

The Chief Regulatory Officer
Dhaka Stock Exchange Limited
9/F Motijheel C/A
Dhaka-1000

Dated: January 30, 2024

**UN-AUDITED HALF YEARLY FINANCIAL STATEMENTS
FOR
THE HALF YEAR ENDED 31ST DECEMBER 2023**

Dear Sir

The UN-AUDITED HALF YEARLY FINANCIAL STATEMENTS for the Half Year, period ended on 31st December 2023 has been adopted by the Board of Director's of BDCOM Online Ltd. in its meeting held on Tuesday the 30th January 2024 at 3:00 p.m. and The Net Asset Value (NAV) per share of Tk.15.66, Earning Per Share (EPS) of Tk. 0.60 and Net Operating Cash Flow Per Share (NOCFPS) of Tk. 0.97 for the Half Year as against Net Asset Value (NAV) per share of Tk. 15.52, Earning Per Share (EPS) of Tk. 0.77 and Net Operating Cash Flow Per Share (NOCFPS) of Tk. 0.68 for the period ended 31st December 2022. This is as per regulation 17(2) and 16(2) of (Listing) Regulations, 2015.

Reason for decreased EPS:

EPS has decreased mainly due to increase of income tax expenses as per Income Tax Act 2023, Section 163 (2)(KHA), tax deducted under Section 90 will be considered as minimum tax instead of advance income tax (Income Tax Act 2023, Act number 12, dated June 22, 2023). Resulting EPS in the half yearly of 2023-2024 has decreased by 0.17 compared to EPS of 0.77 in the half yearly of 2022-2023.

Reason for increased NOCFPS:

Net operation cash flows per share has increased by 0.29 due to increased collection of receivable during this period July to December 2023 compared to July to December 2022.

Thanking you

Sincerely yours



A.K.M. Kutub Uddin
Executive Director
&
Company Secretary

Encl: Un-Audited Half Yearly Financial Statements period ended
on 31st December 2023 & notes there on.