

**eGeneration Limited**  
**3rd Quarter ended Financial Statements (Unaudited)**  
**For the period ended 31 March, 2021**

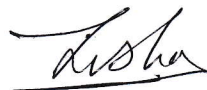
**eGeneration Limited**  
**Statement of Financial Position (Un-Audited)**  
**As on 31 March, 2021**

Particulars	Note	Amount in Taka	
		31-Mar-2021	30-Jun-2020
<b>Assets</b>			
<b>Non-Current Assets</b>			
		<b>1,178,433,895</b>	<b>1,186,158,076</b>
Property, Plant & Equipment	4	256,592,333	277,595,710
Intangible Assets	5	279,818,129	314,876,884
Investment	6	257,065,834	253,185,325
Work in Progress	7	384,957,599	340,500,157
<b>Current Assets</b>			
		<b>555,555,386</b>	<b>306,684,856</b>
Inventories	8	3,475,078	3,570,078
Accounts Receivable	9	203,402,611	103,433,829
Advance, Deposit & Prepayments	10	167,489,158	130,581,779
Tender Security & Margin	11	43,425,108	22,093,925
Cash & Cash Equivalents	12	137,763,431	47,005,245
<b>Total Assets</b>		<b>1,733,989,281</b>	<b>1,492,842,932</b>
<b>Shareholders' Equity &amp; Liabilities</b>			
<b>Shareholders' Equity</b>			
		<b>1,537,693,383</b>	<b>1,326,698,847</b>
Share Capital	13	750,000,000	600,000,000
Share Premium	14	186,182,451	186,182,451
Retained Earnings	15	601,510,932	540,516,396
<b>Non-Current Liabilities</b>			
		<b>21,226,148</b>	<b>44,555,230</b>
Term Loan (Non-Current Portion)	16	21,226,148	44,555,230
<b>Current Liabilities</b>			
		<b>175,069,749</b>	<b>121,588,855</b>
Bank Overdraft	17	85,760,887	57,687,917
Liabilities for Expenses	18	29,512,368	19,350,287
Term Loan (Current Portion)	19	18,501,415	26,811,245
Accounts Payable	20	9,021,506	13,013,763
Refund Payable	21	28,375,812	-
Liability for Workers' Profit Participation Fund	22	3,897,760	4,725,643
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>1,733,989,281</b>	<b>1,492,842,932</b>
<b>Net Asset Value (NAV) Per Share</b>	31.03	<b>24.98</b>	<b>22.10</b>

  
Chairman

  
Managing Director

  
Director



Company Secretary (Acting)



Chief Financial Officer

Place: Dhaka

Dated: 26 April 2021


**eGeneration Limited**  
**Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)**  
**For the period from 01 July 2020 to 31 March 2021**

Particulars	Note	Amount in Taka			
		01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020	01 Jan 2021 to 31 March 2021	01 Jan 2020 to 31 March 2020
<b>Revenue</b>	23	<b>349,447,118</b>	<b>335,913,889</b>	<b>121,355,624</b>	<b>117,522,820</b>
Cost of Service & Sales	24	(222,640,168)	(191,080,982)	(73,630,874)	(68,649,846)
<b>Gross Profit</b>		<b>126,806,950</b>	<b>144,832,907</b>	<b>47,724,750</b>	<b>48,872,974</b>
<b>Operating Expenses</b>		<b>(49,605,931)</b>	<b>(44,712,843)</b>	<b>(19,704,699)</b>	<b>(15,777,556)</b>
General & Administrative Expenses	25	(34,968,390)	(31,888,655)	(13,302,112)	(10,620,793)
Selling & Distribution Expenses	26	(5,038,769)	(3,423,897)	(2,099,170)	(1,153,148)
Financial Expenses	27	(9,598,773)	(9,400,290)	(4,303,417)	(4,003,615)
<b>Profit from Operation</b>		<b>77,201,018</b>	<b>100,120,064</b>	<b>28,020,051</b>	<b>33,095,418</b>
Non-Operating Income	28	4,651,952	2,869,011	2,011,090	1,127,592
<b>Profit before WPPF &amp; Income Tax</b>		<b>81,852,970</b>	<b>102,989,075</b>	<b>30,031,141</b>	<b>34,223,010</b>
<b>Workers' Profit Participation Fund</b>	29	<b>3,897,760</b>	<b>4,904,242</b>	<b>1,430,054</b>	<b>1,629,667</b>
<b>Profit before Income Tax</b>		<b>77,955,209</b>	<b>98,084,834</b>	<b>28,601,087</b>	<b>32,593,343</b>
Provision for Income Tax	30	1,046,689	932,429	452,495	366,467
<b>Profit after Income Tax</b>		<b>76,908,520</b>	<b>97,152,405</b>	<b>28,148,591</b>	<b>32,226,876</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income For the period</b>		<b>76,908,520</b>	<b>97,152,405</b>	<b>28,148,591</b>	<b>32,226,876</b>
<b>Basic Earnings Per Share (EPS)</b>	31.01	<b>1.25</b>	<b>1.62</b>	<b>0.46</b>	<b>0.54</b>
<b>Restated Earnings Per Share (EPS)</b>	31.02	<b>1.25</b>	<b>1.58</b>	<b>0.46</b>	<b>0.52</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

Place: Dhaka  
Dated: 26 April 2021

**eGeneration Limited**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 31 March, 2021**

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2020	600,000,000	186,182,451	540,516,396	1,326,698,847
Addition during the period	150,000,000	-	-	150,000,000
Net Profit (after tax) transferred from statement of Profit or Loss & Other Comprehensive Income	-	-	76,908,520	76,908,520
Less: IPO expense			(15,913,985)	(15,913,985)
<b>Balance at the end of the period 31 March, 2021</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>601,510,932</b>	<b>1,537,693,383</b>


**eGeneration Limited**  
**Statement of Changes in Equity (Un-audited)**  
**For the 3rd quarter ended 31 March, 2020**

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2019	600,000,000	186,182,451	447,352,394	1,233,534,845
Addition during the year	-	-	-	-
Net Profit (after tax) transferred from statement of Profit or Loss & Other Comprehensive Income	-	-	97,152,405	97,152,405
<b>Balance at the end of the period 31 March, 2020</b>	<b>600,000,000</b>	<b>186,182,451</b>	<b>544,504,799</b>	<b>1,330,687,250</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

Place: Dhaka  
Dated: 26 April 2021


**eGeneration Limited**  
**Statement of Cash Flows (Un-Audited)**  
**For the period July 01, 2020 to March 31, 2021**

Particulars	Amount in Taka	
	01 July 2020 to 31 Mar 2021	01 July 2019 to 31 Mar 2020
	<b>A. Cash Flows from Operating Activities:</b>	
Cash Received from Customers & Others	249,478,336	291,700,018
Cash Paid to Suppliers & Others	(172,184,536)	(126,906,450)
Cash Paid for Operating Expenses	(86,058,729)	(119,741,657)
Paid for Income Tax	(1,037,408)	(941,236)
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>(9,802,337)</b>	<b>44,110,675</b>
<b>B. Cash Flows from Investing Activities:</b>		
Acquisition of Property, Plant and Equipment	(434,550)	(2,385,612)
Investment made during the period	(3,880,509)	(8,530,000)
Addition in Work-in-Progress	(44,457,442)	(207,631,861)
Interest Income Received (Net of tax)	2,367,965	573,848
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>(46,404,536)</b>	<b>(217,973,625)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Increase/(Decrease) in Long Term Loan	(33,938,899)	18,416,208
Increase/(Decrease) in Bank Overdraft	28,072,969	53,302,322
Proceeds from issues of equity share	150,000,000	-
IPO expense	(15,913,985)	-
Refund Payable	28,375,812	-
Cash Paid for Financial Expenses	(9,630,839)	(9,400,290)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>146,965,059</b>	<b>62,318,240</b>
<b>D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)</b>	<b>90,758,187</b>	<b>(111,544,710)</b>
<b>E. Cash and Cash Equivalents at the beginning of the period</b>	<b>47,005,245</b>	<b>130,115,045</b>
<b>F. Cash and Cash Equivalents at the end of the period (D+E)</b>	<b>137,763,432</b>	<b>18,570,335</b>
<b>NET OPERATING CASH FLOWS PER SHARE (NOCFPS)</b>	<b>(0.16)</b>	<b>0.74</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary (Acting)

  
Chief Financial Officer

Place: Dhaka

Dated: 26 April 2021