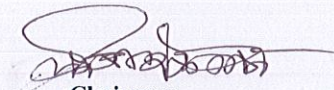


**eGeneration Limited**  
**2nd Quarter ended Financial Statements (Un Audited)**  
**For the period ended 31 December, 2023**

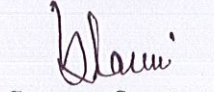
**eGeneration Limited**  
**Statement of Financial Position (Un-Audited)**  
As on 31 December, 2023

Particulars	Notes	Amount in Taka	
		31-Dec-2023	30-Jun-2023
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,338,743,845</b>	<b>1,289,696,685</b>
Property, Plant & Equipment	4	288,044,226	301,497,389
Intangible Assets	5	183,268,296	197,083,055
Investment	6	263,278,812	260,908,098
Work in Progress	7	604,152,511	530,208,143
<b>Current Assets</b>		<b>735,562,754</b>	<b>738,140,557</b>
Inventories	8	4,635,644	4,616,845
Trade and Other Receivables	9	339,305,122	268,021,700
Advance, Deposit & Prepayments	10	312,056,272	284,865,254
Tender Security & Margin	11	53,602,350	87,583,273
Cash & Cash Equivalents	12	25,963,367	93,053,484
<b>Total Assets</b>		<b>2,074,306,600</b>	<b>2,027,837,242</b>
<b>Shareholders' Equity &amp; Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,701,540,639</b>	<b>1,687,627,285</b>
Share Capital	13	750,000,000	750,000,000
Share Premium	14	186,182,451	186,182,451
Retained Earnings	15	765,358,188	751,444,834
<b>Non-Current Liabilities</b>		<b>24,585,751</b>	<b>18,646,090</b>
Term Loan (Non-Current Portion)	16	24,585,751	18,646,090
<b>Current Liabilities</b>		<b>348,180,209</b>	<b>321,563,866</b>
Bank Overdraft	17	95,113,090	127,167,312
Liabilities for Expenses	18	15,843,147	18,053,908
Term Loan (Current Portion)	19	60,325,015	68,673,118
Trade and Other Payables	20	78,981,902	84,207,695
Refund Payable	21	343,618	343,618
Unclaimed Dividend	22	47,389,149	728,427
Unearned Revenue	23	39,355,858	14,674,232
Provision for Income Tax	24	2,188,261	2,202,167
Liability for Workers' Profit Participation Fund	25	8,640,171	5,513,389
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>2,074,306,600</b>	<b>2,027,837,242</b>
<b>Net Asset Value (NAV) Per Share</b>	34.02	<b>22.69</b>	<b>22.50</b>

  
Chairman

  
Managing Director

  
Independent Director

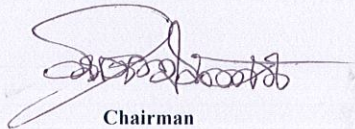
  
Company Secretary

  
Chief Financial Officer

Dated: 30 Jan 2024  
Place: Dhaka

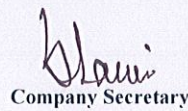
**eGeneration Limited**  
**Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)**  
For the period ended from July 01, 2023 to 31 December, 2023

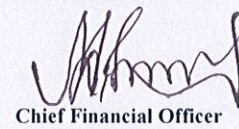
Particulars	Notes	Amount in Taka			
		01 July 2023 to 31 Dec 2023	01 July 2022 to 31 Dec 2022	01 Oct 2023 to 31 Dec 2023	01 Oct 2022 to 31 Dec 2022
Revenue	26	381,492,320	300,322,845	183,152,627	145,286,543
Cost of Service & Sales	27	(275,893,250)	(200,175,443)	(134,978,663)	(96,721,348)
<b>Gross Profit</b>		<b>105,599,070</b>	<b>100,147,402</b>	<b>48,173,964</b>	<b>48,565,195</b>
Operating Expenses		(43,784,658)	(39,439,249)	(21,269,555)	(20,158,323)
General & Administrative Expenses	28	(23,630,912)	(25,573,946)	(11,231,496)	(13,217,104)
Selling & Distribution Expenses	29	(3,286,588)	(3,714,447)	(1,751,122)	(2,057,641)
Financial Expenses	30	(16,867,158)	(10,150,856)	(8,286,938)	(4,883,579)
<b>Profit from Operation</b>		<b>61,814,411</b>	<b>60,708,153</b>	<b>26,904,409</b>	<b>28,406,871</b>
Non-Operating Income	31	3,847,998	2,780,038	2,305,483	1,782,012
<b>Profit before WPPF &amp; Income Tax</b>		<b>65,662,410</b>	<b>63,488,191</b>	<b>29,209,891</b>	<b>30,188,883</b>
<i>Workers' Profit Participation Fund</i>	32	(3,126,781)	(3,023,247)	(1,390,947)	(1,437,566)
<b>Profit before Income Tax</b>		<b>62,535,628</b>	<b>60,464,944</b>	<b>27,818,944</b>	<b>28,751,317</b>
Provision for Income Tax	33	(1,950,077)	(556,008)	(461,097)	(356,402)
<b>Profit after Income Tax</b>		<b>60,585,551</b>	<b>59,908,936</b>	<b>27,357,848</b>	<b>28,394,915</b>
Other Comprehensive Income		-	-	-	-
<b>Total Comprehensive Income For the Period</b>		<b>60,585,551</b>	<b>59,908,936</b>	<b>27,357,848</b>	<b>28,394,915</b>
Earnings Per Share (EPS)	34.01	0.81	0.80	0.36	0.38

  
Chairman

  
Managing Director

  
Independent Director

  
Company Secretary

  
Chief Financial Officer

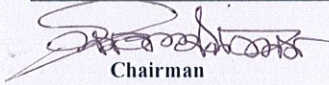
Dated: 30 Jan 2024  
Place: Dhaka

**eGeneration Limited**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 31 December 2023**

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2023	750,000,000	186,182,451	751,444,834	1,687,627,285
Net Profit (after tax) during the period	-	-	60,585,551	60,585,551
Less: Cash Dividend for the year 2022-23			(46,672,197)	(46,672,197)
<b>Balance at the end of the period 31 Dec, 2023</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>765,358,188</b>	<b>1,701,540,639</b>

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

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2022	750,000,000	186,182,451	689,167,260	1,625,349,711
Net Profit (after tax) during the period	-	-	59,908,936	59,908,936
Less: Cash Dividend for the year 2021-22			(46,672,197)	(46,672,197)
<b>Balance at the end of the period 31 Dec, 2022</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>702,403,999</b>	<b>1,638,586,450</b>

  
Chairman

  
Managing Director

  
Independent Director

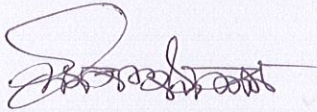
  
Company Secretary

  
Chief Financial Officer

Dated: 30 Jan 2024  
Place: Dhaka

**eGeneration Limited**  
**Statement of Cash Flows (Un-Audited)**  
For the period ended 31 December, 2023

Particulars	Notes	Amount in Taka	
		01 July 2023 to 31 Dec 2023	01 July 2022 to 31 Dec 2022
<b>A. Cash Flows from Operating Activities:</b>			
Cash Received from Customers & Others		309,499,485	242,161,247
Cash Paid to Suppliers & Others		(223,710,419)	(165,361,018)
Cash Paid for Operating Expenses		(25,802,803)	(54,643,315)
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>58,414,032</b>	<b>22,156,915</b>
<b>B. Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant and Equipment		(344,000)	(19,503,890)
Investment made during the period		(2,370,714)	(1,331,245)
Addition in Work-in-Progress		(73,944,368)	(31,848,665)
Interest Income Received (Net of tax)		2,496,232	1,436,392
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>		<b>(74,162,850)</b>	<b>(51,247,407)</b>
<b>C. Cash Flows from Financing Activities:</b>			
Increase/(Decrease)-in Long Term Loan		(2,408,442)	(9,729,807)
Increase/(Decrease) in Bank Overdraft		(32,054,222)	36,922,181
Increase/(Decrease) Refund Payable		-	20,341
Cash Paid for Financial Expenses		(16,867,158)	(10,150,856)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>		<b>(51,341,297)</b>	<b>17,061,859</b>
<b>D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)</b>		<b>(67,090,115)</b>	<b>(12,028,634)</b>
<b>E. Effects of exchange rate changes on cash and cash-equivalent</b>		-	<b>14,691</b>
<b>F. Cash and Cash Equivalents at the beginning of the period</b>		<b>93,053,484</b>	<b>68,848,641</b>
<b>G. Cash and Cash Equivalents at the end of the period (D+E+F)</b>		<b>25,963,367</b>	<b>56,834,698</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>34.03</b>	<b>0.78</b>	<b>0.30</b>



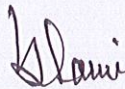
Chairman



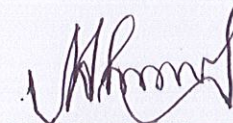
Managing Director



Independent Director



Company Secretary



Chief Financial Officer

Dated: 30 Jan 2024  
Place: Dhaka

**eGeneration Limited**  
**A summary of significant accounting policies and other explanatory notes**  
For the year ended 31 December, 2023

**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, 2023 to Dec 31, 2023.

**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, 2023 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 Taxation

#### Current Tax

Sixth Schedule, Part A, Para 33 of the Income Tax Ordinance, 1984 states that, "any income derived from the business of software development or Nationwide Telecommunication Transmission Network (NTTN) or Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, 2024" will be excluded from total income. eGeneration Limited is a leading management consulting, technology services and outsourcing, ICT solutions provider company in Bangladesh. The major portion of its revenues comes from the distribution of ICT solutions nationwide. For that reason, the income of the Company is exempted from income tax and current tax provision is not created, as prescribed in the above-mentioned clause of the ITO, 1984.

#### Deferred Tax

Deferred tax is made as per the balance sheet assets/liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax (basis used in the computation of taxable profit). Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that the taxable profits will be available against which the deductible temporary differences. As per Sixth Schedule, Part A, Para 33 of the Income Tax Ordinance, 1984 Income from Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, 2024 will be excluded from Tax. For that reason, Deferred Tax is not applicable.

### 3.5 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.

### 3.6 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.

### **3.7 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.

### **3.8 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.

### **3.9 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, 2023 to Dec 31, 2023 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 Limited**  
**Summary of Significant Accounting Policies & Other Explanatory Notes**  
**As at and for the period ended 31 December 2023**

		Amount in Taka	
		31-Dec-2023	30-Jun-2023
<b>4.00</b>	<b>Property, Plant &amp; Equipment</b>		
<b>4.01</b>	<b>Asset at Cost</b>		
	Opening balance	502,235,669	482,103,969
	Add: Addition during the period	344,000	20,131,700
	<b>Closing balance</b>	<b>502,579,669</b>	<b>502,235,669</b>
<b>4.02</b>	<b>Accumulated Depreciation</b>		
	Opening balance	200,738,280	171,083,673
	Add: Depreciation charged during the period	13,797,163	29,654,606
	<b>Closing balance</b>	<b>214,535,442</b>	<b>200,738,280</b>
		<b>288,044,226</b>	<b>301,497,389</b>
	Details of Property, Plant & Equipment are shown in <b>Annexure-A</b>		
<b>5.00</b>	<b>Intangible Assets:</b>		
	<b>Asset at Cost</b>		
	Opening Balance	462,205,439	462,205,439
	<b>Closing balance</b>	<b>462,205,439</b>	<b>462,205,439</b>
<b>5.01</b>	<b>Accumulated Amortization</b>		
	Opening balance	265,122,384	232,403,877
	Add: Amortization charged during the period	13,814,759	32,718,507
	<b>Closing balance</b>	<b>278,937,143</b>	<b>265,122,384</b>
	<b>Written Down Value (WDV)</b>	<b>183,268,296</b>	<b>197,083,055</b>
	Details of Intangible Assets are shown in <b>Annexure-B</b>		
<b>6.00</b>	<b>Investment</b>		
	Opening balance	260,908,098	259,262,213
	Add: Addition during the period	2,370,714	1,645,885
		<b>263,278,812</b>	<b>260,908,098</b>
<b>6.01</b>	<b>Investment in Training Content</b>		
	Opening balance	26,499,111	25,934,111
	Add: Addition during the period	600,000	565,000
		<b>27,099,111</b>	<b>26,499,111</b>
<b>6.02</b>	<b>Investment in Block Chain</b>		
	Opening balance	44,562,874	44,412,874
	Add: Addition during the period	-	150,000
		<b>44,562,874</b>	<b>44,562,874</b>
<b>6.03</b>	<b>Investment in IOT Solutions</b>		
	Opening balance	37,203,732	37,103,732
	Add: Addition during the period	-	100,000
		<b>37,203,732</b>	<b>37,203,732</b>

	Amount in Taka	
	31-Dec-2023	30-Jun-2023
<b>6.04 Investment in Digital Platform Development</b>		
Opening balance	55,784,992	55,471,492
Add: Addition during the period	345,714	313,500
	<b>56,130,706</b>	<b>55,784,992</b>
<b>6.05 Investment in Data Center Solutions</b>		
Opening balance	20,139,412	20,107,772
Add: Addition during the period	800,000	31,640
	<b>20,939,412</b>	<b>20,139,412</b>
<b>6.06 Investment in Solutions Developed in Microsoft Platform</b>		
Opening balance	49,767,893	49,315,148
Add: Addition during the period	625,000	452,745
	<b>50,392,893</b>	<b>49,767,893</b>
<b>6.07 Investment in Fertilizer Recommendation Systems</b>		
Opening balance	26,950,084	26,917,084
Add: Addition during the period	-	33,000
	<b>26,950,084</b>	<b>26,950,084</b>
<b>7.00 Work-in-Progress</b>		
Opening balance	530,208,143	449,048,540
Add: Addition during the period (Note-7.01)	73,944,368	81,159,603
<b>Closing Balance</b>	<b>604,152,511</b>	<b>530,208,143</b>
<b>7.01 Addition during the period:</b>		
Digital Platform Development	9,850,252	-
Data Center Solutions	-	7,798,877
Solutions Developed in Microsoft Platform	-	16,891,627
ERP Software	-	8,840,000
Hospital Management Information System	-	9,209,981
Data Analytics	-	14,631,001
Clinics & Diagnostics Management System	28,438,641	23,788,117
Learning Management System	35,655,475	-
<b>Total Addition during the period</b>	<b>73,944,368</b>	<b>81,159,603</b>
<b>8.00 Inventories</b>		
Infrastructure Solutions	594,282	434,482
Cyber Security Solutions	1,091,676	1,067,076
Document Management Solutions	2,949,686	3,115,287
	<b>4,635,644</b>	<b>4,616,845</b>
<b>9.00 Trade and Other Receivables</b>		
Opening balance	268,021,700	223,521,095
Add: Addition during the period	381,492,320	584,239,341
	<b>649,514,020</b>	<b>807,760,436</b>

	Amount in Taka	
	31-Dec-2023	30-Jun-2023
Less: Realized during the period	309,499,485	540,189,772
Exchange gain/(loss)	(16,723)	922,086
	<b>339,997,811</b>	<b>268,492,750</b>
Provision for Bad Debt	(692,689)	(471,049)
	<b>339,305,122</b>	<b>268,021,700</b>
<b>10.00 Advance, Deposit &amp; Prepayments</b>		
Advance against Office Rent	693,998	693,998
Advance against Salary	319,456	418,792
Advance Against Work/Project	176,126,843	152,886,692
Security Deposit(FDR) For Microsoft (Note-10.01)	101,341,031	98,483,556
Security Deposit(FDR) against Loan (Note-10.02)	31,684,487	30,724,447
Advance for Income Tax (Note-10.03)	1,890,457	1,657,769
	<b>312,056,272</b>	<b>284,865,254</b>
<b>10.01 Security Deposit (FDR) for Microsoft</b>		
Opening balance	96,815,329	80,376,527
Addition during the period	5,950,021	12,785,637
Interest reinvested	1,906,738	3,653,164
Encashment	(5,330,296)	-
	<b>99,341,792</b>	<b>96,815,329</b>
Interest accrued	1,999,239	1,668,227
	<b>101,341,031</b>	<b>98,483,556</b>
<b>10.02 Security Deposit (FDR) against Loan</b>		
Opening balance	30,338,161	15,822,293
Addition during the period	-	13,500,000
Interest reinvested	563,726	1,015,868
	<b>30,901,887</b>	<b>30,338,161</b>
Interest accrued	782,600	386,286
	<b>31,684,487</b>	<b>30,724,447</b>
<b>10.03 Advance for Income Tax</b>		
Opening balance	1,657,769	442,292
Adjustment during the period	(391,753)	-
Add: Addition during the period	624,441	1,215,477
Closing Balance	<b>1,890,457</b>	<b>1,657,769</b>
<b>11.00 Tender Security &amp; Margin</b>		
Tender security	22,820,731	25,899,440
Letter of Credit Margin	10,577,930	41,773,146
Performance Guarantee Margin	20,203,689	19,910,687
	<b>53,602,350</b>	<b>87,583,273</b>
<b>12.00 Cash &amp; Cash Equivalents</b>		
Cash in Hand	67,020	70,134

	Amount in Taka	
	31-Dec-2023	30-Jun-2023
Cash at Bank (Note :-12.01)	25,896,347	92,983,350
	<b>25,963,367</b>	<b>93,053,484</b>
<b>12.01 Cash at Bank</b>		
Premier Bank Ltd. A/C No: 010711100012746	1,143	1,143
Brac Bank A/C No. 1501203555399001	-	72,267,923
Brac Bank A/C No. 1501203555399002	21,144	21,489
Brac Bank A/C No. 1501203555399003	3,392	3,710
Brac Bank A/C No. 1501203555399004	251,407	251,407
Brac Bank A/C No. 1501203555399005	24,410	24,410
Brac Bank A/C No. 1501203555399006	11,417	11,417
Brac Bank A/C No. 2035553990009	-	8,897,392
Dutch Bangla Bank A/C No. 1011100043472	1,440,527	8,596,779
Dutch Bangla Bank A/C No. 2461100001747	21,085,496	95,034
Dutch Bangla Bank A/C No. 1161170001400	353,347	353,347
Standard Bank Ltd. A/C No. 07433000203	35,568	515,188
Standard Bank Ltd. A/C No. 01536000352	10,136	818,889
Meghna Bank Ltd. A/C No. 110111100000859	287,582	1,817
Social Islami Bank Ltd. A/C No. 0081330020198	1,435	1,435
Agrani Bank Ltd. A/C No. 176878	1,239	1,239
Shimanto Bank Ltd. A/C No. 1001271003010	11,817	11,817
Trust Bank Ltd. A/C No. 00160210017919	43,182	43,182
Bank Asia Ltd. A/C No. 61533000346	88,998	218,691
Prime Bank Ltd. A/C No. 2118111025215	196,978	100,114
Jamuna Bank Ltd. A/C # 01420210000497	2,182	2,182
Bank Asia Ltd. A/C # 61536000035	681,288	702,214
Eastern Bank Ltd. A/C # 1041070506081	1,343,660	42,531
	<b>25,896,347</b>	<b>92,983,350</b>
<b>13.00 Share Capital</b>		
<b>Authorised Share Capital</b>		
100,000,000 Ordinary Shares @ Tk. 10 each	<b>1,000,000,000</b>	<b>1,000,000,000</b>
<b>Issued, Subscribed &amp; Paid up Capital</b>		
75,000,000 Ordinary Shares @ Tk. 10 each	<b>750,000,000</b>	<b>750,000,000</b>
<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	751,444,834	689,167,260
Add: Addition during the period	60,585,551	108,949,772
Dividend paid	(46,672,197)	(46,672,197)
	<b>765,358,188</b>	<b>751,444,834</b>
<b>16.00 Term Loan (Non-Current Portion)</b>		
Opening balance	87,319,208	53,854,905

	Amount in Taka	
	31-Dec-2023	30-Jun-2023
Add: Addition during the period	58,867,221	60,392,536
	<b>146,186,428</b>	<b>114,247,441</b>
Less: Adjustment during the period	61,275,663	26,928,233
	<b>84,910,765</b>	<b>87,319,208</b>
Current portion of the long term loan	(60,325,015)	(68,673,118)
	<b>24,585,751</b>	<b>18,646,090</b>
<b>16.01 IDLC Finance Limited</b>		
Opening balance	-	6,438,167
Add: Addition during the period	-	1,079,422
	-	<b>7,517,589</b>
Less: Adjustment during the period	-	7,517,589
	-	-
Current portion of the long term loan	-	-
	-	-
<b>16.02 IDLC Finance Limited</b>		
Opening balance	-	4,172,770
Add: Addition during the period	-	212,190
	-	<b>4,384,960</b>
Less: Adjustment during the period	-	4,384,960
	-	-
Current portion of the long term loan	-	-
	-	-
<b>16.03 Prime Bank Limited</b>		
Opening balance	692,750	2,650,257
Add: Addition during the period	10,346	171,837
	<b>703,096</b>	<b>2,822,094</b>
Less: Adjustment during the period	703,096	2,129,344
	-	<b>692,750</b>
Current portion of the long term loan	-	(692,750)
	-	-
<b>16.04 IPDC Finance Limited</b>		
Opening balance	31,542,430	40,593,711
Add: Addition during the period	1,561,966	3,845,059
	<b>33,104,396</b>	<b>44,438,770</b>
Less: Adjustment during the period	6,448,170	12,896,340
	<b>26,656,226</b>	<b>31,542,430</b>
Current portion of the long term loan	(12,896,340)	(12,896,340)
	<b>13,759,886</b>	<b>18,646,090</b>
<b>16.05 IDLC Finance Limited</b>		
Opening balance	55,084,028	-
Add: Addition during the period	2,862,734	55,084,028
	<b>57,946,762</b>	<b>55,084,028</b>

	Amount in Taka	
	31-Dec-2023	30-Jun-2023
Less: Adjustment during the period	14,329,191	-
	<b>43,617,571</b>	<b>55,084,028</b>
Current portion of the long term loan	(43,617,571)	(55,084,028)
	<u>-</u>	<u>-</u>
<b>16.06 Meghna Bank Limited</b>		
Opening balance	-	-
Add: Addition during the period	54,432,175	-
	<b>54,432,175</b>	-
Less: Adjustment during the period	39,795,206	-
	<b>14,636,969</b>	-
Current portion of the long term loan	(3,811,104)	-
	<u><b>10,825,865</b></u>	<u>-</u>
<b>17.00 Bank Overdraft/ Short Term Loan</b>		
Dutch-Bangla Bank Limited	20,566,105	20,430,000
Brac Bank Limited	60,226,115	60,288,845
IPDC Finance Limited	14,320,870	46,448,467
	<u><b>95,113,090</b></u>	<u><b>127,167,312</b></u>
<b>18.00 Liabilities for Expenses</b>		
Salary & Allowance	12,062,615	11,980,633
Director's Remuneration	410,000	410,000
Utility Expense	97,706	231,370
Other Expenses	346,318	371,588
Audit & Legal Fees	28,750	501,833
VDS Payable	763,829	806,527
TDS Payable	1,449,290	3,183,109
PF contribution payable	684,638	568,848
	<u><b>15,843,147</b></u>	<u><b>18,053,908</b></u>
<b>19.00 Long Term Loan (Current Portion)</b>		
	60,325,015	68,673,118
	<u><b>60,325,015</b></u>	<u><b>68,673,118</b></u>
<b>20.00 Trade and Other Payables</b>		
Trade and Other Payables	78,981,902	84,207,695
	<u><b>78,981,902</b></u>	<u><b>84,207,695</b></u>
<b>21.00 Refund Payable</b>		
Brac Bank A/C No. 1501203555399004	306,407	306,407
Brac Bank A/C No. 1501203555399005	24,558	24,558
Brac Bank A/C No. 1501203555399003	1,086	1,086
Brac Bank A/C No. 1501203555399006	11,567	11,567
	<u><b>343,618</b></u>	<u><b>343,618</b></u>

		Amount in Taka	
		31-Dec-2023	30-Jun-2023
<b>22.00 Unclaimed Dividend</b>			
Opening Balance		728,427	452,340
Add: Dividend for the year		46,672,197	46,672,197
		47,400,624	47,124,537
Paid during the period		(11,475)	(46,396,111)
		<b>47,389,149</b>	<b>728,427</b>
<b>23.00 Unearned Revenue</b>			
Advance Received from Customer		39,355,858	14,674,232
<b>24.00 Provision for Income Tax</b>			
Opening balance		2,202,167	920,665
Add: Addition during the period		1,950,077	1,281,502
		4,152,244	2,202,167
Adjustment during the period		(1,963,983)	-
		<b>2,188,261</b>	<b>2,202,167</b>
<b>Calculation of Income Tax</b>			
Non-Operating Income (Note: 29.00)		3,847,998	6,407,511
Tax @20% (shown in statement of Profit & Loss)		769,600	1,281,502
Final tax for the year 2021-22		1,180,478	
		<b>1,950,077</b>	<b>1,281,502</b>
<b>25.00 Liability for Workers' Profit Participation Fund</b>			
Opening balance		5,513,389	5,411,629
Add: Addition during the period		3,126,781	5,511,564
		8,640,171	10,923,192
Payment during the period		-	(5,409,803)
Liability for Workers' Profit Participation Fund		<b>8,640,171</b>	<b>5,513,389</b>



	Amount in Taka			
	01 July 2023 to 31 Dec 2023	01 July 2022 to 31 Dec 2022	01 Oct 2023 to 31 Dec 2023	01 Oct 2022 to 31 Dec 2022
<b>26.00 Revenue</b>				
ERP Software	1,923,971	14,101,628	961,542	11,640,028
Solutions Developed in Microsoft Platform	149,407,947	234,397,496	104,056,586	111,845,233
Database Solutions	27,106,516	9,200,289	12,932,994	9,200,289
Cyber Security Solutions	11,570,597	601,472	6,202,762	-
Data Analytics	11,119,813	6,497,825	3,987,857	2,887,922
HR Management System	-	302,514	-	-
Hospital Management Information System	23,606,579	-	23,606,579	-
AI & Natural Language Processing	7,445,303	2,100,224	6,677,774	1,417,241
Data Center Solution	145,179,981	26,963,491	21,898,533	4,463,491
Digital Platform Development	4,131,613	6,157,907	2,828,000	3,832,339
	<b>381,492,320</b>	<b>300,322,845</b>	<b>183,152,627</b>	<b>145,286,543</b>
<b>27.00 Cost of Service &amp; Sales</b>				
Cost of Service (Note: 27.01)	58,919,340	69,218,583	30,191,479	34,742,279
Cost of Sales (Note: 27.02)	216,973,911	130,956,860	104,787,184	61,979,069
	<b>275,893,250</b>	<b>200,175,443</b>	<b>134,978,663</b>	<b>96,721,348</b>
<b>27.01 Cost of Service</b>				
Salary & Allowance	32,409,863	40,047,454	16,987,355	19,707,153
Amortization Expenses (Annexure-B)	13,814,759	16,359,254	6,907,380	8,179,627
Depreciation Expenses (Annexure-A)	12,417,446	12,623,551	6,208,723	6,739,750
Mobile & Telephone	4,024	2,702	2,000	2,702
Repair & Maintenance	141,106	96,770	19,950	69,000
Internet	132,142	88,853	66,071	44,047
	<b>58,919,340</b>	<b>69,218,583</b>	<b>30,191,479</b>	<b>34,742,279</b>
<b>27.02 Cost of Sales</b>				
ERP Software	1,084,058	6,839,296	551,399	5,644,664
Solutions Developed in Microsoft Platform	71,252,740	104,233,222	53,398,118	48,514,153
Database Solutions	12,342,189	3,109,246	6,226,780	3,109,246
Cyber Security Solutions	6,146,961	203,911	3,439,142	-
Data Analytics	3,994,236	1,742,062	1,560,324	822,382
HR Management System	-	195,555	-	-
Hospital Management Information System	13,103,665	-	13,103,665	-
AI & Natural Language Processing	5,222,578	1,155,441	4,718,608	802,741
Data Center Solution	100,814,595	12,097,365	19,709,044	2,188,808
Digital Platform Development	3,012,889	1,380,762	2,080,104	897,075
	<b>216,973,911</b>	<b>130,956,860</b>	<b>104,787,184</b>	<b>61,979,069</b>
<b>28.00 General &amp; Administrative Expenses</b>				
Salary & Allowance	8,642,630	10,679,321	4,529,961	5,255,241
PF contribution-Company Portion	1,792,250	1,909,581	952,427	982,609
Directors' Remuneration	3,000,000	3,000,000	1,500,000	1,500,000
Board Meeting Attendance Fees	345,006	230,004	230,004	230,004
Depreciation Expenses (Annexure-A)	1,379,716	1,402,617	689,858	748,861
Registration & Membership fees	539,089	1,420,160	207,767	1,077,340
Utility Expense	753,453	1,024,659	323,294	471,161
Fuel & Lubricant	89,477	89,562	49,261	50,976
Office Rent	1,113,000	1,112,994	556,500	556,497
Repair & Maintenance	294,637	231,742	112,903	121,900
Conveyance	440,382	456,425	263,478	268,294
Mobile & Telephone	675	1,500	-	-
Insurance Premium	51,480	19,800	-	-
Internet	88,094	133,280	44,047	66,071
Entertainment	1,446,428	1,370,106	738,958	719,430
Audit Fee	-	276,000	-	138,000
Miscellaneous Expenses	65,453	294,400	4,758	238,700
Office Common expenses	495,103	568,143	173,625	292,001

	Amount in Taka			
	01 July 2023 to 31 Dec 2023	01 July 2022 to 31 Dec 2022	01 Oct 2023 to 31 Dec 2023	01 Oct 2022 to 31 Dec 2022
Postage & Stamps	1,270	3,041	220	1,391
Enlistment Expense	42,808	7,058	25,000	7,058
Stationery expenses	200,321	127,283	114,597	81,443
Email & Hosting	139,555	1,163	91,817	-
Car Allowance	1,054,144	851,243	538,080	311,645
Legal Expenses	288,221	3,115	-	-
Tours & Travels	29,936	50,064	29,936	50,064
AGM Related Expense	249,550	268,850	249,550	268,850
Donation & gift	26,679	10,800	10,631	4,300
Tender Submission expense	59,576	42,374	28,440	37,349
Meeting Expenses	292,566	111,907	173,229	48,011
Provision for Bad debt	692,689	578,053	(406,846)	107,301
Exchange rate fluctuation (gain)/loss	16,723	(701,298)	-	(417,393)
	<b>23,630,912</b>	<b>25,573,946</b>	<b>11,231,496</b>	<b>13,217,104</b>
<b>29.00 Selling &amp; Distribution Expenses</b>				
Salary & Allowance	2,270,308	2,669,830	1,132,490	1,313,810
Conveyance	264,730	152,141	87,826	89,431
Training & Seminar Expenses	203,396	461,311	188,589	328,019
Marketing Expenses	372,149	201,185	214,299	130,185
Business Promotion Expenses	176,006	229,979	127,918	196,195
	<b>3,286,588</b>	<b>3,714,447</b>	<b>1,751,122</b>	<b>2,057,641</b>
<b>30.00 Financial Expenses</b>				
Interest on OD & Term Loan	12,536,482	6,762,051	6,612,326	1,691,067
SBLC Renewal Charge	3,880,272	3,091,568	1,303,233	3,091,568
Bank Charges	450,403	297,237	371,379	100,944
	<b>16,867,158</b>	<b>10,150,856</b>	<b>8,286,938</b>	<b>4,883,579</b>
<b>31.00 Non-Operating Income</b>				
Interest on Security Deposit (FDR)for Microsoft	2,716,875	1,936,287	1,707,392	1,118,721
Interest on Bank Accounts	30,152	132,736	30,152	132,736
Interest on Security Deposit for Loan From IPDC	1,100,972	711,015	567,939	530,555
	<b>3,847,998</b>	<b>2,780,038</b>	<b>2,305,483</b>	<b>1,782,012</b>
<b>32.00 Calculation of Workers' Profit Participation Fund</b>				
Profit before WPPF & Income Tax	65,662,410	63,488,191	29,209,891	30,188,883
Provision for Workers' Profit Participation Fund @ 5% on the above amount after charging the contribution (5/105)	3,126,781	3,023,247	1,390,947	1,437,566
<b>33.00 Provision for Income Tax</b>				
Current Tax (Note 33.01)	1,950,077	556,008	461,097	356,402
	<b>1,950,077</b>	<b>556,008</b>	<b>461,097</b>	<b>356,402</b>
<b>33.01 Current Tax</b>				
Tax on Non-operating Income (Note 24)	1,950,077	556,008	461,097	356,402
	<b>1,950,077</b>	<b>556,008</b>	<b>461,097</b>	<b>356,402</b>

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, 2008 to the thirtieth day of June, 2024 will be excluded from Tax. For that reason, Deferred Tax is not applicable.

**34.00 INFORMATION BASED ON PER SHARE**

	01 July 2023 to 31 Dec 2023	01 July 2022 to 31 Dec 2022	01 Oct 2023 to 31 Dec 2023	01 Oct 2022 to 31 Dec 2022
<b>34.01 Earnings Per Share (EPS)</b>				
Earning attributable to the ordinary shareholders	60,585,551	59,908,936	27,357,848	28,394,915
Weighted Average Number of ordinary shares at the end of the period	75,000,000	75,000,000	75,000,000	75,000,000
<b>Earnings Per Share (EPS)</b>	<b>0.81</b>	<b>0.80</b>	<b>0.36</b>	<b>0.38</b>
<b>34.02 Net Assets Value (NAV)</b>			<b>31-Dec-2023</b>	<b>30-Jun-2023</b>
Total Assets			2,074,306,600	2,027,837,242
Less: Total Liabilities			(372,765,960)	(340,209,956)
<b>Net Assets' Value (NAV)</b>			<b>1,701,540,639</b>	<b>1,687,627,286</b>
Number of ordinary shares outstanding at the end of period			75,000,000	75,000,000
<b>Net Asset Value (NAV) Per Share</b>			<b>22.69</b>	<b>22.50</b>
<b>34.03 Net Operating Cash Flows Per Share (NOCFPS)</b>			<b>01 July 2023 to 31 Dec 2023</b>	<b>01 July 2022 to 31 Dec 2022</b>
Net Operating Cash Flows (from Statement of Cash Flows)			58,414,032	22,156,915
Number of ordinary shares outstanding at the end of period			75,000,000	75,000,000
<b>Net Operating Cash Flows per share (NOCFPS) *</b>			<b>0.78</b>	<b>0.30</b>

\*NOCFPS has increased due to the substantial collection from significant trade receivables in the current quarter.

**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	
						31-12-23	30-06-23
SM Ashrafuul Islam	Chairman	Board Meeting Fees	-	12,778	12,778	-	-
Shameem Ahsan	Managing Director	Remuneration	500,000	1,500,000	1,500,000	500,000	500,000
Syeda Kamrun Nahar Ahmed Ariful Hasan	Director		-	12,778	12,778	-	-
Md. Eshaque Ali Khondakar, FCA			-	25,556	25,556	-	-
Dr. Md. Musfiqur Rahman, FCMA	Independent Director	Board Meeting Fees	-	25,556	25,556	-	-
Dr. Mohammad Shafiul Alam Khan			-	25,556	25,556	-	-
<b>Total</b>			<b>500,000</b>	<b>1,615,002</b>	<b>1,615,002</b>	<b>500,000</b>	<b>500,000</b>

**As per IAS- 24 Para 17:**

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

- Short-term employee benefits
- Post-employee benefits
- Other long term benefits
- Termination benefits and
- Share-based payment

31-12-23	31-12-22
1,500,000	1,500,000
-	-
-	-
-	-
<b>Total:</b>	<b>1,500,000</b>

**As per IAS- 24 Para 18:**

Disclosure requirements of IAS 24 Para 18 :

- the amount of transaction
- the amount of outstanding balance, including commitments
  - their terms & condition, including whether they are secured, and the nature of the
  - details of any guarantee given or received
- Provisions for doubtful debts related to the amount of outstanding balance
- the expenses recognized during the period in respect of bad or doubtful debts due from related parties.

31-12-23	31-12-22
1,500,000	1,500,000
500,000	3,096,007
Remuneration	Remuneration
Nil	Nil
Nil	Nil
Nil	Nil

34.05 Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities (Indirect Method)

Particulars	Note	Amount in Taka	
		31-12-23	31-12-22
Net Profit before Tax for the period	P/L	62,535,628	60,386,012
Financial Expenses paid	30.00	16,867,158	10,150,856
Bad debt provision	28.00	692,689	578,053
Foreign exchange gain/loss	28.00	16,723	(701,298)
Interest Income	31.00	(3,847,998)	(2,785,794)
Depreciation cost	4.00	13,797,163	14,002,896
Amortization cost	5.00	13,814,759	16,359,254
(Increase)/Decrease in Inventory	8.00	(18,799)	108,795
(Increase)/Decrease in Trade and Other Receivables	9.00	(71,992,835)	(58,161,598)
(Increase)/Decrease in Advance, Deposit & Prepayments (Excluding Security Deposit For Microsoft, Loan & Advance for income Tax)			
(Increase)/Decrease Tender Security & Margin	10.00	(26,231,004)	(18,554,275)
Increase/(Decrease) in Liabilities for expenses	11.00	33,980,924	1,408,826
Increase/(Decrease) in Unearned Revenue	18.00	(2,210,761)	(9,376,937)
Increase/(Decrease) in Trade and Other Payables	23.00	24,681,626	
Increase/(Decrease) in Provision for Workers' Profit Participation Fund	20.00	(5,225,793)	5,722,826
Income Tax Paid	25.00	3,126,781	3,019,301
	24.00	(1,572,230)	
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>58,414,032</b>	<b>22,156,915</b>

eGeneration Limited  
Schedule of Fixed Asset  
As at 31 December, 2023

Annexure-A

Particulars	Cost		Rate	Depreciation		Written Down Value as at 31.12.2023
	Balance as on 01.07.2023	Addition during the period		Balance as on 31.12.2023	Charged for the period	
Furniture & Fixture	12,616,217	-	10%	7,154,272	273,097	5,188,848
Computer & Computer Accessories	29,510,764	344,000	30%	20,486,182	1,391,187	7,977,396
Server	23,972,098	-	25%	12,181,322	1,473,847	10,316,930
Office Equipment	11,942,436	-	10%	8,166,765	188,784	3,586,887
Interior Development	59,623,291	-	10%	33,226,085	1,319,860	25,077,346
Networking Equipment	3,498,234	-	20%	2,893,297	60,494	544,444
Power Equipment	3,910,130	-	10%	2,668,248	62,094	1,179,788
Vehicle	10,170,000	-	20%	8,368,298	180,170	1,621,532
Data Center	264,659,317	-	10%	103,818,261	8,042,053	152,799,003
Building	82,333,180	-	2%	1,775,350	805,576	79,752,054
<b>Balance as at 31 Dec 2023</b>	<b>502,235,669</b>	<b>344,000</b>		<b>200,738,280</b>	<b>13,797,163</b>	<b>288,044,226</b>

Allocation of depreciation	Rate(%)	Amounts in Taka
Cost of Service (Note - 27.01)	90%	12,417,446
General & Administrative Expenses (Note-28.00)	10%	1,379,716
	<b>100%</b>	<b>13,797,163</b>

eGeneration Limited  
Schedule of Intangible Assets  
As at 31 December, 2023

Annexure-B

Particulars	Cost			Rate	Amortization			Written Down Value as at 31.12.23
	Balance as on 01.07.2023	Addition during the period	Balance as on 31.12.2023		Balance as on 01.07.2023	Charged for the period	Balance as on 31.12.2023	
Data Analytics	34,589,000	-	34,589,000	10%	21,497,451	654,577	22,152,028	12,436,972
Solution on Microsoft Platform	69,448,190	-	69,448,190	15%	36,304,523	2,485,775	38,790,298	30,657,892
Networking Solutions	33,649,500	-	33,649,500	10%	12,723,298	1,046,310	13,769,608	19,879,892
Cyber Security Solution	61,850,297	-	61,850,297	20%	40,470,834	2,137,946	42,608,780	19,241,517
HR Management System	26,953,202	-	26,953,202	20%	18,018,937	893,426	18,912,364	8,040,838
CRM Software	96,142,455	-	96,142,455	10%	49,239,386	2,345,153	51,584,540	44,557,915
Fertilizer Recommendation System	46,303,095	-	46,303,095	20%	34,901,748	1,140,135	36,041,883	10,261,212
Social Media Monitoring	31,208,394	-	31,208,394	20%	23,834,204	737,419	24,571,623	6,636,771
Database Solutions	38,358,572	-	38,358,572	18%	21,419,779	1,524,491	22,944,270	15,414,302
Digital Platform Development	23,702,734	-	23,702,734	10%	6,712,225	849,525	7,561,751	16,140,983
<b>Balance as at 31 Dec 2023</b>	<b>462,205,439</b>	<b>-</b>	<b>462,205,439</b>		<b>265,122,384</b>	<b>13,814,759</b>	<b>278,937,143</b>	<b>183,268,296</b>