

Statement of Financial Position (Un-Audited)
At on 30 September 2021

Particulars	Note	Amount in Taka	
		30-Sep-21	30-Sep-20
Assets			
Non-Current Assets			
Property, Plant & Equipment	4	1,167,783,728	1,159,150,000
Intangible Assets	5	243,010,596	249,177,600
Investments	6	758,214,339	768,291,000
Work in Progress	7	253,065,833	257,183,133
Current Assets		408,182,540	384,559,999
Current Assets			
Inventories	8	644,150,146	633,157,758
Accounts Receivable	9	3,050,078	3,157,758
Advance, Deposits & Prepayments	10	366,006,349	211,128,252
Trade Security & Margin	11	219,092,733	216,113,600
Trade & Cash Equivalents	12	48,150,417	49,184,411
Total Assets		1,811,933,873	1,793,137,758
Shareholders' Equity & Liabilities			
Shareholders' Equity			
Share Capital	13	1,000,000,000	1,564,157,337
Share Premium	14	750,000,000	750,000,000
Reserves		61,933,873	47,980,421
Non-Current Liabilities		47,980,421	47,980,421
Current Liabilities			
Bank Overdraft	15	171,028,779	180,199,992
Accounts Payable	16	75,489,150	85,132,600
Trade Loan (Current Portion)	17	30,000,000	30,000,000
Accruals Payable	18	39,568,380	39,568,380
Deferred Tax	19	1,152,270	1,152,270
Liability for Workers' Profit Participation Fund	20	2,152,270	2,152,270
Total Shareholders' Equity & Liabilities		1,811,933,873	1,793,137,758
Net Asset Value (NAV) Per Share	21.02	225	195

eGeneration Limited
1st Quarter Financial Statements (Unaudited)
For the period ended 30 September 2021



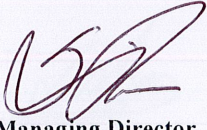

 Managing Director Independent Director Independent Director

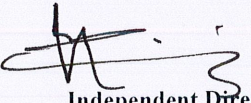


 Company Secretary Chief Financial Officer


eGeneration Limited
Statement of Financial Position (Un-Audited)
As on 30 September, 2021

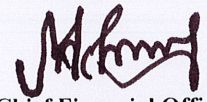
Particulars	Note	Amount in Taka	
		30-Sep-21	30-Jun-21
Assets			
Non-Current Assets		1,167,783,728	1,159,954,500
Property, Plant & Equipment	4	243,600,996	249,285,776
Intangible Assets	5	258,934,359	268,645,291
Investment	6	257,065,833	257,065,833
Work in Progress	7	408,182,540	384,957,599
Current Assets		644,150,146	633,733,778
Inventories	8	3,480,078	3,480,078
Accounts Receivable	9	266,006,549	211,202,782
Advance, Deposit & Prepayments	10	219,092,733	216,649,128
Tender Security & Margin	11	48,350,417	49,550,841
Cash & Cash Equivalents	12	107,220,370	152,850,948
Total Assets		1,811,933,874	1,793,688,278
Shareholders' Equity & Liabilities			
Shareholders' Equity		1,595,017,749	1,564,438,737
Share Capital	13	750,000,000	750,000,000
Share Premium	14	186,182,451	186,182,451
Retained Earnings	15	658,835,298	628,256,286
Non-Current Liabilities		45,887,403	47,239,548
Term Loan (Non-Current Portion)	16	45,887,403	47,239,548
Current Liabilities		171,028,722	182,009,992
Bank Overdraft	17	77,408,159	85,177,536
Liabilities for Expenses	18	29,014,768	28,431,110
Term Loan (Current Portion)	19	27,306,585	27,306,585
Accounts Payable	20	30,165,872	35,373,194
Refund Payable	21	261,922	396,137
Liability for Workers' Profit Participation Fund	22	6,871,417	5,325,430
Total Shareholders' Equity & Liabilities		1,811,933,874	1,793,688,277
Net Asset Value (NAV) Per Share	31.02	20.86	23.95


Managing Director


Independent Director


Independent Director


Company Secretary



Chief Financial Officer

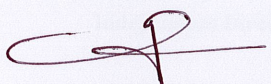
Dated: 08 November 2021
Place: Dhaka

eGeneration Limited
Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)
For the period July 01, 2021 to 30 September, 2021

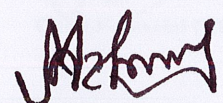
Particulars	Note	Amount in Taka	
		01 July 2021 to 30 Sep 2021	01 July 2020 to 30 Sep 2020
Revenue	23	139,968,976	102,719,307
Cost of Service & Sales	24	(88,767,294)	(67,355,686)
Gross Profit		51,201,682	35,363,621
Operating Expenses		(20,250,331)	(13,243,548)
General & Administrative Expenses	25	(13,910,103)	(10,976,544)
Selling & Distribution Expenses	26	(2,284,452)	(1,308,725)
Financial Expenses	27	(4,055,776)	(958,279)
Profit from Operation		30,951,351	22,120,073
Non-Operating Income	28	1,514,385	1,329,020
Profit before WPPF & Income Tax		32,465,736	23,449,093
Workers' Profit Participation Fund	29	(1,545,987)	(1,116,624)
Profit before Income Tax		30,919,748	22,332,470
Provision for Income Tax	30	(340,737)	(299,030)
Profit after Income Tax		30,579,012	22,033,440
Other Comprehensive Income		-	-
Total Comprehensive Income For the period		30,579,012	22,033,440
Basic Earnings Per Share (EPS)	31.01	0.41	0.37


Managing Director


Independent Director


Independent Director


Company Secretary


Chief Financial Officer

Dated: 08 November 2021
Place: Dhaka

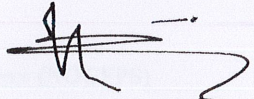
eGeneration Limited
Statement of Changes in Equity (Un-audited)
For the period ended 30 September, 2021

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2021	750,000,000	186,182,451	628,256,286	1,564,438,737
Net Profit (after tax) during the period	-	-	30,579,012	30,579,012
Balance at the end of the quarter 30 Sep, 2021	750,000,000	186,182,451	658,835,298	1,595,017,749

eGeneration Limited
Statement of Changes in Equity (Un-audited)
For the period ended 30 September, 2020

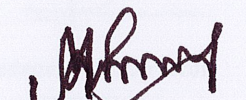
Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2020	600,000,000	186,182,451	540,516,396	1,326,698,847
Net Profit (after tax) transferred from statement of Profit or Loss & Other Comprehensive Income	-	-	22,033,441	22,033,441
Balance at the end of the quarter 30 Sep, 2020	600,000,000	186,182,451	562,549,837	1,348,732,289


Managing Director


Independent Director


Independent Director

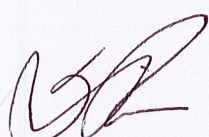

Company Secretary

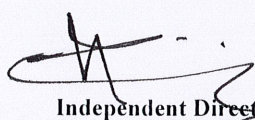

Chief Financial Officer


Place: Dhaka
Dated: 08 November 2021

eGeneration Limited
Statement of Cash Flows
For the period ended 30 september, 2021

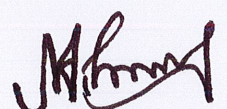
Particulars	Amount in Taka	
	30-Sep-2021	30-Sep-2020
A. Cash Flows from Operating Activities:		
Cash Received from Customers & Others	84,689,165	45,686,955
Cash Paid to Suppliers & Others	(78,324,692)	(54,468,113)
Cash Paid for Operating Expenses	(14,429,099)	(14,130,378)
Net Cash Inflow / (Outflow) from Operating Activities	(8,064,626)	(22,911,536)
B. Cash Flows from Investing Activities:		
Acquisition of Property, Plant and Equipment	(914,100)	(16,700)
Investment made during the period	-	(1,698,777)
Addition in Work-in-Progress	(23,224,940)	(21,511,960)
Net Cash Inflow / (Outflow) from Investing Activities	(24,139,040)	(23,227,437)
C. Cash Flows from Financing Activities:		
Increase/(Decrease) in Long Term Loan	(1,352,145)	(1,472,585)
Increase/(Decrease) in Bank Overdraft	(7,769,377)	24,139,040
Refund Payable	(134,215)	-
Cash Paid for Financial Expenses	(4,055,776)	(1,505,279)
Net Cash Inflow / (Outflow) from Financing Activities	(13,311,514)	21,161,176
D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)	(45,515,181)	(24,977,797)
E. Effects of exchange rate changes on cash and cash-equivalent	(115,397)	-
F. Cash and Cash Equivalents at the beginning of the period	152,850,947	47,005,245
G. Cash and Cash Equivalents at the end of the period (D+E+F)	107,220,369	22,027,448
Net Operating Cash Flows Per Share (NOCFPS)	(0.11)	(0.38)


Managing Director


Independent Director


Independent Director


Company Secretary


Chief Financial Officer

Dated: 08 November 2021
Place: Dhaka