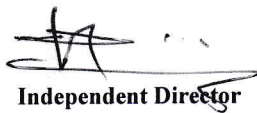


**eGeneration Limited**  
**2nd Quarter Financial Statements (Unaudited)**  
**For the period ended 31 December 2021**

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

Particulars	Note	Amount in Taka	
		31-Dec-21	30-Jun-21
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,191,764,556</b>	<b>1,159,954,500</b>
Property, Plant & Equipment	4	238,930,376	249,285,776
Intangible Assets	5	249,223,427	268,645,291
Investment	6	259,262,213	257,065,833
Work in Progress	7	444,348,540	384,957,599
<b>Current Assets</b>		<b>642,478,963</b>	<b>633,733,778</b>
Inventories	8	3,286,160	3,480,078
Accounts Receivable	9	182,058,754	211,202,782
Advance, Deposit & Prepayments	10	314,433,718	216,649,128
Tender Security & Margin	11	59,045,066	49,550,841
Cash & Cash Equivalents	12	83,655,264	152,850,948
<b>Total Assets</b>		<b>1,834,243,519</b>	<b>1,793,688,278</b>
<b>Shareholders' Equity &amp; Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,576,027,898</b>	<b>1,564,572,841</b>
Share Capital	13	750,000,000	750,000,000
Share Premium	14	186,182,451	186,182,451
Retained Earnings	15	639,845,447	628,390,390
<b>Non-Current Liabilities</b>		<b>37,040,190</b>	<b>47,239,548</b>
Term Loan (Non-Current Portion)	16	37,040,190	47,239,548
<b>Current Liabilities</b>		<b>221,175,431</b>	<b>181,875,888</b>
Bank Overdraft	17	78,051,734	85,177,536
Liabilities for Expenses	18	27,429,727	28,297,006
Term Loan (Current Portion)	19	27,306,585	27,306,585
Accounts Payable	20	33,207,321	35,373,194
Refund Payable	21	252,815	396,137
Dividend Payable	22	46,672,197	-
Liability for Workers' Profit Participation Fund	23	8,255,051	5,325,430
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>1,834,243,519</b>	<b>1,793,688,278</b>
<b>Net Asset Value (NAV) Per Share</b>	32.02	<b>21.01</b>	<b>20.86</b>

  
**Managing Director**

  
**Independent Director**

  
**Independent Director**

  
**Company Secretary**


  
**Chief Financial Officer**

Dated: 26 January 2022  
Place: Dhaka

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

Particulars	Note	Amount in Taka			
		01 July 2021 to 31 Dec 2021	01 July 2020 to 31 Dec 2020	01 Oct 2021 to 31 Dec 2021	01 Oct 2020 to 31 Dec 2020
<b>Revenue</b>	24	277,443,462	228,091,493	137,474,487	125,372,186
Cost of Service & Sales	25	(178,202,344)	(149,009,294)	(89,435,050)	(81,653,609)
<b>Gross Profit</b>		99,241,118	79,082,200	48,039,436	43,718,578
<b>Operating Expenses</b>		(39,786,512)	(29,901,232)	(19,536,181)	(16,657,684)
General & Administrative Expenses	26	(26,478,394)	(21,666,277)	(12,568,290)	(10,689,734)
Selling & Distribution Expenses	27	(4,241,888)	(2,939,600)	(1,957,436)	(1,630,874)
Financial Expenses	28	(9,066,230)	(5,295,355)	(5,010,454)	(4,337,077)
<b>Profit from Operation</b>		59,454,606	49,180,967	28,503,256	27,060,893
Non-Operating Income	29	2,067,444	2,640,862	553,059	1,311,842
<b>Profit before WPPF &amp; Income Tax</b>		61,522,051	51,821,829	29,056,315	28,372,735
<b>Workers' Profit Participation Fund</b>	30	(2,929,621)	(2,467,706)	(1,383,634)	(1,351,083)
<b>Profit before Income Tax</b>		58,592,429	49,354,123	27,672,681	27,021,652
Provision for Income Tax	31	(465,175)	(594,194)	(124,438)	(295,164)
<b>Profit after Income Tax</b>		58,127,254	48,759,929	27,548,243	26,726,488
<b>Other Comprehensive Income</b>		-	-	-	-
<b>Total Comprehensive Income For the period</b>		58,127,254	48,759,929	27,548,243	26,726,488
<b>Basic Earnings Per Share (EPS)</b>	32.01	0.78	0.65	0.37	0.36

  
Managing Director

  
Independent Director

  
Independent Director

  
Company Secretary

  
Chief Financial Officer

Dated: 26 January 2022  
Place: Dhaka

**eGeneration Limited**  
**Statement of Changes in Equity (Un-audited)**  
**For the period ended 31 December, 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	628,390,390	1,564,572,841
Net Profit (after tax) during the period	-	-	58,127,254	58,127,254
Less: Dividend Payable	-	-	(46,672,197)	(46,672,197)
<b>Balance at the end of the period 31 December 2021</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>639,845,447</b>	<b>1,576,027,898</b>

**eGeneration Limited**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 31 December, 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	-	-	48,759,929	48,759,929
<b>Balance at the end of the period 31 December 2020</b>	<b>600,000,000</b>	<b>186,182,451</b>	<b>589,276,325</b>	<b>1,375,458,776</b>

  
**Managing Director**

  
**Independent Director**

  
**Independent Director**

  
**Company Secretary**

  
**Chief Financial Officer**

Place: Dhaka  
Dated: 26 January 2022



**eGeneration Limited**  
**Statement of Cash Flows**  
For the period ended 31 December, 2021

Particulars	Amount in Taka	
	31-Dec-2021	31-Dec-2020
<b>A. Cash Flows from Operating Activities:</b>		
Cash Received from Customers & Others	306,938,446	209,574,544
Cash Paid to Suppliers & Others	(148,874,451)	(120,105,604)
Cash Paid for Operating Expenses	(138,674,146)	(43,284,605)
Paid for Income Tax	-	(1,037,408)
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>19,389,849</b>	<b>45,146,926</b>
<b>B. Cash Flows from Investing Activities:</b>		
Acquisition of Property, Plant and Equipment	(2,842,360)	(127,700)
Investment made during the period	(2,196,380)	(3,880,509)
Addition in Work-in-Progress	(59,390,940)	(38,718,200)
Interest Income Received (Net of tax)	2,210,309	1,774,682
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>(62,219,372)</b>	<b>(40,951,727)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Increase/(Decrease) in Long Term Loan	(10,199,359)	4,047,855
Increase/(Decrease) in Bank Overdraft	(7,125,802)	19,962,751
Refund Payable	(143,322)	-
Cash Paid for Financial Expenses	(9,066,230)	(3,666,061)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>(26,534,713)</b>	<b>20,344,546</b>
<b>D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)</b>	<b>(69,364,235)</b>	<b>24,539,745</b>
<b>E. Effects of exchange rate changes on cash and cash-equivalent</b>	<b>168,551</b>	<b>-</b>
<b>F. Cash and Cash Equivalents at the beginning of the period</b>	<b>152,850,948</b>	<b>47,005,245</b>
<b>G. Cash and Cash Equivalents at the end of the period (D+E+F)</b>	<b>83,655,264</b>	<b>71,544,990</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>0.26</b>	<b>0.60</b>

  
**Managing Director**

  
**Independent Director**

  
**Independent Director**

  
**Company Secretary**

  
**Chief Financial Officer**

Dated: 26 January 2022  
Place: Dhaka