	Revenue from AWS	-	-
			540,000
	Less: VAT	-	-
		-	**540,000**
17.00	**COST OF GOODS SOLD & SERVICES :**		
	Bandwidth Bill	568,307	1,642,490
	Infrastructure, Optical Fiber & Network Equipment cost	46,301	137,666
	POP Expenses and Rent	115,100	103,600
	Link Charge	1,914,193	1,246,373
	Equipment Repair & Maintenances		400
	BTRC License Fees	316,250	200,000
	Electricity Bill	97,022	107,109
	Data Center Rack Rent		-
	Salary & Allowances		-
	Overtime allowance		6,000
	Travelling and Conveyance	16,325	20,175
	Entertainment Expenses	500	1,030
	Employees Lunch		-
	Festival Bonus		-
	Sales Commission	56,950	84,368
	IP Charge		35,522
	Software maintenances expenses	17,798	22,655
	Optical Fiber Network Rent		187,000
	Other Cost	1,000	66
	Depreciation	845,395	833,800
	Total	**3,995,140**	**4,628,254**

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18.00 ADMINISTRATIVE EXPENSES :

Salary & Allowances	2,963,450	3,429,145
Festival Bonus	159,745	190,500
Board Meeting Attendance Fees	56,000	96,000
Office expenses	70,500	75,724
Office Rent or lease payments	19,550	18,000
Entertainment	34,763	24,578
Telephone, mobile	35,081	61,439
Electric Bill	156,548	189,255
Utilities	66,300	77,056
Parking Expenses		
AGM & EGM Expenses	108,045	139,594
Audit Fee		
Conveyance & Allowance	26,017	59,600
Employees Lunch & Canteen	3,240	13,500
Postage and Courier Expenses	2,540	1,875
Domain & hosting	1,170	18,328
BAPLC fees	50,000	50,000
ISPAB fees	10,000	10,000
BASIS fees	10,000	10,000
Listing fees	313,213	313,213
CDBL fees		
Other general and administrative expenses		-
General Expenses	96,500	285,017
Insurance		
Bank Charge	153,065	10,029
Fuel Expenses		
Repairs and Maintenance	26,790	10,120
Printing & Stationery	128,850	133,740
Legal/Consultant fees & Professional charges	49,000	109,500
Trade License Fee	19,000	21,280
Software maintanence	47,836	-
VAT expenses	21,658	
Other Expense		34,148
Total	**4,628,862**	**5,381,641**

19.00 MARKETING EXPENSES:

Advertisement	26,760	50,117
Business Promotion & Development Expenses	419,000	51,500
Total	**445,760**	**101,617**

20.00 FINANCIAL EXPENSES :

Interest on Term Loan	-	-
Interest on Directors Loan	2,769,500	2,746,333
Total	**2,769,500**	**2,746,333**

21.00 NON-OPERATING INCOME :

Dividend income	-	-
Accrued Interest on short term deposit	-	-
Total	**-**	**-**

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22.00 PROVISION FOR INCOME TAX:

Minimum Tax (Note 16 + Note 21 X 1%)	55,075	37,351
Regular Tax (Note: 21 X 22.50%)	-	37,351
Higher One	**55,075**	**37,351**

23.00 EARNING PER SHARE (EPS):

Net Profit attributable to the Ordinary Shareholders	(8,679,631)	(8,951,368)
Weighted average number of shares during the period.	31,321,226	31,321,226
Basic Earning Per Share Restated EPS Tk.	**(0.28)**	**(0.29)**

No diluted EPS is required to be calculated during the period as there was no scope for dilution of shares.

24.00 NET ASSET VALUE (NAV) PER SHARE:

Total Assets	102,098,921	104,666,767
Less Total Liabilities	(124,756,236)	(118,644,451)
Net Assets	**(22,657,315)**	**(13,977,683)**
Number of Shares at Financial Position date	31,321,226	31,321,226
Net Asset Value (NAV) Per Share	**(0.72)**	**(0.45)**

25.00 Net Operating Cash Flow Per Share (NOCFPS)

Net Cash Generated from Operating Activities	(3,638,239)	(378,129)
Number of Shares at Financial Position date	31,321,226	31,321,226
Net Operating Cash Flow Per Share (NOCFPS)	**(0.12)**	**(0.01)**

26.00 Reconciliation of net operating cash flow

As required by the clause 5(2)(e) of BSEC Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, dated 20 June 2018 the reconciliation of net profit with cash flows from operating activities under indirect method is given below:

Net Profit After Tax	**(8,679,631)**	**(8,951,368)**
Adjustment for non-cash transactions:		
Depreciation	2,954,295	3,011,008
Provision for deferred Tax	183,940	104,108
Provision for Income tax	55,075	37,351
Provision fo Bad & Doubtful debts	-	-
Unrealized loss/(Gain) in investment in share	-	-
Provision for WPPF/WF	-	-
Finance Expenses	2,769,500	2,684,508
	(2,716,821)	**(3,114,393)**
less: Non-operating income	-	-
Less: Tax Paid	-	-
	(2,716,821)	**(3,114,393)**
(Increase)/Decrease of Advance, Deposits and prepayment	(7,323)	(40,799)
(Increase)/Decrease of Trade Receivable	(217,367)	(1,014,556)
Increase/(Decrease) of Liability for expenses	(696,728)	3,791,619
Increase/(Decrease) of doubtful debts	-	-
Increase/(Decrease) of WPPF for expenses	-	-
Net Cash inflow from operating activities under indirect method	**(3,638,239)**	**(378,129)**
Net Cash inflow from operating activities under direct method	**(3,638,239)**	**(378,129)**
Difference	-	-

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27.00 RELATED PARTY TRANSACTION

During the period under audit, the company has not executed any transactions with common director of the company. In addition to this benefit of 02 nos. key management personnel includes the officials are Md Azam Ali in the ranks of CFO and Yearly Salary Taka 1100,000/-; Md Saddaam Hossain in the ranks of Company Secretary and Yearly Salary Taka 6,60,000/-; as short term employees benefit. No post employment benefits, other long term benefits and retirement benefits were paid during the period.

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INTECH LIMITED
PROPERTY PLANT AND EQUIPMENT
AS AT 31 March 2026

Schedule-A

PARTICULARS	COST				Rate of Dep. %	DEPRECIATION				Written down value as at 31.03.2026
	Balance as at 01.07.2025	Addition during the year	Adjustment during the year	Balance as at 31.03.2026		Balance as at 01.07.2025	Charge during the year	Adjustment during the year	Balance as at 31.03.2026	
Networking Equip & Installation	1,566,663	28,325	-	1,594,988	15%	592,614	167,403	-	760,018	834,970
Server	4,031,250	-		4,031,250	15%	1,610,216	465,534	-	2,075,749	1,955,501
Office Equipment	897,434		-	897,434	15%	711,400	99,526	-	810,927	86,507
Computer Equipment	173,750	-	-	173,750	20%	92,183	26,063	-	118,246	55,504
Furniture & Fixtures	203,792	-	-	203,792	15%	179,903	20,469	-	200,372	3,420
Interior Decoration	4,884,527	-	-	4,884,527	15%	4,738,115	9,750	-	4,747,865	136,662
Optical Fiber Network	1,774,171	85,712	-	1,859,883	15%	705,815	217,331	-	923,146	936,737
Land & Land Development	24,691,000	-		24,691,000	0%	-		-	-	24,691,000
Building (Floor Space)	38,663,053	-	-	38,663,053	2.5%	9,797,345	724,932	-	10,522,277	28,140,776
Pond Excavation,Dam,Dyke	32,620,969	-	-	32,620,969	5%	15,085,457	1,223,286	-	16,308,743	16,312,226
Total as on 31.03.2026	**116,420,281**	**114,037**	**-**	**116,534,319**		**40,426,721**	**2,954,295**	**-**	**43,381,015**	**73,153,304**
Total as on 30.06.2025	**116,227,216**	**193,066**	**-**	**116,420,281**		**36,430,103**	**3,996,618**	**-**	**40,426,721**	**75,993,562**