





Intech Limited
Financial Statements 2nd Quarter (Un-Audited)
As On 31 December 2024

INTECH LIMITED
STATEMENT OF FINANCIAL POSITION (Un-Audited)
AS AT 31 DECEMBER 2024

PARTICULARS	NOTES	31 DECEMBER 2024	30 JUNE 2024 Audited
ASSETS			
Non-Current Assets		77,870,318	79,797,114
Property, Plant and Equipment (at cost)	4.00	77,870,318	79,797,114
Current Assets		25,964,052	24,097,827
Advance, Deposit & Prepayments	6.00	15,619,806	14,794,006
Trade Receivables	7.00	3,121,019	9,025,688
Cash and Cash Equivalents	9.00	405,227	278,134
Total Assets		103,834,370	103,894,941
EQUITY AND LIABILITIES			
Shareholders' Equity		(8,008,765)	(1,501,320)
Share Capital	10.00	313,212,260	313,212,260
Retained Earnings	11.00	(321,221,025)	(314,713,580)
Non-Current Liability		46,330,000	43,900,000
Loan from Director	15.00	46,330,000	43,900,000
Term Loan from CVCFL net off Current Maturity	14.00	-	-
Current Liabilities & Provisions		65,513,135	61,496,261
Liability for Expenses	12.00	50,460,956	48,906,352
Interest Payable	16.00	9,203,792	7,380,625
Deferred Tax Liability	5.00	1,992,207	1,382,327
Provision for Income Tax	13.00	3,856,180	3,826,957
Total Equity and Liabilities		103,834,370	103,894,941
Net assets value per share	24.00	(0.26)	(0.05)

The annexed notes form an integral part of these financial statements. These financial statements were approved by the Board of Directors on January 29, 2025 and were signed on its behalf by:

 Chairman
  Managing Director
  Director
  CFO
  Company Secretary

Signed in terms of our separate report of even date annexed

Dated: January 29, 2025
 Place: Dhaka



INTECH LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)
FOR THE PERIOD 01 JULY 2024 TO 31 DECEMBER 2024

PARTICULARS	NOTES	01 July 24 to 31 DEC 2024	01 July 23 to 31 DEC 2023	01 Oct 24 to 31 DEC 2024	01 Oct 23 to 31 DEC 2023
Revenue from Operations	16.00	4,870,515	26,753,712	1,399,728	24,718,633
Cost of goods sold & Services	17.00	(3,602,397)	(5,813,135)	(1,066,375)	(2,885,903)
Gross Profit		1,268,118	22,940,578	333,353	21,832,730
Operating Expenses		(4,874,836)	(5,983,314)	(2,506,539)	(2,640,074)
Administrative Expenses	18.00	(3,339,145)	(4,329,548)	(1,720,695)	(1,740,772)
Marketing Expenses	19.00	(62,830)	(175,205)	(52,330)	(159,955)
Depreciation & Amortization		(1,472,861)	(1,478,561)	(733,514)	(739,347)
Operating Profit		(3,606,718)	16,957,264	(2,173,186)	19,192,656
Non-Operating Income	21.00	-	124,327	-	62,164
Financial Expenses	20.00	(1,823,167)	(3,558,315)	(923,167)	(1,265,473)
Net Profit before WPPF/WF		(5,429,885)	13,523,276	(3,096,353)	17,989,347
Provision for contribution to WPPF/WF	12.01.1	-	-	-	-
Net Profit before tax		(5,429,885)	13,523,277	(3,096,353)	17,989,347
Provision for tax:					
Current tax	22.00	(29,223)	(2,483,018)	(14,612)	(4,047,603)
Deferred tax Income/(Expenses)	5.00	(609,879)	(410,132)	(304,940)	(205,066)
Net Profit after Tax		(6,068,987)	10,630,127	(3,415,904)	13,736,678
Other comprehensive income		-	-	-	-
Total comprehensive income		(6,068,987)	10,630,127	(3,415,904)	13,736,678
Earning Per Share	23.00	(0.19)	0.73	(0.11)	0.44

The annexed notes form an integral part of these financial statements. These financial statements were approved by the Board of Directors on January 29, 2025 and were signed on its behalf by:


Chairman


Managing Director


Director


CFO


Company Secretary

Signed in terms of our separate report of even date annexed



Dated: January 29, 2025
Place: Dhaka

INTECH LIMITED
STATEMENT OF CHANGES IN EQUITY (Un-Audited)
For the period ended 31 DECEMBER 2024

PARTICULARS	Amount in BDT		
	SHARE CAPITAL TAKA	RETAINED EARNINGS TAKA	TOTAL TAKA
Balance as at 01 July 2024	313,212,260	(314,713,580)	(1,501,320)
Bonus Share Issued	-	-	-
Cash Dividend	-	(438,458)	-
Net Profit for the year	-	(6,068,987)	(6,068,987)
Prior year adjustment	-	-	-
Balance as at 31 DECEMBER 2024	313,212,260	(321,221,025)	(7,570,307)

STATEMENT OF CHANGES IN EQUITY
For the period ended 31 DECEMBER 2023

PARTICULARS	Amount in BDT		
	SHARE CAPITAL TAKA	RETAINED EARNINGS TAKA	TOTAL TAKA
Balance as at 01 July 2023	313,212,260	(319,885,651)	(6,673,391)
Bonus Share Issued	-	-	-
Cash Dividend	-	-	-
Net Profit for the year	-	10,630,125	10,630,125
Retrospective effect as per IAS-8	-	-	-
Balance as at 31 DECEMBER 2023	313,212,260	(309,255,526)	3,956,734


Chairman Managing Director Director

 
CFO Company Secretary

Dated: January 29, 2025



INTECH LIMITED
STATEMENT OF CASH FLOWS (Un-Audited)
For the period ended 31 DECEMBER 2024


PARTICULARS	1 July 24 to 31 DEC 2024	1 July 23 to 31 DEC 2023
1. Cash Flow from Operating Activities		
Collection from Customers and Others	3,957,184	26,998,816
Cash Paid For Operation Expenses	(1,994,869)	20,506,141
Paid in Advance, Deposit & Prepayments	(25,800)	1,216,357
Other Receipts (payments)	-	1,045,000
Cash Paid to Administration Expenses	(3,339,145)	(4,329,549)
Income Tax Paid	-	(278,121)
Net cash from operating activities	(1,402,631)	45,158,644
2. Cash Flow from Investing Activities		
Acquisition of Property, Plant and Equipment	(100,276)	(820,803)
Advance payment for PCB project	-	-
Advance for land purchase	(800,000)	(405,000)
Advance received against land sell	1,500,000	-
FDR to CVCFL	-	-
Received from FDR, FDR Interest, Secusrity Deposit and interest waive	323,169	9,040,583
Net Cash used in Investing activities	922,893	7,814,780
3. Cash Flow from Financing Activities		
Interest and dividend received/(Paid)	(1,822,657)	(3,558,315)
Investment in Shares	-	-
Loan Repayment	(200,000)	(43,222,163)
Loan Received	2,630,000	7,952,998
Net Cash from / (used in) financing activities	606,833	(38,827,480)
4. Net Increase/Decrease in Cash and Cash Equivalents (1+2+3)	127,095	14,145,943
5. Cash and Cash Equivalents at the beginning of the year	278,134	993,739
6. Cash and Cash Equivalents at the end of the year (4+5)	405,229	15,139,682
Net Operating Cash Flow Per Share	(0.04)	1.44


Note 25


Chairman


Managing Director


Director


CFO


Company Secretary

Dated: January 29, 2025



INTECH LIMITED
NOTES TO THE FINANCIAL STATEMENTS
As at and for the period ended 31 December, 2024

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 29th January 2025.



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 December, 2024
- ii) Statement of Profit or Loss and other Comprehensive Income for the period ended 31 December, 2024 Statement of Changes in Equity for the period ended 31 December, 2024
- iii) Statement of Cash Flows for the period ended 31 December, 2024
- iv) Notes comprising a summary of significant accounting policies and other explanatory information to the financial Statements for the period ended 31 December, 2024



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 2nd quarter starting 01 July, 2024 to 31 December, 2024.

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.

While finalizing the financial statements for the year ended June 30, 2024. We have restated the preceding year's financial statements for fair presentation to comply with the Para 40 A of IAS-1 " presentation of Financial Statements " 42 & 49 of IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

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	5%
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 31.12.2024 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 2024

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
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 Dec 2024	30 Jun 2024

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

(A) Cost

Opening Balance (at cost)	116,227,215	128,213,174
Addition during the year/period	100,276	989,041
	116,327,492	129,202,215
Adjustment during the year/period	-	(12,975,000)
	116,327,492	116,227,215

(B) Accumulated depreciation

Opening Balance	36,430,101	45,381,524
Charged during the year/period	2,027,073	4,023,577
	38,457,174	49,405,101
Adjustment during the year/period	-	(12,975,000)
	38,457,174	36,430,101

(C) Written down value (A-B)

77,870,318	79,797,114
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(Schedule of Property, Plant and Equipment is given in Annexure - A)

"The Company has disposed of a fixed asset, 2 (Two) Vehicle (cars), during the last year reporting period, in accordance with of International Accounting Standard (IAS) 16 - Property, Plant, and Equipment. The purchase value of the vehicle was Tk. 12,975,000.00, and its book value is 0 (Zero) from 30 June 2022, with a selling value of Tk. 60,75,000. as on 28 December 2023.

5.00 DEFERRED TAX ASSETS :

Particulars	Accounting Based Asset/ (Liabilities) 31 Dec 2024	Tax Based Asset/ (Liabilities) 31 Dec 2024	(Taxable)/ Deductible Temporary Difference 31 Dec 2024
Property, Plant and Equipment	77,870,318	69,901,492	(7,968,826)
	77,870,318	69,901,492	(7,968,826)

Particulars	Amount in Taka	
	31 Dec 2024	30 Jun 2024

Deferred tax Asset/(Liability)*	(1,992,207)	(1,382,327)
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(25% of total Deductible temporary difference)

Deferred tax Income/(Expenses)

Closing Deferred tax Asset/(Liability)	(1,992,207)	(1,382,327)
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Opening Deferred tax Asset/(Liability)	(1,382,327)	10,470,562
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Prior year adjustment	-	-
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(1,382,327)	10,470,562
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(609,879)	(11,852,889)
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6.00 ADVANCES, DEPOSITS & PREPAYMENTS:

Opening Balance	14,794,006	15,594,213
Addition/(Adjustment) during the year	825,800	(800,207)
	15,619,806	14,794,006
Advances:	15,493,306	14,667,506
Advance for land purchase	14,614,000	13,814,000
ISP GPON Technology	-	-
Advance for ERP implementation	400,000	400,000
Advance to Employees	81,805	56,005
Advance Income Tax	397,501	397,501
Deposits:	126,500	126,500
Security Deposit to CDBL	100,000	100,000
Security Deposit for Dream Dhaka Project	2,500	2,500
Security Deposit CVCFL (risk fund)	-	-
Security Deposit for Office Rent	24,000	24,000
Total	15,619,806	14,794,006

6.01 Off Balance Sheet Item**Contingent Asset**

Advance to Ex-Chairman Mr. ATM Mahbubul Alam (Note: 6.02)	4,123,600	4,123,600
Advance for ADC for Financial Institution (Note 6.03)	71,867,926	71,867,926
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 limited through Cheque No 8182302, 8182303, 8182304, 8182305, 8182306, 8182307, 8182308 & 8182309.

From the above total amount of Tk. 41,23,600 (4,00,000 + 20,00,000 + 17,23,600) has been considered as Advance to Ex-Chairman Mr. ATM Mahbub, as he received the economic benefit of those transactions not by the company.

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 hutable 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 curtailed at the year end.



6.03 Advance to the Solquest Ltd

The advance payment Tk. 7,186,926 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. 7,186,926, it was decided to write off this amount during the year. The company has initiated legal proceedings to huncable 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.

7.00 TRADE RECEIVABLES:

Opening Balance	9,025,687	8,032,908
Addition during the Period	4,870,515	13,229,678
	13,896,202	21,262,587
Collection during the Period	(3,957,184)	(12,236,900)
	9,939,018	9,025,687
Broadband Internet Service	4,480,515	5,956,836
Software sales and Maintenances	390,000	3,068,351
Others		-
Total	4,870,515	9,025,187

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

7.01 The aging of above trade receivables as at the statement of financial position date was:

Up to 30 Days	1,247,457
Up to 90 Days	488,334
Up to 180 Days	176,051
Up to 360 Days	102,862
Over 360 Days	7,010,482
	9,025,187

7.02 INVESTMENT IN SHORT TERM DEPOSIT:

Short Term Deposit in CVCFL	6,000,000
Interest accrued during the period	-
Adjustment during the period	(6,000,000)
	-

In 2017, Intech Ltd made a Fixed Deposit Receipt (FDR) to CVC Finance Ltd amounting to Tk. 60,00,000. The FDR has reached maturity, and the funds were successfully collected with interest after deduction of AIT on December 28, 2023. The matured FDR utilized in debt repayment to CVC Finance Ltd



7.03 OTHER RECEIVABLES:

Accrued Interest on short term deposit	-	1,616,256
Addition during the period		124,327
Adjustment during the period	-	(1,740,583)
	-	-

The Accrued Interest on short term deposit is collected and utilized in debt repayment to CVC Finance Ltd.

9.00 CASH AND CASH EQUIVALENTS:

Cash in Hand	31,813	44,306
Cash at Bank	373,414	233,827
Total	405,227	278,134

Details of Cash at Bank

9.01 Current Accounts:	173,496	33,910
Southeast Bank Lir A/C. No. 001011100017418	-	-
AL-ARAFAH ISLAMIC BANK LTD Gulshan Br. A/C. No. 9902	397	397
AL-ARAFAH ISLAMIC BANK LTD Gulshan Br. A/C. No. 9935	774	774
AL-ARAFAH ISLAMIC BANK LTD A/C. No. 10273	171,663	32,076
Prime Bank, Banar A/C. No.2132119018627	664	664
9.02 STD Accounts:	184,431	184,430
Dhaka Bank, Local A/C. No. 0201150000001275	143,324	143,324
Prime Bank, Foreign A/C. No. 2126313007778	13,947	13,947
Islami Bank BD. Ltd A/C. No. 20502130900004207	27,160	27,160
9.03 Merchant Account:	15,487	15,487
Shahjalal Islami Bank 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 DECEMBER 2024		30 June, 2024	
	No. of Shares	%	No. of Shares	%
Sponsors/Directors	9,398,318	30.01	9,398,318	30.11
Financial Institutions	2,678,605	8.55	2,571,473	8.24
General Public	19,244,303	61.44	19,244,303	61.65
Total	31,321,226	100.00	31,214,094	100.00

(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 DECEMBER 2024			
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	1,131,113	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. 19.30 Per share in the Dhaka Stock Exchange Ltd and Tk. 20.10 Per share in the Chittagong Stock Exchange Ltd on 31 DECEMBER 2024

11.00 Retained Earnings

Opening Balance	(314,713,580)	(319,885,651)
Bonus Share Issued	-	-
Cash Dividend	(438,458)	-
Prior year adjustment	-	-
Net Profit for the year	(6,068,987)	5,172,071
	(321,221,025)	(314,713,580)

12.00 LIABILITY FOR EXPENSES:

Audit Fees	109,207	242,250
Other payable-12.01	50,551,719	48,664,102
Total	50,460,956	48,906,352

12.01 Other Payable:

CDBL	-	636,000
Contribution to WPPF & WF (Note - 12.01.1)	129,391	129,391
Electricity Bill		159,467
POP Payable		31,250
BTRC License Fee Payable		1,228,612
ISPAB Payable		10,000
ITDS		681,668
Staff Income Tax	104,761	109,728
Link Charge		23,988
Bandwidth bill		161,027
Data center rent		1,018,803
Listing Fee Payable		944,334
BAPLC		100,000
Rent for Optical fiber Network Payable		500,851
Software Maintenances bill		6,349,343
Office rent		300
Salary, Wages & Allowances	1,631,692	1,474,246
Directors Remuneration		1,000



Board Meeting Attendance Fees	1,432,000	1,462,800
Legal/Consultant fees & Professional charges		219,000
Telephone Bill		31,292
Trade Creditors	14,152,133	3,264,441
Service Charge		39,071
Repair and Maintenance		183
Advertisement bill payable		90,493
NOC support rent		2,095
Wasa Bill		5,680
Dividend Payable	685,098	246,640
Others Payable	32,216,674	29,732,400
Total	50,351,749	48,664,102

Bishawas Agro Ltd has provided an advance cash payment to our company for the Mymensingh Tarakanda Fish Projects, specifically for the purpose of selling total land associated with the project. The advance cash received is governed by a formal agreement between our company and Bishawas Agro Ltd, outlining the terms and conditions of the advance. The advance is specifically earmarked for the sale of land associated with the Mymensingh Tarakanda Fish Projects, and it will be recognized as revenue upon the completion of the land sale transaction. The advance cash received from Bishawas Agro Ltd will be appropriately recognized in our financial statements in accordance with the applicable accounting standards. The funds received as an advance utilized in debt repayment to CVC Finance Ltd

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	3,826,957	3,915,357
Add: provision made during the year/period (Note-22)	29,223	236,483
	3,856,180	4,151,840
Add: Adjustment for prior year	-	(324,883)
Closing Balance	3,856,180	3,826,957

14.00 Term Loan

Term Loan from CVCFL (Agreement No-TL18TI0323) @ Interest Rate-15.25%	-	56,568,618
Add: Interest Charged	-	2,123,317
Less: Principal Paid	-	(33,500,000)
Less: Interest Paid	-	(10,545,481)
Less: Interest Waiver	-	(14,646,455)
Closing Balance	-	-

As of December 31, 2023, the total outstanding amount of the term loan is Tk. 58,691,935.00. The cumulative repayments made up to this date amount to Tk. 44,045,481.00, with an additional interest waiver of Tk. 14,646,455.00."



15.00 Loan from Director

Opening Balance
 Add: Receive loan from Director's
Total
 Less: Repayment to Director's
Closing Balance

43,900,000	36,300,000
2,630,000	7,600,000
46,530,000	43,900,000
200,000	-
46,330,000	43,900,000

16.00 Interest Payable

Opening Balance
 Add: Addition During this Period
Total
 Less: Repayment During This Period
Closing Balance

7,380,625	4,159,165
1,823,167	3,221,460
9,203,792	7,380,625
-	-
9,203,792	7,380,625

Loan received from directors @9%,6% and 10% simple interest rate.

17.00 Unclaimed Dividend

Financial Year 2019-2020
Total

246,640	246,640
246,640	246,640

"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."



Note No.	Particular	Amount in Taka	
		1 July 2024 to 31 Dec 2024	1 July 2023 to 31 Dec 2023
16.00 REVENUE FROM OPERATION:			
Internet Service (16.01)		4,480,515	6,682,257
Software & Others (16.02)		390,000	22,071,455
Total		4,870,515	28,753,712
16.01 Internet Revenue:			
Broadband Internet		4,102,382	6,575,432
Data Connectivity			-
Setup charge		378,133	106,825
Installation			-
		4,480,515	6,682,257
Less: VAT		-	-
Total		4,480,515	6,682,257
16.02 Software & Others:			
Software Sales & Maintenance		390,000	-
Gain on sell of Fixed asset		-	6,075,000
Others Sales		-	1,350,000
Interest waiver on loan		-	14,646,455
			-
Less: VAT		-	-
		390,000	22,071,455

1. **Gain on sell of Fixed Asset:** The company sold 2 Vehicles (Car) during the last year reporting period by Taka 60,75,000.00 whose book value is zero. As per Income Tax ordinance 1984 Under Section 19 Subsection 16, this gain is recognized as Business income for the period. As a result it contributes to the overall increase in income for the last year reporting period. 2. **Interest Waiver on Loan:** The company settled a long outstanding term loan during the last year reporting period, it led to a significant reduction in liabilities and acquire of an interest waiver Taka 14,646,455.00, which is the result of negotiations with creditors. As per Income Tax ordinance 1984 Under Section 19 Subsection 11 the interest waiver is recognized as business Income which increased in income for the last year reporting period. It's essential to note that these events are likely to be one-time occurrences and may not be reflective of the company's ongoing operational performance. The deviation in details for this quarter is significant because these events are not part of the company's regular, day-to-day business activities."

17.00 COST OF GOODS SOLD & SERVICES :

Bandwidth Bill	1,344,240	2,490,051
Infrastructure, Optical Fiber & Network Equipment cost	127,716	55,425
POP Expenses and Rent	57,700	114,700
Link Charge	1,126,514	1,971,609
Equipment Repair & Maintenances	400	5,510
BTRC License Fees		
Electricity Bill	76,533	81,669
Data Center Rack Rent		136,500
NOC Support rent		-
Salary & Allowances		
Overtime allowance	6,000	4,750



Travelling and Conveyance	17,865	54,407
Entertainment Expenses	1,030	630
Employees Lunch		288
Festival Bonus		
IP Charge	35,522	
Office Maintenance		
Service Charge		
Software maintenances expenses	21,009	12,700
Optical Fiber Network Rent	159,000	317,747
Other Cost	53,556	44,395
Depreciation	554,212	522,754
Total	3,602,397	5,813,135

18.00 ADMINISTRATIVE EXPENSES :

Salary & Allowances	2,286,145	2,624,304
Board Meeting Attendance Fees	48,000	79,000
Office expenses	51,569	34,600
Office Rent or lease payments	16,500	
Entertainment	15,378	34,984
Telephone, mobile	41,902	57,586
Electric Bill	139,559	142,770
Utilities	50,612	66,972
WASA Bill	-	
AGM & EGM Expenses	114,594	132,250
Audit Fee		
Conveyance & Allowance	41,639	53,105
Employees Lunch & Canteen	9,000	19,850
Postage and Courier Expenses	1,125	2,620
Domain & hosting	-	1,213
Other general and administrative expenses	-	121,000
General Expenses	269,842	32,087
Insurance	-	
Bank Charge	8,491	26,382
Loss/(Gain) on Disposal of Fixed Asset	-	-
Repairs and Maintenance	6,950	94,930
Printing & Stationery	125,300	316,167
Legal/Consultant fees & Professional charges	74,500	466,530
Trade License Fee	21,280	15,730
Other Expense	16,759	
Vat Expenses	-	7,469
Provision for Advance to Ex-Chairman Mr. ATM Mahbubul Alam	-	
Provision for Advance for ADC for Financial Institution	-	
Total	3,339,145	4,329,548

19.00 MARKETING EXPENSES:

Advertisement	41,830	134,705
Business Promotion & Development Expenses	21,000	40,500
Total	62,830	175,205



20.00 FINANCIAL EXPENSES :

Interest on Term Loan	-	2,123,317
Interest on Directors Loan	1,823,167	1,434,998
Total	1,823,167	3,558,315

21.00 NON-OPERATING INCOME :

Dividend income	-	-
Accrued Interest on short term deposit	-	124,327
Total	-	124,327

22.00 PROVISION FOR INCOME TAX:

Minimum Tax	29,223	173,268
Regular Tax	29,223	2,805,893
Higher One	29,223	2,805,893

23.00 EARNING PER SHARE (EPS):

Net Profit attributable to the Ordinary Shareholders	(6,068,987)	10,630,127
Weighted average number of shares during the period.	31,321,226	31,321,226
Basic Earning Per Share (EPS) Tk.	(0.19)	0.34

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	103,834,370	103,894,941
Less Total Liabilities	(111,843,135)	(105,396,261)
Net Assets	(8,008,765)	(1,501,321)
Number of Shares at Financial Position date	31,321,226	31,321,226
Net Asset Value (NAV) Per Share	(0.26)	(0.05)

25.00 Net Operating Cash Flow Per Share (NOCFPS)

Net Cash Generated from Operating Activities	(1,402,631)	45,158,644
Number of Shares at Financial Position date	31,321,226	31,321,226
Net Operating Cash Flow Per Share (NOCFPS)	(0.04)	1.44

Advance received against land sell for repayment of Term loan this cash collection is inresed cash flow.

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	(6,068,987)	10,630,125
Adjustment for non-cash transactions:		
Depreciation	2,027,073	2,001,313
Provision for deferred Tax	609,879	410,132
Provision for Income tax	29,223	2,483,018
Provision fo Bad & Doubtful debts	-	-
Unrealized loss/(Gain) in investment in share	-	-
Provision for WPPF/WF	-	-
Finance Expenses	1,823,167	3,558,315
	(1,579,646)	19,082,903
less: Non-operating income	-	(124,327)
Less: Tax Paid	-	(278,121)
	(1,579,646)	18,680,456
(Increase)/Decrease of Advance, Deposits and prepayment	(25,800)	1,216,357
(Increase)/Decrease of Trade Receivable	(913,331)	(709,896)
Increase/(Decrease) of Liability for expenses	1,116,146	25,971,728
Increase/(Decrease) of doubtful debts	-	-
Increase/(Decrease) of WPPF for expenses	-	-
Net Cash inflow from operating activities under indirect method	(1,402,631)	45,158,644
Net Cash inflow from operating activities under direct method	(1,402,631)	45,158,644
Difference	-	-

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 11,04,000/-; Md Saddam Hossain in the ranks of Company Secretary and Yearly Salary Taka 720,000/-; as short term employees benefit. No post employment benefits, other long term benefits and retirement benefits were paid during the period.

28.00 Comparative Information and Restatement

Comparative information has been disclosed in respect of the year for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.



INTECH LIMITED
PROPERTY PLANT AND EQUIPMENT
AS AT 31 DECEMBER 2024

PARTICULARS	COST			Rate of Dep. %	DEPRECIATION			Written down value as at 31.12.2024	
	Balance as at 01.07.2024	Addition during the year	Adjustment during the year		Balance as at 31.12.2024	Charge during the year	Adjustment during the year		Balance as at 31.12.2024
Networking Equip & Installation	1,532,663	-	-	1,532,663	15%	114,950	-	472,565	1,060,098
Server	4,031,250	-	-	4,031,250	15%	311,629	-	1,317,158	2,714,093
Office Equipment	897,434	-	-	897,434	15%	576,785	-	644,093	253,341
Computer Equipment	173,750	-	-	173,750	20%	57,433	-	74,808	98,942
Furniture & Fixtures	203,792	-	-	203,792	15%	149,334	-	164,619	39,174
Interior Decoration	4,884,527	-	-	4,884,527	15%	4,713,902	-	4,723,817	160,710
Optical Fiber Network	1,615,106	100,276	-	1,715,382	15%	434,823	-	562,456	1,152,926
Land & Land Development	24,691,000	-	-	24,691,000	0%	-	-	-	24,691,000
Building (Floor Space)	38,663,053	-	-	38,663,053	2.5%	8,830,768	-	9,314,056	29,348,997
Pond Excavation, Dam, Dyke	32,620,969	-	-	32,620,969	5%	13,454,408	-	14,269,932	18,351,037
Office Building & Godown	1,400,000	-	-	1,400,000	10%	1,335,833	-	1,400,000	-
Total as on 31.12.2024	110,713,544	100,276	-	110,813,820		30,916,431	2,027,073	32,943,504	77,870,318
Total as on 30.06.2024	122,699,503	989,041	12,975,000	110,713,544		39,867,854	4,023,577	30,916,431	79,797,117

