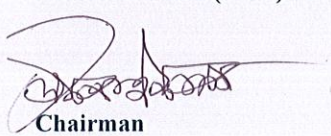


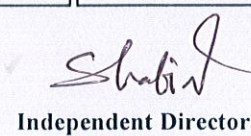
**eGeneration Limited**  
**3rd Quarter ended Financial Statements (Un Audited)**  
**For the period ended 31 March, 2024**

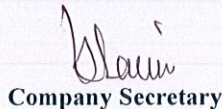
**eGeneration Limited**  
**Statement of Financial Position (Un-Audited)**  
As on 31 March, 2024

Particulars	Notes	Amount in Taka	
		31-Mar-2024	30-Jun-2023
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,345,211,186</b>	<b>1,289,696,685</b>
Property, Plant & Equipment	4	281,183,245	301,497,389
Intangible Assets	5	176,360,916	197,083,055
Investment	6	264,138,062	260,908,098
Work in Progress	7	623,528,963	530,208,143
<b>Current Assets</b>		<b>671,399,694</b>	<b>738,140,557</b>
Inventories	8	3,010,644	4,616,845
Trade and Other Receivables	9	355,249,765	268,021,700
Advance, Deposit & Prepayments	10	256,255,702	284,865,254
Tender Security & Margin	11	40,004,560	87,583,273
Cash & Cash Equivalents	12	16,879,024	93,053,484
<b>Total Assets</b>		<b>2,016,610,881</b>	<b>2,027,837,242</b>
<b>Shareholders' Equity &amp; Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,732,679,296</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	796,496,845	751,444,834
<b>Non-Current Liabilities</b>		<b>27,512,876</b>	<b>18,646,090</b>
Term Loan (Non-Current Portion)	16	27,512,876	18,646,090
<b>Current Liabilities</b>		<b>256,418,708</b>	<b>321,563,866</b>
Bank Overdraft	17	81,375,373	127,167,312
Liabilities for Expenses	18	23,021,747	18,053,908
Term Loan (Current Portion)	19	68,573,877	68,673,118
Trade and Other Payables	20	54,264,901	84,207,695
Refund Payable	21	343,618	343,618
Unclaimed Dividend	22	940,986	728,427
Unearned Revenue	23	20,654,747	14,674,232
Provision for Income Tax	24	2,540,317	2,202,167
Liability for Workers' Profit Participation Fund	25	4,703,143	5,513,389
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>2,016,610,881</b>	<b>2,027,837,242</b>
<b>Net Asset Value (NAV) Per Share</b>	34.02	<b>23.10</b>	<b>22.50</b>

  
Chairman

  
Managing Director

  
Independent Director

  
Company Secretary

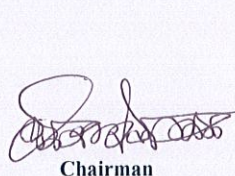
  
Chief Financial Officer (Acting)

Dated: 28 April 2024  
Place: Dhaka

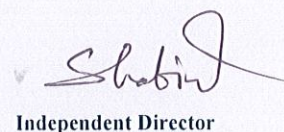



**eGeneration Limited**  
**Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)**  
For the period ended from July 01, 2023 to 31 March, 2024

Particulars	Notes	Amount in Taka			
		01 July 2023 to 31 Mar 2024	01 July 2022 to 31 Mar 2023	01 Jan 2024 to 31 Mar 2024	01 Jan 2023 to 31 Mar 2023
Revenue	26	536,652,369	448,811,241	155,160,049	148,488,396
Cost of Service & Sales	27	(380,460,125)	(297,650,919)	(104,566,875)	(97,475,476)
<b>Gross Profit</b>		<b>156,192,243</b>	<b>151,160,322</b>	<b>50,593,174</b>	<b>51,012,920</b>
Operating Expenses		(63,072,864)	(59,763,386)	(19,288,206)	(20,324,137)
General & Administrative Expenses	28	(36,408,744)	(38,703,043)	(12,777,833)	(13,129,096)
Selling & Distribution Expenses	29	(5,201,304)	(5,546,965)	(1,914,716)	(1,832,518)
Financial Expenses	30	(21,462,816)	(15,513,379)	(4,595,658)	(5,362,523)
<b>Profit from Operation</b>		<b>93,119,379</b>	<b>91,396,936</b>	<b>31,304,968</b>	<b>30,688,783</b>
Non-Operating Income	31	5,608,279	4,778,889	1,760,281	1,998,851
<b>Profit before WPPF &amp; Income Tax</b>		<b>98,727,658</b>	<b>96,175,825</b>	<b>33,065,248</b>	<b>32,687,634</b>
<i>Workers' Profit Participation Fund</i>	32	(4,701,317)	(4,579,801)	(1,574,536)	(1,556,554)
<b>Profit before Income Tax</b>		<b>94,026,341</b>	<b>91,596,024</b>	<b>31,490,713</b>	<b>31,131,080</b>
Provision for Income Tax	33	(2,302,133)	(955,778)	(352,056)	(399,770)
<b>Profit after Income Tax</b>		<b>91,724,208</b>	<b>90,640,246</b>	<b>31,138,657</b>	<b>30,731,310</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income For the Period</b>		<b>91,724,208</b>	<b>90,640,246</b>	<b>31,138,657</b>	<b>30,731,310</b>
<b>Earnings Per Share (EPS)</b>	34.01	<b>1.22</b>	<b>1.21</b>	<b>0.42</b>	<b>0.41</b>

  
Chairman

  
Managing Director

  
Independent Director

  
Company Secretary

  
Chief Financial Officer (Acting)

Dated: 28 April 2024  
Place: Dhaka

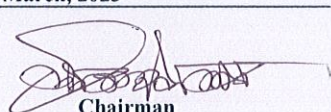


**eGeneration Limited**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended 31 March 2024**

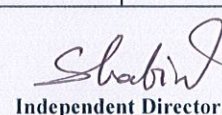
Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2023	750,000,000	186,182,451	751,444,834	1,687,627,285
Net Profit (after tax) during the period	-	-	91,724,208	91,724,208
Less: Cash Dividend for the year 2022-23			(46,672,197)	(46,672,197)
<b>Balance at the end of the period 31 March, 2024</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>796,496,845</b>	<b>1,732,679,296</b>

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

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) transferred from statement of Profit or Loss & Other Comprehensive Income	-	-	90,640,246	90,640,246
Less: Dividend Paid	-	-	(46,672,197)	(46,672,197)
<b>Balance at the end of the period 31 March, 2023</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>733,135,309</b>	<b>1,669,317,760</b>

  
Chairman

  
Managing Director

  
Independent Director

  
Company Secretary

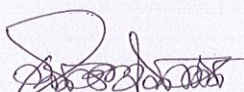
  
Chief Financial Officer (Acting)

Dated: 28 April 2024  
Place: Dhaka

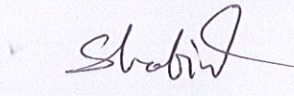


**eGeneration Limited**  
**Statement of Cash Flows (Un-Audited)**  
For the period ended 31 March, 2024

Particulars	Notes	Amount in Taka	
		01 July 2023 to 31 Mar 2024	01 July 2022 to 31 Mar 2023
<b>A. Cash Flows from Operating Activities:</b>			
Cash Received from Customers & Others		448,525,132	379,011,891
Cash Paid to Suppliers & Others		(330,520,892)	(212,357,801)
Cash Paid for Operating Expenses		4,455,270	(83,463,550)
Paid for Income Tax		(1,572,230)	-
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>120,887,280</b>	<b>83,190,541</b>
<b>B. Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant and Equipment		(381,600)	(19,522,390)
Investment made during the period		(3,229,964)	(1,331,245)
Addition in Work-in-Progress		(93,320,820)	(64,656,976)
Interest Income Received (Net of tax)		4,817,493	3,555,859
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>		<b>(92,114,891)</b>	<b>(81,954,752)</b>
<b>C. Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Loan		8,767,545	(15,392,797)
Increase/(Decrease) in Bank Overdraft		(45,791,939)	50,344,788
Dividend Paid		(46,459,638)	(46,164,162)
Increase/(Decrease) Refund Payable		-	20,341
Cash Paid for Financial Expenses		(21,462,816)	(15,513,379)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>		<b>(104,946,848)</b>	<b>(26,705,208)</b>
<b>D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)</b>		<b>(76,174,459)</b>	<b>(25,469,419)</b>
<b>E. Effects of exchange rate changes on cash and cash-equivalent</b>		<b>-</b>	<b>35,368</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>16,879,024</b>	<b>43,414,590</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>34.03</b>	<b>1.61</b>	<b>1.11</b>

  
Chairman

  
Managing Director

  
Independent Director

  
Company Secretary

  
Chief Financial Officer (Acting)

Dated: 28 April 2024  
Place: Dhaka



**eGeneration Limited**  
**A summary of significant accounting policies and other explanatory notes**  
For the year ended 31 March, 2024

**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 March 31, 2024.

**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 March 31, 2024 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 March 31, 2024 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 March 2024**

		Amount in Taka	
		31-Mar-2024	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	381,600	20,131,700
	<b>Closing balance</b>	<b>502,617,269</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	20,695,744	29,654,606
	<b>Closing balance</b>	<b>221,434,024</b>	<b>200,738,280</b>
		<b>281,183,245</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
	Add: Addition during the period	-	-
	<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	20,722,139	32,718,507
	<b>Closing balance</b>	<b>285,844,523</b>	<b>265,122,384</b>
	<b>Written Down Value (WDV)</b>	<b>176,360,916</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	3,229,964	1,645,885
		<b>264,138,062</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	1,100,000	565,000
		<b>27,599,111</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>



	Amount in Taka	
	31-Mar-2024	30-Jun-2023
<b>6.03 Investment in IOT Solutions</b>		
Opening balance	37,203,732	37,103,732
Add: Addition during the period	-	100,000
	<u>37,203,732</u>	<u>37,203,732</u>
<b>6.04 Investment in Digital Platform Development</b>		
Opening balance	55,784,992	55,471,492
Add: Addition during the period	454,964	313,500
	<u>56,239,956</u>	<u>55,784,992</u>
<b>6.05 Investment in Data Center Solutions</b>		
Opening balance	20,139,412	20,107,772
Add: Addition during the period	1,000,000	31,640
	<u>21,139,412</u>	<u>20,139,412</u>
<b>6.06 Investment in Solutions Developed in Microsoft Platform</b>		
Opening balance	49,767,893	49,315,148
Add: Addition during the period	675,000	452,745
	<u>50,442,893</u>	<u>49,767,893</u>
<b>6.07 Investment in Fertilizer Recommendation Systems</b>		
Opening balance	26,950,084	26,917,084
Add: Addition during the period	-	33,000
	<u>26,950,084</u>	<u>26,950,084</u>
<b>7.00 Work-in-Progress</b>		
Opening balance	530,208,143	449,048,540
Add: Addition during the period (Note-7.01)	93,320,820	81,159,603
<b>Closing Balance</b>	<u>623,528,963</u>	<u>530,208,143</u>
<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	9,452,122	9,209,981
Data Analytics	-	14,631,001
Clinics & Diagnostics Management System	28,438,641	23,788,117
Learning Management System	45,579,805	-
<b>Total Addition during the period</b>	<u>93,320,820</u>	<u>81,159,603</u>
<b>8.00 Inventories</b>		
Infrastructure Solutions	594,282	434,482
Cyber Security Solutions	816,676	1,067,076
Document Management Solutions	1,599,686	3,115,287
	<u>3,010,644</u>	<u>4,616,845</u>



	Amount in Taka	
	31-Mar-2024	30-Jun-2023
<b>9.00 Trade and Other Receivables</b>		
Opening balance	268,021,700	223,521,095
Add: Addition during the period	536,652,369	584,239,341
	<b>804,674,069</b>	<b>807,760,436</b>
Less: Realized during the period	448,525,132	540,189,772
Exchange gain/(loss)	34,584	922,086
	<b>356,183,520</b>	<b>268,492,750</b>
Provision for Bad Debt	(933,755)	(471,049)
	<b>355,249,765</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	230,288	418,792
Advance Against Work/Project	198,443,299	152,886,692
Security Deposit(FDR) For Microsoft (Note-10.01)	36,819,360	98,483,556
Security Deposit(FDR) against Loan (Note-10.02)	17,597,985	30,724,447
Advance for Income Tax (Note-10.03)	2,470,772	1,657,769
	<b>256,255,702</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	(68,582,997)	-
	<b>36,089,091</b>	<b>96,815,329</b>
Interest accrued	730,269	1,668,227
	<b>36,819,360</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
Encashment	(14,214,176)	-
	<b>16,687,711</b>	<b>30,338,161</b>
Interest accrued	910,275	386,286
	<b>17,597,985</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	1,204,756	1,215,477
Closing Balance	<b>2,470,772</b>	<b>1,657,769</b>



		Amount in Taka	
		31-Mar-2024	30-Jun-2023
<b>11.00 Tender Security &amp; Margin</b>			
Tender security		21,511,997	25,899,440
Letter of Credit Margin		2,845,629	41,773,146
Performance Guarantee Margin		15,646,934	19,910,687
		<b>40,004,560</b>	<b>87,583,273</b>
<b>12.00 Cash &amp; Cash Equivalents</b>			
Cash in Hand		76,185	70,134
Cash at Bank (Note :-12.01)		16,802,839	92,983,350
		<b>16,879,024</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		219,601	72,267,923
Brac Bank A/C No. 1501203555399002		-	21,489
Brac Bank A/C No. 1501203555399003		47	3,710
Brac Bank A/C No. 1501203555399004		251,269	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		4,627,383	8,596,779
Dutch Bangla Bank A/C No. 2461100001747		1,783,896	95,034
Dutch Bangla Bank A/C No. 1161170001400		353,347	353,347
Standard Bank Ltd. A/C No. 07433000203		18,761	515,188
Standard Bank Ltd. A/C No. 01536000352		10,136	818,889
Meghna Bank Ltd. A/C No. 110111100000859		4,682,039	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		28,825	218,691
Prime Bank Ltd. A/C No. 2118111025215		6,978	100,114
Jamuna Bank Ltd. A/C # 01420210000497		2,182	2,182
Bank Asia Ltd. A/C # 61536000035		1,580,234	702,214
Eastern Bank Ltd. A/C # 1041070506081		43,660	42,531
Bengla Commercial Bank		5,000	-
Meghna Bank Limited		196	-
SBAC-0076111002745		3,094,643	-
		<b>16,802,839</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>



		Amount in Taka	
		31-Mar-2024	30-Jun-2023
<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		91,724,208	108,949,772
Dividend paid		(46,672,197)	(46,672,197)
		<b>796,496,845</b>	<b>751,444,834</b>
<b>16.00 Term Loan (Non-Current Portion)</b>			
Opening balance		87,319,208	53,854,905
Add: Addition during the period		80,388,072	60,392,536
		<b>167,707,280</b>	<b>114,247,441</b>
Less: Adjustment during the period		71,620,527	26,928,233
		<b>96,086,753</b>	<b>87,319,208</b>
Current portion of the long term loan		(68,573,877)	(68,673,118)
		<b>27,512,876</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)
		-	-



	Amount in Taka	
	31-Mar-2024	30-Jun-2023
<b>16.04 IPDC Finance Limited</b>		
Opening balance	31,542,430	40,593,711
Add: Addition during the period	2,280,721	3,845,059
	<b>33,823,151</b>	<b>44,438,770</b>
Less: Adjustment during the period	8,597,560	12,896,340
	<b>25,225,591</b>	<b>31,542,430</b>
Current portion of the long term loan	(12,896,340)	(12,896,340)
	<b>12,329,251</b>	<b>18,646,090</b>
<b>16.05 IDLC Finance Limited</b>		
Opening balance	55,084,028	-
Add: Addition during the period	3,845,779	55,084,028
	<b>58,929,807</b>	<b>55,084,028</b>
Less: Adjustment during the period	20,723,802	-
	<b>38,206,005</b>	<b>55,084,028</b>
Current portion of the long term loan	(38,206,005)	(55,084,028)
	-	-
<b>16.06 Meghna Bank Limited</b>		
Opening balance	-	-
Add: Addition during the period	74,251,226	-
	<b>74,251,226</b>	-
Less: Adjustment during the period	41,596,069	-
	<b>32,655,157</b>	-
Current portion of the long term loan	(17,471,532)	-
	<b>15,183,625</b>	-
<b>17.00 Bank Overdraft/ Short Term Loan</b>		
Dutch-Bangla Bank Limited	20,533,031	20,430,000
Brac Bank Limited	60,842,342	60,288,845
IPDC Finance Limited	-	46,448,467
	<b>81,375,373</b>	<b>127,167,312</b>
<b>18.00 Liabilities for Expenses</b>		
Salary & Allowance	10,843,423	11,980,633
Director's Remuneration	410,000	410,000
Utility Expense	127,741	231,370
Other Expenses	332,993	371,588
Audit & Legal Fees	28,750	501,833
VDS Payable	1,080,900	806,527
TDS Payable	9,600,080	3,183,109
PF contribution payable	597,860	568,848
	<b>23,021,747</b>	<b>18,053,908</b>
<b>19.00 Long Term Loan (Current Portion)</b>	<b>68,573,877</b>	<b>68,673,118</b>
	<b>68,573,877</b>	<b>68,673,118</b>



		Amount in Taka	
		31-Mar-2024	30-Jun-2023
<b>20.00 Trade and Other Payables</b>			
Trade and Other Payables		54,264,901	84,207,695
		<b>54,264,901</b>	<b>84,207,695</b>
<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
		<b>343,618</b>	<b>343,618</b>
<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
Adjustment during the period		(46,459,638)	(46,396,111)
		<b>940,986</b>	<b>728,427</b>
<b>23.00 Unearned Revenue</b>			
Advance Received from Customer		20,654,747	14,674,232
<b>24.00 Provision for Income Tax</b>			
Opening balance		2,202,167	920,665
Add: Addition during the period		2,302,133	1,281,502
		4,504,300	2,202,167
Adjustment during the period		(1,963,983)	-
		<b>2,540,317</b>	<b>2,202,167</b>
<b>Calculation of Income Tax</b>			
Non-Operating Income (Note: 31.00)		5,608,279	6,407,511
Tax @20% (shown in statement of Profit & Loss)		1,121,656	1,281,502
Final tax for the year 2021-22		1,180,478	
		<b>2,302,133</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		4,701,317	5,511,564
		10,214,706	10,923,192
Payment during the period		(5,511,564)	(5,409,803)
Liability for Workers' Profit Participation Fund		<b>4,703,143</b>	<b>5,513,389</b>





Amount in Taka				
	01 July 2023 to 31 Mar 2024	01 July 2022 to 31 Mar 2023	01 Jan 2024 to 31 Mar 2024	01 Jan 2023 to 31 Mar 2023
<b>26.00 Revenue</b>				
ERP Software	23,791,340	17,559,730	21,867,369	3,458,102
Solutions Developed in Microsoft Platform	234,847,663	356,987,619	85,439,716	122,590,124
Database Solutions	27,106,516	14,533,611		5,333,322
Cyber Security Solutions	27,891,109	1,674,507	16,320,512	1,073,036
Data Analytics	12,239,813	10,116,775	1,120,000	3,618,950
HR Management System	-	2,767,144		2,464,630
Hospital Management Information System	33,723,684	-	10,117,105	-
AI & Natural Language Processing	8,421,580	3,342,565	976,277	1,242,341
Data Center Solution	163,809,051	35,303,062	18,629,070	8,339,571
Digital Platform Development	4,821,613	6,526,228	690,000	368,321
	<b>536,652,369</b>	<b>448,811,241</b>	<b>155,160,049</b>	<b>148,488,396</b>
<b>27.00 Cost of Service &amp; Sales</b>				
Cost of Service (Note: 27.01)	88,917,869	101,020,271	29,998,530	31,801,687
Cost of Sales (Note: 27.02)	291,542,256	196,630,648	74,568,346	65,673,788
	<b>380,460,125</b>	<b>297,650,919</b>	<b>104,566,875</b>	<b>97,475,476</b>
<b>27.01 Cost of Service</b>				
Salary & Allowance	49,161,117	56,876,517	16,751,255	16,829,063
Amortization Expenses (Annexure-B)	20,722,139	24,538,880	6,907,380	8,179,627
Depreciation Expenses (Annexure-A)	18,626,170	19,363,301	6,208,723	6,739,750
Mobile & Telephone	5,024	4,702	1,000	2,000
Repair & Maintenance	227,231	103,970	86,125	7,200
Internet	176,189	132,900	44,047	44,047
	<b>88,917,869</b>	<b>101,020,271</b>	<b>29,998,530</b>	<b>31,801,687</b>
<b>27.02 Cost of Sales</b>				
ERP Software	12,008,254	8,593,726	10,924,196	1,754,431
Solutions Developed in Microsoft Platform	109,161,057	158,090,152	37,908,317	53,856,929
Database Solutions	12,342,189	5,511,647	-	2,402,401
Cyber Security Solutions	13,544,749	692,812	7,397,787	488,901
Data Analytics	4,315,459	2,812,299	321,222	1,070,238
HR Management System	-	1,688,772	-	1,493,217
Hospital Management Information System	18,213,666	-	5,110,001	-
AI & Natural Language Processing	5,797,956	1,938,917	575,378	783,476
Data Center Solution	112,920,821	15,638,974	12,106,226	3,541,609
Digital Platform Development	3,238,107	1,663,349	225,218	282,587
	<b>291,542,256</b>	<b>196,630,648</b>	<b>74,568,346</b>	<b>65,673,788</b>
<b>28.00 General &amp; Administrative Expenses</b>				
Salary & Allowance	13,109,631	15,167,071	4,467,001	4,487,750
PF contribution-Company Portion	2,732,261	2,827,659	940,011	918,078
Directors' Remuneration	4,500,000	4,500,000	1,500,000	1,500,000
Board Meeting Attendance Fees	511,120	345,006	166,114	115,002
Depreciation Expenses (Annexure-A)	2,069,574	2,151,478	689,858	748,861
Registration & Membership fees	2,145,907	2,656,755	1,606,818	1,236,595
Utility Expense	1,052,018	1,365,620	298,565	340,961
Fuel & Lubricant	130,829	138,399	41,352	48,837
Office Rent	1,669,500	1,669,491	556,500	556,497
Repair & Maintenance	343,012	314,260	48,375	82,518
Conveyance	528,600	724,887	88,218	268,462
Mobile & Telephone	10,925	1,500	10,250	-
Insurance Premium	51,480	52,140	-	32,340
Internet	154,165	199,351	66,071	66,071
Entertainment	2,142,271	2,131,301	695,843	761,195
Audit Fee	-	350,750	-	74,750
Miscellaneous Expenses	65,453	317,235	-	22,835
Office Common expenses	771,754	1,044,576	276,651	476,433



Amount in Taka				
	01 July 2023 to 31 Mar 2024	01 July 2022 to 31 Mar 2023	01 Jan 2024 to 31 Mar 2024	01 Jan 2023 to 31 Mar 2023
Postage & Stamps	4,350	3,611	3,080	570
Enlistment Expense	42,808	7,058	-	-
Stationery expenses	323,920	215,458	123,599	88,175
Email & Hosting	152,456	1,163	12,901	-
Car Allowance	1,569,673	1,342,995	515,529	491,752
Legal Expenses	288,221	264,065	-	260,950
Tours & Travels	324,573	57,958	294,637	7,894
AGM Related Expense	310,700	376,025	61,150	107,175
Donation & gift	82,854	10,800	56,175	-
Tender Submission expense	90,508	68,093	30,932	25,719
Meeting Expenses	331,010	162,065	38,444	50,158
Provision for Bad debt	933,755	705,940	241,066	127,888
Exchange rate fluctuation (gain)/loss	(34,584)	(933,867)	(51,307)	(232,569)
	<b>36,408,744</b>	<b>38,703,043</b>	<b>12,777,833</b>	<b>13,129,096</b>
<b>29.00 Selling &amp; Distribution Expenses</b>				
Salary & Allowance	3,387,058	3,791,768	1,116,750	1,121,938
Conveyance	529,383	241,629	264,653	89,487
Training & Seminar Expenses	203,396	503,611	-	42,300
Marketing Expenses	522,441	496,779	150,292	295,594
Business Promotion Expenses	559,026	513,178	383,020	283,199
	<b>5,201,304</b>	<b>5,546,965</b>	<b>1,914,716</b>	<b>1,832,518</b>
<b>30.00 Financial Expenses</b>				
Interest on OD & Term Loan	16,789,639	10,864,229	4,253,157	4,102,178
SBLC Renewal Charge	3,880,272	3,091,568	-	-
Bank Charges	792,904	1,557,582	342,501	1,260,345
	<b>21,462,816</b>	<b>15,513,379</b>	<b>4,595,658</b>	<b>5,362,523</b>
<b>31.00 Non-Operating Income</b>				
Interest on Security Deposit (FDR)for Microsoft	4,230,437	3,487,289	1,513,563	1,551,003
Interest on Bank Accounts	30,152	132,736	-	-
Interest on Security Deposit for Loan From IPDC	1,347,690	1,158,864	246,718	447,849
	<b>5,608,279</b>	<b>4,778,889</b>	<b>1,760,281</b>	<b>1,998,851</b>
<b>32.00 Calculation of Workers' Profit Participation Fund</b>				
Profit before WPPF & Income Tax	98,727,658	96,175,825	33,065,248	32,687,634
Provision for Workers' Profit Participation Fund @ 5% on the above amount after charging the contribution (5/105)	4,701,317	4,579,801	1,574,536	1,556,554
<b>33.00 Provision for Income Tax</b>				
Current Tax (Note 33.01)	2,302,133	955,778	352,056	399,770
	<b>2,302,133</b>	<b>955,778</b>	<b>352,056</b>	<b>399,770</b>
<b>33.01 Current Tax</b>				
Tax on Non-operating Income (Note 24)	2,302,133	955,778	352,056	399,770
	<b>2,302,133</b>	<b>955,778</b>	<b>352,056</b>	<b>399,770</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 Mar 2024	01 July 2022 to 31 Mar 2023	01 Jan 2024 to 31 Mar 2024	01 Jan 2023 to 31 Mar 2023
<b>34.01 Earnings Per Share (EPS)</b>				
Earning attributable to the ordinary shareholders	91,724,208	90,640,246	31,138,657	30,731,310
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>1.22</b>	<b>1.21</b>	<b>0.42</b>	<b>0.41</b>
<b>34.02 Net Assets Value (NAV)</b>			<b>31-Mar-2024</b>	<b>30-Jun-2023</b>
Total Assets			2,016,610,881	2,027,837,242
Less: Total Liabilities			(283,931,584)	(340,209,956)
<b>Net Assets' Value (NAV)</b>			<b>1,732,679,296</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>23.10</b>	<b>22.50</b>
<b>34.03 Net Operating Cash Flows Per Share (NOCFPS)</b>			<b>01 July 2022 to 31 Mar 2023</b>	<b>01 July 2023 to 31 March 2023</b>
Net Operating Cash Flows (from Statement of Cash Flows)			120,887,280	83,190,541
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>1.61</b>	<b>1.11</b>

\*NOCFPS has increased due to the substantial collection from significant trade receivables & conservative payment policy.



**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-Mar-24	30-Jun-23
SM Ashraf Islam	Chairman	Board Meeting Fees	-	25,556	25,556	-	-
Shameem Ahsan	Managing Director	Remuneration	500,000	1,500,000	1,500,000	500,000	500,000
Syeda Kanrun Nahar Ahmed	Director		-	12,778	12,778	-	-
Ariful Hasan			-	51,112	51,112	-	-
Md. Eshaque Ali Khondakar, FCA			-	38,334	38,334	-	-
Dr. Md. Musfiqur Rahman, FCMA	Independent Director	Board Meeting Fees	-	-	-	-	-
Dr. Mohammad Shaful Alam Khan			-	38,334	38,334	-	-
<b>Total</b>			<b>500,000</b>	<b>1,666,114</b>	<b>1,666,114</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-Mar-24	31-Mar-23
1,500,000	1,500,000
-	-
-	-
-	-
<b>Total:</b>	<b>1,500,000</b>

**Total:**

**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-Mar-24	31-Mar-23
1,500,000	1,500,000
500,000	500,000
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-Mar-24	31-Mar-23
Net Profit before Tax for the period	P/L	94,026,341	91,629,270
Financial Expenses paid	30.00	21,462,816	15,513,379
Bad debt provision	28.00	933,755	705,940
Foreign exchange gain/loss	28.00	(34,584)	(933,867)
Interest Income	31.00	(5,608,279)	(4,778,889)
Depreciation cost	4.00	20,695,744	21,479,871
Amortization cost	5.00	20,722,139	24,538,880
(Increase)/Decrease in Inventory	8.00	1,606,201	354,425
(Increase)/Decrease in Trade and Other Receivables	9.00	(88,127,236)	(69,799,350)
(Increase)/Decrease in Advance, Deposit & Prepayments (Excluding Security Deposit For Microsoft, Loan & Advance for income Tax )			
(Increase)/Decrease Tender Security & Margin	10.00	29,008,585	(23,769,382)
Increase/(Decrease) in Liabilities for expenses	11.00	47,578,714	(7,857,930)
Increase/(Decrease) in Unearned Revenue	18.00	4,967,839	(4,099,979)
Increase/(Decrease) in Trade and Other Payables	23.00	5,980,515	-
Increase/(Decrease) in Provision for Workers' Profit Participation Fund	20.00	(29,942,794)	41,036,512
Income Tax Paid	25.00	(810,247)	(828,340)
	24.00	(1,572,230)	-
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>120,887,280</b>	<b>83,190,541</b>



**eGeneration Limited**  
**Schedule of Property, Plant & Equipment**  
**As at 31 March, 2024**

Annexure-A

Particulars	Cost			Rate	Depreciation		Written Down Value as at 31.03.2023
	Balance as on 01.07.2023	Addition during the period	Balance as on 31.03.2024		Balance as on 01.07.2023	Charged for the period	
Furniture & Fixture	12,616,217	-	12,616,217	10%	7,154,272	7,563,918	5,052,299
Computer & Computer Accessories	29,310,764	344,000	29,854,764	30%	20,486,182	22,572,963	7,281,802
Server	23,972,098	-	23,972,098	25%	12,181,322	14,392,092	9,580,006
Office Equipment	11,942,436	37,600	11,980,036	10%	8,166,765	8,449,941	3,530,095
Interior Development	59,623,291	-	59,623,291	10%	33,226,085	35,205,876	24,417,415
Networking Equipment	3,498,234	-	3,498,234	20%	2,893,297	2,984,037	514,197
Power Equipment	3,910,130	-	3,910,130	10%	2,668,248	2,761,389	1,148,741
Vehicle	10,170,000	-	10,170,000	20%	8,368,298	8,638,554	1,531,446
Data Center	264,659,317	-	264,659,317	10%	103,818,261	115,881,341	148,777,976
Building	82,333,180	-	82,333,180	2%	1,775,550	2,983,914	79,349,266
<b>Balance as at 31 March 2024</b>	<b>502,235,669</b>	<b>381,600</b>	<b>502,617,269</b>		<b>200,738,280</b>	<b>221,434,024</b>	<b>281,183,245</b>

Allocation of depreciation	Rate(%)	Amounts in Taka
Cost of Service (Note - 27.01)	90%	18,626,170
General & Administrative Expenses (Note-28.00)	10%	2,069,574
	<b>100%</b>	<b>20,695,744</b>



**eGeneration Limited**  
**Schedule of Intangible Assets**  
**As at 31 March, 2024**

Particulars	Cost			Rate	Amortization			Written Down Value as at 31.03.24
	Balance as on 01.07.2023	Addition during the period	Balance as on 31.03.2024		Balance as on 01.07.2023	Charged for the period	Balance as on 31.03.2024	
Data Analytics	34,589,000	-	34,589,000	10%	21,497,451	981,866	22,479,317	12,109,683
Solution on Microsoft Platform	69,448,190	-	69,448,190	15%	36,304,523	3,728,662	40,033,186	29,415,004
Networking Solutions	33,649,500	-	33,649,500	10%	12,723,298	1,569,465	14,292,763	19,356,737
Cyber Security Solution	61,850,297	-	61,850,297	20%	40,470,834	3,206,919	43,677,753	18,172,544
HR Management System	26,953,202	-	26,953,202	20%	18,018,937	1,340,140	19,359,077	7,594,125
CRM Software	96,142,455	-	96,142,455	10%	49,239,386	3,517,730	52,757,116	43,385,339
Fertilizer Recommendation System	46,303,095	-	46,303,095	20%	34,901,748	1,710,202	36,611,950	9,691,145
Social Media Monitoring	31,208,394	-	31,208,394	20%	23,834,204	1,106,129	24,940,332	6,268,062
Database Solutions	38,358,572	-	38,358,572	18%	21,419,779	2,286,737	23,706,516	14,652,056
Digital Platform Development	23,702,734	-	23,702,734	10%	6,712,225	1,274,288	7,986,513	15,716,221
<b>Balance as at 31 March 2024</b>	<b>462,205,439</b>	<b>-</b>	<b>462,205,439</b>		<b>265,122,384</b>	<b>20,722,139</b>	<b>285,844,523</b>	<b>176,360,916</b>

Annexure-B

