



IT CONSULTANTS PLC.

***UN-AUDITED 2ND QUARTERLY FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025***



EVERGREEN PLAZA (3RD & 4TH FL)

260/B, TEJGAON -I/A

DHAKA-1208

PH: 9830310-13

IT Consultants PLC.
Statement of Financial Position
As at 31 December 2025

Provisional & Un-audited

	Notes	Amounts in Taka	
		31 December 2025	30 June 2025
Assets			
Non-Current Assets:			
Property, plant and equipment, net	4.00	1,121,840,532	1,083,754,154
Intangible assets, net	5.00	674,984,440	721,812,814
Right of use assets, net	6.00	31,158,499	41,232,151
Capital work-in-progress	7.00	1,416,670,901	1,281,507,315
Other financial assets	11.04 (a)	947,157	887,319
Deferred tax asset	19.00	-	199,527
		3,245,601,529	3,129,393,280
Current Assets:			
Inventories	8.00	64,259,298	42,567,277
Accounts receivable	9.00	381,769,820	343,291,208
Other receivable	10.00	34,806,910	31,769,379
Advance, deposits & prepayments	11.00	632,673,354	539,817,034
Cash and cash equivalents	12.00	467,627,286	432,021,357
		1,581,136,668	1,389,466,255
Total Assets		4,826,738,197	4,518,859,535
Equity and Liabilities			
Shareholders' Equity:			
Share capital	13.00	1,285,926,640	1,285,926,640
Share premium	14.00	294,578,430	294,578,430
Retained earnings	15.00	1,335,363,354	1,253,142,251
Revaluation reserve	16.00	149,115,434	156,236,982
		3,064,983,858	2,989,884,303
Non-Current Liabilities:			
Term loan	17.01	1,149,084,581	961,081,834
Lease liabilities	18.01	23,748,162	21,265,507
Deferred tax liability	19.00	241,673	-
		1,173,074,416	982,347,341
Current Liabilities:			
Trade payables	20.00	220,429,610	232,368,724
Bank overdraft	21.00	52,518,777	685,941
Term loan, current portion	17.02	65,981,323	96,749,512
Lease liabilities, current portion	18.02	6,458,932	18,095,006
Other liabilities	22.00	213,853,246	176,907,996
Unclaimed dividend	23.00	1,056,486	1,056,953
Provision for income tax	24.00	28,381,549	20,763,759
		588,679,923	546,627,891
Total Liabilities		1,761,754,339	1,528,975,232
Total Equity & Liabilities		4,826,738,197	4,518,859,535
Net Asset Value (NAV) per share	37.00	23.83	23.25

The annexed notes from 1 to 41 form an integral part of these financial statements.

Sdt
Chairman

Sdt
Director

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Managing Director & CEO

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Chief Financial Officer

Sdt
Company Secretary

Dated, Dhaka
29 January, 2026

IT Consultants PLC.
Statement of Profit or Loss
For the period ended 31 December 2025

Provisional & Un-audited

Notes	Amounts in Taka				
	Jul'25 to Dec'25	Jul'24 to Dec'24	Oct'25 to Dec'25	Oct'24 to Dec'24	
Revenue	25.00	774,549,654	749,970,943	385,342,718	411,518,349
Cost of services and sales	26.00	(386,109,914)	(326,735,772)	(184,150,723)	(169,723,080)
Gross Profit		388,439,740	423,235,171	201,191,995	241,795,269
Operating Expenses:					
General and administrative expenses	27.00	(95,390,968)	(83,586,205)	(52,454,867)	(45,431,711)
Selling and distribution expenses	28.00	(39,654,646)	(31,324,697)	(22,551,760)	(21,132,882)
Other operating expenses	29.00	(3,079,118)	(4,037,369)	(2,181,459)	(1,851,182)
Total Operating Expenses		(138,124,732)	(118,948,271)	(77,188,086)	(68,415,775)
Operating Profit/(Loss)		250,315,008	304,286,900	124,003,909	173,379,494
Non-operating income/(expenses)	30.00	683,701	128,391	242,614	391,964
Profit/(Loss) before Finance Costs		250,998,709	304,415,291	124,246,523	173,771,458
Finance costs	31.00	(14,902,989)	(45,137,485)	(10,517,571)	(26,819,618)
Finance income	32.00	13,872,430	8,415,578	7,291,525	5,654,378
Profit/(Loss) before WPPF & WF		249,968,150	267,693,384	121,020,477	152,606,218
Contribution to WPPF & WF	33.00	(12,498,408)	(12,747,304)	(6,051,024)	(7,265,381)
Profit/(Loss) before Income Tax		237,469,742	254,946,080	114,969,453	145,340,837
Income Tax		(8,166,238)	(7,082,331)	(3,978,910)	(2,237,010)
Current tax	34.00	(7,617,790)	(7,109,320)	(4,083,059)	(2,459,401)
Deferred tax income/(expenses)	35.00	(548,448)	26,989	104,149	222,391
Net Profit/(Loss)		229,303,504	247,863,749	110,990,543	143,103,827
Earnings Per Share (EPS)	36.00	1.78	1.93	0.86	1.11

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Dated, Dhaka
29 January, 2026

IT Consultants PLC.
Statement of Other Comprehensive Income
For the period ended 31 December 2025

Provisional & Un-audited

Notes	Amounts in Taka			
	Jul'25 to Dec'25	Jul'24 to Dec'24	Oct'25 to Dec'25	Oct'24 to Dec'24
Other comprehensive income that will not be reclassified to profit or loss in subsequent periods, net of tax:				
Net profit after tax	229,303,504	247,863,749	110,990,543	143,103,827
Deferred tax on revaluation surplus	107,248	(42,352)	4,824	(45,933)
Impairment loss on revaluation surplus	-	-	-	-
Remeasurement on defined benefit plans	-	-	-	-
Deferred tax impact on defined benefit plans	-	-	-	-
Other comprehensive income /(loss) for the period, net of tax	107,248	(42,352)	4,824	(45,933)
Total comprehensive income for the period, net of tax	229,410,752	247,821,397	110,995,367	143,057,894

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IT Consultants PLC.
Statement of Changes in Equity
For the period ended 31 December 2025

Provisional & Un-audited

Particulars	Paid-up Capital	Share Premium	Retained Earnings	Revaluation Reserve	Total Equity
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2025	1,285,926,640	294,578,430	1,253,142,251	156,236,982	2,989,884,303
Net profit for the period	-	-	229,303,504	-	229,303,504
Cash dividend (2024-25)	-	-	(154,311,197)	-	(154,311,197)
Transfer from revaluation reserve	-	-	7,228,796	(7,228,796)	-
Deferred tax on revaluation reserve	-	-	-	107,248	107,248
Balance as at 31 December 2025	1,285,926,640	294,578,430	1,335,363,354	149,115,434	3,064,983,858

Particulars	Paid-up Capital	Share Premium	Retained Earnings	Revaluation Reserve	Total Equity
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2024	1,285,926,640	294,578,430	922,412,001	165,072,293	2,667,989,364
Net profit for the period	-	-	247,863,749	-	247,863,749
Cash dividend (2023-24)	-	-	(141,451,930)	-	(141,451,930)
Transfer from revaluation reserve	-	-	3,582,836	(3,582,836)	-
Deferred tax on revaluation reserve	-	-	(42,352)	-	(42,352)
Balance as at 31 December 2024	1,285,926,640	294,578,430	1,032,364,304	161,489,457	2,774,358,831

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29 January, 2026

IT Consultants PLC.
Statement of Cash Flows
For the period ended 31 December 2025

Provisional & Un-audited

	Notes	Amounts in Taka	
		Jul'25 to Dec'25	Jul'24 to Dec'24
A. Cash flows from operating activities			
Cash receipts from customers/revenue		780,460,969	869,645,004
Cash paid to suppliers		(244,913,583)	(205,937,194)
Cash paid for operating activities		(79,221,728)	(56,268,489)
Cash paid to employees		(150,652,281)	(145,154,686)
Interest paid		(4,723,783)	(53,467,067)
Income taxes paid		(7,528,886)	(5,663,097)
Net cash provided by/(used in) operating activities	40.00	293,420,708	403,154,471
B. Cash flows from investing activities			
Purchase of property, plant & equipment		(52,481,040)	(11,738,942)
Purchase of property, plant & equipment - Card bureau		-	(941,451)
Purchase of property, plant & equipment - DR center		-	(4,614,763)
Purchase of intangible assets		-	(2,614,922)
Purchase of property, plant & equipment (W-I-P)		(256,678,834)	(300,000,000)
Payment against Right of use asset		-	-
Fixed deposit receipt (FDR)		(12,380,000)	(124,400,000)
Proceed from sale of old vehicle		-	360,000
Interest received		15,327,993	2,478,270
Net cash provided by/(used in) investing activities		(306,211,881)	(441,471,808)
C. Cash flows from financing activities			
Payment of lease liabilities		(12,289,198)	(12,613,614)
Proceeds from long term loan		188,002,747	300,000,000
Payment of long term loan		(25,322,603)	(2,396,877)
Proceeds from bank overdraft		156,481,007	-
Payment of bank overdraft		(104,648,171)	(2,176,619)
Proceeds from dividend refund		484,984	-
Payment of dividend		(154,311,664)	(19,762)
Net cash provided by/(used in) financing activities		48,397,102	282,793,128
D. Net changes in cash and cash equivalents (A+B+C)		35,605,929	244,475,791
E. Cash and cash equivalents at beginning of the period		432,021,357	314,287,380
F. Cash and cash equivalents at end of the period		467,627,286	558,763,171
Net Operating Cash Flows Per Share (NOCFPS)	38.00	2.28	3.14

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