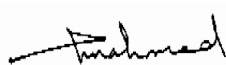


INTECH LIMITED
Statement of Financial Position (Un-audited)
As at June 30, 2015

ASSETS :	Notes	Half-Year ended 30 June, 2015 <u>Taka</u>	Year ended 31st December, 2014 <u>Taka</u>
Non-Current Assets		95,454,894	105,863,398
Property, Plant and Equipment(at cost less accumulated depreciation)	4	94,903,968	104,267,595
Deferred Tax Asset		550,926	1,595,803
Non-Current Assets Held for Sale		59,760,000	59,760,000
Current Assets		77,880,871	75,870,727
Inventories-At cost		6,571,815	4,176,815
Advance, Deposit & Prepayments		8,303,433	8,011,774
Trade Receivables	5	62,745,900	63,056,738
Investment in Titas Gas	6	73,500	83,685
Cash and Cash Equivalents		186,223	541,715
Total Assets		233,095,765	241,494,125
EQUITY AND LIABILITIES:			
Shareholders' Equity		228,592,495	235,804,223
Share Capital		212,000,910	212,000,910
Retained Earnings		16,591,585	23,803,313
Current Liabilities & Provisions		4,503,270	5,689,902
Liability for Expenses		4,331,033	5,652,153
Provision for Income Tax		172,237	37,749
Total Equity and Liabilities		233,095,765	241,494,125
Net asset value per share (NAVPS)/(restated)		10.78	11.12



Moslehuddin Ahmed
Chairman



Md. Arifur Rahman
Director



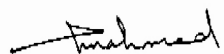
Mirza Aminul Islam Beg
Chief Executive Officer



Md. Mohibul Islam
Company Secretary

INTECH LIMITED
Statement of Comprehensive Income (Un-audited)
For the half year ended June 30, 2015

	Notes	Half-Year ended 30 June, 2015 <u>Taka</u>	Half-Year ended 30 June, 2014 <u>Taka</u>	01 Apr 2015 to 30 June, 2015 <u>Taka</u>	01 Apr 2014 to 30 June, 2014 <u>Taka</u>
Revenue from Operations	7	9,812,620	3,487,223	4,653,378	1,820,042
Expenses of Operations	8	(4,088,688)	(1,747,125)	(1,860,721)	(954,536)
Gross Profit		5,723,932	1,740,098	2,792,657	865,506
		(11,750,334)	(11,076,869)	(6,085,240)	(6,019,719)
Administrative Expenses		2,101,816	2,297,518	1,227,818	1,434,498
Marketing Expenses		279,413	499,516	172,913	288,570
Financial Expenses		5,479	1,784	2,696	1,668
Depreciation		9,363,626	8,278,051	4,681,813	4,294,983
Operating Profit		(6,026,402)	(9,336,771)	(3,292,583)	(5,154,213)
Other Income		(5,961)	4,309	969	409
Interest/Dividend Income		4,224	4,309	4,224	4,309
Provision to adjust changes in price of Investment in Share		(10,185)	-	(3,255)	(3,900)
Net Profit before Income Tax		(6,032,363)	(9,332,462)	(3,291,614)	(5,153,804)
Income Tax		1,179,365	6,872	51,929	3,942
Net profit after Tax		(7,211,728)	(9,339,334)	(3,343,543)	(5,157,746)
EPS/Restated EPS (2014)	9	-0.34	-0.44	-0.16	-0.24



Moslehuddin Ahmed
Chairman



Md. Arifur Rahman
Director



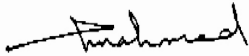
Mirza Aminul Islam Beg
Chief Executive Officer



Md. Mohibul Islam
Company Secretary

INTECH LIMITED
Statement of Changes in Equity (Un-audited)
For the half year ended June 30, 2015

	Half-Year ended 30 June, 2015 <u>Taka</u>	Half-Year ended 30 June, 2014 <u>Taka</u>
Net Profit for the Period (After Tax)	(7,211,728)	(9,339,334)
Retained Earning as at January 01	23,803,313	21,158,140
Bonus Share Issued	-	-
	23,803,313	21,158,140
Bonus Share Disbursement	-	-
Share Capital as at January 01	212,000,910	192,728,100
Total Shareholder Equity	228,592,495	204,546,906



Moslehuddin Ahmed
Chairman



Md. Arifur Rahman
Director



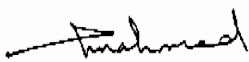
Mirza Aminul Islam Beg
Chief Executive Officer



Md. Mohibul Islam
Company Secretary

INTECH LIMITED
Statement of Cash Flows (Un -audited)
For the half year ended June 30, 2015

	Half-Year ended 30 June, 2015 <u>Taka</u>	Half-Year ended 30 June, 2014 <u>Taka</u>
1 Cash Flow from Operating Activities:	15,189	184,240
Collection from Customers & Others	8,522,903	5,190,618
Payment for Expenses	(8,507,714)	(5,006,378)
2 Cash Flow from Investing Activities:	(370,681)	(3,867,460)
Acquisition of Property, Plant and Equipment	-	-
Investment	-	-
Advance	(370,681)	(3,867,460)
3 Cash Flow from Financing Activities:	-	-
Bank O/D	-	-
Non Operating Income	-	-
4 Increase/Decrease in Cash and Cash Equivalents (SL. 1+2+3)	(355,492)	(3,683,220)
5 Cash and Cash Equivalents at the beginning of the year	541,715	4,648,585
6 Cash and Cash Equivalents at the end of the year (SL. 4+5)	186,223	965,365
Net operating cash flow per share (NOCFPS)/(restated)	0.00072	0.00869



Moslehuddin Ahmed
Chairman



Md. Arifur Rahman
Director



Mirza Aminul Islam Beg
Chief Executive Officer



Md. Mohibul Islam
Company Secretary

Intech Limited

Selected Notes to the interim financial information (Un-audited)
As at and for the Half Year ended June 30, 2015

1. Reporting entity:

1.1 Company profile

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 February 2, 2000. Later on May 08, 2014 The Company changes its name from "InTech Online Limited" to "Intech Limited"

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

1.2 Principal Objectives /Activities and Nature of Operations:

The principal activity of the Company is to provide Internet connectivity services through broadband and dial-up services to corporate entities and individual clients. It is also involved in providing ancillary services to software companies and data transcription companies by providing high volume data transfer channels.

Other activities of the Company include providing information technology consulting services to corporate houses, network design and implementation on turnkey basis, and software development for local and international markets. The Company is also engaged in web development and hosting.

From 2014, the Company has also been engaged in the business of real estate (resort) and fisheries.

2. Basis of preparation:

These condensed interim financial information have been prepared in accordance with International Accounting Standard/Bangladesh Accounting Standard (IAS/BAS) 34: Interim Financial Reporting and relevant guidelines issued by the Securities and Exchange Commission, Bangladesh and should be read in conjunction with the financial statements as at and for the year ended 31 December 2014, the year for which the last full annual financial statements were prepared.

3. Accounting policies:

The same accounting policies and methods of computation have been followed in these condensed financial information as were applied in the preparation of the financial statements for the year ended 31 December 2014.

	Amount (Tk.) June, 30 2015	Amount (Tk.) December, 31 2014
4.00 Property, Plant and Equipment, net of accumulated depreciation: Tk.94,903,968		
This consists of:		
Opening Balance (at cost less accumulated depreciation)	104,267,594	92,776,612
Add: Addition during the period	-	28,160,500
	<u>104,267,594</u>	<u>120,937,112</u>
Less: Depreciation during the period	9,363,626	16,669,518
Closing Balance	<u>94,903,968</u>	<u>104,267,594</u>
5.00 Trade Receivables: Tk. 62,745,900		
Composition of the above balance is as under:		
Internet Service	179,331	198,111
Software Sales and Maintenance	62,536,275	62,685,057
Sale of Computer, Modem, Cable and other equipments	30,294	173,570
Total	<u>62,745,900</u>	<u>63,056,738</u>
The entire receivables considered good and typically unsecured		
6.00 Short Term Investment:73,500		
Name of The Company		
Titasgas 1050 shares @ Tk. 99.34 each	103,985	103,985
Provision for loss due to decreasing market value as at 31.03.15	(30,485)	(20,300)
	<u>73,500</u>	<u>83,685</u>
As per the requirements of BAS39, the short term investment has been measured at fair value, based on closing price at the as on June 30, 2015 @70.00		
7.00 Revenue From Operation: Tk.9,812,620		
This consists of:		
Internet Service	2,902,267	1,374,380
Software	2,288,153	2,112,843
Fisheries Unit	4,622,200	-
Total	<u>9,812,620</u>	<u>3,487,223</u>
8.00 Expenses of Operations: Tk.4,088,688		
This consists of:		
Fuel Expenses-Generator	37,100	79,880
Link Charge	151,200	187,000
Rent for System Room	90,000	90,000
Salary	589,750	650,620
LAN Accessories	686,339	288,599
IP Charge	72,534	95,389
Optical Fiber Network Rent	179,105	199,517
Internet Exchange Connection Fee	60,000	40,000
Fee	-	116,120
Expenses of Fisheries Unit	2,222,660	-
Total	<u>4,088,688</u>	<u>1,747,125</u>

9.00 Earnings Per Share (EPS): Tk. (0.34)

The computation of Basic EPS is given below:

Earning attributable to the Ordinary Shareholders (Net profit after tax)	<u>(7,211,728)</u>	<u>(9,339,334)</u>
Number of Ordinary Shares outstanding during the year	21,200,091	19,272,810
Basic EPS	<u>(0.34)</u>	<u>(0.48)</u>
Restated EPS	<u>(0.34)</u>	<u>(0.44)</u>

10.00 Other Notes:

- 10.1 There are no items in the financial statements which are unusual because of their nature, size or incidence, and there are no material effects of the nature and amount of changes in estimates.
- 10.2 There have been no repurchases and repayments of debt and equity securities.
- 10.3 The Company has no separate business or geographical segments. Also, there was no changes in the composition of the entity during the interim period.
- 10.4 There are no material events subsequent to the end of the interim period. Also, there are no contingent liabilities and contingent assets.
- 10.5 There was no effect of seasonality or cyclicity on the interim operations.