

eGeneration Limited

3rd Quarter ended Financial Statements (Unaudited)

For the period ended 31 March 2022

Statement of Financial Position (Un-Audited) As on 31 March, 2022

	Amount in Taka	
	31-Mar-22	30-Jun-21
ASSETS		
Non-Current Assets	1,176,112,744	1,159,954,500
Property, Plant & Equipment	232,989,496	249,285,776
Intangible Assets	239,512,495	268,645,291
Investment	259,262,213	257,065,833
Work in Progress	444,348,540	384,957,599
Current Assets	618,366,158	633,733,778
Inventories	2,877,550	3,480,078
Accounts Receivable	202,361,830	211,202,782
Advance, Deposit & Prepayments	318,759,957	216,649,128
Tender Security & Margin	60,059,642	49,550,841
Cash & Cash Equivalent	34,307,180	152,850,948
Total Assets	1,794,478,902	1,793,688,278
SHAREHOLDERS' EQUITY & LIABILITIES		
Shareholders' Equity	1,606,095,872	1,564,572,841
Share Capital	750,000,000	750,000,000
Share Premium	186,182,451	186,182,451
Retained Earnings	669,913,421	628,390,390
Non-Current Liabilities	31,866,576	47,239,548
Term Loan (Non-Current Portion)	31,866,576	47,239,548
Current Liabilities	156,516,455	181,875,888
Bank Overdraft	74,133,853	85,177,536
Liabilities for Expenses	26,088,848	28,297,006
Term Loan (Current Portion)	27,306,585	27,306,585
Accounts Payable	23,856,530	35,373,194
Refund Payable	253,387	396,137
Dividend Payable	433,848	-
Liability for Workers' Profit Participation Fund	4,443,404	5,325,430
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	1,794,478,902	1,793,688,278
Net Asset Value Per Share (NAVPS)	21.41	20.86

Statement of Profit or Loss & Other Comprehensive Income (Un-Audited) For the period July 01, 2021 to 31 March, 2022

	Amount in Taka			
	01 July 2021 31 March 2022	01 July 2020 31 March 2021	01 Jan 2022 31 March 2022	01 Jan 2021 31 March 2021
Revenue	418,856,385	349,447,118	141,412,923	121,355,624
Cost of Service & Sales	(268,130,274)	(222,640,168)	(89,927,930)	(73,630,874)
Gross Profit	150,726,111	126,806,950	51,484,993	47,724,750
Operating Expenses	(60,405,049)	(49,605,931)	(20,618,537)	(19,704,699)
General & Administrative Expenses	(40,831,937)	(34,968,390)	(14,353,543)	(13,302,112)
Selling & Distribution Expenses	(6,692,950)	(5,038,769)	(2,451,062)	(2,099,170)
Financial Expenses	(12,880,162)	(9,598,773)	(3,813,932)	(4,303,417)
Profit from Operation	90,321,062	77,201,018	30,866,456	28,020,051
Non-Operating Income	2,990,413	4,651,952	922,968	2,011,090
Profit before WPPF & Income Tax	93,311,475	81,852,970	31,789,424	30,031,141
Workers' Profit Participation Fund	(4,443,404)	(3,897,760)	(1,513,782)	(1,430,054)
Profit before Income Tax	88,868,071	77,955,209	30,275,642	28,601,087
Provision for Income Tax	(672,843)	(1,046,689)	(207,668)	(452,495)
Profit after Income Tax	88,195,229	76,908,520	30,067,974	28,148,591
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income For the period	88,195,229	76,908,520	30,067,974	28,148,591
Basic Earnings Per Share (EPS)	1.18	1.25	0.40	0.46
Restated Earnings Per Share (EPS)	1.18	1.03	0.40	0.38

Statement of Cash Flows For the period ended 31 March, 2022

	Amount in Taka	
	01 July 2021- 31 Mar 2022	01 July 2020- 31 Mar 2021
A) Cash Flows from Operating Activities:		
Cash Received from Customers & Others	427,913,423	249,478,336
Cash Paid to Suppliers & Others	(232,094,638)	(172,184,536)
Cash Paid for Operating Expenses	(165,875,421)	(86,058,729)
Paid for Income Tax	(493,470)	(1,037,408)
Net Cash Inflow / (Outflow) from Operating Activities	29,449,894	(9,802,337)
B) Cash Flows from Investing Activities:		
Acquisition of Property, Plant and Equipment	(3,500,360)	(434,550)
Investment made during the period	(2,196,380)	(3,880,509)
Addition in Work-in-Progress	(59,390,940)	(44,457,442)
Interest Income Received (Net of tax)	2,541,142	2,367,965
Net Cash Inflow / (Outflow) from Investing Activities	(62,546,538)	(46,404,536)
C) Cash Flows from Financing Activities:		
Increase/(Decrease) in Long Term Loan	(15,372,973)	(33,938,899)
Increase/(Decrease) in Bank Overdraft	(11,043,683)	28,072,969
Proceeds from issues of equity share	-	150,000,000
IPO expense	-	(15,913,985)
Dividend Paid	(46,238,349)	-
Increase/(Decrease) Refund Payable	(142,750)	28,375,812
Cash Paid for Financial Expenses	(12,880,162)	(9,630,839)
Net Cash Inflow / (Outflow) from Financing Activities	(85,677,917)	146,965,059
D) Net Changes in Cash and Cash Equivalents for the period (A+B+C)	(118,774,561)	90,758,187
E) Effects of exchange rate changes on cash and cash-equivalent	230,794	
F) Cash and Cash Equivalents at the beginning of the period	152,850,948	47,005,245
G) Cash and Cash Equivalents at the end of the period (D+E+F)	34,307,180	137,763,431
Net Operating Cash Flows Per Share (NOCFPS)	0.39	(0.16)
Reason for significant deviation of NOCFPS:		

(Management has taken aggressive receivable collection and conservative payment strategy. As a result NOCFPS increased by .45 Paisa.)

eGeneration Limited Statement of Changes in Equity (Un-Audited) For the period ended 31 March, 2022

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
Addition during the period	-	-	-	-
Net Profit (after tax) transferred from statement of Profit or Loss & Other Comprehensive Income	-	-	88,195,229	88,195,229
Less: IPO expense	-	-	-	-
Less: Dividend Paid	-	-	(46,672,197)	(46,672,197)
Balance at the end of the period 31 March, 2022	750,000,000	186,182,451	669,913,421	1,606,095,872

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)
Balance at the end of the period 31 March, 2021	750,000,000	186,182,451	601,510,932	1,537,693,383

The above financial statements are available on the Company's website at : www.egeneration.co

Sd/-
Managing Director

Sd/-
Independent Director

Sd/-
Independent Director

Sd/-
Company Secretary

Sd/-
Chief Financial Officer