

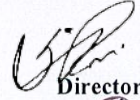
**eGeneration PLC**  
**2nd Quarter ended Financial Statements (Un Audited)**  
**For the period ended 31 December, 2025**

**eGeneration PLC**  
**Statement of Financial Position**  
As on 31 December, 2025 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31-Dec-2025	30-Jun-2025
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,343,722,757</b>	<b>1,359,099,281</b>
Property, Plant & Equipment	4	244,207,693	253,074,077
Intangible Assets	5	136,133,089	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>796,953,046</b>	<b>729,240,157</b>
Inventories	8	2,863,319	2,863,319
Trade and Other Receivables	9	360,947,960	334,276,947
Advance, Deposit & Prepayments	10	388,808,460	350,211,063
Tender Security & Margin	11	33,717,604	35,448,185
Cash & Cash Equivalents	12	10,615,703	6,440,643
<b>Total Assets</b>		<b>2,140,675,803</b>	<b>2,088,339,438</b>
<b>Shareholders' Equity &amp; Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,763,847,288</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	827,664,837	817,101,979
<b>Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
Term Loan (Non-Current Portion)	16	-	-
<b>Current Liabilities</b>		<b>376,828,515</b>	<b>335,055,008</b>
Bank Overdraft	17	113,271,420	105,709,272
Liabilities for Expenses	18	32,411,274	22,798,700
Term Loan (Current Portion)	19	20,856,088	24,867,854
Trade and Other Payables	20	147,669,555	150,331,155
Refund Payable	21	384,044	384,044
Unclaimed Dividend	22	26,207,068	9,611,954
Unearned Revenue	23	22,759,132	10,126,376
Provision for Income Tax	24	3,483,169	2,842,800
Liability for Workers' Profit Participation Fund	25	9,786,765	8,382,854
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>2,140,675,803</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

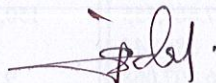
  
Company Secretary (Acting)

  
Chief Financial Officer

Dated: 28 Jan 2026  
Place: Dhaka


**eGeneration PLC**  
**Statement of Profit or Loss & Other Comprehensive Income**  
For the period ended from July 01, 2025 to 31 December, 2025 (Un-Audited)

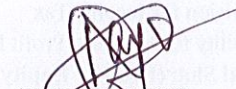
Particulars	Notes	Amount in Taka			
		01 July 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024	01 Oct 2025 to 31 Dec 2025	01 Oct 2024 to 31 Dec 2024
<b>Revenue</b>	26	184,013,100	225,919,335	102,012,285	122,832,360
Cost of Service & Sales	27	(118,529,864)	(162,376,542)	(65,321,159)	(90,264,931)
<b>Gross Profit</b>		65,483,236	63,542,793	36,691,126	32,567,429
<b>Operating Expenses</b>		(39,202,943)	(34,397,419)	(20,334,023)	(18,121,969)
General & Administrative Expenses	28	(23,057,225)	(20,358,419)	(12,044,169)	(10,567,569)
Selling & Distribution Expenses	29	(4,572,714)	(4,042,302)	(2,265,605)	(2,351,665)
Financial Expenses	30	(11,573,004)	(9,996,699)	(6,024,249)	(5,202,735)
<b>Profit from Operation</b>		26,280,293	29,145,374	16,357,103	14,445,460
Non-Operating Income	31	3,201,845	3,563,029	1,730,614	2,574,061
<b>Profit before WPPF &amp; Income Tax</b>		29,482,138	32,708,403	18,087,717	17,019,521
<i>Workers' Profit Participation Fund</i>	32	(1,403,911)	(1,557,543)	(861,320)	(810,453)
<b>Profit before Income Tax</b>		28,078,227	31,150,860	17,226,397	16,209,067
Provision for Income Tax	33	(640,369)	(712,606)	(346,123)	(514,812)
<b>Profit after Income Tax</b>		27,437,858	30,438,254	16,880,274	15,694,255
<b>Other Comprehensive Income</b>		-	-	-	-
<b>Total Comprehensive Income For the Period</b>		27,437,858	30,438,254	16,880,274	15,694,255
<b>Earnings Per Share (EPS)</b>	34.01	0.37	0.41	0.23	0.21

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

Dated: 28 Jan 2026  
Place: Dhaka

**eGeneration PLC**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 31 December 2025**

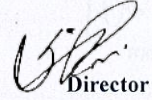
Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	750,000,000	186,182,451	817,101,979	1,753,284,430
Net Profit (after tax) during the period	-	-	27,437,858	27,437,858
Less: Cash Dividend for the year 2024-25			(16,875,000)	(16,875,000)
<b>Balance at the end of the period 31 Dec, 2025</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>827,664,837</b>	<b>1,763,847,288</b>

**eGeneration PLC**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 31 December 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) during the period	-	-	30,438,254	30,438,254
Less: Cash Dividend for the year 2023-24			(51,454,277)	(51,454,277)
<b>Balance at the end of the period 31 Dec, 2024</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>791,341,884</b>	<b>1,727,524,335</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

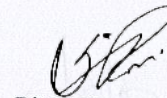
Dated: 28 Jan 2026  
Place: Dhaka

**eGeneration PLC**  
**Statement of Cash Flows**  
For the period ended 31 Dec 2025 (Un-Audited)

Particulars	Notes	Amount in Taka	
		01 July 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024
<b>A. Cash Flows from Operating Activities:</b>			
Cash Received from Customers & Others		156,967,462	192,617,365
Cash Paid to Suppliers & Others		(99,833,513)	(76,572,213)
Cash Paid for Operating Expenses		(41,550,844)	(72,996,801)
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>15,583,106</b>	<b>43,048,352</b>
<b>B. Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant and Equipment		(1,946,160)	(1,699,280)
Addition in Work-in-Progress		(3,418,022)	(29,566,544)
Interest Income Received (Net of tax)		2,258,644	1,756,812
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>		<b>(3,105,538)</b>	<b>(29,509,011)</b>
<b>C. Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Loan		(4,011,766)	(12,714,805)
Increase/(Decrease) in Bank Overdraft		7,562,149	5,931,633
Dividend Paid		(279,886)	-
Cash payments for the principal portion of the lease liability		-	(686,559)
Cash Paid for Financial Expenses		(11,573,004)	(9,996,699)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>		<b>(8,302,508)</b>	<b>(17,466,430)</b>
<b>D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)</b>		<b>4,175,059</b>	<b>(3,927,090)</b>
<b>E. Effects of exchange rate changes on cash and cash-equivalent</b>		<b>-</b>	<b>39,120</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>10,615,703</b>	<b>26,217,520</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>34.03</b>	<b>0.21</b>	<b>0.57</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

Dated: 28 Jan 2026  
Place: Dhaka

**eGeneration PLC**  
**A summary of significant accounting policies and other explanatory notes**  
For the year ended 31 Dec, 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 Dec 31, 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 Dec 31, 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 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.

### **3.5 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.

### **3.5 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.

### **3.6 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.

**3.7 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 Dec 31, 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 31 Dec 2025**

	Amount in Taka	
	31-Dec-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	1,946,160	3,158,974
<b>Closing balance</b>	<b>507,717,803</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	10,812,544	24,354,358
<b>Closing balance</b>	<b>263,510,109</b>	<b>252,697,565</b>
	<b>244,207,693</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	9,928,162	23,392,286
<b>Closing balance</b>	<b>326,072,350</b>	<b>316,144,188</b>
<b>Written Down Value (WDV)</b>	<b>136,133,089</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	
	31-Dec-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
	<b>2,863,319</b>	<b>2,863,319</b>
<b>9.00 Trade and Other Receivables</b>		
Opening balance	334,276,947	253,221,350
Add: Addition during the period	184,013,100	438,297,521
	<b>518,290,047</b>	<b>691,518,871</b>
Less: Realized during the period	156,967,462	356,992,541
	<b>361,322,584</b>	<b>334,526,330</b>
Provision for Bad Debt	(374,625)	(249,383)
	<b>360,947,960</b>	<b>334,276,947</b>
	<b>360,947,960</b>	
<b>10.00 Advance, Deposit &amp; Prepayments</b>		
Advance against Office Rent	16,000	16,000
Advance against Salary	454,574	555,175
Advance Against Work/Project	321,161,185	290,634,082
Security Deposit(FDR) Microsoft & OD (Note-10.01)	61,614,254	56,277,921
Security Deposit(FDR) against Loan (Note-10.02)	1,725,000	100,000
Advance for Office Space	644,900	-
Advance for Income Tax (Note-10.03)	3,192,546	2,627,886
	<b>388,808,460</b>	<b>350,211,063</b>
<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	2,257,792	3,523,149
Encashment	-	(1,052,373)
	<b>58,847,524</b>	<b>53,889,731</b>
Interest accrued	2,766,731	2,388,190
	<b>61,614,254</b>	<b>56,277,921</b>
<b>10.02 Security Deposit (FDR) against Loan</b>		
Opening balance	100,000	17,327,045
Addition during the period	1,625,000	100,000
Interest reinvested	-	196,422
Encashment	-	(17,523,467)
	<b>1,725,000</b>	<b>100,000</b>

		Amount in Taka	
		31-Dec-2025	30-Jun-2025
<b>10.03 Advance for Income Tax</b>			
Opening balance		2,627,886	2,686,880
Adjustment during the period		-	(1,232,329)
Add: Addition during the period		564,661	1,173,334
Closing Balance		<u>3,192,546</u>	<u>2,627,886</u>
<b>11.00 Tender Security &amp; Margin</b>			
Tender security		19,827,853	21,226,853
Letter of Credit Margin		1,176,924	2,875,424
Performance Guarantee Margin		12,712,828	11,345,908
		<u>33,717,604</u>	<u>35,448,185</u>
<b>12.00 Cash &amp; Cash Equivalents</b>			
Cash at Bank (Note :-12.01)		10,615,703	6,440,643
		<u>10,615,703</u>	<u>6,440,643</u>
<b>12.01 Cash at Bank</b>			
Premier Bank PLC A/C No: 010711100012746		454	454
Brac Bank PLC A/C No. 1501203555399001		2,100,000	-
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		1,601,789	1,015,826
Dutch Bangla Bank PLC A/C No. 2461100001747		22,251	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
Shimanto Bank PLC A/C No. 1001271003010		11,817	11,817
Trust Bank PLC A/C No. 00160210017919		5,976	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		21,723	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		2,296	4,540
SBAC Bank PLC-0076111002745		6,349,424	112,456
NRB Bank PLC A/C # 7867220073423		5,429	
		<u>10,615,703</u>	<u>6,440,643</u>
<b>13.00 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>

		Amount in Taka	
		31-Dec-2025	30-Jun-2025
<b>14.00 Share Premium</b>			
Share Premium		186,182,451	186,182,451
		<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		27,437,858	56,198,349
Dividend paid		(16,875,000)	(51,454,277)
		<b>827,664,837</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)		12,971,447	28,498,446
		<b>37,839,301</b>	<b>96,274,610</b>
Less: Adjustment during the period (Note 16.01-16.05)		16,983,213	71,406,756
		<b>20,856,088</b>	<b>24,867,854</b>
Current portion of the long term loan (Note 16.01-16.05)		(20,856,088)	(24,867,854)
		-	-
<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>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>16.03 Meghna Bank Limited</b>			
Opening balance		15,338,428	30,771,703
Add: Addition during the period		1,117,382	3,437,170
		<b>16,455,810</b>	<b>34,208,873</b>
Less: Adjustment during the period		5,600,000	18,870,445
		<b>10,855,810</b>	<b>15,338,428</b>
Current portion of the long term loan		(10,855,810)	(15,338,428)
		-	-

	Amount in Taka	
	31-Dec-2025	30-Jun-2025
<b>16.04 United Finance Limited</b>		
Opening balance	9,529,426	-
Add: Addition during the period	541,979	22,120,716
	<b>10,071,406</b>	<b>22,120,716</b>
Less: Adjustment during the period	7,542,774	12,591,290
	<b>2,528,632</b>	<b>9,529,426</b>
Current portion of the long term loan	(2,528,632)	(9,529,426)
	<u>-</u>	<u>-</u>
<b>16.05 United Finance Limited</b>		
Opening balance	-	-
Add: Addition during the period	11,312,085	
	<b>11,312,085</b>	
Less: Adjustment during the period	3,840,439	
	<b>7,471,646</b>	
Current portion of the long term loan	(7,471,646)	
	<u>-</u>	<u>-</u>
<b>17.00 Bank Overdraft/ Short Term Loan</b>		
Dutch-Bangla Bank Limited	20,000,000	20,219,249
United Finance Limited	14,881,247	9,069,445
Brac Bank Limited	61,814,181	61,420,578
Meghna Bank PLC	16,575,993	15,000,000
	<b>113,271,420</b>	<b>105,709,272</b>
<b>18.00 Liabilities for Expenses</b>		
Salary & Allowance	15,445,880	12,455,260
Director's Remuneration	48,667	48,667
Utility Expense	95,676	112,224
Other Expenses	253,547	195,053
Audit & Legal Fees	527,000	535,750
VDS Payable	869,795	917,912
TDS Payable	6,417,451	4,158,064
PF contribution payable	8,753,258	4,375,760
	<b>32,411,274</b>	<b>22,798,700</b>
<b>19.00 Long Term Loan (Current Portion)</b>	<b>20,856,088</b>	<b>24,867,854</b>
	<u>20,856,088</u>	<u>24,867,854</u>
<b>20.00 Trade and Other Payables</b>		
Trade and Other Payables	147,669,555	150,331,155
	<b>147,669,555</b>	<b>150,331,155</b>

	Amount in Taka	
	31-Dec-2025	30-Jun-2025
<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	16,875,000	51,462,459
	26,486,954	52,497,139
Paid during the period	(279,886)	(42,885,185)
	<b>26,207,068</b>	<b>9,611,954</b>
<b>23.00 Unearned Revenue</b>		
Advance Received from Customer	22,759,132	10,126,376
<b>24.00 Provision for Income Tax</b>		
Opening balance	2,842,800	2,650,990
Add: Addition during the period	640,369	1,424,138
	3,483,169	4,075,128
Adjustment during the period	-	(1,232,329)
	<b>3,483,169</b>	<b>2,842,800</b>
<b>Calculation of Income Tax</b>		
Non-Operating Income (Note: 31.00)	3,201,845	7,120,692
Tax @20% (shown in statement of Profit & Loss)	640,369	1,424,138
	<b>640,369</b>	<b>1,424,138</b>
<b>25.00 Liability for Workers' Profit Participation Fund</b>		
Opening balance	8,382,854	5,501,729
Add: Addition during the period	1,403,911	2,881,124
	9,786,765	8,382,854
Payment during the period	-	-
Liability for Workers' Profit Participation Fund	<b>9,786,765</b>	<b>8,382,854</b>

	Amount in Taka			
	01 July 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024	01 Oct 2025 to 31 Dec 2025	01 Oct 2024 to 31 Dec 2024
	<b>26.00 Revenue</b>			
ERP Software	40,845,486	7,192,806	40,372,154	615,808
Solutions Developed in Microsoft Platform	38,127,423	47,705,365	16,859,044	30,580,595
Database Solutions	5,593,786	16,688,892	5,156,664	7,740,794
Cyber Security Solutions	38,430,027	21,389,076	29,751,528	12,697,795
HR Management System	5,935,185	3,140,343	4,238,006	1,583,366
Hospital Management Information System	1,728,000	-	-	-
AI & Natural Language Processing	-	412,091	-	-
Data Center Solution	49,950,393	123,457,010	3,639,937	64,599,450
Digital Platform Development	3,402,800	3,533,752	1,994,951	2,614,552
	<b>184,013,100</b>	<b>225,919,335</b>	<b>102,012,285</b>	<b>122,832,360</b>
<b>27.00 Cost of Service &amp; Sales</b>				
Cost of Service (Note: 27.01)	66,405,864	52,663,236	33,697,350	27,485,121
Cost of Sales (Note: 27.02)	52,123,999	109,713,306	31,623,808	62,779,810
	<b>118,529,864</b>	<b>162,376,542</b>	<b>65,321,159</b>	<b>90,264,931</b>
<b>27.01 Cost of Service</b>				
Salary & Allowance	46,452,487	29,108,743	23,693,069	15,722,885
Amortization Expenses (Annexure-B)	9,928,162	11,696,143	4,964,081	5,848,071
Depreciation Expenses (Annexure-A)	9,731,290	11,576,732	4,865,645	5,788,366
Repair & Maintenance	176,878	134,577	123,578	44,827
Internet	117,048	132,142	50,977	66,071
	<b>66,405,864</b>	<b>52,663,236</b>	<b>33,697,350</b>	<b>27,485,121</b>
<b>27.02 Cost of Sales</b>				
ERP Software	11,233,901	2,717,350	11,115,368	420,486
Solutions Developed in Microsoft Platform	11,260,082	18,784,177	5,726,304	14,180,894
Database Solutions	1,892,733	3,650,250	1,798,566	3,650,250
Cyber Security Solutions	11,524,028	7,775,265	9,522,974	5,706,445
HR Management System	2,134,992	1,644,684	1,613,782	791,684
Hospital Management Information System	345,100	-	-	-
AI & Natural Language Processing	-	212,808	-	-
Data Center Solution	12,503,982	72,237,237	928,381	35,529,698
Digital Platform Development	1,229,181	1,845,354	918,435	1,654,173
	<b>52,123,999</b>	<b>109,713,306</b>	<b>31,623,808</b>	<b>62,779,810</b>
<b>28.00 General &amp; Administrative Expenses</b>				
Salary & Allowance	12,387,330	7,762,331	6,318,152	4,192,769
PF contribution-Company Portion	2,441,759	1,403,144	1,224,109	709,074
Directors' Remuneration	-	3,000,000	-	1,500,000
Board Meeting Attendance Fees	178,892	255,560	178,892	255,560
Depreciation Expenses (Annexure-A)	1,081,254	1,286,304	540,627	643,152
Registration & Membership fees	399,204	1,905,102	232,436	614,016
Utility Expense	772,563	879,523	377,389	414,529
Fuel & Lubricant	54,920	65,645	25,770	40,920
Office Rent	1,333,350	-	666,675	-
Conveyance	350,108	315,018	192,616	136,886
Mobile & Telephone	-	679	-	-
Insurance Premium	112,200	24,024	112,200	6,864
Internet	78,032	88,094	33,985	44,047
Entertainment	1,648,727	1,302,048	910,654	648,484
Audit Fee	-	28,750	-	-
Miscellaneous Expenses	255,398	56,200	117,663	33,500
Office Common expenses	426,191	432,652	221,884	237,050
Postage & Stamps	10,560	5,620	1,728	160
Enlistment Expense	79,003	8,549	64,687	8,549
Stationery expenses	227,524	163,327	159,931	66,387
Email & Hosting	195,392	131,680	113,266	67,617
Car Allowance	35,692	113,928	20,692	9,000
Legal Expenses	93,000	115,000	93,000	115,000
Tours & Travels	18,873	46,359	1,500	2,000

	Amount in Taka			
	01 July 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024	01 Oct 2025 to 31 Dec 2025	01 Oct 2024 to 31 Dec 2024
AGM Related Expense	335,750	500,444	335,750	500,444
Donation & gift	12,490	224,950	12,490	25,000
Meeting Expenses	72,970	184,835	72,970	122,924
Provision for Bad debt	374,625	(50,526)	-	40,588
Exchange rate fluctuation (gain)/loss	-	(39,120)	-	-
	<u>23,057,225</u>	<u>20,358,419</u>	<u>12,044,169</u>	<u>10,567,569</u>
<b>29.00 Selling &amp; Distribution Expenses</b>				
Salary & Allowance	3,096,832	1,940,583	1,579,538	1,048,192
Conveyance	350,108	205,225	192,616	136,886
Performance Bonus	-	370,575	-	112,200
Training & Seminar Expenses	21,622	170,169	8,424	73,500
Marketing Expenses	113,705	229,548	113,705	195,685
Business Promotion Expenses	990,447	1,126,202	371,323	785,202
	<u>4,572,714</u>	<u>4,042,302</u>	<u>2,265,605</u>	<u>2,351,665</u>
<b>30.00 Financial Expenses</b>				
Interest on OD & Term Loan	10,831,235	8,922,470	5,545,349	4,457,957
Interest on lease liabilities	-	426,441	-	207,903
Bank & Others Charges	741,769	647,788	478,900	536,875
	<u>11,573,004</u>	<u>9,996,699</u>	<u>6,024,249</u>	<u>5,202,735</u>
<b>31.00 Non-Operating Income</b>				
Interest on Security Deposit (FDR)	3,200,781	2,962,112	1,729,550	2,263,941
Interest on Bank Accounts	1,064	5,437	1,064	5,437
Interest on Security Deposit for Loan From IPDC	-	595,480	-	304,683
	<u>3,201,845</u>	<u>3,563,029</u>	<u>1,730,614</u>	<u>2,574,061</u>
<b>32.00 Calculation of Workers' Profit Participation Fund</b>				
Profit before WPPF & Income Tax	29,482,138	32,708,403	18,087,717	17,019,521
Provision for Workers' Profit Participation Fund @ 5% on the above amount after charging the contribution (5/105)	1,403,911	1,557,543	861,320	810,453
<b>33.00 Provision for Income Tax</b>				
Current Tax (Note 33.01)	640,369	712,606	346,123	514,812
	<u>640,369</u>	<u>712,606</u>	<u>346,123</u>	<u>514,812</u>
<b>33.01 Current Tax</b>				
Tax on Non-operating Income (Note 24.00)	640,369	712,606	346,123	514,812
	<u>640,369</u>	<u>712,606</u>	<u>346,123</u>	<u>514,812</u>

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**

<b>34.01 Earnings Per Share (EPS)</b>	<b>01 July 2025 to 31 Dec 2025</b>	<b>01 July 2024 to 31 Dec 2024</b>	<b>01 Oct 2025 to 31 Dec 2025</b>	<b>01 Oct 2024 to 31 Dec 2024</b>
Earning attributable to the ordinary shareholders	27,437,858	30,438,254	16,880,274	15,694,255
Weighted Average Number of ordinary shares at the end of the year	75,000,000	75,000,000	75,000,000	75,000,000
<b>Earnings Per Share (EPS)</b>	<b>0.37</b>	<b>0.41</b>	<b>0.23</b>	<b>0.21</b>

<b>34.02 Net Assets Value (NAV)</b>	<b>31-Dec-2025</b>	<b>30-Jun-2025</b>
Total Assets	2,140,675,803	2,088,339,438
Less: Total Liabilities	(376,828,515)	(335,055,008)
<b>Net Assets' Value (NAV)</b>	<b>1,763,847,288</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 31 Dec 2025</b>	<b>01 Oct 2025 to 31 Dec 2025</b>
Net Operating Cash Flows (from Statement of Cash Flows)	15,583,106	43,048,352
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>0.21</b>	<b>0.57</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	
						31-Dec-25	30-Jun-25
Mohammad Shahjalal	Chairman		-	25,556	25,556	-	-
Shameem Ahsan	Director		48,667	25,556	25,556	48,667	48,667
Shah Imraul Kaeesh	Independent Director	Board Meeting Fees		63,890	63,890		
Rabita Sabah				-			
Dr. Mohammad Shafiul Alam Khan				63,890	63,890		
<b>Total</b>			<b>48,667</b>	<b>178,892</b>	<b>178,892</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	
		31-Dec-25	31-Dec-24
Net Profit before Tax for the period	P/L	28,078,227	31,150,860
Financial Expenses paid	30.00	11,573,004	9,996,699
Bad debt provision	28.00	374,625	(50,526)
Foreign exchange gain/loss	28.00	-	(39,120)
Interest Income	31.00	(3,201,845)	(3,563,029)
Depreciation cost	4.00	10,812,544	12,863,035
Amortization cost	5.00	9,928,162	11,696,143
(Increase)/Decrease in Inventory	8.00	-	2,269,800
(Increase)/Decrease in Trade and Other Receivables	9.00	(27,045,638)	(33,301,970)
(Increase)/Decrease in Advance, Deposit & Prepayments (Excluding Security Deposit For Microsoft, Loan & Advance for income Tax)	10.00	(37,654,194)	(48,467,869)
(Increase)/Decrease Tender Security & Margin	11.00	1,730,581	(1,593,107)
Increase/(Decrease) in Liabilities for expenses	18.00	9,612,574	2,367,885
Increase/(Decrease) in Unearned Revenue	23.00	12,632,756	(1,998,506)
Increase/(Decrease) in Trade and Other Payables	20.00	(2,661,601)	60,160,514
Increase/(Decrease) in Provision for Workers' Profit Participation Fund	25.00	1,403,911	1,557,543
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>15,583,106</b>	<b>43,048,352</b>

**eGeneration PLC**  
**Schedule of Property, Plant & Equipment**  
**As at 31 Dec, 2025**

Annexure-A

Particulars	Cost			Rate	Depreciation			Written Down Value as at 31.12.25
	Balance as on 01.07.2025	Addition during the period	Balance as on 31.12.25		Balance as on 01.07.2025	Charged for the period	Balance as on 31.12.25	
Furniture & Fixture	12,798,217.00	-	12,798,217.00	10%	8,242,004.28	227,810	8,469,814.28	4,328,402.72
Computer & Computer Accessories	32,393,158.48	1,885,100	34,278,258.48	30%	25,602,049.14	1,018,666	26,620,715.14	7,657,543.34
Server	23,972,098.33	-	23,972,098.33	25%	17,339,786.64	829,038	18,168,824.64	5,803,273.69
Office Equipment	12,414,015.83	61,060	12,475,075.83	10%	8,896,285.88	175,886	9,072,171.88	3,402,903.95
Interior Development	59,623,291.00	-	59,623,291.00	10%	38,241,554.27	1,069,086	39,310,640.27	20,312,650.73
Networking Equipment	3,498,234.49	-	3,498,234.49	20%	3,111,074.53	38,716	3,149,790.53	348,443.96
Power Equipment	3,910,130.38	-	3,910,130.38	10%	2,904,206.08	50,296	2,954,502.08	955,628.30
Vehicle	10,170,000.00	-	10,170,000.00	20%	9,016,911.14	115,308	9,132,219.14	1,037,780.86
Data Center	264,659,317.00	-	264,659,317.00	10%	134,378,061.50	6,514,062	140,892,123.50	123,767,193.50
Building	82,333,180.00	-	82,333,180.00	2%	4,965,631.77	773,676	5,739,307.77	76,593,872.23
<b>Balance as at 31 Dec 2025</b>	<b>505,771,643</b>	<b>1,946,160</b>	<b>507,717,803</b>		<b>252,697,565</b>	<b>10,812,544</b>	<b>263,510,109.24</b>	<b>244,207,693.3</b>

Allocation of depreciation	Rate(%)	Depreciation of Property Plant Equipement	Amounts in Taka
Cost of Service (Note - 27.01)	90%	9,731,290	9,731,291
General & Administrative Expenses (Note-28.00)	10%	1,081,254	1,081,255
	<b>100%</b>	<b>10,812,544</b>	<b>10,812,545</b>

**eGeneration PLC**  
**Schedule of Intangible Assets**  
**As at 31 Dec, 2025**

Annexure-B

Particulars	Cost			Rate	Amortization			Written Down Value as at 31.12.25
	Balance as on 01.07.2025	Addition during the period	Balance as on 31.12.25		Balance as on 01.07.2025	Charged for the period	Balance as on 31.12.25	
Data Analytics	34,589,000	-	34,589,000	10%	23,984,845	530,208	24,515,052.99	10,073,947
Solution on Microsoft Platform	69,448,190	-	69,448,190	15%	45,501,891	1,795,972	47,297,862.85	22,150,327
Networking Solutions	33,649,500	-	33,649,500	10%	16,699,276	847,512	17,546,788.06	16,102,712
Cyber Security Solution	61,850,297	-	61,850,297	20%	48,167,441	1,368,286	49,535,726.55	12,314,570
HR Management System	26,953,202	-	26,953,202	20%	21,235,273	571,792	21,807,064.53	5,146,137
CRM Software	96,142,455	-	96,142,455	10%	58,150,969	1,899,574	60,050,543.19	36,091,912
Fertilizer Recommendation System	46,303,095	-	46,303,095	20%	39,006,233	729,686	39,735,918.79	6,567,176
Social Media Monitoring	31,208,394	-	31,208,394	20%	26,488,912	471,948	26,960,860.14	4,247,534
Database Solutions	38,358,572	-	38,358,572	18%	26,968,927	1,025,068	27,993,995.39	10,364,577
Digital Platform Development	23,702,734	-	23,702,734	10%	9,940,422	688,116	10,628,537.95	13,074,196
<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>9,928,162</b>	<b>326,072,350</b>	<b>136,133,089</b>