Auditor's Report and

Audited Financial Statements

Of

eGeneration PLC

For the year ended June 30, 2026

Auditors

MZ Islam & Co.
Chartered Accountants

MGM

An International Affiliated Member Firm of
MGM Accountants Pty Ltd. Australia

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Independent Auditors' Report

To the Shareholders of **e Generation PLC**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **eGeneration PLC**, which comprise the Statement of Financial Position as at June 30, 2026; Statement of Profit or Loss and Other Comprehensive Income; Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information disclosed in notes 1 to 36.05, and Annexure- A & B.

In our opinion, the accompanying financial statements give a true & fair view, in all material respects, the financial position of the Company as at June 30, 2026, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements for the year ended on **June 30, 2026.** These matters were addressed in the context of the audit of the financial statements as a whole and in forming the auditors' opinion thereon and we do not provide a separate opinion on these matters.

We have fulfilled the responsibilities described in the auditors' responsibilities for the audit of the financial statements section of our report, including in relation to these matters.

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Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatements of our financial statements, the results of our audit procedures, including the procedures performed to address the matters below;

Key Audit Matters	How our audit addressed the key audit matters
Revenue	
We identified revenue recognition as key audit matter and a significant risk of material misstatement because of the risk related to the timing and accuracy of the recognized amounts of revenue. The company has reported revenue of **BDT 441,220,634** for the year ended June 30, 2026. Recognition of revenue is complex due to several types of customer contracts utilized, including sale of software and service sales. There is also a risk that revenue may be overstated understated due to the timing differences. We focused on this area as recognition of revenue involves significant judgment and estimates made by management including whether contracts contain multiple performance obligations which should be accounted for separately and the most appropriate method for recognition of revenue for identified performance obligations. This comprises allocation of consideration to the individual performance obligations of multi-element contracts as noted above, assessing whether performance obligations under supply and installation contracts are satisfied at a point in time or over time. Further, it comprises the point in time when transfer of control has occurred regarding sale of software and assessing the degree of completion of project and service contracts, which are accounted for over time. See **Note- 26.00** to the financial statements.	➢ Our audit procedures included obtaining an understanding of management's revenue recognition process. We tested a sample of transactions to verify whether the revenue was accounted for in accordance with the revenue recognition policy as disclosed in **Note- 3.6** of the financial statements. In addition, we assessed whether the disclosed revenue accounting policy was in accordance with relevant accounting standards. ➢ For the revenue recognized throughout the year, we tested selected key controls, including results reviews by management, for their operating effectiveness and performed procedures to gain sufficient audit evidence on the accuracy of the accounting for customer contracts and related financial statement captions. ➢ Our audit procedures on implementation of IFRS 15 Revenue from contracts with Customers, we verified management's conclusion from assessing different types of Contracts and the accuracy of the accounting policies in light of the industry specific circumstances and our understanding of the business. We tested the appropriateness of the accounting treatment on a sample basis. In addition, we verified the accuracy of IFRS 15 related party disclosures. ➢ These procedures included reading significant new contracts to understand the terms and conditions and their impact on revenue recognition. We performed enquiries with management to understand their risk assessments and inspected meeting minutes to identify relevant changes in their assessments and estimates. ➢ Our audit approach was a combination of test of internal controls and substantive procedures.

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Valuation of Inventory	
The Company had inventory of **BDT Taka 2,462,455/-** As at June 30, 2026. On the reporting date, inventories are carried at the lower of cost and net realizable value. As such, the companies apply judgment in determining the appropriate values of inventory in accordance with International Accounting Standards. Considering the risk as stated above the valuation of Inventory is a key audit matter to the Financial Statements. See note- **08.00** to the financial statements.	As part of our audit testing against closing inventories, we performed the following audit procedures in response to the assessed risk of material misstatements: • Evaluating the design and implementation of key inventory controls operated across the company, including those at a sample of, factory production house, warehouse; • Evaluating internal controls to monitor or keep track of inventory movement; • Comparing the net realizable value. obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories; • Reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year; • Reassessing reasonableness and adequacy of provision required to write down the cost of inventories recognized to net realizable value against slow moving, obsolete and damaged items to test both accuracy and valuation of reported amount • Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 02 and other relevant IFRSs.
Valuation of Tangible Assets	
The carrying value of the tangible fixed assets is as at June 30, 2026 **BDT Taka. 233,864,649 /-**. The valuation of tangible fixed assets was identified as a key audit matter due to significance of this balance to the Financial Statements. The expenditures are classified as an asset, if it is probable that the future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The useful lives of tangible fixed assets items are based on management's estimates regarding the period over which an asset is expected to be available for use. The estimates of the useful life of the assets is a matter of judgments based on the experience of the entity with similar assets and also take into consideration the physical condition of the assets. See **note - 4.00** to the financial statements	• Our audit procedures performed during the audit to address the risks identified consist of the following: • Obtaining and documenting detailed understanding regarding procurement process of PPE and identified relevant control points and their implementation. • Reviewing recognition, measurement and valuation basis of PPE in compliance with requirement of IAS 16: Property, plant and equipment. • Performing test of details against sampled population with supporting evidence as maintained by the company in test the accuracy, valuation of capitalized amount and ownership of the assets. • Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 16 and other relevant IFRSs.

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Evaluation of Intangible Assets	
The intangible asset reported in the financial statements is **BDT 126,204,927/-** which we identified as a key audit matter due to the significance of this balance to the financial statements along with its nature. The tangible assets include the purchased software license, implementation and integration and system development costs related to the software.Periodic impairment testing of this intangible requires determination of recoverable amounts and value in use. Both these values involve significant management's estimates and judgments that can give rise to material misstatements or management bias. See **note - 5.00** to the financial statements	• We assessed the processes and controls put in place by the company over the review of intangible assets an impairment analysis. • We obtained an understanding, evaluated the design and tested the operating effectiveness of the key controls over the recognition of intangible assets, impairment testing including controls over market data inputs into valuation models, model governance and valuation adjustments. We evaluated the appropriateness of future cash flows that is to be generated from the use of intangible assets. • Overall, we considered the measurement inputs and assumptions used by management to be in line with our expectations and to lie also within a range that we consider reasonable. • Finally, assessed the appropriateness and presentation of disclosers against relevant accounting standards.
Trade and Other Receivables	
The total amount of Account Receivable is **BDT 396,362,840 /-** at 30 June, 2026. There are significant large numbers of individual customers. Customers in different business segments and jurisdictions are subject to their independent business risk. The increasing challenges over the economy and operating environment in developing the software and sale of service during the year have increased the risks of default on receivables from the customers. In particular, in the event of insolvency of customers, the company is exposed to potential risk of financial loss when the customer's fail to meet their contractual obligations in accordance with the requirements of the agreements. Accordingly, we identified the recoverability of receivables as a key audit matter because of the significance of receivables to company's Financial Position and because of the significant degree of management judgment involved in evaluating the adequacy of the allowance for doubtful debts. See **note - 9.00** to the financial statements	Reviewing recognition, measurement and valuation basis in compliance with requirement of IAS 32: Account and other Receivables. Performing test of details sampled population with supporting evidence as maintained by the company to test the accuracy, valuation aging or Accounts Receivables, Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 39 and other relevant IFRS's 09. Sending Balance Confirmations requests to selected parties. Verifying subsequent realization against the outstanding balance.

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Long- Term Loan & Short-Term Loan	
As at June 30, 2026, the reported amount of total Term loan (Long & Current portion) is **BDT 18,770,781/-**and Short-term Borrowings is **BDT 172,939,814/-** respectively. The company may face difficulties due to unfavorable movement in interest rate & monetary policy that may result in short-term and cash flow crisis See **note - 17.00** and **19.00** to the financial statements	We have tested the design and operating effectiveness of key controls focusing on the following: Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure the proper use of loan We verified sanction letter, loan schedule bank statements to confirm the loan outstanding and found that the balance had been reported in the Financial Statements accurately. We checked the financial expenses and classification of loan and repayment schedule on a test basis as well. We checked the recording date of transactions and found the recording date is in line with the loan disbursement date.
Valuation of Investment (Development Cost)	
As at June 30, 2026 the reported amount of investment is **BDT 264,138,062/-** on development of several upcoming technologies. Future economic benefits are to come to the company in future. To determine the benefits that are to flow to the company from these investments require significant management's estimate and judgments that can give rise to material misstatements. The valuation of the investment portfolio involves judgment and continues to be an area of inherent risk. The risk is not uniform for all investment types and is greatest for this type of industry, where the investments are hard to value because uncertainties are involved in relation to the future economic benefits to be received. See **note - 6.00** to the financial statements	We assessed the processes and controls put in place by the company over the investment made and whether economic benefits to flow to the company We obtained an understanding, evaluated the design and tested the operating effectiveness of the key controls over the recognition of these investments We evaluate the appropriateness of future cash flows that is to be generated from the investment made. Overall, we consider the measurement input and assumption used by management to be in line with our expectations and to lie also within a range that we consider reasonable. Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
Valuation of Work in progress	
The work-in-progress as at June 30, 2026 was of **BDT 699,243,914/-** which we considered key audit matter to the financial statements due to its nature. Our audit procedures were designed to focus on the development stages of the software that involves significant judgment and estimates made by Management including, whether contracts contain multiple performance obligations and these are transferred to assets based on those obligations and contracts. It comprises the point in time when transfer of control due to its usable condition has occurred regarding the software and assessing the degree of completion of project and service contracts, which are accounted for over time. See **note - 7.00** to the financial statements	We tested the design and operating effectiveness of the company's controls over the recognition of the work in progress to relevant category of assets that are critical to financial reporting. We assessed the processes and controls put in place by the company over the work in progress to be transferred as assets and whether economic benefits is to flow to the company at the time of its recognition. Overall, we consider the measurement inputs and assumptions used by management to be in line with our expectations and to lie also within a range that we consider reasonable. Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.

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Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

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- we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 1987 and relevant notifications issues by Bangladesh Securities and Exchange Commission, we also report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) In our opinion, proper books of accounts, as records and other statutory books as required by law have been kept by the Company so far as it appeared from our examination of these books;

c) The statements of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and

d) The expenditure incurred was for the purposes of the Company's business.

Dated: October 28, 2026
Place: Dhaka

M.Z. ISLAM & CO. ★ Dhaka ★ Chartered Accountants

Mohammad Fakhrul Alam Patwary FCA
Enrollment No: 1249
Managing Partner
M.Z. Islam & Co.
Chartered Accountants
DVC: 2610281249AS324946

eGeneration PLC

Statement of Financial Position

As on 30 June, 2026

Particulars	Notes	Amount in Taka	
		June 30,2026	June 30,2025
Assets			
Non-Current Assets		**1,323,451,551**	**1,359,099,281**
Property, Plant & Equipment	4	233,864,649	253,074,077
Intangible Assets	5	126,204,927	146,061,251
Investment	6	264,138,062	264,138,062
Work in Progress	7	699,243,914	695,825,891
Current Assets		**881,291,051**	**729,296,860**
Inventories	8	2,462,455	2,863,319
Trade and Other Receivables	9	396,362,840	334,276,947
Advance, Deposit & Prepayments	10	397,158,578	350,267,766
Tender Security & Margin	11	19,106,700	35,448,185
Cash & Cash Equivalents	12	66,200,479	6,440,643
Total Assets		**2,204,742,602**	**2,088,396,141**
Shareholders' Equity & Liabilities			
Shareholders' Equity		**1,794,200,101**	**1,753,198,717**
Share Capital	13	750,000,000	750,000,000
Share Premium	14	186,182,451	186,182,451
Retained Earnings	15	858,017,650	817,016,266
Non-Current Liabilities		**3,955,824**	-
Term Loan (Non-Current Portion)	16	3,955,824	-
Lease Liabilities (Non-Current Portion)		-	-
Current Liabilities		**406,586,678**	**335,197,424**
Bank Overdraft	17	172,939,814	105,709,272
Liabilities for Expenses	18	41,100,379	22,945,401
Term Loan (Current Portion)	19	18,770,781	24,867,854
Lease Liabilities (Current Portion)		-	-
Trade and Other Payables	20	139,236,131	150,331,155
Refund Payable	21	384,044	384,044
Unclaimed Dividend	22	12,009,396	9,611,954
Unearned Revenue	23	6,725,558	10,126,376
Provision for Income Tax	24	4,086,027	2,842,800
Liability for Workers' Profit Participation Fund	25	11,334,549	8,378,568
Total Shareholders' Equity & Liabilities		**2,204,742,602**	**2,088,396,141**
Net Asset Value (NAV) Per Share	34.02	**23.92**	**23.38**

Chairman **Managing Director** **Director**

Company Secretary (Acting) **Chief Financial Officer**

Dated: 28 October, 2026
Place: Dhaka

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Mohammad Fakhrul Alam Patwary FCA
ICAB Enrollment No. 1249
Managing Partner
M. Z. Islam & Co.
Chartered Accountants
DVC: 2610281249AS324946

MZ Islam & Co.
Chartered Accountants

eGeneration PLC
Statement of Profit or Loss & Other Comprehensive Income
For the period ended from July 01, 2025 to 30 June, 2026

Particulars	Notes	Amount in Taka	
		June 30,2026	June 30,2025
Revenue	26	**441,220,634**	**438,297,521**
Cost of Service & Sales	27	(305,510,057)	(318,246,286)
Gross Profit		**135,710,576**	**120,051,235**
Operating Expenses		**(79,851,120)**	**(66,758,314)**
General & Administrative Expenses	28	(48,762,445)	(40,191,694)
Selling & Distribution Expenses	29	(8,811,876)	(6,549,611)
Financial Expenses	30	(22,276,798)	(20,017,010)
Profit from Operation		**55,859,457**	**53,292,922**
Non-Operating Income	31	6,216,135	7,120,692
Profit before WPPF & Income Tax		**62,075,591**	**60,413,613**
Workers' Profit Participation Fund	32	(2,955,981)	(2,876,839)
Profit before Income Tax		**59,119,610**	**57,536,775**
Provision for Income Tax	33	(1,243,227)	(1,424,138)
Profit after Income Tax		**57,876,383**	**56,112,636**
Total Comprehensive Income For the Period		**57,876,383**	**56,112,636**
Earnings Per Share (EPS)	34.01	**0.77**	**0.75**

Chairman **Managing Director** **Director**

Company Secretary (Acting) **Chief Financial Officer**

Dated: 28 October, 2026
Place: Dhaka

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Mohammad Fakhrul Alam Patwary FCA
ICAB Enrollment No. 1249
Managing Partner
M. Z. Islam & Co.
Chartered Accountants
DVC: 2610281249AS324946

eGeneration PLC
Statement of Changes in Equity
For the year ended 30 Jun 2026

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2026	750,000,000	186,182,451	817,016,266	1,753,198,717
Net Profit (after tax) during the period	-	-	57,876,383	57,876,383
Less: Cash Dividend for the year 2025-26			(16,875,000)	(16,875,000)
Balance at the end of the period 30 Jun, 2026	**750,000,000**	**186,182,451**	**858,017,650**	**1,794,200,101**

eGeneration PLC
Statement of Changes in Equity
For the year ended 30 June 2025

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2024	750,000,000	186,182,451	812,357,907	1,748,540,358
Net Profit (after tax) during the period	-	-	56,112,636	56,112,636
Less: Cash Dividend for the year 2023-24			(51,454,277)	(51,454,277)
Balance at the end of the period 30 June, 2025	**750,000,000**	**186,182,451**	**817,016,266**	**1,753,198,717**

Chairman **Managing Director** **Director**

Company Secretary (Acting) **Chief Financial Officer**

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eGeneration PLC
Statement of Cash Flows
For the period ended 31 March, 2026

Particulars	Notes	Amount in Taka	
		June 30,2026	June 30,2025
A. Cash Flows from Operating Activities:			
Cash Received from Customers & Others		378,328,189	356,992,541
Cash Paid to Suppliers & Others		(275,012,065)	(178,609,206)
Cash Paid for Operating Expenses		(70,082,342)	(88,440,493)
Net Cash Inflow / (Outflow) from Operating Activities		**33,233,782**	**89,942,843**
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(2,415,660)	(3,158,974)
Addition in Work-in-Progress		(3,418,022)	(39,918,144)
Interest Income Received (Net of tax)		4,024,798	4,315,312
Net Cash Inflow / (Outflow) from Investing Activities		**(1,808,884)**	**(38,761,806)**
C Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Loan		(2,141,249)	(42,908,310)
Increase/(Decrease) in Bank Overdraft		67,230,542	31,453,222
Dividend Paid		(14,477,558)	(42,885,185)
Cash payments for the principal portion of the lease liability		-	(569,901)
Cash Paid for Financial Expenses		(22,276,798)	(20,017,010)
Net Cash Inflow / (Outflow) from Financing Activities		**28,334,936**	**(74,885,672)**
D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)		**59,759,835**	**(23,704,635)**
E. Effects of exchange rate changes on cash and cash-equivalent		**-**	**39,788**
F. Cash and Cash Equivalents at the beginning of the period		6,440,643	30,105,490
G. Cash and Cash Equivalents at the end of the period (D+E+F)		**66,200,478**	**6,440,643**
Net Operating Cash Flows Per Share (NOCFPS)	**34.03**	**0.44**	**1.20**

Chairman **Managing Director** **Director**

Company Secretary (Acting) **Chief Financial Officer**

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eGeneration PLC
A summary of significant accounting policies and other explanatory notes
For the year ended 30 June, 2026

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.

1.3 Capital Structure

eGeneration PLC has the following capital structure as on 30.06.2025 :-

Particulars	Taka
Authorised Share Capital 100,000,000 Ordinary Shares @ Tk. 10 each	**1,000,000,000**
Issued, Subscribed & Paid up Capital 75,000,000 Ordinary Shares @ Tk. 10 each	**750,000,000**

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 PLC 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 Labor Act, 2006 (Amended upto date);

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Bangladesh Labor Rules, 2015 (Amended upto date);

Bangladesh Securities and Exchange (Public Issue) Rules, 2015 (Amended upto date);

2.2 Basis of Measurement

The Financial statements have been prepared on the historical cost basis.

2.3 Functional and presentational currency and level of precision

These financial statements are presented in Bangladeshi Taka (Taka/Tk./BDT) which is both functional currency and presentation currency of the Company. The amounts in these financial statements have been rounded off to the nearest integer.

2.4 Use of estimates and judgments

The preparation of financial statements in conformity with the International Accounting Standards requires management to make estimates and assumption that affect the report, a number of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for accounting of certain terms such as long-term contracts, provision for doubtful accounts, depreciation and amortization, employees' benefit plans, taxes reserves and contingencies.

2.5 Reporting period

These Financial Statements of the Company cover the period from the month of July 01, 2025 to June 30, 2026.

2.6 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.

2.7 Responsibility for preparation and presentation of Financial Statements

The management of the Company is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act, 1994 and as per the provision of "The Conceptual Framework for Financial Reporting" as adopted by the ICAB & FRC.

2.8 Going Concern

As per IAS-1, a Company is required to assess at the end of each year its capability to continue as a going concern. The Company has sufficient resources to continue its operation in the foreseeable future and hence, the financial statements have been prepared on a going concern basis. As per management assessment, there are no material uncertainties related to event or condition which may cast significant doubt upon the Company's ability to continue as a going concern.

3. Significant Accounting Policies

The accounting policies set out below have been applied to the accounts consistently to all periods presented in these financial statements.

Name of International Accounting Standards (IAS)	IAS No.	Status
Presentation of Financial Statements	1	Complied
Inventories	2	Complied
Statement of Cash Flows	7	Complied

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Accounting Policies, Changes in Accounting Estimates and Errors	8	Complied
Events after the Reporting Period	10	Complied
Income Taxes	12	Complied
Property, Plant and Equipment	16	Complied
Accounting for Govt. Grants and Disclosure of Govt. Assistance	20	N/A
The Effects of Changes in Foreign Exchange Rates	21	Complied
Borrowing Costs	23	N/A
Related Party Disclosures	24	Complied
Accounting & Reporting by Retirement Benefit Plans	26	N/A
Separate Financial Statements	27	N/A
Investments in Associates	28	N/A
Financial Instruments: Presentation	32	Complied
Earnings Per Share	33	Complied
Interim Financial Reporting	34	Complied
Impairment of Assets	36	Complied
Provisions, Contingent Liabilities and Contingent Assets	37	Complied
Intangible Assets	38	Complied
Investment Property	40	N/A

Name of International Financial Reporting Standards (IFRSs)	**IFRS No.**	**Status**
First-time Adoption of International Financial Reporting Standards	1	Complied
Share-Based Payment	2	N/A
Business Combinations	3	N/A
Insurance Contracts	4	N/A
Non- Current Assets Held for Sale and Discontinued Operations	5	N/A
Exploration for and Evaluation of Mineral Resource	6	N/A
Financial Instruments: Disclosures	7	Complied
Operating Segments	8	N/A
Financial Instruments	9	Complied
Consolidated Financial Statements	10	N/A
Joint Arrangements	11	N/A
Disclosure of Interests in other Entities	12	N/A
Fair Value Measurement	13	Complied
Revenue from Contracts with Customer	15	Complied
Leases	16	N/A

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

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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 June 30, 2026 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 Inventories

Inventories are valued at the lower of cost or net realizable value. The cost is assigned following weighted average cost formula. As per IAS 2: "Inventories", Net Realizable Value is determined by deducting estimated cost of completion and cost of sales from the estimated sales of related items.

3.4 Provisions

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the date of the statement of financial position. Where the effect of time value of money is material, the amount of provision is measured at the present value of the expenditures expected to be required to settle the obligation.

3.5 Contingencies

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose

3.6 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".

3.7 Taxation

Current Tax

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, 2024 to the thirtieth day of June, 2027 will be excluded from Tax.. eGeneration PLC 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 Income Tax Act, 2023

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 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, 2024 to the thirtieth day of June, 2027 will be excluded from Tax.

3.8 Foreign Currency Transactions

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Initial recognition

A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Subsequent measurement

A foreign currency transaction may give rise to assets or liabilities that are denominated in a foreign currency. These assets and liabilities are translated into eGeneration PLC's functional currency at each reporting date. Foreign currency monetary items outstanding at the end of the reporting date are translated using the closing rate. The difference between this amount and the previous carrying amount in functional currency is an exchange gain or loss. Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements is recognized in profit or loss in the period in which they arise.

3.9 Finance Income and Expenses

Finance income comprises interest income which is recognized on accrual basis and shown as non operating income in note no. 28 . Related Provision for Tax is also created. Finance expenses comprise interest expense on loan, overdraft and bank charges. All borrowing costs are recognized in the statement of comprehensive income.

3.10 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.

3.11 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.

3.12 Impairment of Assets

As all assets of the company shown in the financial statement that is within the scope of IAS 36" "Impairment of Assets " are in physical existence and valued no more than their recoverable amount following International Accounting Standards adopted in Bangladesh, disclosures with regard to IAS-36: "Impairment of Assets" have been considered wherever necessary.

3.13 Statement of Cash Flows

Statement of Cash Flows is prepared principally in accordance with IAS 7: "Statement of Cash Flows" shows how the company's cash and cash equivalents changed during the period through inflows and outflows and it has been presented under direct method.

3.14 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.

3.15 Related Party Transactions

The objective of IAS 24: "Related Party Disclosure" is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss and other comprehensive income may have been affected by the existence of related parties and by transactions and outstanding balances with such parties. Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions. A party is related to an entity if: [IAS 24.9] directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, the entity has an interest in the entity that gives it significant influence over the entity, has joint control over the entity, the party is a member of the key management personnel of the entity or its parent, the party is a close member of the family of any individual, the party is an entity that is controlled, jointly controlled or significantly influenced by or for which significant voting power in such entity resides with, directly or indirectly, any individual and the party is a post-employment benefit plan for the benefit of employees of the entity. The Company's transaction with related parties are recognized as per IAS 24: "Related Party Disclosures.

3.16 Events after the reporting period

Subsequent events are events after the balance sheet date as defined in IAS 10: "Events after the reporting period". Any material event after balance sheet, adjusting or non-adjusting, are adjusted and disclosed.

3.17 Segment Reporting

No segmental reporting is applicable for the company as required by IFRS-8: "Operating Segments" .

3.18 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)

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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 PLC 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.

3.19 Comparative Information

Comparative information has been disclosed as required by IAS & IFRS.

Re-arrangement

Comparative figures have been rearranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liability as reported in the Financial Statement.

3.20 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, 2025 to June 30, 2026 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 PLC
Summary of Significant Accounting Policies & Other Explanatory Notes
As at and for the period ended 31 March 2026

Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
4.00	**Property, Plant & Equipment**		
4.01	**Asset at Cost**		
	Opening balance	505,771,643	502,612,669
	Add: Addition during the period	2,415,660	3,158,974
	Closing balance	**508,187,303**	**505,771,643**
4.02	**Accumulated Depreciation**		
	Opening balance	252,697,565	228,343,207
	Add: Depreciation charged during the period	21,625,088	24,354,358
	Closing balance	**274,322,653**	**252,697,565**
		233,864,649	**253,074,077**
	Details of Property, Plant & Equipment are shown in **Annexure-A**		
5.00	**Intangible Assets:**		
	Asset at Cost		
	Opening Balance	462,205,439	462,205,439
	Add: Addition during the period	-	-
	Closing balance	**462,205,439**	**462,205,439**
5.01	**Accumulated Amortization**		
	Opening balance	316,144,188	292,751,903
	Add: Amortization charged during the period	19,856,324	23,392,286
	Closing balance	**336,000,512**	**316,144,188**
	Written Down Value (WDV)	**126,204,927**	**146,061,251**
	Details of Intangible Assets are shown in **Annexure-B**		
6.00	**Right-of-use Assets**		
	Asset at Cost		
	Opening balance	-	8,902,819
	Add: Addition during the period	-	-
	Less: Lease termination	-	(8,902,819)
	Closing balance	-	-
	Accumulated Depreciation		
	Opening balance		2,225,705
	Add: Depreciation charged during the period		1,187,042
	Less: Lease termination		(3,412,747)
	Closing balance	-	-
		-	-
6.00	**Investment**		
	Opening balance	264,138,062	264,138,062
	Add: Addition during the period	-	-
		264,138,062	**264,138,062**

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Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
6.01	**Investment in Training Content**		
	Opening balance	27,599,111	27,599,111
	Add: Addition during the period	-	-
		27,599,111	**27,599,111**
6.02	**Investment in Block Chain**		
	Opening balance	44,562,874	44,562,874
	Add: Addition during the period	-	-
		44,562,874	**44,562,874**
6.03	**Investment in IOT Solutions**		
	Opening balance	37,203,732	37,203,732
	Add: Addition during the period	-	-
		37,203,732	**37,203,732**
6.04	**Investment in Digital Platform Development**		
	Opening balance	56,239,956	56,239,956
	Add: Addition during the period	-	-
		56,239,956	**56,239,956**
6.05	**Investment in Data Center Solutions**		
	Opening balance	21,139,412	21,139,412
	Add: Addition during the period	-	-
		21,139,412	**21,139,412**
6.06	**Investment in Solutions Developed in Microsoft Platform**		
	Opening balance	50,442,893	50,442,893
	Add: Addition during the period	-	-
		50,442,893	**50,442,893**
6.07	**Investment in Fertilizer Recommendation Systems**		
	Opening balance	26,950,084	26,950,084
	Add: Addition during the period	-	-
		26,950,084	**26,950,084**
7.00	**Work-in-Progress**		
	Opening balance	695,825,891	655,907,747
	Add: Addition during the period	3,418,022	39,918,144
	Closing Balance	**699,243,914**	**695,825,891**
7.01	**Addition during the period:**		
	Digital Platform Development	-	2,909,800
	Database Solutions	3,418,022	10,351,600
	Hospital Management Information System	-	21,943,272
	Learning Management System	-	4,713,472
	Total Addition during the period	**3,418,022**	**39,918,144**
8.00	**Inventories**		
	Infrastructure Solutions	253,000	299,282
	Cyber Security Solutions	535,275	548,059
	Document Management Solutions	1,674,180	2,015,978
		2,462,455	**2,863,319**

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Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
9.00	**Trade and Other Receivables**		
	Opening balance	**334,276,947**	**253,221,350**
	Add: Addition during the period	441,220,634	438,297,521
		775,497,580	**691,518,871**
	Less: Realized during the period	378,328,189	356,992,541
		397,169,391	**334,526,330**
	Provision for Bad Debt	(806,551)	(249,383)
		396,362,840	**334,276,947**
10.00	**Advance, Deposit & Prepayments**		
	Advance against Office Rent	16,000	16,000
	Advance against Salary	389,072	555,175
	Advance Against Work/Project	326,533,111	290,690,785
	Security Deposit(FDR) Microsoft & OD (Note-10.01)	64,027,802	56,277,921
	Security Deposit(FDR) against Loan (Note-10.02)	2,033,125	100,000
	Advance for Office Space	524,900	-
	Advance for Income Tax (Note-10.03)	3,634,568	2,627,886
		397,158,578	**350,267,766**
10.01	**Security Deposit (FDR) for Overdraft (OD)**		
	Opening balance	53,889,731	46,918,955
	Addition during the period	2,700,000	4,500,000
	Interest reinvested	4,023,352	3,523,149
	Encashment	-	(1,052,373)
		60,613,083	**53,889,731**
	Interest accrued	3,414,719	2,388,190
		64,027,802	**56,277,921**
10.02	**Security Deposit (FDR) against Loan**		
	Opening balance	100,000	17,327,045
	Addition during the period	1,775,000	100,000
	Interest reinvested	-	196,422
	Encashment	-	(17,523,467)
		1,875,000	**100,000**
	Interest accrued	158,125	-
		2,033,125	**100,000**
10.03	**Advance for Income Tax**		
	Opening balance	2,627,886	2,686,880
	Adjustment during the period	-	(1,232,329)
	Add: Addition during the period	1,006,682	1,173,334
	Closing Balance	**3,634,568**	**2,627,886**
11.00	**Tender Security & Margin**		
	Tender security	5,438,608	21,226,853
	Letter of Credit Margin	1,002,174	2,875,424
	Performance Guarantee Margin	12,665,918	11,345,908
		19,106,700	**35,448,185**
12.00	**Cash & Cash Equivalents**		
	Cash at Bank (Note :-12.01)	66,200,479	6,440,643
		66,200,479	**6,440,643**

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Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
12.01	**Cash at Bank**		
	Premier Bank PLC A/C No: 010711100012746	454	454
	Brac Bank PLC A/C No. 1501203555399001	61,927,493	-
	Brac Bank PLC A/C No. 1501203555399004	288,207	288,207
	Brac Bank PLC A/C No. 1501203555399005	26,335	26,335
	Brac Bank PLC A/C No. 1501203555399006	13,939	13,939
	Dutch Bangla Bank PLC A/C No. 1011100043472	3,335,202	1,015,826
	Dutch Bangla Bank PLC A/C No. 2461100001747	381,311	3,030,357
	Dutch Bangla Bank PLC A/C No. 1161170001400	5,196	5,196
	Standard Bank PLC A/C No. 07433000203	4,786	14,786
	Standard Bank PLC A/C No. 01536000352	7,119	8,385
	Meghna Bank PLC A/C No. 110111100000859	-	40,927
	Shimanto Bank PLC A/C No. 1001271003010	11,817	11,817
	Trust Bank PLC A/C No. 00160210017919	3,340	41,802
	Bank Asia PLC A/C No. 61533000346	-	3,279
	Prime Bank PLC A/C No. 2118111025215	2,763	3,798
	Jamuna Bank PLC A/C. 01420210000497	-	227
	Bank Asia PLC A/C. 61536000035	6,952	5,344
	Eastern Bank PLC A/C. 1041070506081	7,931	40,579
	Bengla Commercial Bank PLC A/C. 101141007066	1,262	3,470
	National Bank PLC A/C. 1098006087848	820	1,740
	One Bank PLC A/C. 0421020006018	4,761	1,767,181
	Union Bank PLC A/C. 0021010010994	939	4,540
	SBAC Bank PLC A/C. 0076111002745	30,677	112,456
	NRB Bank PLC A/C. 7867220073423	5,281	-
	IFIC Bank PLC A/C. 0230344419001	296	-
	Pubali Bank PLC A/C. 3937901012840	2,046	-
	SBAC Bank PLC A/C. 0076130000318	23,764	-
	Southeast Bank PLC A/C. 11100001076	3,620	-
	Dhaka Bank PLC A/C. 2072200000368	5,000	
	Pubali Bank PLC A/C. 3539901011966	99,170	
		66,200,479	**6,440,643**
13.00	**Share Capital**		
	Authorised Share Capital		
	100,000,000 Ordinary Shares @ Tk. 10 each	**1,000,000,000**	**1,000,000,000**
	Issued, Subscribed & Paid up Capital		
	75,000,000 Ordinary Shares @ Tk. 10 each	**750,000,000**	**750,000,000**
14.00	**Share Premium**		
	Share Premium	186,182,451	186,182,451
		186,182,451	**186,182,451**
15.00	**Retained Earnings**		
	Opening balance	817,016,266	812,357,907
	Add: Addition during the period	57,876,383	56,112,636
	Dividend paid	(16,875,000)	(51,454,277)
		858,017,650	**817,016,266**

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Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
16.00	**Term Loan (Non-Current Portion)**		
	Opening balance	24,867,854	67,776,164
	Add: Addition during the period (Note 16.01-16.05)	34,481,323	28,498,446
		59,349,177	**96,274,610**
	Less: Adjustment during the period (Note 16.01-16.05)	36,622,572	71,406,756
		22,726,604	**24,867,854**
	Current portion of the long term loan (Note 16.01-16.05)	(18,770,781)	(24,867,854)
		3,955,824	-
16.01	**IPDC Finance Limited**		
	Opening balance	-	23,100,972
	Add: Addition during the period	-	2,275,398
		-	**25,376,369**
	Less: Adjustment during the period	-	25,376,369
		-	-
16.02	**IDLC Finance Limited**		
	Opening balance	-	13,903,490
	Add: Addition during the period	-	665,162
		-	**14,568,652**
	Less: Adjustment during the period	-	14,568,652
		-	-
16.03	**Meghna Bank Limited**		
	Opening balance	15,338,428	30,771,703
	Add: Addition during the period	1,686,589	3,437,170
		17,025,017	**34,208,873**
	Less: Adjustment during the period	13,313,432	18,870,445
		3,711,585	**15,338,428**
	Current portion of the long term loan	(3,711,585)	(15,338,428)
		-	-
16.04	**United Finance Limited**		
	Opening balance	9,529,426	-
	Add: Addition during the period	710,906	22,120,716
		10,240,332	**22,120,716**
	Less: Adjustment during the period	10,240,332	12,591,290
		-	**9,529,426**
	Current portion of the long term loan	-	(9,529,426)
		-	-
16.05	**United Finance Limited**		
	Opening balance	-	-
	Add: Addition during the period	11,694,714	
		11,694,714	
	Less: Adjustment during the period	11,694,714	
		-	
	Current portion of the long term loan	-	
		-	-

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Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
16.06	**United Finance Limited**		
	Opening balance	-	-
	Add: Addition during the period	20,389,114	
		20,389,114	
	Less: Adjustment during the period	1,374,094	
		19,015,020	
	Current portion of the long term loan	(15,059,196)	
		3,955,824	-
17.00	**Bank Overdraft/ Short Term Loan**		
	Dutch-Bangla Bank Limited	21,596,872	20,219,249
	United Finance Limited	11,159,500	9,069,445
	Brac Bank Limited	61,947,905	61,420,578
	Pubali Bank PLC	61,972,219	-
	Meghna Bank PLC	16,263,318	15,000,000
		172,939,814	**105,709,272**
18.00	**Liabilities for Expenses**		
	Salary & Allowance	16,595,236	12,601,193
	Director's Remuneration	48,667	48,667
	Utility Expense	233,340	112,224
	Other Expenses	52,553	195,053
	Audit & Legal Fees	598,250	527,000
	VDS Payable	924,518	921,662
	TDS Payable	9,246,672	4,162,945
	PF contribution payable	13,401,143	4,376,649
		41,100,379	**22,945,401**
19.00	**Long Term Loan (Current Portion)**	18,770,781	24,867,854
		18,770,781	**24,867,854**
20.00	**Trade and Other Payables**		
	Trade and Other Payables	139,236,131	150,331,155
		139,236,131	**150,331,155**
21.00	**Refund Payable**		
	Brac Bank A/C No. 1501203555399004	343,472	343,472
	Brac Bank A/C No. 1501203555399005	26,483	26,483
	Brac Bank A/C No. 1501203555399006	14,089	14,089
		384,044	**384,044**
22.00	**Unclaimed Dividend**		
	Opening Balance	9,611,954	1,034,680
	Add: Dividend for the year	16,875,000	51,462,459
		26,486,954	52,497,139
	Paid during the period	(14,477,558)	(42,885,185)
		12,009,396	**9,611,954**

In compliance with the clause 3 (vii) of the BSEC Directive No. BSEC/CMRRCD/2021-386/03 dated 14 January 2021, the summary of the unclaimed dividend is as follows which includes Bank interest and others

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Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
	Unclaimed Dividend year wise breakdown		
	Remaining Dividend for 2020-21	410,049	410,049
	Remaining Dividend for 2021-22	226,399	226,399
	Remaining Dividend for 2022-23	303,687	303,687
	Remaining Dividend for 2023-24	8,048,060	8,569,264
	Remaining Dividend for 2024-25	2,917,137	0
	Bank Interest (Net off Tax)	104,063	102,554
	Total	**12,009,396**	**9,611,954**
23.00	**Unearned Revenue**		
	Advance Received from Customer	6,725,558	10,126,376
24.00	**Provision for Income Tax**		
	Opening balance	2,842,800	2,650,990
	Add: Addition during the period	1,243,227	1,424,138
		4,086,027	4,075,128
	Adjustment during the period	-	(1,232,329)
		4,086,027	**2,842,800**
	Calculation of Income Tax		
	Non-Operating Income (Note: 31.00)	6,216,135	7,120,692
	Tax @20% (shown in statement of Profit & Loss)	1,243,227	1,424,138
		1,243,227	**1,424,138**
25.00	**Liability for Workers' Profit Participation Fund**		
	Opening balance	8,378,568	5,501,729
	Add: Addition during the period	2,955,981	2,876,839
		11,334,549	8,378,568
	Payment during the period	-	-
	Liability for Workers' Profit Participation Fund	**11,334,549**	**8,378,568**

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
26.00	**Revenue**		
	ERP Software	70,958,380	13,225,978
	Solutions Developed in Microsoft Platform	51,795,943	131,462,268
	Database Solutions	7,800,509	51,523,379
	Cyber Security Solutions	67,939,132	43,887,617
	HR Management System	12,912,688	7,218,400
	Hospital Management Information System	7,847,250	24,351,382
	AI & Natural Language Processing	-	412,091
	Data Center Solution	214,099,078	152,772,198
	Digital Platform Development	7,867,654	11,044,206
		441,220,634	**438,297,521**
27.00	**Cost of Service & Sales**		
	Cost of Service (Note: 27.01)	142,929,140	133,624,861
	Cost of Sales (Note: 27.02)	162,580,918	184,621,425
		305,510,057	**318,246,286**
27.01	**Cost of Service**		
	Salary & Allowance	95,373,411	79,297,290
	Festival Bonus	7,686,986	7,475,666
	Amortization Expenses (Annexure-B)	19,856,324	23,392,286
	Depreciation Expenses (Annexure-A)	19,462,579	22,987,260
	Mobile & Telephone	13,500	15,700
	Repair & Maintenance	245,618	170,352
	Internet	290,721	286,307
		142,929,140	**133,624,861**
27.02	**Cost of Sales**		
	ERP Software	20,314,050	2,763,573
	Solutions Developed in Microsoft Platform	19,083,380	52,114,570
	Database Solutions	2,553,649	3,798,734
	Cyber Security Solutions	21,725,763	8,902,715
	HR Management System	3,700,557	1,644,684
	Hospital Management Information System	2,186,275	10,478,123
	AI & Natural Language Processing	426,703	212,808
	Data Center Solution	89,886,744	101,839,904
	Digital Platform Development	2,703,796	1,845,354
		162,580,918	**184,621,425**
28.00	**General & Administrative Expenses**		
	Salary & Allowance	25,432,910	13,605,474
	PF contribution-Company Portion	4,815,257	3,338,014
	Festival Bonus	2,049,863	1,208,863
	Directors' Remuneration	-	5,250,000
	Board Meeting Attendance Fees	332,228	472,786
	Depreciation Expenses (Annexure-A)	2,162,509	2,554,140
	Registration & Membership fees	1,671,724	3,093,655
	Utility Expense	1,415,352	1,605,639

M.Z. ISLAM & CO. Dhaka Chartered Accountants

Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
	Fuel & Lubricant	125,490	135,145
	Office Rent	2,666,700	888,898
	Repair & Maintenance	-	237,315
	Conveyance	650,218	774,394
	Mobile & Telephone	-	10,959
	Insurance Premium	151,690	80,434
	Internet	124,595	154,165
	Entertainment	512,956	343,521
	Employee,s Food expense	2,087,543	1,663,266
	Audit Fee	495,750	519,500
	Miscellaneous Expenses	378,723	373,616
	Office Common expenses	605,582	979,240
	Postage & Stamps	10,630	5,920
	Enlistment Expense	86,003	18,509
	Stationery expenses	340,958	386,801
	Email & Hosting	305,349	245,931
	Car Allowance	65,692	139,928
	Legal Expenses	93,000	118,000
	Tours & Travels	74,430	71,761
	AGM Related Expense	880,950	746,444
	Donation & gift	133,244	520,544
	Tender Submission expense	100,943	145,261
	Meeting Expenses	185,607	293,976
	Provision for Bad debt	806,551	249,383
	Exchange rate fluctuation (gain)/loss	-	(39,788)
		48,762,445	**40,191,694**
29.00	**Selling & Distribution Expenses**		
	Salary & Allowance	6,358,227	3,378,869
	Festival Bonus	512,466	225,198
	Conveyance	650,218	333,504
	Performance Bonus	-	382,575
	Training & Seminar Expenses	101,622	257,810
	Marketing Expenses	232,940	475,575
	Business Promotion Expenses	956,404	1,496,080
		8,811,876	**6,549,611**
30.00	**Financial Expenses**		
	Interest on OD & Term Loan	20,996,327	18,190,137
	Interest on lease liabilities	-	554,005
	Bank & Others Charges	1,280,471	1,272,868
		22,276,798	**20,017,010**
31.00	**Non-Operating Income**		
	Interest on Security Deposit (FDR)	6,055,719	5,821,997
	Interest on Bank Accounts	2,291	14,591
	Gain on termination of Lease*	-	70,726
	Interest on Security Deposit for Loan From IPDC	158,125	1,213,378
		6,216,135	**7,120,692**

M.Z. ISLAM & CO. Chartered Accountants Dhaka

Notes	Particulars	Amount in Taka	
		June 30,2026	June 30,2025
32.00	**Calculation of Workers' Profit Participation Fund**		
	Profit before WPPF & Income Tax	62,075,591	60,413,613
	Provision for Workers' Profit Participation Fund @ 5% on the above amount after charging the contribution (5/105)	2,955,981	2,876,839
33.00	**Provision for Income Tax**		
	Current Tax (Note 33.01)	1,243,227	1,424,138
		1,243,227	**1,424,138**
33.01	**Current Tax**		
	Tax on Non-operating Income (Note 24.00)	1,243,227	1,424,138
		1,243,227	**1,424,138**

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, 2024 to the thirtieth day of June, 2027 will be excluded from Tax. For that reason, Deferred Tax is not applicable.

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34.00 INFORMATION BASED ON PER SHARE

34.01 Earnings Per Share (EPS)	30/Jun/2026	30/Jun/2025
Earning attributable to the ordinary shareholders	57,876,383	15,248,288
Weighted Average Number of ordinary shares at the end of the year	75,000,000	75,000,000
Earnings Per Share (EPS)	**0.77**	**0.20**

34.02 Net Assets Value (NAV)	30/Jun/2026	30/Jun/2025
Total Assets	2,204,742,602	2,088,396,141
Less: Total Liabilities	(410,542,502)	(335,197,424)
Net Assets' Value (NAV)	**1,794,200,101**	**1,753,198,717**
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000
Net Asset Value (NAV) Per Share	**23.92**	**23.38**

34.03 Net Operating Cash Flows Per Share (NOCFPS)	30/Jun/2026	30/Jun/2025
Net Operating Cash Flows (from Statement of Cash Flows)	33,233,782	89,942,843
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000
Net Operating Cash Flows per share (NOCFPS)	**0.44**	**1.20**



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	
						30/Jun/26	30/Jun/25
Mohammad Shahjalal	Chairman	Board Meeting Fees	-	51,112	38,334	12,778	-
Shameem Ahsan	Director		48,667	-	-	48,667	48,667
Shah Imraul Kaeesh	Independent Director			115,002	115,002	25,556	
Rabita Sabah			-	51,112		25,556	
Dr. Mohammad Shafiul Alam Khan				115,002	89,446	25,556	-
Total			**48,667**	**332,228**	**242,782**	**138,113**	**48,667**
						89,446	

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

Particulars	Note	Amount in Taka	
		30/Jun/26	30/Jun/25
Net Profit before Tax for the period	P/L	59,119,610	45,014,417
Financial Expenses paid	30.00	22,276,798	14,845,362
Bad debt provision	28.00	806,551	339,443
Foreign exchange gain/loss	28.00	-	(39,120)
Interest Income	31.00	(6,216,135)	(5,779,353)
Depreciation cost	4.00	21,625,088	19,146,172
Amortization cost	5.00	19,856,324	17,544,214
(Increase)/Decrease in Inventory	8.00	400,864	2,269,800
(Increase)/Decrease in Trade and Other Receivables	9.00	(62,892,444)	(72,298,936)
(Increase)/Decrease in Advance, Deposit & Prepayments (Excluding Security Deposit For Microsoft, Loan & Advance for income Tax)	10.00	(44,699,475)	(56,721,072)
(Increase)/Decrease Tender Security & Margin	11.00	16,341,485	8,713,415
Increase/(Decrease) in Liabilities for expenses	18.00	18,154,977	10,319,846
Increase/(Decrease) in Unearned Revenue	23.00	(3,400,818)	3,451,494
Increase/(Decrease) in Trade and Other Payables	20.00	(11,095,024)	85,999,517
Increase/(Decrease) in Provision for Workers' Profit Participation Fund	25.00	2,955,981	2,250,721
Income Tax Paid	24.00	-	-
Net Cash Inflow / (Outflow) from Operating Activities		**33,233,782**	**75,055,922**



eGeneration PLC
Schedule of Property, Plant & Equipment
As at 30 June, 2025

Annexure-A

Particulars	Cost			Rate	Depreciation			Written Down Value as at 30.06.26
	Balance as on 01.07.2025	Addition during the period	Balance as on 30.06.26		Balance as on 01.07.2025	Charged for the period	Balance as on 30.06.26	
Furniture & Fixture	12,798,217.00	-	12,798,217.00	10%	8,242,004.28	455,620	8,697,624.28	4,100,592.72
Computer & Computer Accessories	32,393,158.48	2,253,600	34,646,758.48	30%	25,602,049.14	2,037,332	27,639,381.14	7,007,377.34
Server	23,972,098.33	-	23,972,098.33	25%	17,339,786.64	1,658,076	18,997,862.64	4,974,235.69
Office Equipment	12,414,015.83	162,060	12,576,075.83	10%	8,896,285.88	351,772	9,248,057.88	3,328,017.95
Interior Development	59,623,291.00	-	59,623,291.00	10%	38,241,554.27	2,138,172	40,379,726.27	19,243,564.73
Networking Equipment	3,498,234.49	-	3,498,234.49	20%	3,111,074.53	77,432	3,188,506.53	309,727.96
Power Equipment	3,910,130.38	-	3,910,130.38	10%	2,904,206.08	100,592	3,004,798.08	905,332.30
Vehicle	10,170,000.00	-	10,170,000.00	20%	9,016,911.14	230,616	9,247,527.14	922,472.86
Data Center	264,659,317.00	-	264,659,317.00	10%	134,378,061.50	13,028,124	147,406,185.50	117,253,131.50
Building	82,333,180.00	-	82,333,180.00	2%	4,965,631.77	1,547,352	6,512,983.77	75,820,196.23
Balance as at 30 June 2026	**505,771,643**	**2,415,660**	**508,187,303**		**252,697,565**	**21,625,088**	**274,322,653.24**	**233,864,649.3**

Allocation of depreciation	Rate(%)		Amounts in Taka
Cost of Service (Note - 27.01)	90%		19,462,579
General & Administrative Expenses (Note-28.00)	10%		2,162,509
	100%		**21,625,088**

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eGeneration PLC
Schedule of Intangible Assets
As at 30 June, 2026

Annexure-B

Particulars	Cost			Rate	Amortization			Written Down Value as at 30.06.2026
	Balance as on 01.07.2025	Addition during the period	Balance as on 30.06.26		Balance as on 01.07.2025	Charged for the period	Balance as on 30.06.26	
Data Analytics	34,589,000.00	-	34,589,000.0	10%	23,984,844.99	1,060,416	25,045,260.99	9,543,739.01
Solution on Microsoft Platform	69,448,190.00	-	69,448,190.0	15%	45,501,890.85	3,591,944	49,093,834.85	20,354,355.15
Networking Solutions	33,649,500.00	-	33,649,500.0	10%	16,699,276.06	1,695,024	18,394,300.06	15,255,199.94
Cyber Security Solution	61,850,297.00	-	61,850,297.0	20%	48,167,440.55	2,736,572	50,904,012.55	10,946,284.45
HR Management System	26,953,202.00	-	26,953,202.0	20%	21,235,272.53	1,143,584	22,378,856.53	4,574,345.47
CRM Software	96,142,455.00	-	96,142,455.0	10%	58,150,969.19	3,799,148	61,950,117.19	34,192,337.81
Fertilizer Recommendation System	46,303,095.00	-	46,303,095.0	20%	39,006,232.79	1,459,372	40,465,604.79	5,837,490.21
Social Media Monitoring	31,208,394.00	-	31,208,394.0	20%	26,488,912.14	943,896	27,432,808.14	3,775,585.86
Database Solutions	38,358,572.00	-	38,358,572.0	18%	26,968,927.39	2,050,136	29,019,063.39	9,339,508.61
Digital Platform Development	23,702,734.00	-	23,702,734.0	10%	9,940,421.95	1,376,232	11,316,653.95	12,386,080.05
Balance as at 30 Jun 2026	**462,205,439.00**	**-**	**462,205,439.0**		**316,144,188.43**	**19,856,324**	**336,000,512**	**126,204,926.57**

