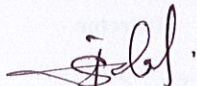


**eGeneration PLC**  
**1st Quarter ended Financial Statements (Un Audited)**  
**For the period ended 30 September, 2025**


**eGeneration PLC**  
**Statement of Financial Position**  
As on 30 September, 2025 (Un Audited)

Particulars	Notes	Amount in Taka	
		30-Sep-2025	30-Jun-2025
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,352,556,650</b>	<b>1,359,099,281</b>
Property, Plant & Equipment	4	248,077,505	253,074,077
Intangible Assets	5	141,097,170	146,061,251
Investment	6	264,138,062	264,138,062
Work in Progress	7	699,243,914	695,825,891
<b>Current Assets</b>		<b>774,412,978</b>	<b>729,240,157</b>
Inventories	8	2,863,319	2,863,319
Trade and Other Receivables	9	371,364,781	334,276,947
Advance, Deposit & Prepayments	10	363,548,922	350,211,063
Tender Security & Margin	11	33,218,650	35,448,185
Cash & Cash Equivalents	12	3,417,306	6,440,643
<b>Total Assets</b>		<b>2,126,969,628</b>	<b>2,088,339,438</b>
<b>Shareholders' Equity &amp; Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,763,842,014</b>	<b>1,753,284,430</b>
Share Capital	13	750,000,000	750,000,000
Share Premium	14	186,182,451	186,182,451
Retained Earnings	15	827,659,563	817,101,979
<b>Non-Current Liabilities</b>		<b>1,456,562</b>	<b>-</b>
Term Loan (Non-Current Portion)	16	1,456,562	-
<b>Current Liabilities</b>		<b>361,671,052</b>	<b>335,055,008</b>
Bank Overdraft	17	111,477,407	105,709,272
Liabilities for Expenses	18	26,426,271	22,798,700
Term Loan (Current Portion)	19	27,687,756	24,867,854
Trade and Other Payables	20	151,648,885	150,331,155
Refund Payable	21	384,044	384,044
Unclaimed Dividend	22	9,332,068	9,611,954
Unearned Revenue	23	22,652,130	10,126,376
Provision for Income Tax	24	3,137,046	2,842,800
Liability for Workers' Profit Participation Fund	25	8,925,445	8,382,854
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>2,126,969,628</b>	<b>2,088,339,438</b>
<b>Net Asset Value (NAV) Per Share</b>	34.02	<b>23.52</b>	<b>23.38</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

Dated: 11 Nov 2025  
Place: Dhaka


**eGeneration PLC**  
**Statement of Profit or Loss & Other Comprehensive Income**  
For the period ended from July 01, 2025 to 30 September, 2025 (Un Audited)

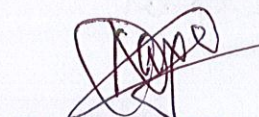
Particulars	Notes	Amount in Taka	
		01 July 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
<b>Revenue</b>	26	<b>82,000,815</b>	<b>103,086,975</b>
Cost of Service & Sales	27	(53,208,705)	(72,111,611)
<b>Gross Profit</b>		<b>28,792,110</b>	<b>30,975,364</b>
<b>Operating Expenses</b>		<b>(18,868,920)</b>	<b>(16,275,450)</b>
General & Administrative Expenses	28	(11,013,056)	(9,790,850)
Selling & Distribution Expenses	29	(2,307,109)	(1,690,637)
Financial Expenses	30	(5,548,756)	(4,793,964)
<b>Profit from Operation</b>		<b>9,923,190</b>	<b>14,699,914</b>
Non-Operating Income	31	1,471,231	988,968
<b>Profit before WPPF &amp; Income Tax</b>		<b>11,394,421</b>	<b>15,688,882</b>
<i>Workers' Profit Participation Fund</i>	32	(542,591)	(747,090)
<b>Profit before Income Tax</b>		<b>10,851,830</b>	<b>14,941,793</b>
Provision for Income Tax	33	(294,246)	(197,794)
<b>Profit after Income Tax</b>		<b>10,557,584</b>	<b>14,743,999</b>
<b>Other Comprehensive Income</b>		-	-
<b>Total Comprehensive Income For the Period</b>		<b>10,557,584</b>	<b>14,743,999</b>
<b>Earnings Per Share (EPS)</b>	34.01	<b>0.14</b>	<b>0.20</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

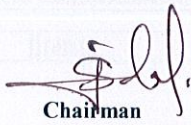
Dated: 11 Nov 2025  
Place: Dhaka

**eGeneration PLC**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 30 September 2025**

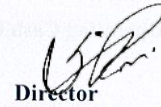
Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	750,000,000	186,182,451	817,101,979	1,753,284,430
Net Profit (after tax) during the period	-	-	10,557,584	10,557,584
<b>Balance at the end of the period 30 Sep, 2025</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>827,659,563</b>	<b>1,763,842,014</b>

**eGeneration PLC**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 30 September 2024**

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2024	750,000,000	186,182,451	812,357,907	1,748,540,358
Net Profit (after tax) transferred from statement of Profit or Loss & Other Comprehensive Income	-	-	14,743,999	14,743,999
<b>Balance at the end of the period 30 Sep, 2024</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>827,101,906</b>	<b>1,763,284,357</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

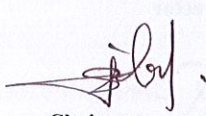
  
Chief Financial Officer

Dated: 11 Nov 2025  
Place: Dhaka


**eGeneration PLC**  
**Statement of Cash Flows**

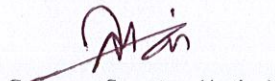
For the period ended 30 September 2025

Particulars	Notes	Amount in Taka	
		01 July 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
<b>A. Cash Flows from Operating Activities:</b>			
Cash Received from Customers & Others		44,538,356	73,843,852
Cash Paid to Suppliers & Others		(40,392,750)	(43,767,466)
Cash Paid for Operating Expenses		(8,270,834)	(35,073,780)
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>(4,125,228)</b>	<b>(4,997,394)</b>
<b>B. Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant and Equipment		(409,700)	(184,880)
Addition in Work-in-Progress		(3,418,022)	(4,943,273)
Interest Income Received (Net of tax)		713,654	459,349
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>		<b>(3,114,069)</b>	<b>(4,668,804)</b>
<b>C. Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Loan		4,276,464	(3,580,678)
Increase/(Decrease) in Bank Overdraft		5,768,136	7,702,644
Dividend Paid		(279,886)	-
Cash payments for the principal portion of the lease liability		-	(337,962)
Cash Paid for Financial Expenses		(5,548,756)	(4,793,964)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>		<b>4,215,958</b>	<b>(1,009,959)</b>
<b>D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)</b>		<b>(3,023,338)</b>	<b>(10,676,157)</b>
<b>E. Effects of exchange rate changes on cash and cash-equivalent</b>		-	-
<b>F. Cash and Cash Equivalents at the beginning of the period</b>		<b>6,440,643</b>	<b>30,105,490</b>
<b>G. Cash and Cash Equivalents at the end of the period (D+E+F)</b>		<b>3,417,306</b>	<b>19,429,333</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>34.03</b>	<b>(0.06)</b>	<b>(0.07)</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary(Acting)

  
Chief Financial Officer

Dated: 11 Nov 2025  
Place: Dhaka

**eGeneration PLC**  
**A summary of significant accounting policies and other explanatory notes**  
For the year ended 30 Sep, 2025

**1. Reporting entity**

**1.1 Incorporation & Legal Status**

eGeneration Limited was incorporated on November 22, 2003 vide certificate of Incorporation no-C-51172(1467)/2003 as a private limited company and converted into a Public Limited Company on July 5, 2017. The company listed its shares with Dhaka Stock Exchange and Chittagong Stock Exchange in 2021. The company has its registered office and operational office at Ranks Business Center, Ka-218/1, Pragati Sarani, Kuril, Dhaka-1229, Bangladesh

**1.2 Nature of business**

eGeneration is one of the leading system integration and software solution companies in Bangladesh with a mission to transform Bangladesh into an innovative high-tech nation. In addition to our strong technology and operations team, we have partnered with global companies such as Microsoft, SAP, Dell, UiPath to provide end-to-end digital transformation solutions for businesses and government that includes modern workplace solutions, enterprise resource planning, digital healthcare solutions, cloud services, cybersecurity, big data analytics, artificial intelligence, blockchain, internet of things, robotic process automation, natural language processing and IT consultancy services.

**2. Basis of preparation**

**2.1 Statement of Compliance**

These financial statements have been prepared in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), the Companies Act, 1994 and other applicable laws and regulations, applicable to the Company in Bangladesh. The disclosures of the information are made in accordance with the requirements of the Companies Act, 1994 and the Financial Statements have been prepared in accordance with IAS-1, using the accrual basis of accounting. In the preparation of these financial statements, management used available information to make judgments, estimates and assumption that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from those estimates. As required, eGeneration Limited complies with the following major legal provisions and other applicable laws and regulations:

- The Companies Act 1994;
- The Income Tax Act, 2023;
- The Income Tax Rules, 2023;
- The Value Added Tax and Supplementary Duty Act, 2012;
- The Value Added Tax and Supplementary Duty Rules, 2016;
- International Accounting Standards (IASs);
- International Financial Reporting Standards (IFRSs);
- Bangladesh Securities & Exchange Ordinance 1969;
- Bangladesh Securities & Exchange Rules 1987,
- Bangladesh Labor Act, 2006 (Amended upto date);
- Bangladesh Labor Rules, 2015 (Amended upto date);
- Bangladesh Securities and Exchange (Public Issue) Rules, 2015 (Amended upto date);

**2.2 Reporting period**

These Financial Statements of the Company cover the period from the month of July 01, 2025 to Sep 30, 2025.

**2.3 Presentation of Financial Statements**

According to the International Accounting Standards (IAS) – 1 : “Presentation of Financial Statements”, the complete set of Financial Statements includes the following components:

- a. Statement of Financial Position;
- b. Statement of Profit or Loss & Other Comprehensive Income;
- c. Statement of Changes in Equity;
- d. Statement of Cash Flows and
- e. Notes, comprising a summary of significant accounting policies and other explanatory notes.

### 3. Significant Accounting Policies

#### 3.1 Property, Plant and Equipment

##### Recognition of Property, Plant & Equipment

These are capitalized at cost or fair value and subsequently stated net of accumulated depreciation in compliance with the IAS 16 "Property, Plant and Equipment". The cost of acquisition of an asset comprises of its purchase price and any directly attributable cost inclusive of inward freight, duties and non-refundable taxes for bringing the asset to its operating condition for its intended use. Expenditure on repairs and maintenance of Property, Plant and Equipment is treated as an expense when incurred. Subsequent expenditure on Property, Plant and Equipment is only recognized when the expenditure improves the condition of the asset beyond its originally assessed standard of performance.

##### Depreciation

Depreciation on fixed asset is computed using the reducing balance method so as to write off the assets over their expected useful life. After considering the useful life of assets as per IAS-16 Property, Plant & Equipment the annual depreciation rates applied under which is considered reasonable by the management. Depreciation rates varying from 2% to 30%. Depreciation of an asset begins when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by the management. The cost and accumulated depreciation of depreciable assets retired or otherwise disposed off are eliminated from the assets and accumulated depreciation and any gain or loss on such disposal is reflected in operations for the period.

The depreciation rates applicable to the principal categories of Fixed Assets are:-

Category of Fixed Assets	Rates %
Furniture & Fixture	10%
Computer & Computer Accessories	30%
Server	25%
Office Equipment	10%
Interior Development	10%
Networking Equipment	20%
Power Equipment	10%
Vehicle	20%
Data Center	10%
Land & Building	2%

Work In Progress represents the cost incurred for acquisition and/or development of assets that were not ready for use at end of the period ended Sep 30, 2025 and these are stated at cost.

#### 3.2 Intangible assets

The Cost of Intangible Assets is capitalized provided they meet the recognition criteria specified by IAS-38: "Intangible Assets". Capitalization costs include license fees & cost of implementation/system development & integration services which are capitalized during the period in which the relevant assets are ready for use. The cost of an intangible asset comprises of cost & expenditure which are capitalized. On the basis of the future economic benefits embodied in the specific asset to which it relates. The cost of maintenance, upgrading and enhancements are charged off as revenue expenditure unless they bring similar significant additional long-term benefits.

##### Amortization

Amortization of the intangible asset is recognized on the basis of the expected pattern of consumption of the projected future economic benefits embodied in the asset and is applied during the period. Amortization of intangible assets is charged under reducing balance method.

The amortization rates applicable to the principal categories of Intangible Assets are:-

Category of Intangible Assets	Rates %
Data Analytics	10%
Solution on Microsoft Platform	15%
Networking Solutions	10%
Cyber Security Solution	20%
HR Management System	20%
CRM Software	10%
Fertilizer Recommendation System	20%
Social Media Monitoring	20%
Database Solutions	18%
Digital Platform Development	10%

### **3.3 Revenue**

The revenue during the period represents revenue arising from the sale of ERP Software, Solutions Developed in Microsoft Platform, Database Solutions, Data Analytics, AI & Natural Language Processing, Data center solution, Digital Platform Development which are recognized for each item/service, when i) the contract(s) with a customer is identified, ii) the performance obligations in the contract is identified, iii) the transaction price is determined, iv) the transaction price is allocated to the performance obligations in the contract & v) the revenue is recognised when (or as) the entity satisfies a performance obligation, in compliance with all the conditions for revenue recognition as provided in IFRS 15 : "Revenue from contracts with Customers".

### **3.4 Taxation**

#### **Current Tax**

Sixth Schedule, Part A, Para 33 of the Income Tax Ordinance, 1984 states that, "any income derived from the business of software development or Nationwide Telecommunication Transmission Network (NTTN) or Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, 2024" will be excluded from total income. eGeneration Limited is a leading management consulting, technology services and outsourcing, ICT solutions provider company in Bangladesh. The major portion of its revenues comes from the distribution of ICT solutions nationwide. For that reason, the income of the Company is exempted from income tax and current tax provision is not created, as prescribed in the above-mentioned clause of the ITO, 1984.

#### **Deferred Tax**

Deferred tax is made as per the balance sheet assets/liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax (basis used in the computation of taxable profit). Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that the taxable profits will be available against which the deductible temporary differences. As per Sixth Schedule, Part A, Para 33 of the Income Tax Ordinance, 1984 Income from Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, 2024 will be excluded from Tax. For that reason, Deferred Tax is not applicable.

### **3.5 Financial assets**

Financial assets carried in the statement of financial position include cash and cash equivalents, trade and other receivables, other long-term receivables and deposits.

#### **(a) Cash and Cash Equivalents**

According to IAS 7: "Cash Flow Statement", cash comprises of cash in hand and demand deposit and cash equivalents which are of short term, highly liquid investments that are readily convertible to know amount of cash which are subject to an insignificant risk of changes in value, IAS 1: "Presentations of Financial Statements" also provides that cash equivalents are those which have no restriction in use considering the provision of IAS 7: "Cash Flow Statement" and IAS 1: "Presentations of Financial Statements". Cash in hand and bank balances have been considered as Cash and Cash Equivalents.

#### **(b) Accounts Receivable**

Accounts receivable are created based on original invoice amount and accrued income as per IFRS 15 and IFRS 9. Management has decided to keep provision for bad debt @1% of gross accounts receivable.

### **3.6 Financial liability**

The company initially recognizes financial liabilities on the transaction date at which the company becomes a party to the contractual provisions of the liability. The company derecognizes a financial liability when its contractual obligations are discharged or canceled or expired. Financial liabilities include trade and other payables and non-current & current liabilities.

#### **(a) Trade Payables**

Liabilities are recognized for the amount to be paid in the future for goods and services received, whether or not billed by the supplier.

#### **(b) Loans and Borrowings**

Principal amounts of the loans and borrowings are stated at their amortized amount. Borrowings repayable after twelve months from the date of the statement of financial position are classified as non-current liabilities whereas the portion of borrowings repayable within twelve months from the date of the statement of financial position, unpaid interest and other charges are classified as current liabilities.

### **(c) Share Premium**

The Share Premium represents the excess amount received by the Company from its Shareholders over the nominal/par value of its Share. The Amount of Share Premium may be utilised as per provision of Section 57 of The Companies Act, 1994.

### **3.7 Earnings Per Share**

The Company represents earnings per share (EPS) data for its ordinary shares. With compliance to IAS 33: "Earnings Per Share", EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares or fully allotted shares outstanding during the period. EPS of the previous periods' have been restated to enhance the comparability with the current shareholding position as per "The Conceptual Framework of for Financial Reporting" as adopted by the ICAB & FRC.

### **3.8 Employee Benefits and Short Term Employee Benefits**

#### **Short Term Employee Benefits**

Salaries, bonuses and allowances are accrued in the financial period in which the associated services are rendered by the employees of the Company.

#### **Workers Profit Participation Fund**

This represents 5% of net profit before tax, contributed by the company as per provisions of the Bangladesh Labor Law, 2006 (Amended 2013).

#### **Defined contribution plans (provident fund)**

Defined contribution plan is a post-employment benefit plan. The employees' provident fund is considered as defined contribution plan as it meets the recognition criteria specified for this purpose. All permanent employees who contribute 8% of their basic salary to the provident fund, the Company also makes an equal contribution to the employees provident fund account. The Company recognizes contribution to defined contribution plan as an expense when an employee has rendered services in exchange for such contribution. The legal and constructive obligation is limited to the amount it agrees to contribute to the fund. The fund is approved by the National Board of Revenue (NBR) and administered separately by a board of Trustees.

### **3.9 General**

- a. All the figures in the financial statements represent Bangladesh Taka currency rounded off to the nearest integer.
- b. The comparative information has been disclosed in respect of the period from July 01, 2025 to Sep 30, 2025 for all numerical information in the financial statements and also the narrative and descriptive information as finding relevant for the understanding of the current period's financial statements.
- c. To facilitate comparison, certain relevant balances pertaining to the previous period have been rearranged or reclassified whenever considered necessary to conform to current presentation.

**eGeneration PLC**  
**Summary of Significant Accounting Policies & Other Explanatory Notes**  
**As at and for the period ended 30 June 2025**

	Amount in Taka	
	30-Sep-2025	30-Jun-2025
<b>4.00 Property, Plant &amp; Equipment</b>		
<b>4.01 Asset at Cost</b>		
Opening balance	505,771,643	502,612,669
Add: Addition during the period	409,700	3,158,974
<b>Closing balance</b>	<b>506,181,343</b>	<b>505,771,643</b>
<b>4.02 Accumulated Depreciation</b>		
Opening balance	252,697,565	228,343,207
Add: Depreciation charged during the period	5,406,272	24,354,358
<b>Closing balance</b>	<b>258,103,837</b>	<b>252,697,565</b>
	<b>248,077,505</b>	<b>253,074,077</b>
Details of Property, Plant & Equipment are shown in <b>Annexure-A</b>		
<b>5.00 Intangible Assets:</b>		
<b>Asset at Cost</b>		
Opening Balance	462,205,439	462,205,439
Add: Addition during the period	-	-
<b>Closing balance</b>	<b>462,205,439</b>	<b>462,205,439</b>
<b>5.01 Accumulated Amortization</b>		
Opening balance	316,144,188	292,751,903
Add: Amortization charged during the period	4,964,081	23,392,286
<b>Closing balance</b>	<b>321,108,269</b>	<b>316,144,188</b>
<b>Written Down Value (WDV)</b>	<b>141,097,170</b>	<b>146,061,251</b>
Details of Intangible Assets are shown in <b>Annexure-B</b>		
<b>6.00 Investment</b>		
Opening balance	264,138,062	264,138,062
Add: Addition during the period	-	-
	<b>264,138,062</b>	<b>264,138,062</b>
<b>7.00 Work-in-Progress</b>		
Opening balance	695,825,891	655,907,747
Add: Addition during the period	3,418,022	39,918,144
<b>Closing Balance</b>	<b>699,243,914</b>	<b>695,825,891</b>
<b>7.01 Addition during the period:</b>		
Digital Platform Development		2,909,800
Database Solutions	3,418,022	10,351,600
Hospital Management Information System		21,943,272
Learning Management System		4,713,472
<b>Total Addition during the period</b>	<b>3,418,022</b>	<b>39,918,144</b>

	Amount in Taka	
	30-Sep-2025	30-Jun-2025
<b>8.00 Inventories</b>		
Infrastructure Solutions	299,282	299,282
Cyber Security Solutions	548,059	548,059
Document Management Solutions	2,015,978	2,015,978
	<u>2,863,319</u>	<u>2,863,319</u>
<b>9.00 Trade and Other Receivables</b>		
Opening balance	334,276,947	253,221,350
Add: Addition during the period	82,000,815	438,297,521
	<u>416,277,762</u>	<u>691,518,871</u>
Less: Realized during the period	44,538,356	356,992,541
	<u>371,739,406</u>	<u>334,526,330</u>
Provision for Bad Debt	(374,625)	(249,383)
	<u>371,364,781</u>	<u>334,276,947</u>
<b>10.00 Advance, Deposit &amp; Prepayments</b>		
Advance against Office Rent	16,000	16,000
Advance against Salary	514,175	555,175
Advance Against Work/Project	297,581,747	290,634,082
Security Deposit(FDR) Microsoft & OD (Note-10.01)	60,270,722	56,277,921
Security Deposit(FDR) against Loan (Note-10.02)	1,675,000	100,000
Advance for Office Space	684,900	-
Advance for Income Tax (Note-10.03)	2,806,378	2,627,886
	<u>363,548,922</u>	<u>350,211,063</u>
<b>10.01 Security Deposit (FDR) for Overdraft (OD)</b>		
Opening balance	53,889,731	46,918,955
Addition during the period	2,700,000	4,500,000
Interest reinvested	713,716	3,523,149
Encashment	-	(1,052,373)
	<u>57,303,447</u>	<u>53,889,731</u>
Interest accrued	2,967,275	2,388,190
	<u>60,270,722</u>	<u>56,277,921</u>
<b>10.02 Security Deposit (FDR) against Loan</b>		
Opening balance	100,000	17,327,045
Addition during the period	1,575,000	100,000
Interest reinvested	-	196,422
Encashment	-	(17,523,467)
	<u>1,675,000</u>	<u>100,000</u>
Interest accrued	-	-
	<u>1,675,000</u>	<u>100,000</u>
<b>10.03 Advance for Income Tax</b>		
Opening balance	2,627,886	2,686,880
Adjustment during the period	-	(1,232,329)

		Amount in Taka	
		30-Sep-2025	30-Jun-2025
	Add: Addition during the period	178,492	1,173,334
	Closing Balance	<u>2,806,378</u>	<u>2,627,886</u>
<b>11.00</b>	<b>Tender Security &amp; Margin</b>		
	Tender security	20,420,853	21,226,853
	Letter of Credit Margin	1,206,924	2,875,424
	Performance Guarantee Margin	11,590,874	11,345,908
		<u>33,218,650</u>	<u>35,448,185</u>
<b>12.00</b>	<b>Cash &amp; Cash Equivalents</b>		
	Cash in Hand	-	-
	Cash at Bank (Note :-12.01)	3,417,306	6,440,643
		<u>3,417,306</u>	<u>6,440,643</u>
<b>12.01</b>	<b>Cash at Bank</b>		
	Premier Bank PLC A/C No: 010711100012746	454	454
	Brac Bank PLC A/C No. 1501203555399004	288,207	288,207
	Brac Bank PLC A/C No. 1501203555399005	26,335	26,335
	Brac Bank PLC A/C No. 1501203555399006	13,939	13,939
	Dutch Bangla Bank PLC A/C No. 1011100043472	1,952,871	1,015,826
	Dutch Bangla Bank PLC A/C No. 2461100001747	594,308	3,030,357
	Dutch Bangla Bank PLC A/C No. 1161170001400	5,196	5,196
	Standard Bank PLC A/C No. 07433000203	14,786	14,786
	Standard Bank PLC A/C No. 01536000352	8,385	8,385
	Meghna Bank PLC A/C No. 110111100000859	-	40,927
	Shimanto Bank PLC A/C No. 1001271003010	11,817	11,817
	Trust Bank PLC A/C No. 00160210017919	41,802	41,802
	Bank Asia PLC A/C No. 61533000346	3,106	3,279
	Prime Bank PLC A/C No. 2118111025215	3,568	3,798
	Jamuna Bank PLC A/C # 01420210000497	227	227
	Bank Asia PLC A/C # 61536000035	86,976	5,344
	Eastern Bank PLC A/C # 1041070506081	40,579	40,579
	Bengla Commercial Bank PLC A/C # 101141007066	3,470	3,470
	National Bank PLC A/C #1098006087848	1,740	1,740
	One Bank PLC-0421020006018	38,610	1,767,181
	Union Bank PLC-0021010010994	70,296	4,540
	SBAC Bank PLC-0076111002745	210,635	112,456
		<u>3,417,306</u>	<u>6,440,643</u>
<b>13.00</b>	<b>Share Capital</b>		
	<b>Authorised Share Capital</b>		
	100,000,000 Ordinary Shares @ Tk. 10 each	<u>1,000,000,000</u>	<u>1,000,000,000</u>
	<b>Issued, Subscribed &amp; Paid up Capital</b>		
	75,000,000 Ordinary Shares @ Tk. 10 each	<u>750,000,000</u>	<u>750,000,000</u>
<b>14.00</b>	<b>Share Premium</b>		
	Share Premium	186,182,451	186,182,451

	Amount in Taka	
	30-Sep-2025	30-Jun-2025
	<b>186,182,451</b>	<b>186,182,451</b>
<b>15.00 Retained Earnings</b>		
Opening balance	817,101,979	812,357,907
Add: Addition during the period	10,557,584	56,198,349
Dividend paid	-	(51,454,277)
	<b>827,659,563</b>	<b>817,101,979</b>
<b>16.00 Term Loan (Non-Current Portion)</b>		
Opening balance	24,867,854	67,776,164
Add: Addition during the period (Note 16.01-16.05)	10,612,289	28,498,446
	<b>35,480,143</b>	<b>96,274,610</b>
Less: Adjustment during the period (Note 16.01-16.05)	6,335,825	71,406,756
	<b>29,144,318</b>	<b>24,867,854</b>
Current portion of the long term loan (Note 16.01-16.05)	(27,687,756)	(24,867,854)
	<b>1,456,562</b>	<b>-</b>
<b>16.01 IPDC Finance Limited</b>		
Opening balance	-	23,100,972
Add: Addition during the period	-	2,275,398
	-	<b>25,376,369</b>
Less: Adjustment during the period	-	25,376,369
	-	<b>-</b>
<b>16.02 IDLC Finance Limited</b>		
Opening balance	-	13,903,490
Add: Addition during the period	-	665,162
	-	<b>14,568,652</b>
Less: Adjustment during the period	-	14,568,652
	-	<b>-</b>
<b>16.03 Meghna Bank Limited</b>		
Opening balance	15,338,428	30,771,703
Add: Addition during the period	(40,927)	3,437,170
	<b>15,297,501</b>	<b>34,208,873</b>
Less: Adjustment during the period	2,500,000	18,870,445
	<b>12,797,501</b>	<b>15,338,428</b>
Current portion of the long term loan	(12,797,501)	(15,338,428)
	-	<b>-</b>
<b>16.04 United Finance Limited</b>		
Opening balance	9,529,426	-
Add: Addition during the period	318,471	22,120,716
	<b>9,847,897</b>	<b>22,120,716</b>
Less: Adjustment during the period	2,514,258	12,591,290
	<b>7,333,639</b>	<b>9,529,426</b>

	Amount in Taka	
	30-Sep-2025	30-Jun-2025
Current portion of the long term loan	(7,333,639)	(9,529,426)
	-	-
<b>16.05 United Finance Limited</b>		
Opening balance	-	-
Add: Addition during the period	10,334,745	22,120,716
	<b>10,334,745</b>	<b>22,120,716</b>
Less: Adjustment during the period	1,321,567	12,591,290
	<b>9,013,178</b>	<b>9,529,426</b>
Current portion of the long term loan	(7,556,616)	(9,529,426)
	<b>1,456,562</b>	-
<b>17.00 Bank Overdraft/ Short Term Loan</b>		
Dutch-Bangla Bank Limited	20,741,484	20,219,249
United Finance Limited	12,714,624	9,069,445
Brac Bank Limited	62,159,546	61,420,578
Meghna Bank PLC	15,861,754	15,000,000
	<b>111,477,407</b>	<b>105,709,272</b>
<b>18.00 Liabilities for Expenses</b>		
Salary & Allowance	12,672,546	12,455,260
Director's Remuneration	48,667	48,667
Utility Expense	129,578	112,224
Other Expenses	246,855	195,053
Audit & Legal Fees	535,750	535,750
VDS Payable	817,726	917,912
TDS Payable	5,670,099	4,158,064
PF contribution payable	6,305,040	4,375,760
	<b>26,426,271</b>	<b>22,798,700</b>
<b>19.00 Long Term Loan (Current Portion)</b>	27,687,756	24,867,854
	<b>27,687,756</b>	<b>24,867,854</b>
<b>20.00 Trade and Other Payables</b>		
Trade and Other Payables	151,648,885	150,331,155
	<b>151,648,885</b>	<b>150,331,155</b>
<b>21.00 Refund Payable</b>		
Brac Bank A/C No. 1501203555399004	343,472	343,472
Brac Bank A/C No. 1501203555399005	26,483	26,483
Brac Bank A/C No. 1501203555399006	14,089	14,089
	<b>384,044</b>	<b>384,044</b>
<b>22.00 Unclaimed Dividend</b>		
Opening Balance	9,611,954	1,034,680
Add: Dividend for the year	-	51,462,459

	Amount in Taka	
	30-Sep-2025	30-Jun-2025
	9,611,954	52,497,139
Paid during the period	(279,886)	(42,885,185)
	<u>9,332,068</u>	<u>9,611,954</u>

In compliance with the clause 3 (vii) of the BSEC Directive No. BSEC/CMRRCD/2021-386/03 dated 14 January 2021, the summary of the unclaimed dividend is as follows which includes Bank interest and others

**Unclaimed Dividend year wise breakdown**

Remaining Dividend for 2020-21	410,049	410,049
Remaining Dividend for 2021-22	226,399	226,399
Remaining Dividend for 2022-23	303,687	303,687
Remaining Dividend for 2023-24	8,289,378	8,569,264
Bank Interest (Net off Tax)	102,554	102,554
<b>Total</b>	<u>9,332,068</u>	<u>9,611,954</u>

**23.00 Unearned Revenue**

Advance Received from Customer	22,652,130	10,126,376
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**24.00 Provision for Income Tax**

Opening balance	2,842,800	2,650,990
Add: Addition during the period	294,246	1,424,138
	3,137,046	4,075,128
Adjustment during the period	-	(1,232,329)
	<u>3,137,046</u>	<u>2,842,800</u>

**Calculation of Income Tax**

Non-Operating Income (Note: 31.00)	1,471,231	7,120,692
Tax @20% (shown in statement of Profit & Loss)	294,246	1,424,138
	<u>294,246</u>	<u>1,424,138</u>

**25.00 Liability for Workers' Profit Participation Fund**

Opening balance	8,382,854	5,501,729
Add: Addition during the period	542,591	2,881,124
	8,925,445	8,382,854
Payment during the period	-	-
Liability for Workers' Profit Participation Fund	<u>8,925,445</u>	<u>8,382,854</u>

The above fund is managed by a separate Trustee Board as per the respective provisions of the labor law and other laws prevailing in the country.

	Amount in Taka	
	01 July 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
<b>26.00 Revenue</b>		
ERP Software	473,332	6,576,998
Solutions Developed in Microsoft Platform	21,268,379	17,124,770
Database Solutions	437,122	8,948,098
Cyber Security Solutions	8,678,499	8,691,281
HR Management System	1,697,179	1,556,977
Hospital Management Information System	1,728,000	-
AI & Natural Language Processing	-	412,091
Data Center Solution	46,310,456	58,857,560
Digital Platform Development	1,407,849	919,200
	<b>82,000,815</b>	<b>103,086,975</b>
<b>27.00 Cost of Service &amp; Sales</b>		
Cost of Service (Note: 27.01)	32,708,514	25,178,115
Cost of Sales (Note: 27.02)	20,500,191	46,933,496
	<b>53,208,705</b>	<b>72,111,611</b>
<b>27.01 Cost of Service</b>		
Salary & Allowance	22,759,418	13,385,858
Amortization Expenses (Annexure-B)	4,964,081	5,848,071
Depreciation Expenses (Annexure-A)	4,865,645	5,788,366
Repair & Maintenance	53,300	89,750
Internet	66,071	66,071
	<b>32,708,514</b>	<b>25,178,115</b>
<b>27.02 Cost of Sales</b>		
ERP Software	118,533	2,296,864
Solutions Developed in Microsoft Platform	5,533,779	4,603,283
Database Solutions	94,167	-
Cyber Security Solutions	2,001,055	2,068,820
HR Management System	521,210	853,000
Hospital Management Information System	345,100	-
AI & Natural Language Processing	-	212,808
Data Center Solution	11,575,601	36,707,539
Digital Platform Development	310,747	191,181
	<b>20,500,191</b>	<b>46,933,496</b>

**28.00 General & Administrative Expenses**

	Amount in Taka	
	01 July 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
Salary & Allowance	6,069,178	3,569,562
PF contribution-Company Portion	1,217,650	694,070
Directors' Remuneration	-	1,500,000
Board Meeting Attendance Fees	-	-
Depreciation Expenses (Annexure-A)	540,627	643,152
Registration & Membership fees	166,767	1,291,086
Utility Expense	395,174	464,994
Fuel & Lubricant	29,150	24,725
Office Rent	666,675	-
Conveyance	157,492	178,132
Mobile & Telephone	-	679
Insurance Premium	-	17,160
Internet	44,047	44,047
Entertainment	738,073	653,564
Audit Fee	-	28,750
Miscellaneous Expenses	137,735	22,700
Office Common expenses	204,307	195,601
Postage & Stamps	8,832	5,460
Enlistment Expense	14,316	-
Stationery expenses	67,593	96,940
Email & Hosting	82,126	64,063
Car Allowance	15,000	104,928
Tours & Travels	17,373	44,359
Donation & gift	-	199,950
Tender Submission expense	66,316	15,250
Meeting Expenses	-	61,911
Provision for Bad debt	374,625	(91,113)
Exchange rate fluctuation (gain)/loss	-	(39,120)
	<b>11,013,056</b>	<b>9,790,850</b>

	Amount in Taka	
	01 July 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
<b>29.00 Selling &amp; Distribution Expenses</b>		
Salary & Allowance	1,517,295	892,391
Conveyance	157,492	68,339
Performance Bonus		258,375
Training & Seminar Expenses	13,198	96,669
Marketing Expenses		33,863
Business Promotion Expenses	619,124	341,000
	<b>2,307,109</b>	<b>1,690,637</b>
<b>30.00 Financial Expenses</b>		
Interest on OD & Term Loan	5,285,886	4,464,513
Interest on lease liabilities	-	218,538
Bank & Others Charges	262,870	110,913
	<b>5,548,756</b>	<b>4,793,964</b>
<b>31.00 Non-Operating Income</b>		
Interest on Security Deposit (FDR)	1,471,231	698,171
Interest on Security Deposit for Loan From IPDC		290,797
	<b>1,471,231</b>	<b>988,968</b>
<b>32.00 Calculation of Workers' Profit Participation Fund</b>		
Profit before WPPF & Income Tax	11,394,421	15,688,882
Provision for Workers' Profit Participation Fund @ 5% on the above amount after charging the contribution (5/105)	542,591	747,090
<b>33.00 Provision for Income Tax</b>		
Current Tax (Note 35.01)	294,246	197,794
	<b>294,246</b>	<b>197,794</b>
<b>33.01 Current Tax</b>		
Tax on Non-operating Income (Note 26)	294,246	197,794
	<b>294,246</b>	<b>197,794</b>

As per Sixth Schedule, Part 1, Para 21 of the Income Tax Act, 2023, Income from Information Technology Enabled Services (ITES) for the period from the first day of July, 2024 to the thirtieth day of June, 2027 will be excluded from Tax. For that reason, Deferred Tax is not applicable.

### 34.00 INFORMATION BASED ON PER SHARE

	01 July 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
<b>34.01 Earnings Per Share (EPS)</b>		
Earning attributable to the ordinary shareholders	10,557,584	14,743,999
Weighted Average Number of ordinary shares at the end of the year	75,000,000	75,000,000
<b>Earnings Per Share (EPS)</b>	<b>0.14</b>	<b>0.20</b>
<b>34.02 Net Assets Value (NAV)</b>	<b>30-Sep-2025</b>	<b>30-Jun-2025</b>
Total Assets	2,126,969,628	2,088,339,438
Less: Total Liabilities	(363,127,614)	(335,055,008)
<b>Net Assets' Value (NAV)</b>	<b>1,763,842,014</b>	<b>1,753,284,430</b>
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000
<b>Net Asset Value (NAV) Per Share</b>	<b>23.52</b>	<b>23.38</b>
<b>34.03 Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>01 July 2025 to 30 Sep 2025</b>	<b>01 July 2024 to 30 Sep 2024</b>
Net Operating Cash Flows (from Statement of Cash Flows)	(4,125,228)	(4,997,394)
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000
<b>Net Operating Cash Flows per share (NOCFPS)</b>	<b>(0.06)</b>	<b>(0.07)</b>

34.04 Related Party Disclosures (IAS-24)

The Company carried out a number of transactions with related parties in the normal course of business on arm's length basis.

Name of the Related Party	Relationship	Nature	Opening Balance	Addition during the period	Paid during the period	Amounts in Taka	
						30-Sep-25	30-Jun-25
Mohammad Shahjalal	Chairman		-	-	-	-	-
Shameem Ahsan	Executive Chairman	Remuneration	48,667	-	-	48,667	48,667
Shah Imraul Kaesh	Independent Director	Board Meeting Fees					
Dr. Mohammad Shafiul Alam Khan							
<b>Total</b>			<b>48,667</b>	<b>12,778</b>	<b>12,778</b>	<b>48,667</b>	<b>48,667</b>

34.05 Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities (Indirect Method)

Particulars	Note	Amount in Taka	
		30-Sep-25	30-Sep-24
Net Profit before Tax for the period	P/L	10,851,830	14,941,793
Financial Expenses paid	30.00	5,548,756	4,793,964
Bad debt provision	28.00	374,625	(91,113)
Foreign exchange gain/loss	28.00	-	(39,120)
Interest Income	31.00	(1,471,231)	(988,968)
Depreciation cost	4.00	5,406,272	6,431,517
Amortization cost	5.00	4,964,081	5,848,071
(Increase)/Decrease in Inventory	8.00	-	227,300
(Increase)/Decrease in Trade and Other Receivables	9.00	(37,462,459)	(29,243,123)
(Increase)/Decrease in Advance, Deposit & Prepayments (Excluding Security Deposit For Microsoft, Loan & Advance for income Tax )	10.00	(12,580,281)	(20,095,069)
(Increase)/Decrease Tender Security & Margin	11.00	2,229,534	(1,206,958)
Increase/(Decrease) in Liabilities for expenses	18.00	3,627,571	(1,048,814)
Increase/(Decrease) in Unearned Revenue	23.00	12,525,754	(1,160,917)
Increase/(Decrease) in Trade and Other Payables	20.00	1,317,729	15,886,954
Increase/(Decrease) in Provision for Workers' Profit Participation Fund	25.00	542,591	747,090
Income Tax Paid	24.00	-	-
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>(4,125,228)</b>	<b>(4,997,394)</b>

**eGeneration PLC**  
**Schedule of Property, Plant & Equipment**  
**As at 30 Sep, 2025**

Annexure-A

Particulars	Cost			Rate	Depreciation			Written Down Value as at 30.09.25
	Balance as on 01.07.2025	Addition during the period	Balance as on 30.09.25		Balance as on 01.07.2025	Charged for the period	Balance as on 30.09.25	
Furniture & Fixture	12,798,217.00		12,798,217.00	10%	8,242,004.28	113,905.00	8,355,909.28	4,442,307.72
Computer & Computer Accessories	32,393,158.48	353,200	32,746,358.48	30%	25,602,049.14	509,333.00	26,111,382.14	6,634,976.34
Server	23,972,098.33		23,972,098.33	25%	17,339,786.64	414,519.00	17,754,305.64	6,217,792.69
Office Equipment	12,414,015.83	56,500	12,470,515.83	10%	8,896,285.88	87,943.00	8,984,228.88	3,486,286.95
Interior Development	59,623,291.00		59,623,291.00	10%	38,241,554.27	534,543.00	38,776,097.27	20,847,193.73
Networking Equipment	3,498,234.49		3,498,234.49	20%	3,111,074.53	19,358.00	3,130,432.53	367,801.96
Power Equipment	3,910,130.38		3,910,130.38	10%	2,904,206.08	25,148.00	2,929,354.08	980,776.30
Vehicle	10,170,000.00		10,170,000.00	20%	9,016,911.14	57,654.00	9,074,565.14	1,095,434.86
Data Center	264,659,317.00		264,659,317.00	10%	134,378,061.50	3,257,031.00	137,635,092.50	127,024,224.50
Building	82,333,180.00		82,333,180.00	2%	4,965,631.77	386,838.00	5,352,469.77	76,980,710.23
<b>Balance as at 30 Sep 2025</b>	<b>505,771,643</b>	<b>409,700</b>	<b>506,181,343</b>		<b>252,697,565</b>	<b>5,406,272</b>	<b>258,103,837.24</b>	<b>248,077,505.3</b>

**eGeneration PLC**  
**Schedule of Intangible Assets**  
**As at 30 Sep 2025**

Annexure-B

Particulars	Cost			Rate	Amortization			Written Down Value as at 30.09.25
	Balance as on 01.07.2025	Addition during the period	Balance as on 30.09.25		Balance as on 01.07.2025	Charged for the period	Balance as on 30.09.25	
Data Analytics	34,589,000		34,589,000	10%	23,984,845	265,104	24,249,948.99	10,339,051
Solution on Microsoft Platform	69,448,190		69,448,190	15%	45,501,891	897,986	46,399,876.85	23,048,313
Networking Solutions	33,649,500		33,649,500	10%	16,699,276	423,756	17,123,032.06	16,526,468
Cyber Security Solution	61,850,297		61,850,297	20%	48,167,441	684,143	48,851,583.55	12,998,713
HR Management System	26,953,202		26,953,202	20%	21,235,273	285,896	21,521,168.53	5,432,033
CRM Software	96,142,455		96,142,455	10%	58,150,969	949,787	59,100,756.19	37,041,699
Fertilizer Recommendation System	46,303,095		46,303,095	20%	39,006,233	364,843	39,371,075.79	6,932,019
Social Media Monitoring	31,208,394		31,208,394	20%	26,488,912	235,974	26,724,886.14	4,483,508
Database Solutions	38,358,572		38,358,572	18%	26,968,927	512,534	27,481,461.39	10,877,111
Digital Platform Development	23,702,734		23,702,734	10%	9,940,422	344,058	10,284,479.95	13,418,254
<b>Balance as at 30 Sep 2025</b>	<b>462,205,439</b>	<b>-</b>	<b>462,205,439</b>		<b>316,144,188</b>	<b>4,964,081</b>	<b>321,108,269</b>	<b>141,097,170</b>