Robi Axiata PLC.

Condensed consolidated and separate
interim financial statements
as at and for the period ended 30 September 2026

Robi Axiata PLC.
Condensed consolidated and separate statement of financial position

		Consolidated		Separate	
In BDT'000	***Note***	**30 September 2026**	**31 December 2025**	**30 September 2026**	**31 December 2025**
Assets					
Property, plant and equipment (PPE)	*4*	**109,083,374**	108,539,701	**108,254,906**	107,702,740
Intangible assets	*5*	**28,418,198**	35,286,075	**28,388,887**	35,234,949
Right-of-use assets (ROU)	*6*	**45,162,623**	43,272,049	**45,289,027**	43,430,181
Other non-current assets	*8*	**2,658,120**	2,658,120	**2,658,120**	2,658,120
Investment in subsidiaries	*9*	**-**	-	**927,000**	927,000
Investment in alternative funds	*10*	**123,914**	123,914	**-**	-
Non-current assets		**185,446,229**	189,879,859	**185,517,940**	189,952,990
Inventories	*11*	**426,417**	352,832	**423,318**	351,563
Accounts and other receivables	*12*	**10,280,002**	8,399,445	**10,220,693**	8,440,767
Advances, deposits and prepayments	*13*	**5,447,511**	4,634,242	**5,368,642**	4,598,825
Employee benefits	*19*	**34,195**	75,758	**74,153**	104,793
Short term investments - FDRs	*14*	**272,409**	223,249	**233,104**	220,001
Cash and cash equivalents	*15*	**1,014,269**	2,421,440	**803,650**	2,151,454
Current assets		**17,474,803**	16,106,966	**17,123,560**	15,867,403
Total assets		**202,921,032**	205,986,825	**202,641,500**	205,820,393
Equity					
Share capital	*16*	**52,379,329**	52,379,329	**52,379,329**	52,379,329
Other reserves	*17*	**6,662,397**	6,662,397	**6,662,397**	6,662,397
Retained earnings		**9,112,889**	10,813,827	**8,989,624**	10,714,747
Total equity		**68,154,615**	69,855,553	**68,031,350**	69,756,473
Liabilities					
Asset retirement obligations	*18*	**138,145**	169,153	**138,145**	169,153
Lease obligations	*20*	**48,278,902**	46,048,819	**48,291,951**	46,061,333
Deferred tax liabilities	*7*	**1,035,511**	3,235,517	**1,215,557**	3,393,503
Other non-current liabilities	*21*	**5,128,345**	5,128,345	**5,128,345**	5,128,345
Accounts payable - non current	*22*	**14,127,524**	16,473,650	**14,127,524**	16,473,650
Non-current liabilities		**68,708,427**	71,055,484	**68,901,522**	71,225,984
Accounts payable and others	*23*	**48,994,442**	49,977,847	**48,680,271**	49,767,759
Current tax liabilities	*24*	**10,897,607**	11,713,428	**10,905,934**	11,685,849
Lease obligations	*20*	**3,508,914**	3,288,983	**3,522,536**	3,288,798
Short term loans	*25*	**2,586,140**	20,028	**2,529,000**	20,028
Unclaimed dividends	*26*	**70,887**	75,502	**70,887**	75,502
Current liabilities		**66,057,990**	65,075,788	**65,708,628**	64,837,936
Total liabilities		**134,766,417**	136,131,272	**134,610,150**	136,063,920
Total equity and liabilities		**202,921,032**	205,986,825	**202,641,500**	205,820,393
Net asset value (NAV) per share	*37*	**13.01**	13.34	**12.99**	13.32

The annexed notes 1 to 43 form an integral part of these financial statements.

Komathi Balakrishnan
Director

Nik Rizal Kamil Bin Nik Ibrahim Kamil
Director

Ziad Shatara
MD & CEO

Ruhul Amin
Chief Financial Officer

Mohammed Shahedul Alam
Company Secretary

As per our report of same date.

Auditor

Dhaka

Robi Axiata PLC.
Condensed consolidated and separate statement of profit or loss and other comprehensive income

		Consolidated				Separate			
		For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	***Note***	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Revenue	*27*	**79,295,680**	74,073,551	**26,867,090**	25,113,971	**78,823,401**	73,851,880	**26,711,147**	25,042,275
Cost of revenue	*28*	**(46,026,690)**	(42,940,204)	**(15,432,616)**	(14,406,412)	**(46,331,949)**	(43,464,795)	**(15,543,170)**	(14,581,785)
Administrative expenses	*29*	**(4,248,370)**	(4,401,695)	**(1,488,323)**	(1,577,427)	**(3,743,996)**	(3,828,123)	**(1,325,592)**	(1,395,399)
Selling and distribution expenses	*30*	**(7,933,822)**	(8,541,121)	**(2,676,772)**	(2,856,237)	**(7,759,929)**	(8,387,359)	**(2,619,836)**	(2,794,305)
Operating expenses	*31*	**(2,760,130)**	(2,076,419)	**(967,615)**	(769,834)	**(2,694,386)**	(2,052,702)	**(952,442)**	(761,362)
Profit from operations		**18,326,668**	16,114,112	**6,301,764**	5,504,061	**18,293,141**	16,118,901	**6,270,107**	5,509,424
Net finance expense	*32*	**(5,852,837)**	(5,191,015)	**(2,016,282)**	(1,743,578)	**(5,865,841)**	(5,203,197)	**(2,021,144)**	(1,749,766)
Foreign exchange gain/(loss)		**(4,531)**	(50,361)	**(1,743)**	25,927	**(4,531)**	(50,383)	**(1,693)**	26,002
Non-operating income	*33*	**263,920**	72,715	**52,107**	14,386	**267,244**	75,970	**53,353**	15,767
Net profit before WPPF		**12,733,220**	10,945,451	**4,335,846**	3,800,796	**12,690,013**	10,941,291	**4,300,623**	3,801,427
Expense related to WPPF and welfare fund		**(614,205)**	(529,959)	**(208,013)**	(183,488)	**(604,286)**	(521,014)	**(204,791)**	(181,020)
Profit before tax		**12,119,015**	10,415,492	**4,127,833**	3,617,308	**12,085,727**	10,420,277	**4,095,832**	3,620,407
Income tax expense	*34*	**(4,653,570)**	(4,163,864)	**(1,614,982)**	(1,194,617)	**(4,644,467)**	(4,125,902)	**(1,633,543)**	(1,180,304)
Net profit for the period		**7,465,445**	6,251,628	**2,512,851**	2,422,691	**7,441,260**	6,294,375	**2,462,289**	2,440,103
Other comprehensive expense		**-**	-	**-**	-	**-**	-	**-**	-
Total comprehensive income		**7,465,445**	6,251,628	**2,512,851**	2,422,691	**7,441,260**	6,294,375	**2,462,289**	2,440,103
Earnings per share (In BDT)	*35*	**1.43**	1.19	**0.48**	0.46	**1.42**	1.20	**0.47**	0.47

The annexed notes 1 to 43 form an integral part of these financial statements.

Komathi Balakrishnan
Director

Nik Rizal Kamil Bin Nik Ibrahim Kamil
Director

Ziad Shatara
MD & CEO

Ruhul Amin
Chief Financial Officer

Mohammed Shahedul Alam
Company Secretary

As per our report of same date.

Auditor

Dhaka

Robi Axiata PLC.
Condensed consolidated and separate statement of changes in equity

Consolidated

For the nine months ended 30 September 2026	**Attributable to owners of the Company**			
In BDT'000	**Share capital**	**Other reserves**	**Retained earnings**	**Total equity**
Balance as at 1 January 2026	**52,379,329**	**6,662,397**	**10,813,827**	**69,855,553**
Dividend	**-**	**-**	**(9,166,383)**	**(9,166,383)**
Total comprehensive income				
Profit for the period	**-**	**-**	**7,465,445**	**7,465,445**
Balance as at 30 September 2026	**52,379,329**	**6,662,397**	**9,112,889**	**68,154,615**

For the nine months ended 30 September 2025	**Attributable to owners of the Company**			
In BDT'000	**Share capital**	**Other reserves**	**Retained earnings**	**Total equity**
Balance as at 1 January 2025	52,379,329	6,662,397	9,463,294	68,505,020
Dividend	-	-	(7,856,899)	(7,856,899)
Total comprehensive income				
Profit for the period	-	-	6,251,628	6,251,628
Balance as at 30 September 2025	52,379,329	6,662,397	7,858,023	66,899,749

Separate

For the nine months ended 30 September 2026	**Attributable to owners of the Company**			
In BDT'000	**Share capital**	**Other reserves**	**Retained earnings**	**Total equity**
Balance as at 1 January 2026	**52,379,329**	**6,662,397**	**10,714,747**	**69,756,473**
Dividend	**-**	**-**	**(9,166,383)**	**(9,166,383)**
Total comprehensive income				
Profit for the period	**-**	**-**	**7,441,260**	**7,441,260**
Balance as at 30 September 2026	**52,379,329**	**6,662,397**	**8,989,624**	**68,031,350**

For the nine months ended 30 September 2025	**Attributable to owners of the Company**			
In BDT'000	**Share capital**	**Other reserves**	**Retained earnings**	**Total equity**
Balance as at 1 January 2025	52,379,329	6,662,397	9,195,462	68,237,188
Dividend	-	-	(7,856,899)	(7,856,899)
Total comprehensive income				
Profit for the period	-	-	6,294,375	6,294,375
Balance as at 30 September 2025	52,379,329	6,662,397	7,632,938	66,674,664

The annexed notes 1 to 43 form an integral part of these financial statements.

Robi Axiata PLC.
Condensed consolidated and separate statement of cash flows

		Consolidated		Separate	
		For the nine months ended 30 September		For the nine months ended 30 September	
In BDT'000	***Note***	**2026**	**2025**	**2026**	**2025**
Cash flows from operating activities					
Cash received from customers and others		**105,169,410**	96,994,541	**103,708,396**	95,895,311
Cash paid to suppliers, employees and others		**(35,256,310)**	(26,372,459)	**(34,130,274)**	(25,336,896)
Cash generated from operations		**69,913,100**	70,622,082	**69,578,122**	70,558,415
VAT and tax paid		**(37,486,465)**	(35,631,758)	**(37,369,501)**	(35,526,395)
Net cash from operating activities		**32,426,635**	34,990,324	**32,208,621**	35,032,020
Cash flows from investing activities					
Payment for acquisition of PPE and intangibles		**(20,420,535)**	(13,493,128)	**(20,097,001)**	(13,343,167)
Proceeds from sale of property, plant and equipment		**122,135**	17,462	**122,135**	17,711
Investment in subsidiaries		**-**	-	**-**	-
Interest and insurance claim received		**89,845**	94,953	**85,487**	87,916
Net cash from investing activities		**(20,208,555)**	(13,380,713)	**(19,889,379)**	(13,237,540)
Cash flows from financing activities					
Dividend payment		**(7,817,548)**	(7,842,075)	**(7,817,548)**	(7,842,075)
Proceeds from loans and borrowings		**26,007,000**	22,590,790	**25,870,000**	22,590,790
Payment of lease obligations		**(7,875,015)**	(10,367,796)	**(7,863,371)**	(10,356,152)
Repayment of loans and borrowings		**(23,940,978)**	(26,679,444)	**(23,857,400)**	(26,679,432)
Net cash from financing activities		**(13,626,541)**	(22,298,525)	**(13,668,319)**	(22,286,869)
Net change in cash and cash equivalents		**(1,408,461)**	(688,914)	**(1,349,077)**	(492,389)
Cash and cash equivalents as at 1 January		**2,421,440**	2,618,657	**2,151,454**	2,291,191
Effect of exchange rate fluctuations on cash held		**1,289**	37	**1,274**	26
Cash and cash equivalents as at 30 September		**1,014,268**	1,929,780	**803,651**	1,798,828
Net operating cash flows per share (NOCFPS)	*38*	**6.19**	6.68	**6.15**	6.69

The annexed notes 1 to 43 form an integral part of these financial statements.

1 Reporting entity

1.1 Company profile

Robi Axiata PLC. formerly known as TM International (Bangladesh) Limited (hereinafter referred to as "Robi" or "the Company"), is a public company limited by shares, incorporated under The Companies Act, 1994 on 22 October 1995 and currently has its registered office at The Forum, 187, 188/B Bir Uttam Mir Shawkat Sarak, Tejgaon, Dhaka-1208. The merger of Airtel Bangladesh Limited with Robi has been in effect from 16 November 2016. Robi became a publicly listed company on December 24, 2020, by issuing 523,792,894 shares through an initial public offering (IPO) and listing its shares on both the Dhaka and Chittagong Stock Exchanges.

The issued and paid up capital of the Company is BDT 52,379,328,950 as of 30 September 2026 of which 61.8% shares are held by Axiata Investments (Labuan) Ltd., 28.2% shares held by Bharti International (Singapore) Pte Ltd.; the rest of the shareholders' information is presented in note 16.1.

The immediate parent of Robi is Axiata Investments (Labuan) Ltd. incorporated in Federal Territory of Labuan, Malaysia and the ultimate parent is Axiata Group Berhad, incorporated in Malaysia.

1.2 Subsidiaries of Robi Axiata PLC.

1.2.1 Robi formed “RedDot Digital Limited” (hereinafter referred to as "RedDot"), a private limited company in December 2019. RedDot is registered in the Bangabandhu Hi-Tech City, Kaliakoir, Gazipur. Bangladesh. The subsidiary focuses on Hi-Tech/Information Technology (IT)/ ITES (IT Enabled Services) sector, developing software technology for mobile, IOT and FinTech services.

1.2.2 Robi formed “Smart Pay Limited” (hereinafter referred to as "Smart Pay"), a private limited company, in October 2022. Smart Pay is registered in the 16th Floor, Uday Tower, 57 & 57/A South Gulshan Avenue, Gulshan 1, Dhaka, Bangladesh. The subsidiary primarily focuses to manage & operate electronic payment and services, peer to peer transfer services and utility and merchant bill payment. Smart Pay Limited is yet to start its commercial operation as of 30 September 2026.

1.2.3 Robi formed “AxEnTec PLC.” (hereinafter referred to as "AxEnTec"), a public limited company, in June 2023. AxEnTec is registered in the Plot no 187 and 188/B, Bir Uttam Mir Showkat Sorok, Gulshan Tejgaon Link Road, Tejgaon, Dhaka, Bangladesh. The subsidiary primarily focuses to build, develop, own, manage and run data processing centres, carry on business of Infrastructure as a Service (IaaS), data storage, virtualization, cloud management, colocation services, hosting applications, IT service management, IT, IOT, ICT solution, data center /cloud operation & maintenance, data center solutions, facilities, hosting, analysing, server & storage, racks/cabinets, core switches of mobile network operators and such rental and managed services, establishing and maintaining computing storage, network security, networking, facilities, Business Process Outsourcing and Knowledge Process Outsourcing.

1.2.4 Robi formed “r ventures PLC.” (hereinafter referred to as "r ventures"), a public limited company, in July 2023. r ventures is registered in the Plot no 187 and 188/B, Bir Uttam Mir Showkat Sorok, Gulshan Tejgaon Link Road, Tejgaon, Dhaka. The company focuses on investing in startups and digital ventures, emphasizing sectors like OTT services, IoT, health apps, and e-commerce. It also encompasses IT and ITES activities, along with payment services, aiming to foster a robust digital innovation ecosystem.

1.3 Nature of business

Robi is primarily involved in providing mobile telecommunication services (voice, data and other related services) and IT related services in Bangladesh.

Robi as a licensed mobile telecommunication service provider in Bangladesh has been providing voice, data and digital services. The Company also provides other services including international roaming services with various operators of different countries across the world. The Company launched its commercial operations on 15 December 1997 and currently has nationwide 2G, 4G and 5G network only on certain selective area.

The Company obtained 2G cellular mobile phone services operator license from the Ministry of Posts and Telecommunications (MOPT), Government of Bangladesh in 1996 which was subsequently renewed for a period of 15 years with effect from 11 December 2011. Robi merged with Airtel Bangladesh Limited on 16 December 2016 and obtained additional spectrum, certain bands of which has been renewed in December 2020.

The Company obtained a 4G Cellular Mobile Phone Services Operator License (the “4G License”) and the related spectrum from the Bangladesh Telecommunication Regulatory Commission (BTRC) on 19 February 2018. The 4G License was issued for a period of 15 years, effective from 19 February 2018.

In April 2021 the Company acquired 7.6 MHz of spectrum license for a period of five and half years. In March 2022 the Company acquired another 60 MHz of spectrum license for a period of 10.1 years with effect from 01 January 2023. In July 2025 the Company acquired another 20 MHz spectrum for a period of 7.64 years.

2 Basis of preparation of interim financial statements

The condensed interim financial statements as at and for the financial period ended 30 September 2026 include consolidated and separate financial statements. The consolidated interim financial statements comprise the Company and its subsidiaries. The separate financial statements present the financial position and performance of Robi.

The condensed interim financial statements have been prepared in accordance with International Accounting Standard ("IAS") 34 "Interim Financial Reporting", the Companies Act 1994, the Securities and Exchange Rules 1987, relevant guidelines issued by the Bangladesh Securities and Exchange Commission ("BSEC"), Financial Reporting Act, 2015 and other applicable laws in Bangladesh and should be read in conjunction with the audited financial statements of Robi as at and for the year ended 31 December 2025 ("2025 Audited Financial Statements").

The condensed interim financial statements have been prepared on going concern basis. Unless otherwise specifically mentioned, historical cost principle has been followed for the purpose of these financial statements. The amounts in these financial statements have been rounded off to the nearest BDT in thousand (BDT'000) except as otherwise indicated. As a result of these rounding off, in some instances the totals may not match the sum of individual balances.

Non-controlling interest has not been presented in the condensed consolidated and separate interim financial statements as these financial statements have been presented in BDT thousand where non-controlling interest is less than BDT 1,000.

Comparative information has been rearranged wherever considered necessary to conform to the current period’s presentation.

2.1 Date of authorization

These condensed consolidated and separate interim financial statements were authorized for issue by the Board of Directors on….....

2.2 Functional and presentation currency

The condensed consolidated and separate interim financial statements are presented in Bangladeshi Taka (BDT), which is both functional and presentation currency of Robi.

2.3 Use of estimates and judgements

The preparation of the condensed consolidated and separate interim financial statements are in conformity with IFRSs which requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

In particular, information about significant areas of estimates and critical judgements in applying accounting policies that have the most significant effect on the amount recognized in these financial statements are stated in the following notes:

	Note reference
Property, plant and equipment	*4*
Intangible assets	*5*
Right-of-use assets (ROU)	*6*
Provision for impairment	*4 & 5*
Deferred tax liabilities	*7*
Asset retirement obligations	*18*
Employee benefits	*19*
Lease obligations	*20*
Provisions	*23*
Current tax liabilities	*24*
Inventories	*11*

3 Material accounting policies

The accounting policies and methods of computation applied in the condensed consolidated and separate interim financial statements are consistent with those used in the preparation of the 2025 Audited Financial Statements.

4 Property, plant and equipment (PPE)

Consolidated

In BDT'000	Freehold land	Buildings	Furniture and fixture	Office and other equipment	Computers	IT infrastructure	IT applications	Billing equipment	Telecom equipment and infrastructure	Motor vehicles	Capital work-in-progress (CWIP)	Total
Cost												
As at 1 January 2026	**293,885**	**522,076**	**715,767**	**2,338,153**	**358,240**	**3,887,901**	**6,660,356**	**298,214**	**195,574,606**	**225,218**	**7,532,247**	**218,406,663**
Additions	**-**	**-**	**57,239**	**28,145**	**37,435**	**318,400**	**245,294**	**-**	**14,517,745**	**839**	**13,805,895**	**29,010,992**
Disposals/adjustments/transfer	**-**	**-**	**(1,536)**	**(474)**	**(11,395)**	**-**	**-**	**-**	**(5,317,184)**	**-**	**(14,963,046)**	**(20,293,635)**
As at 30 September 2026	**293,885**	**522,076**	**771,470**	**2,365,824**	**384,280**	**4,206,301**	**6,905,650**	**298,214**	**204,775,167**	**226,057**	**6,375,096**	**227,124,020**
Accumulated depreciation												
As at 1 January 2026	**-**	**36,635**	**358,408**	**1,670,017**	**224,456**	**2,887,480**	**4,192,087**	**298,214**	**100,035,061**	**164,604**	**-**	**109,866,962**
Depreciation for the period	**-**	**9,704**	**83,408**	**136,163**	**40,558**	**325,490**	**643,451**	**-**	**12,157,326**	**23,046**	**-**	**13,419,146**
Disposals/adjustments/transfer	**-**	**-**	**(3,498)**	**(473)**	**(6,661)**	**-**	**-**	**-**	**(5,234,830)**	**-**	**-**	**(5,245,462)**
As at 30 September 2026	**-**	**46,339**	**438,318**	**1,805,707**	**258,353**	**3,212,970**	**4,835,538**	**298,214**	**106,957,557**	**187,650**	**-**	**118,040,646**
Carrying amounts												
As at 30 September 2026	**293,885**	**475,737**	**333,152**	**560,117**	**125,927**	**993,331**	**2,070,112**	**-**	**97,817,610**	**38,407**	**6,375,096**	**109,083,374**
As at 31 December 2025	293,885	485,441	357,359	668,136	133,784	1,000,421	2,468,269	-	95,539,545	60,614	7,532,247	108,539,701

Separate

In BDT'000	Freehold land	Buildings	Furniture and fixture	Office and other equipment	Computers	IT infrastructure	IT applications	Billing equipment	Telecom equipment and infrastructure	Motor vehicles	Capital work-in-progress (CWIP)	Total
Cost												
As at 1 January 2026	**293,885**	**-**	**662,049**	**1,900,401**	**303,360**	**3,565,926**	**6,950,348**	**298,214**	**195,570,156**	**225,217**	**7,531,192**	**217,300,748**
Additions	**-**	**-**	**57,238**	**28,145**	**35,052**	**256,770**	**226,269**	**-**	**14,517,745**	**839**	**13,773,684**	**28,895,742**
Disposals/adjustments/transfer	**-**	**-**	**(1,536)**	**(474)**	**(1,677)**	**-**	**-**	**-**	**(5,317,184)**	**-**	**(14,938,210)**	**(20,259,081)**
As at 30 September 2026	**293,885**	**-**	**717,751**	**1,928,072**	**336,735**	**3,822,696**	**7,176,617**	**298,214**	**204,770,717**	**226,056**	**6,366,666**	**225,937,409**
Accumulated depreciation												
As at 1 January 2026	**-**	**-**	**334,976**	**1,428,793**	**191,330**	**2,829,375**	**4,317,936**	**298,214**	**100,032,780**	**164,604**	**-**	**109,598,008**
Depreciation for the period	**-**	**-**	**75,507**	**74,199**	**34,512**	**276,158**	**684,225**	**-**	**12,157,326**	**23,046**	**-**	**13,324,973**
Disposals/adjustments/transfer	**-**	**-**	**(3,498)**	**(473)**	**(1,677)**	**-**	**-**	**-**	**(5,234,830)**	**-**	**-**	**(5,240,478)**
As at 30 September 2026	**-**	**-**	**406,985**	**1,502,519**	**224,165**	**3,105,533**	**5,002,161**	**298,214**	**106,955,276**	**187,650**	**-**	**117,682,503**
Carrying amounts												
As at 30 September 2026	**293,885**	**-**	**310,766**	**425,553**	**112,570**	**717,163**	**2,174,456**	**-**	**97,815,441**	**38,406**	**6,366,666**	**108,254,906**
As at 31 December 2025	293,885	-	327,073	471,608	112,030	736,551	2,632,412	-	95,537,376	60,613	7,531,192	107,702,740

5 Intangible assets

Consolidated

In BDT'000	Software	Media Contents	Telecom license and spectrum fees	Customer list	Brand	Goodwill	Total
Cost							
As at 1 January 2026	**404,914**	**163,775**	**98,747,301**	**1,700,380**	**567,061**	**402,000**	**101,985,431**
Additions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Disposals/adjustments	**-**	**-**	**-**	**-**	**-**	**-**	**-**
As at 30 September 2026	**404,914**	**163,775**	**98,747,301**	**1,700,380**	**567,061**	**402,000**	**101,985,431**
Accumulated amortization							
As at 1 January 2026	**404,914**	**112,650**	**63,914,351**	**1,700,380**	**567,061**	**-**	**66,699,356**
Amortization for the period	**-**	**21,815**	**6,846,062**	**-**	**-**	**-**	**6,867,877**
Disposals/adjustments	**-**	**-**	**-**	**-**	**-**	**-**	**-**
As at 30 September 2026	**404,914**	**134,465**	**70,760,413**	**1,700,380**	**567,061**	**-**	**73,567,233**
Carrying amounts							
As at 30 September 2026	**-**	**29,310**	**27,986,888**	**-**	**-**	**402,000**	**28,418,198**
As at 31 December 2025	-	51,125	34,832,950	-	-	402,000	35,286,075

Separate

In BDT'000	Software	Media Contents	Telecom license and spectrum fees	Customer list	Brand	Goodwill	Total
Cost							
As at 1 January 2026	**404,914**	**-**	**98,747,300**	**1,700,380**	**567,061**	**402,000**	**101,821,655**
Additions	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Disposals/Adjustments	**-**	**-**	**-**	**-**	**-**	**-**	**-**
As at 30 September 2026	**404,914**	**-**	**98,747,300**	**1,700,380**	**567,061**	**402,000**	**101,821,655**
Accumulated amortization							
As at 1 January 2026	**404,914**	**-**	**63,914,351**	**1,700,380**	**567,061**	**-**	**66,586,706**
Amortization for the period	**-**	**-**	**6,846,062**	**-**	**-**	**-**	**6,846,062**
Disposals/Adjustments	**-**	**-**	**-**	**-**	**-**	**-**	**-**
As at 30 September 2026	**404,914**	**-**	**70,760,413**	**1,700,380**	**567,061**	**-**	**73,432,768**
Carrying amounts							
As at 30 September 2026	**-**	**-**	**27,986,887**	**-**	**-**	**402,000**	**28,388,887**
As at 31 December 2025	-	-	34,832,949	-	-	402,000	35,234,949

6 Right-of-use assets (ROU)

Consolidated

In BDT'000	Land & buildings	Transmission fiber	Telecom equipment and infrastructure	Total
Cost				
As at 1 January 2026	**3,055,782**	**132,441**	**65,718,316**	**68,906,539**
Additions	**486,530**	**-**	**5,728,476**	**6,215,006**
Termination/disposal/modification	**(116,928)**	**-**	**(1,021,704)**	**(1,138,632)**
As at 30 September 2026	**3,425,384**	**132,441**	**70,425,088**	**73,982,913**
Accumulated depreciation				
As at 1 January 2026	**1,291,978**	**128,920**	**24,213,592**	**25,634,490**
Depreciation for the period	**279,768**	**3,521**	**3,646,206**	**3,929,495**
Termination/disposal/modification	**(91,370)**	**-**	**(652,324)**	**(743,695)**
As at 30 September 2026	**1,480,376**	**132,441**	**27,207,474**	**28,820,290**
Carrying amounts				
As at 30 September 2026	**1,945,008**	**-**	**43,217,614**	**45,162,623**
As at 31 December 2025	1,763,804	3,521	41,504,724	43,272,049

Separate

In BDT'000	Land & buildings	Transmission fiber	Telecom equipment and infrastructure	Total
Cost				
As at 1 January 2026	**3,017,394**	**132,441**	**66,010,373**	**69,160,208**
Additions	**486,530**	**-**	**5,728,476**	**6,215,006**
Termination/disposal/modification	**(116,928)**	**-**	**(1,021,704)**	**(1,138,632)**
As at 30 September 2026	**3,386,996**	**132,441**	**70,717,144**	**74,236,582**
Accumulated depreciation				
As at 1 January 2026	**1,277,993**	**128,920**	**24,323,114**	**25,730,027**
Depreciation for the period	**270,703**	**3,521**	**3,686,998**	**3,961,223**
Termination/disposal/modification	**(91,370)**	**-**	**(652,324)**	**(743,695)**
As at 30 September 2026	**1,457,326**	**132,441**	**27,357,788**	**28,947,555**
Carrying amounts				
As at 30 September 2026	**1,929,670**	**-**	**43,359,356**	**45,289,027**
As at 31 December 2025	1,739,401	3,521	41,687,259	43,430,181

7 Deferred tax liabilities

Deferred tax liabilities have been recognized and measured in accordance with the provisions of IAS 12 "Income Taxes" & IFRS 23 "Uncertainty over Income Tax Treatments"

In BDT'000	**30 September 2026**	**31 December 2025**
Taxable temporary difference	**56,130,364**	59,050,778
Deductible temporary difference	**(53,091,473)**	(50,567,021)
Net taxable temporary difference	**3,038,891**	8,483,757
Deferred tax liabilities of the Company @ 40% tax rate	**1,215,557**	3,393,503
Deferred tax asset of the subsidiary @ 25% & 27.5% tax rate	**(180,046)**	(157,986)
Total deferred tax liability	**1,035,511**	3,235,517

8 Other non-current assets

This includes advance deposited for filing appeals against various litigations. Presented in non-current or current based on the deposit collectability assessment/ resolution of the litigations.

9 Investment in subsidiaries

Robi invested in subsidiary (RedDot, AxEnTec, r ventures and Smart Pay).

10 Investment in alternative funds

RedDot Digital Ltd. (subsidiary of Robi) holds investments in start-ups through Alternative Investment Funds (AIFs) in accordance with the Alternative Investment Fund Rules of Bangladesh. These investments represent equity instruments and are accounted for in accordance with IFRS 9 — Financial Instruments.

11 Inventories

	Consolidated		**Separate**	
In BDT'000	**30 September 2026**	**31 December 2025**	**30 September 2026**	**31 December 2025**
SIM cards and starter kits	**255,587**	282,553	**255,587**	282,553
Scratch cards	**23,965**	16,111	**23,965**	16,111
Device and others	**198,365**	93,214	**192,249**	88,928
	477,917	391,878	**471,801**	387,592
Provision for obsolescence	**(51,500)**	(39,046)	**(48,483)**	(36,029)
	426,417	352,832	**423,318**	351,563

12 Accounts and other receivables

		Consolidated		**Separate**	
In BDT'000	***Note***	**30 September 2026**	**31 December 2025**	**30 September 2026**	**31 December 2025**
Accounts receivables	*12.1*	**6,134,095**	4,267,006	**6,023,328**	4,256,030
Other receivables		**4,145,907**	4,132,439	**4,197,365**	4,184,737
		10,280,002	8,399,445	**10,220,693**	8,440,767

Other receivables mainly consist of indemnification assets arising from business combination.

12.1 Accounts receivables

In BDT'000	Note	Consolidated		Separate	
		30 September 2026	31 December 2025	30 September 2026	31 December 2025
Interconnection receivables		**1,838,074**	1,800,645	**1,838,074**	1,800,645
Post-paid receivables		**467,341**	425,101	**467,657**	425,717
Infrastructure sharing receivables		**491,785**	461,188	**491,785**	461,188
International roaming receivables		**93,178**	50,879	**93,178**	50,879
Other accounts receivable	12.1.1	**4,519,661**	2,632,455	**4,380,634**	2,596,000
		7,410,039	5,370,268	**7,271,328**	5,334,429
Provision for impairment		**(1,275,944)**	(1,103,262)	**(1,248,000)**	(1,078,399)
		6,134,095	4,267,006	**6,023,328**	4,256,030

12.1.1 Other account receivables mainly include receivables from channel partners and receivables from digital business.

13 Advances, deposits and prepayments

In BDT'000	Consolidated		Separate	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
Advances and prepayments	**5,256,052**	4,447,309	**5,187,561**	4,420,193
Deposits	**191,459**	186,933	**181,081**	178,632
	5,447,511	4,634,242	**5,368,642**	4,598,825

14 Short term investments - FDRs

This represents term deposits with Eastern Bank Limited with maturity over 90 days carried forward from Airtel. These are under lien against bank guarantees for customs duty in respect of import of Subscriber Identification Module (SIM) card, scratch card and network equipment.

15 Cash and cash equivalents

In BDT'000	Note	Consolidated		Separate	
		30 September 2026	31 December 2025	30 September 2026	31 December 2025
Cash in hand	15.1	**11,906**	70,796	**9,299**	70,772
Cash at bank		**1,002,363**	2,350,644	**794,351**	2,080,682
		1,014,269	2,421,440	**803,650**	2,151,454

As at 30 September 2026, cash at bank includes restricted cash amounting to BDT 70,887,709 (31 December 2025: BDT 83,492,365).

15.1 Cash in hand includes cash available in mobile financial service (MFS) wallets.

16 Share capital

In BDT'000	30 September 2026	31 December 2025
Authorized:		
6,000,000,000 ordinary shares of BDT 10 each	**60,000,000**	60,000,000
	60,000,000	60,000,000
Issued, subscribed, called up and paid up:		
Opening balance	**52,379,329**	52,379,329
Issued during the period/year	**-**	-
Closing balance	**52,379,329**	52,379,329

16.1 Shareholding position

	30 September 2026			31 December 2025		
Name of shareholders	**No. of share**	**% of holding**	**Value BDT'000**	**No. of share**	**% of holding**	**Value BDT'000**
Axiata Investments (Labuan) Ltd.	**3,238,304,100**	**61.8%**	**32,383,041**	3,238,304,100	61.8%	32,383,041
Axiata Group Berhad	**900**	**0.0%**	**9**	900	0.0%	9
Bharti International (Singapore) Pte Ltd.	**1,475,834,961**	**28.2%**	**14,758,350**	1,475,834,961	28.2%	14,758,350
General public and Employees of the Company	**365,627,353**	**7.0%**	**3,656,274**	398,120,026	7.6%	3,981,200
Institutions	**158,165,581**	**3.0%**	**1,581,655**	125,672,908	2.4%	1,256,729
	5,237,932,895	**100%**	**52,379,329**	5,237,932,895	100.0%	52,379,329

17 Other reserves

On 21 September 2016, The Hon'ble High Court of Bangladesh has approved the Scheme of Amalgamation (the Scheme) to merge Robi Axiata PLC. with Airtel Bangladesh Limited. The Merger has been effected via issuance of 1,178,535,001 new ordinary shares at the face value BDT 10 each by Robi to Bharti International (Singapore) Pte Ltd. for shareholding of up to 25% plus 1 share in the surviving entity Robi Axiata Limited. The merger was a cash free debt free transaction and there was no other consideration between the parties.

In accordance with IFRS 3 "Business Combinations", consideration given for any business combination has to be measured at fair value on the acquisition date. Based on the Purchase Price Allocation (PPA) exercise, the total fair value of the shares issued to Bharti International (Singapore) Pte Ltd. was derived at BDT 18,447,746,789 resulting in the recording of an amount of BDT 6,662,396,779 in excess of face value of shares. The excess amount has been recorded as "Other reserves".

18 Asset retirement obligations

Robi recognizes Asset Retirement Obligation (ARO) in respect of roof-top, green field base stations and office space for any constructive and/or legal obligations for dismantling, removal or restoration incurred by the Company as a consequence of installing or constructing the sites. ARO is measured at the present value of expected cash outflows required to settle such obligations. Periodic accretion of such liabilities due to the passage of time is recorded as finance cost. The significant assumptions used in estimating the provision are: timing of assets removals, costs of restorations, expected inflation rates and the discount rates. There can be no assurances that actual costs and the probability of incurring obligations will not differ from these estimates.

	Consolidated		Separate	
In BDT'000	**30 September 2026**	**31 December 2025**	**30 September 2026**	**31 December 2025**
Balance as at 1 January	**169,153**	168,549	**169,153**	168,549
Provision made during the period	**-**	11,331	**-**	11,331
Reversal of Provision for Assets Retirement	**(47,094)**	(38,255)	**(47,094)**	(38,255)
Interest on Provision	**16,086**	27,528	**16,086**	27,528
Balance as at	**138,145**	169,153	**138,145**	169,153

19 Employee benefits

This represents Robi's net asset position in relation to the funded gratuity scheme for the employees.

20 Lease obligations

	Consolidated		Separate	
In BDT'000	**30 September 2026**	**31 December 2025**	**30 September 2026**	**31 December 2025**
Opening balance	**49,337,802**	42,851,594	**49,350,131**	42,933,240
Additions during the period/year	**6,215,006**	14,224,756	**6,215,006**	14,492,641
Interest accrued during the period/year	**4,710,883**	5,078,505	**4,713,581**	5,074,382
Repayment during the period/year	**(7,875,015)**	(12,427,717)	**(7,863,371)**	(12,673,962)
Lease payments made prior years	**-**	(220,346)	**-**	(220,346)
Termination/disposal/modification during the period/year	**(600,860)**	(168,990)	**(600,860)**	(255,826)
Closing balance	**51,787,816**	49,337,802	**51,814,487**	49,350,131
Segregation of current & non-current portion				
Lease obligation current portion	**3,508,914**	3,288,983	**3,522,536**	3,288,798
Lease obligation non-current portion	**48,278,902**	46,048,819	**48,291,951**	46,061,333
	51,787,816	49,337,802	**51,814,487**	49,350,131

21 Other non-current liabilities

This represents provision for Robi's obligation to Bharti International (Singapore) Pte Ltd. for certain tax benefits.

22 Accounts payable - non current

This includes the amount payable to the Bangladesh Telecommunication Regulatory Commission (BTRC) for spectrum renewal in December 2020 and the acquisition of new spectrum in April 2021, January 2023 and July 2025.

23 Accounts payable and others

In BDT'000	Note	Consolidated		Separate	
		30 September 2026	31 December 2025	30 September 2026	31 December 2025
Accounts payable including liability for capital expenditur		**8,454,092**	13,837,141	**8,511,727**	13,923,755
Accrued expenses including accrual for capital expenditu		**15,854,236**	17,033,510	**15,540,278**	16,736,194
Provisions		**8,515,403**	8,547,840	**8,515,403**	8,547,840
Contract liabilities		**4,442,341**	3,663,754	**4,409,076**	3,666,098
Other payables	*23.1*	**11,728,370**	6,895,602	**11,703,787**	6,893,872
Closing balance		**48,994,442**	49,977,847	**48,680,271**	49,767,759

23.1 Other payables include security deposit from suppliers, subscribers, distributors and indirect tax etc.

24 Current tax liabilities

In BDT'000	Consolidated		Separate	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
Opening balance	**11,713,428**	9,185,958	**11,685,849**	9,167,691
Provision made during the period/year	**6,853,577**	3,766,962	**6,822,413**	3,626,542
	18,567,005	12,952,920	**18,508,262**	12,794,233
Payment during the period/year	**(7,669,398)**	(1,239,492)	**(7,602,328)**	(1,108,384)
Closing balance	**10,897,607**	11,713,428	**10,905,934**	11,685,849

25 Short term loans

This represents local currency loans taken for a short tenure to fulfill Robi's working capital requirements from various banks. The duration of the loans ranges from 30 days to 90 days and the loans are renewable for a maximum period of 360 days. The interest rate for the outstanding short-term loans as of September 30, 2026, varies between 8% and 10%.

In BDT'000	Consolidated		Separate	
	30 September 2026	31 December 2025	30 September 2026	31 December 2025
Standard Chartered Bank	**2,500,000**	-	**2,500,000**	-
EBL	**57,000**	-	**-**	-
	2,557,000	-	**2,500,000**	-
Accrued interest on loan	**29,140**	20,028	**29,000**	20,028
	2,586,140	20,028	**2,529,000**	20,028

26 Unclaimed dividends

This includes undistributed dividends to general shareholders, including the bank interest earned on the same amount. These amount could not be distributed due to erroneous bank information provided by the general shareholders.

27 Revenue

The following is an analysis of revenue for the period

		Consolidated				Separate			
		For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	***Note***	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Revenue from contract with customers	*27.1*	**78,837,389**	73,623,383	**26,712,666**	24,961,211	**78,344,510**	73,394,966	**26,548,971**	24,887,266
Lease revenue		**458,291**	450,168	**154,424**	152,760	**478,891**	456,914	**162,176**	155,009
		79,295,680	74,073,551	**26,867,090**	25,113,971	**78,823,401**	73,851,880	**26,711,147**	25,042,275

27.1 Disaggregation of revenue from contract with customers

		Consolidated				Separate			
		For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	***Note***	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Mobile services	*27.2*	**73,170,565**	68,452,173	**24,794,567**	23,205,849	**73,172,944**	68,456,164	**24,795,051**	23,207,714
Interconnect services		**3,650,838**	3,935,912	**1,222,385**	1,308,218	**3,650,838**	3,935,912	**1,222,385**	1,308,218
Fixed broadband revenue		**151,205**	11,581	**55,353**	10,560	**151,205**	11,581	**55,353**	10,560
Sale of devices		**189,715**	26,273	**70,393**	17,459	**125,066**	24,340	**47,241**	17,459
Other revenues	*27.3*	**1,675,066**	1,197,444	**569,968**	419,125	**1,244,457**	966,969	**428,941**	343,315
		78,837,389	73,623,383	**26,712,666**	24,961,211	**78,344,510**	73,394,966	**26,548,971**	24,887,266

27.2 Mobile services

This includes revenue from voice, non-voice traffic, data, subscription and connection fees.

27.3 Other revenues

This mainly includes revenue in the from of commission, IT professional services and digital services.

28 Cost of revenue

		Consolidated				Separate			
		For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	***Note***	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Cost of materials and services	*28.1*	**852,242**	587,810	**306,466**	192,363	**1,182,949**	1,092,817	**426,240**	364,519
Interconnection and roaming charges		**3,481,828**	3,473,810	**1,174,979**	1,143,647	**3,481,828**	3,473,810	**1,174,979**	1,143,647
Revenue sharing, spectrum and license fees	*28.2*	**5,247,311**	5,000,131	**1,783,232**	1,696,633	**5,247,311**	5,000,131	**1,783,232**	1,696,633
Network operation and maintenance expenses		**12,655,571**	12,947,058	**4,443,105**	4,167,411	**12,691,372**	13,064,663	**4,454,543**	4,185,584
Depreciation and amortization	*28.3*	**23,789,738**	20,931,395	**7,724,834**	7,206,358	**23,728,489**	20,833,374	**7,704,176**	7,191,402
		46,026,690	42,940,204	**15,432,616**	14,406,412	**46,331,949**	43,464,795	**15,543,170**	14,581,785

28.1 Cost of materials and services

Cost of materials and services includes cost of SIM card, scratch card, devices and contents.

28.2 Revenue sharing, spectrum and license fees

As per licensing guidelines, Robi shares 5.5% of its revenue as 'revenue sharing' and 1.0% of its revenue as 'contribution to social obligation fund' with BTRC. In addition, licensing condition also requires Robi to pay annual license fee and annual spectrum fee and charges.

28.3 Depreciation and amortization

	Consolidated				Separate			
	For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Depreciation of property, plant and equipment	**13,272,134**	10,690,973	**4,168,428**	3,648,832	**13,191,908**	10,661,239	**4,139,034**	3,630,370
Depreciation of right-of-use assets	**3,649,727**	3,660,884	**1,244,632**	1,240,244	**3,690,519**	3,621,354	**1,258,044**	1,253,934
Amortization of intangible assets	**6,867,877**	6,579,538	**2,311,774**	2,317,282	**6,846,062**	6,550,781	**2,307,098**	2,307,098
	23,789,738	20,931,395	**7,724,834**	7,206,358	**23,728,489**	20,833,374	**7,704,176**	7,191,402

29 Administrative expenses

	Consolidated				Separate			
	For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Salaries and personnel cost	**3,947,136**	4,098,700	**1,377,534**	1,477,548	**3,485,134**	3,573,548	**1,229,726**	1,308,622
Employee medical and life insurance	**81,226**	86,988	**28,553**	28,391	**65,806**	69,413	**23,285**	22,617
Office rentals	**58,477**	55,325	**21,050**	21,626	**38,938**	39,744	**14,504**	16,555
Office utilities	**44,628**	40,482	**18,422**	14,761	**41,769**	37,500	**17,184**	13,740
Office general expenses	**73,291**	49,761	**26,528**	22,231	**72,041**	48,039	**25,927**	21,750
Other administrative expenses	**43,612**	70,439	**16,236**	12,870	**40,308**	59,879	**14,966**	12,115
	4,248,370	4,401,695	**1,488,323**	1,577,427	**3,743,996**	3,828,123	**1,325,592**	1,395,399

30 Selling and distribution expenses

	Consolidated				Separate			
	For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Advertisement expense	**1,328,367**	1,273,394	**563,945**	352,146	**1,209,832**	1,180,501	**527,810**	319,272
Dealers commission	**6,547,955**	7,083,702	**2,110,094**	2,446,884	**6,492,597**	7,022,833	**2,089,293**	2,417,826
Subsidy on SIM	**57,500**	184,025	**2,733**	57,207	**57,500**	184,025	**2,733**	57,207
	7,933,822	8,541,121	**2,676,772**	2,856,237	**7,759,929**	8,387,359	**2,619,836**	2,794,305

31 Operating expenses

	Consolidated				Separate			
	For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Statutory audit fees	**3,033**	3,033	**1,011**	1,011	**1,500**	1,500	**500**	500
Vehicle running expense	**193,622**	185,475	**65,517**	57,261	**193,535**	185,475	**65,486**	57,262
Consultancy and professional services	**266,447**	56,809	**98,035**	(35,596)	**254,773**	33,249	**94,285**	(41,157)
Safety and security	**277,223**	214,506	**91,259**	116,268	**277,223**	214,506	**91,259**	116,268
Software and hardware maintenance	**699,731**	678,031	**231,558**	219,402	**746,135**	720,018	**234,366**	231,044
Training and travelling	**114,768**	84,605	**50,004**	30,251	**108,504**	80,178	**47,794**	28,652
Directors' fee	**1,259**	1,415	**687**	615	**1,259**	1,415	**687**	615
Customer care expenses	**115,541**	135,869	**37,489**	38,888	**115,541**	135,869	**37,489**	38,888
Entertainment expenses	**3,943**	572	**3,760**	113	**2,659**	223	**2,510**	39
Impairment loss on account receivables	**172,682**	46,372	**76,802**	10,071	**169,601**	40,690	**76,293**	9,618
Depreciation of property, plant and equipment	**147,012**	114,290	**51,804**	37,463	**133,065**	100,147	**47,445**	32,762
Depreciation of right-of-use asset - Opex	**279,768**	235,842	**100,965**	85,148	**270,703**	226,499	**98,128**	82,033
Maintenance cost - building & office equipment	**11,270**	10,198	**1,563**	5,227	**10,072**	10,180	**849**	5,227
Bank charges	**13,175**	16,071	**4,175**	5,721	**12,442**	15,175	**3,807**	5,699
Other expenses	**460,656**	293,331	**152,986**	197,991	**397,374**	287,578	**151,544**	193,912
	2,760,130	2,076,419	**967,615**	769,834	**2,694,386**	2,052,702	**952,442**	761,362

32 Net finance expense

	Consolidated				Separate			
	For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Interest expense on lease liabilities	**4,710,883**	3,653,087	**1,605,133**	1,214,885	**4,713,581**	3,648,414	**1,606,208**	1,215,254
Interest expense on loans	**500,089**	958,862	**204,311**	266,128	**496,372**	958,862	**202,556**	266,128
Interest expense on asset retirement obligations	**16,086**	21,106	**5,128**	7,138	**16,086**	21,106	**5,128**	7,138
Interest expense/(income) on defined benefit obligations/plan assets	**7,777**	(27,757)	**2,592**	(9,082)	**6,187**	(28,260)	**2,062**	(9,420)
Finance expense on spectrum liabilities	**687,989**	674,167	**222,425**	287,997	**687,989**	674,167	**222,425**	287,997
Interest income on FDR and SND	**(69,987)**	(88,450)	**(23,307)**	(23,488)	**(54,374)**	(71,092)	**(17,235)**	(17,331)
	5,852,837	5,191,015	**2,016,282**	1,743,578	**5,865,841**	5,203,197	**2,021,144**	1,749,766

33 Non-operating income

	Consolidated				Separate			
	For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Gain/(loss) on disposal of property, plant & equipment	**14,850**	5,151	**7,812**	1,523	**14,850**	5,151	**7,812**	1,523
Gain on termination/modification of lease contract	**205,922**	37,278	**13,388**	6,232	**205,922**	36,392	**13,388**	6,232
Other miscellaneous income	**43,148**	30,286	**30,907**	6,631	**46,472**	34,427	**32,153**	8,012
	263,920	72,715	**52,107**	14,386	**267,244**	75,970	**53,353**	15,767

34 Income tax expense

	Consolidated				Separate			
	For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Current tax	**6,853,577**	4,671,642	**2,155,637**	1,691,728	**6,822,413**	4,577,122	**2,178,393**	1,651,527
Deferred tax expense/(income)	**(2,200,007)**	(507,778)	**(540,655)**	(497,111)	**(2,177,946)**	(451,220)	**(544,850)**	(471,223)
	4,653,570	4,163,864	**1,614,982**	1,194,617	**4,644,467**	4,125,902	**1,633,543**	1,180,304

35 Earnings per share

		Consolidated				Separate			
		For the nine months ended 30 September		For the three months ended 30 September		For the nine months ended 30 September		For the three months ended 30 September	
	Note	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**	**2025**
Earnings attributable to ordinary shareholders (net profit after tax) (BDT'000)		**7,465,445**	6,251,628	**2,512,851**	2,422,691	**7,441,260**	6,294,375	**2,462,289**	2,440,103
Weighted average number of ordinary shares outstanding during the period ('000)	*36*	**5,237,933**	5,237,933	**5,237,933**	5,237,933	**5,237,933**	5,237,933	**5,237,933**	5,237,933
Basic earnings per share (in BDT)		**1.43**	1.19	**0.48**	0.46	**1.42**	1.20	**0.47**	0.47

No diluted earnings per share is required to be calculated for the period as there was no convertible securities for dilution during the period.

36 Weighted average number of ordinary shares

The weighted average number of ordinary shares outstanding during the period/year is the number of ordinary shares outstanding at the beginning of the year, adjusted by the number of ordinary shares issued during the period multiplied by a time-weighting factor. The time-weighting factor is the number of days that the shares are outstanding as a proportion of the total number of days in the period.

In '000	**30 September 2026**	**31 December 2025**	**30 September 2025**
Issued ordinary shares as at 1 January	**5,237,933**	5,237,933	5,237,933
Effect of share issued during the period/year	**-**	-	-
Weighted average number of ordinary shares as at	**5,237,933**	5,237,933	5,237,933

37 Net asset value (NAV) per share

		Consolidated		Separate	
In BDT'000	*Note*	**30 September 2026**	**31 December 2025**	**30 September 2026**	**31 December 2025**
Total assets		**202,921,032**	205,986,825	**202,641,500**	205,820,393
Total liabilities		**134,766,417**	136,131,272	**134,610,150**	136,063,920
		68,154,615	69,855,553	**68,031,350**	69,756,473
Weighted average number of ordinary shares	*36*	**5,237,933**	5,237,933	**5,237,933**	5,237,933
NAV per share		**13.01**	13.34	**12.99**	13.32

38 Net operating cash flows per share (NOCFPS)

		Consolidated		Separate	
		For the nine months ended 30 September		**For the nine months ended 30 September**	
	Note	**2026**	**2025**	**2026**	**2025**
Net operating cashflow (in BDT'000)		**32,426,635**	34,990,324	**32,208,621**	35,032,020
Weighted average number of ordinary shares ('000)	*36*	**5,237,933**	5,237,933	**5,237,933**	5,237,933
Net operating cash flows per share (NOCFPS)		**6.19**	6.68	**6.15**	6.69

39 Reconciliation of net operating cashflow

	Consolidated		Separate	
	For the nine months ended 30 September		**For the nine months ended 30 September**	
In BDT'000	**2026**	**2025**	**2026**	**2025**
Net profit for the period	**7,465,445**	6,251,628	**7,441,260**	6,294,375
Income tax expense	**4,653,570**	4,163,864	**4,644,467**	4,125,902
Profit before tax	**12,119,015**	10,415,492	**12,085,727**	10,420,277
Adjustment for:				
Depreciation and amortization	**24,216,518**	21,281,527	**24,132,257**	21,160,020
Finance expense	**5,922,824**	5,279,465	**5,920,215**	5,274,289
Inventory obsolescence	**51,500**	33,197	**48,483**	30,180
Foreign exchange income/(loss) - unrealized part	**(6,016)**	(83,782)	**(5,985)**	(83,816)
Others	**(220,772)**	(42,429)	**(220,772)**	(41,543)
	29,964,054	26,467,978	**29,874,199**	26,339,130
Changes in:				
Inventories	**(73,585)**	(96,366)	**(71,755)**	(93,650)
Accounts and other receivables	**(238,179)**	(3,630)	**(137,548)**	112,779
Other non-current assets	**-**	(5,540)	**-**	(5,540)
Advances, deposits and prepayments	**(813,269)**	(101,399)	**(769,817)**	(357,511)
Asset retirement obligations	**31,008**	7,989	**31,008**	7,989
Employee benefits	**41,563**	79,784	**30,640**	65,632
Accounts payable and others	**(934,574)**	(921,494)	**(1,231,505)**	(694,714)
	(1,987,036)	(1,040,656)	**(2,148,977)**	(965,015)
Cash generated from operating activities	**40,096,033**	35,842,814	**39,810,949**	35,794,392
Income tax paid	**(7,669,398)**	(852,490)	**(7,602,328)**	(762,372)
Net cash generated by operating activities	**32,426,635**	34,990,324	**32,208,621**	35,032,020

40 Related party disclosures

i) Transactions with key management personnel

The following statements comprises the compensation of Directors of the Board and Key Management Personnel

	Consolidated		Separate	
	For the nine months ended 30 September		For the nine months ended 30 September	
In BDT'000	**2026**	**2025**	**2026**	**2025**
Short term employee benefits	**401,115**	495,545	**339,219**	440,101
Post-employment benefits	**2,544**	2,435	**-**	-
Other long term benefits	**76,711**	54,496	**63,936**	47,505
	480,370	552,476	**403,155**	487,607

These include fees for attending board meetings, remuneration, allowance and benefits paid to directors including managing director.

Robi carried out a number of transactions with related parties in the normal course of business on arms length basis. The name of these related parties, nature of transactions and their total value have been set in accordance with the provisions of IAS 24 "Related party disclosures".

ii) Other related party transactions

			Transactions values			
			Consolidated		Separate	
			For the nine months ended 30 September		For the nine months ended 30 September	
In BDT'000			**2026**	**2025**	**2026**	**2025**
Name of related parties	Nature of relationship	Nature of transactions				
Axiata Digital Labs (Private) Limited	Axiata Group Company	Expenses for managed services and software development services	**85,350**	91,864	**85,350**	91,864
Axiata Group Berhad	Shareholder	Expenses paid on behalf, management fee and others	**169,316**	136,276	**169,316**	136,276
Axiata Investments (Labuan) Limited	Shareholder	Dividend	**5,667,032**	4,857,456	**5,667,032**	4,857,456
Axiata Digital Services Sdn Bhd	Axiata Group Company	Revenue	**(1,711,244)**	(1,901,096)	**(1,711,244)**	(1,901,096)
		Advertising and other expenses	**629,985**	610,933	**629,985**	610,933
Smart Axiata Co. Limited	Axiata Group Company	Roaming revenue	**-**	(1)	-	(1)
		Roaming-others	**0.12**	1,975	**0.12**	-
		Roaming expenses	**-**	1.7	**-**	1.7
Dialog Axiata PLC	Axiata Group Company	Roaming revenue	**(30)**	(28)	**(30)**	(28)
		Roaming expenses	**2**	1	**2**	1
PT XL Axiata Tbk	Axiata Group Company	Roaming revenue	**-**	-	**-**	-
		Roaming expenses	**3**	4	**3**	4
CelcomDigi Berhad	Axiata Group Company	Roaming revenue	**(337)**	(219)	**(337)**	(219)
		Roaming expenses	**593**	481	**593**	481

In BDT'000			Transactions values			
			Consolidated		Separate	
			For the nine months ended 30 September		For the nine months ended 30 September	
Name of related parties	Nature of relationship	Nature of transactions	**2026**	**2025**	**2026**	**2025**
edotco Bangladesh Co. Ltd	Axiata Group Company	Infrastructure service expense	**13,662,280**	13,753,903	**13,662,280**	13,753,903
		Shared service income	**(11,640)**	(4,634)	**(11,640)**	(4,634)
		Revenue	**(11,827)**	(11,924)	**(11,827)**	(11,924)
Bharti Airtel Limited	Shareholder	Roaming revenue	**(12,074)**	(9,354)	**(12,074)**	(9,354)
		Roaming expenses	**2,409**	(1,637)	**2,409**	(1,637)
		Dividend	**2,582,711**	2,213,752	**2,582,711**	2,213,752
RedDot Digital Limited	Subsidiary	Shared service income	**-**	-	**(1,071)**	(1,231)
		Other revenue	**-**	-	**111,563**	178,034
		IT support cost	**-**	-	**(1,401)**	(2,407)
Smart Pay Limited	Subsidiary	Reimbursement of expenses	**-**	-	**-**	-
AxEnTec PLC.	Subsidiary	Commission expense	**-**	-	**588,560**	683,299
		Facility sharing expense	**-**	-	**53,818**	47,323
		Opex recovery expense	**-**	-	**45,986**	39,973
		Space rental income	**-**	-		(1,214)
		Electricity pass through	**-**	-	**20,600**	6,544
		Shared service income	**-**	-	**(2,549)**	(2,931)
		Other revenue			(1,268)	(1,697)
r ventures PLC.	Subsidiary	Share money deposits	**-**	-	**-**	-
		Investment in subsidiary	**-**	-		-
		Shared services and others			**(693)**	(599)
		Other revenue				(274)

iii) Receivables/(payables) with related parties

In BDT'000			Balance outstanding			
			Consolidated		Separate	
			30 September 2026	31 December 2025	30 September 2026	31 December 2025
Name of related parties	Nature	Receivable/(Payable)				
Axiata Digital Labs Sdn Bhd (fka Axiata Management Services Sdn Bhd)	Axiata Group Company	Payable	**(63)**	(63)	**(63)**	(63)
Axiata Digital Labs (Private) Limited	Axiata Group Company	Payable	**(77,291)**	(58,352)	**(77,291)**	(58,352)
Axiata Group Berhad	Shareholder	Payable	**(337,420)**	(272,903)	**(337,420)**	(272,903)
		Payable - Dividend	**-**	-	**-**	-
Axiata Enterprise Sdn Bhd (fka Axiata Business Services Sdn Bhd)	Axiata Group Company	Payable	**(18,912)**	(18,912)	**(18,912)**	(18,912)
Axiata Global Services Pte. Ltd.	Axiata Group Company	Payable	**(2,092)**	(2,092)	**(2,092)**	(2,092)
Axiata Digital Services Sdn Bhd	Axiata Group Company	Receivable	**1,159,651**	185,068	**1,159,651**	21,421
		Payable	**(272,447)**	(291,017)	**(272,447)**	(291,017)
		Advance	**-**	-		
Smart Axiata Co. Limited	Axiata Group Company	Receivable-roaming	**-**	-	**0.07**	-
		Payable-roaming	**-**	-	**-**	-
		Payable-others	**(3,622)**	4,476	**-**	-
Dialog Axiata PLC	Axiata Group Company	Receivable-roaming	**377**	346	**377**	346
		Payable- other expense	**(10,846)**	(11,455)	**(10,846)**	(11,455)
		Payable-roaming	**(37)**	(35)	**(37)**	(35)
PT XL Axiata Tbk	Axiata Group Company	Receivable-roaming	**-**	-	**-**	-
		Payable-roaming	**(5)**	(2)	**(5)**	(2)
CelcomDigi Berhad	Axiata Group Company	Receivable-roaming	**173**	54	**173**	54
		Payable-other expense	**(10,561)**	(10,634)	**(10,561)**	(10,634)
		Payable-roaming	**(255.5)**	(143)	**(255)**	(143)
edotco Bangladesh Co. Ltd	Axiata Group Company	Payable	**(3,086,031)**	(4,977,169)	**(3,086,031)**	(4,977,169)
H One (Private) Limited	Axiata Group Company	Payable-others	**(262)**	(262)	**-**	-
Bharti Airtel Limited	Shareholder	Receivable - Roaming	**(4,852)**	7,413	**14,065**	7,413
		Payables - Roaming and Others	**-**	(1,822)	**(4,852)**	(1,822)
		Payable - Dividend	**-**	-	**-**	-
Axiata Investments (Labuan) Limited	Shareholder	Payable - Dividend	**-**	-	**-**	-
RedDot Digital Limited	Subsidiary	Receivables	**-**	-	**5,040**	8,421
		Advances	**-**	-	**-**	-
		Payables	**-**	-	**(61,320)**	(119,158)

In BDT'000			Balance outstanding			
			Consolidated		Separate	
			30 September 2026	**31 December 2025**	**30 September 2026**	**31 December 2025**
Name of related parties	Nature	Receivable/(Payable)				
Smart Pay Limited	Subsidiary	Receivables (Reimbursement)	**-**	-	**740**	740
AxEnTec PLC.	Subsidiary	Investment in subsidiary	**-**	-	**130,000**	130,000
		Receivables	**-**	-	**107,181**	80,824
		Advances	**-**	-	**289,189**	343,056
		Payables	**-**	-	**(381,618)**	(323,093)
r ventures PLC.	Subsidiary	Investment in subsidiary	**-**	-	**(497,000)**	(497,000)
		Receivables	**-**	-	**599**	799
		Payables	**-**	-	**(8,226)**	(4,281)

41 Capital commitments

	Consolidated		Separate	
In BDT'000	**30 September 2026**	**31 December 2025**	**30 September 2026**	**31 December 2025**
Purchase orders - capital expenditures	**4,152,181**	4,208,352	**4,138,232**	4,200,060

42 Contingencies and material litigations

The Company has opted for Alternative Dispute Resolution (ADR) in respect of all income tax cases covering IY 2005 to IY 2021. Following completion of ADR proceedings, the National Board of Revenue – Large Taxpayer Unit (NBR-LTU) has issued revised assessment orders for IY 2005 to IY 2021. The Company has updated the related tax provisions for all the years based on revised assessment orders.

As at the reporting date, the total tax claims raised by the NBR and resolved through ADR proceedings have been fully provided. There is no change in the overall contingent liability position compared to the quarter ended 30 September 2026.

43 Events after the reporting period

There is no significant event which provide additional information of the condition existed at the reporting period which requires either disclosure or adjustment to the financial statements.