INTECH LIMITED
Statement of Financial Position (Un-audited)
As at September 30, 2018

	Notes	September 30,2018 (TAKA)	June 30,2017 (TAKA)
ASSETS :			
Non-Current Assets		**120,647,775**	**122,512,584**
Property, Plant and Equipment(at cost less accumulated depreciation)	4	113,640,396	116,130,967
Deferred Tax Assets		7,007,379	6,381,617
Non Current Asset Held for Sale		**28,652,000**	**28,652,000**
Current Assets		**221,135,834**	**199,245,809**
Inventories	5	50,276,480	38,323,396
Advance, Deposit & Prepayments	6	75,276,171	76,512,093
Trade Receivables	7	71,790,310	74,167,239
Other Receivable		584,925	584,925
Investment in Share	8	41,475	42,000
FDR In CVCFL		6,000,000	6,000,000
Cash and Cash Equivalents		17,166,473	3,616,156
Total Assets		**370,435,609**	**350,410,393**
EQUITY AND LIABILITIES:			
Shareholders' Equity		**346,808,369**	**322,739,859**
Share Capital		282,173,210	282,173,210
Retained Earnings		64,635,159	40,566,649
Non Current Liability:		**11,915,292**	**17,321,472**
Term Loan		11,915,292	17,321,472
Current Liabilities & Provisions		**11,711,948**	**10,349,062**
Liability for Expenses		5,449,847	9,899,324
Current portion of Term Loan		5,806,300	-
Provision for Income Tax		455,801	449,738
Total Equity and Liabilities		**370,435,609**	**350,410,393**
Net Asset Value Per Share (NAVPS)		12.29	11.44

ATM Mahbubul Alam	Md.Anisuzzaman	Mirza Aminul Islam Beg	Md.Mohibul Islam	Subrata Dey
Chairman	Director	Chief Executive Officer	Company Secretary	Chief Financial Officer

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INTECH LIMITED

Statement of Comprehensive Income (Un-audited)

For the period from July 01 to September 30, 2018

	Notes	July 01,2018 to September 30, 2018 (TAKA)	July 01,2017 to September 30, 2017 (TAKA)
Revenue from Operations	**9**	45,771,335	22,771,273
Expenses of Operations	**10**	(9,210,860)	(11,571,648)
Gross Profit		**36,560,475**	**11,199,625**
		(12,105,056)	**(10,287,502)**
Administrative Expense		2,110,115	2,035,111
Marketing Expenses		365,570	316,386
Financial Expenses		1,365,000	427,828
Depreciation		8,264,371	7,508,177
Operating Profit		**24,455,419**	**912,123**
Other Income		**(525)**	**(3,885)**
Provision to adjust changes in price of Investment in Shares		(525)	(3,885)
Net Profit before Income Tax		**24,454,894**	**908,238**
Income Tax		386,383	3,176,549
Net profit after Tax		**24,068,510**	**(2,268,311)**
EPS	**11**	**0.85**	**(0.09)**
Number of Shares used to compute EPS		**28,217,321**	**25,652,110**

ATM Mahbubul Alam	Md.Anisuzzaman	Mirza Aminul Islam Beg	Md.Mohibul Islam	Subrata Dey
Chairman	Director	Chief Executive Officer	Company Secretary	Chief Financial Officer

AMARSTOCK

INTECH LIMITED
Statement of Changes in Equity (Un-audited)
For the period from July 01 to September 30, 2018

	July 01,2018 to September 30, 2018 (TAKA)	July 01,2017 to September 30, 2017 (TAKA)
Net Profit for the Period (After Tax)	**24,068,510**	**(2,268,311)**
Retained Earning as at July 01	40,566,649	30,889,260
Less: Bonus Share Issued	-	-
	40,566,649	**30,889,260**
Bonus Share Disbursement		
Share Capital as at July 01	282,173,210	256,521,100
Total Shareholder Equity	**346,808,369**	**285,142,049**

ATM Mahbubul Alam	Md.Anisuzzaman	Mirza Aminul Islam Beg	Md.Mohibul Islam	Subrata Dey
Chairman	Director	Chief Executive Officer	Company Secretary	Chief Financial Officer

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INTECH LIMITED
Statement of Cash Flows (Un-audited)
For the period from July 01 to September 30, 2018

	July 01,2018 to September 30, 2018 (TAKA)	July 01,2017 to September 30, 2017 (TAKA)
1 Cash Flow from Operating Activities:	**19,157,312**	**260,827**
Collection from Customers & Others	48,148,264	22,725,984
Payment for Expenses	(28,990,952)	(22,465,157)
2 Cash Flow from Investing Activities:	**(5,606,995)**	**(14,241,050)**
Acquisition of Property, Plant and Equipment	(5,812,800)	(10,241,050)
Advance	205,805	(4,000,000)
3 Cash Flow from Financing Activities:	**-**	**19,800,000**
Bank Loan		19,800,000
Non Operating Income	-	-
4 Increase/Decrease in Cash and Cash Equivalents (SL. 1+2+3)	**13,550,317**	**5,819,777**
5 Cash and Cash Equivalents at the beginning	**3,616,156**	**818,112**
6 Cash and Cash Equivalents at the end of the year (SL. 4+5)	**17,166,473**	**6,637,889**
Net Operating Cash Flow Per Share (NOCFPS)	**0.74681**	0.01017

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ATM Mahbubul Alam	Md.Anisuzzaman	Mirza Aminul Islam Beg	Md.Mohibul Islam	Subrata Dey
Chairman	Director	Chief Executive Officer	Company Secretary	Chief Financial Offic

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Intech Limited

Selected Notes to the interim financial information (Un-audited)
For the period from July 01 to September 30, 2018

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 it 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:

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. The Company has started setting up a platform for Alternate Delivery Channel (ADC) for financial institute.

From 2014, the Company has also been engaged in the business of Fisheries, which now form a significant part of the Company's Revenue and Operations.

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 period ended 30 June 2018, the period 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 this condensed financial information as were applied in the preparation of the financial statements for the period ended 30 June 2018.

	Amount (Tk.) September 30, 2018	Amount (Tk.) June 30, 2018

4 Property, Plant and Equipment, net of accumulated depreciation: Tk. 113,640,396

This consists of:

Opening Balance (at cost less accumulated depreciation)	116,091,967	127,796,315
Add: Addition during the period	5,812,800	18,712,658
	121,904,767	146,508,973
Less: Depreciation during the period	8,264,371	30,417,005
Closing Balance	**113,640,396**	**116,091,968**

5 Inventories: Tk. 50,276,480

This consists of inventory in the fisheries business, as follows:

Stock of Fish Feed	20,655,480	27,655,981
Stock of Fish	29,621,000	27,321,563
Total	**50,276,480**	**54,977,544**

The inventories are valued at the lower of cost and net realizable value, cost being determined under FIFO method.

6 Advance Deposit and Prepayments:Tk 75,276,171

Advance for land purchase	20,000,000	20,000,000
Other advances	699,041	904,846
Advance for ADC for financial institutions*	54,577,130	54,577,130
	75,276,171	**75,481,976**

*This is in relation to anew business initiative of providing Alternative Delivery Channel (ADC) for financial institutions

7 Trade Receivables: Tk. 71,790,310

Composition of the above balance is as under:

Internet Service	2,461,959	2,207,575
Software Sales and Maintenance	69,328,351	56,291,275
Total	**71,790,310**	**58,498,850**

The entire receivables are considered good and typically unsecured
No amount was due from directors, chief executive and executives.

8 Investment in Share: Tk 41,475

Name of The Company		
Titasgas 1,050 shares @ Tk .99.034 each	103,985	103,985
Provision for loss due to decreasing market value as at 30.09.18	(62,510)	(61,985)
	41,475	**42,000**

As per the requirements of BAS39, investment in share has been measured at fair value, based on closing price as on September 30,2018 @ Tk. 39.50

	July 01,2018 to September 30, 2018	**July 01,2017 to September 30, 2017**
9 Revenue From Operation: Tk. 45,771,335		
This consists of:		
Internet Service	5,010,750	2,010,688
Software	11,200,000	5,700,000
Revenue from Fisheries Unit	29,560,585	15,060,585
Total	**45,771,335**	**22,771,273**

10 Expenses of Operations: Tk. 9,210,860

This consists of:

Fuel Expenses-Generator	11,200	9,800
Link Charge	550,000	300,000
Rent for System Room	45,000	45,000
Salary	1,296,500	446,500
LAN Accessories	85,450	74,950
Optical Fiber Network Rent	180,300	152,988
Expenses of Fisheries Unit	7,042,410	10,542,410
Total	**9,210,860**	**11,571,648**

11 Earnings Per Share (EPS): Tk. 0.85

The computation of Basic EPS is given below:

Earning attributable to the Ordinary Shareholders (Net profit after tax)	**24,068,510**	**(2,268,311)**
Number of Ordinary Shares outstanding during the period	28,217,321	25,652,110
EPS	**0.85**	**(0.09)**
Diluted EPS	**0.85**	**(0.08)**

Due to cost control and increase of Revenue EPS changed significantly.