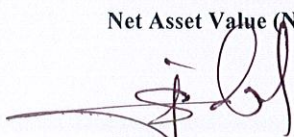
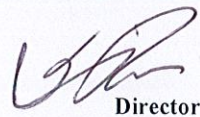


eGeneration PLC
Statement of Financial Position
As on 31 March, 2026 (Un-Audited)

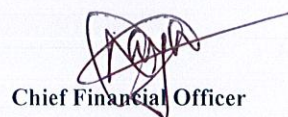
Particulars	Notes	Amount in Taka	
		31-Mar-2026	30-Jun-2025
Assets			
Non-Current Assets		1,333,352,404	1,359,099,281
Property, Plant & Equipment	4	238,801,421	253,074,077
Intangible Assets	5	131,169,008	146,061,251
Investment	6	264,138,062	264,138,062
Work in Progress	7	699,243,914	695,825,891
Current Assets		744,174,391	729,240,157
Inventories	8	2,863,319	2,863,319
Trade and Other Receivables	9	323,695,792	334,276,947
Advance, Deposit & Prepayments	10	395,290,835	350,211,063
Tender Security & Margin	11	20,125,179	35,448,185
Cash & Cash Equivalents	12	2,199,266	6,440,643
Total Assets		2,077,526,795	2,088,339,438
Shareholders' Equity & Liabilities			
Shareholders' Equity		1,779,037,526	1,753,284,430
Share Capital	13	750,000,000	750,000,000
Share Premium	14	186,182,451	186,182,451
Retained Earnings	15	842,855,075	817,101,979
Non-Current Liabilities		-	-
Term Loan (Non-Current Portion)	16	-	-
Current Liabilities		298,489,269	335,055,008
Bank Overdraft	17	104,284,055	105,709,272
Liabilities for Expenses	18	32,850,626	22,798,700
Term Loan (Current Portion)	19	12,377,645	24,867,854
Trade and Other Payables	20	115,190,255	150,331,155
Refund Payable	21	384,044	384,044
Unclaimed Dividend	22	12,502,068	9,611,954
Unearned Revenue	23	6,515,558	10,126,376
Provision for Income Tax	24	3,821,809	2,842,800
Liability for Workers' Profit Participation Fund	25	10,563,209	8,382,854
Total Shareholders' Equity & Liabilities		2,077,526,795	2,088,339,438
Net Asset Value (NAV) Per Share	34.02	23.72	23.38


Chairman


Managing Director


Director

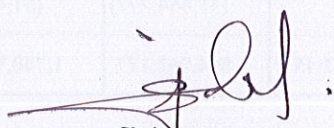

Company Secretary (Acting)


Chief Financial Officer

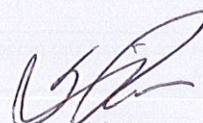
Dated: 27 April 2026
Place: Dhaka

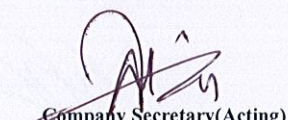
eGeneration PLC
Statement of Profit or Loss & Other Comprehensive Income
For the period ended from July 01, 2025 to 31 March, 2026 (Un-Audited)

Particulars	Notes	Amount in Taka			
		01 July 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025	01 Jan 2026 to 31 Mar 2026	01 Jan 2025 to 31 Mar 2025
Revenue	26	290,496,488	328,842,910	106,483,388	102,923,575
Cost of Service & Sales	27	(190,032,981)	(231,847,358)	(71,503,117)	(69,470,816)
Gross Profit		100,463,507	96,995,552	34,980,271	33,452,759
Operating Expenses		(59,571,094)	(55,509,767)	(20,368,150)	(21,112,348)
General & Administrative Expenses	28	(35,458,360)	(34,299,589)	(12,401,135)	(13,941,171)
Selling & Distribution Expenses	29	(6,877,422)	(6,364,816)	(2,304,708)	(2,322,514)
Financial Expenses	30	(17,235,312)	(14,845,362)	(5,662,308)	(4,848,664)
Profit from Operation		40,892,413	41,485,785	14,612,120	12,340,411
Non-Operating Income	31	4,895,047	5,779,353	1,693,201	2,216,324
Profit before WPPF & Income Tax		45,787,460	47,265,138	16,305,322	14,556,735
Workers' Profit Participation Fund	32	(2,180,355)	(2,250,721)	(776,444)	(693,178)
Profit before Income Tax		43,607,105	45,014,417	15,528,878	13,863,557
Provision for Income Tax	33	(979,009)	(1,155,871)	(338,640)	(443,265)
Profit after Income Tax		42,628,096	43,858,547	15,190,238	13,420,292
Total Comprehensive Income For the Period		42,628,096	43,858,547	15,190,238	13,420,292
Earnings Per Share (EPS)	34.01	0.57	0.58	0.20	0.18


Chairman


Managing Director


Director


Company Secretary (Acting)


Chief Financial Officer


Dated: 27 April 2026
Place: Dhaka

eGeneration PLC
Statement of Changes in Equity (Un-Audited)
For the period ended 31 March 2026

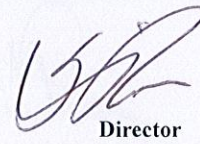
Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2025	750,000,000	186,182,451	817,101,979	1,753,284,430
Net Profit (after tax) during the period	-	-	42,628,096	42,628,096
Less: Cash Dividend for the year 2024-25			(16,875,000)	(16,875,000)
Balance at the end of the period 31 March, 2026	750,000,000	186,182,451	842,855,075	1,779,037,526

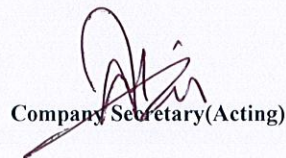
eGeneration PLC
Statement of Changes in Equity (Un-Audited)
For the period ended 31 March 2025

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	-	-	43,858,547	43,858,547
Less: Cash Dividend for the year 2023-24			(51,454,277)	(51,454,277)
Balance at the end of the period 31 Mar, 2025	750,000,000	186,182,451	804,762,177	1,740,944,628


Chairman


Managing Director


Director

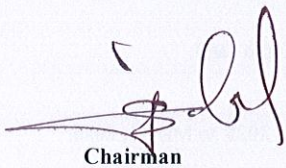

Company Secretary (Acting)


Chief Financial Officer

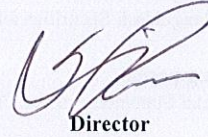
Dated: 27 April 2026
Place: Dhaka

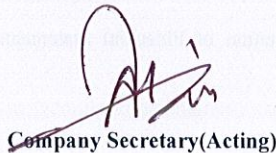
eGeneration PLC
Statement of Cash Flows
For the period ended 31 March, 2026 (Un-Audited)

Particulars	Notes	Amount in Taka	
		01 July 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025
A. Cash Flows from Operating Activities:			
Cash Received from Customers & Others		301,008,886	256,543,974
Cash Paid to Suppliers & Others		(193,760,453)	(108,942,066)
Cash Paid for Operating Expenses		(63,820,621)	(72,545,995)
Net Cash Inflow / (Outflow) from Operating Activities		43,427,812	75,055,913
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(1,946,160)	(2,203,894)
Addition in Work-in-Progress		(3,418,022)	(29,566,544)
Interest Income Received (Net of tax)		2,830,617	2,606,033
Net Cash Inflow / (Outflow) from Investing Activities		(2,533,565)	(29,164,404)
C. Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Loan		(12,490,209)	(17,137,391)
Increase/(Decrease) in Bank Overdraft		(1,425,217)	15,091,667
Dividend Paid		(13,984,886)	(46,827,186)
Cash payments for the principal portion of the lease liability		-	(569,901)
Cash Paid for Financial Expenses		(17,235,312)	(14,845,362)
Net Cash Inflow / (Outflow) from Financing Activities		(45,135,624)	(64,288,173)
D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)		(4,241,377)	(18,396,665)
E. Effects of exchange rate changes on cash and cash-equivalent		-	39,120
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)		2,199,266	11,747,945
Net Operating Cash Flows Per Share (NOCFPS)	34.03	0.58	1.00


Chairman


Managing Director


Director


Company Secretary (Acting)


Chief Financial Officer

Dated: 27 April 2026
Place: Dhaka

eGeneration PLC

A summary of significant accounting policies and other explanatory notes

For the year ended 31 March, 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.

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, 2025 to Mar 31, 2026.

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 Mar 31, 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 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 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.

3.5 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.

3.5 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.

3.6 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.

3.7 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 Mar 31, 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

	Amount in Taka	
	31-Mar-2026	30-Jun-2025
4.00 Property, Plant & Equipment		
4.01 Asset at Cost		
Opening balance	505,771,643	502,612,669
Add: Addition during the period	1,946,160	3,158,974
Closing balance	507,717,803	505,771,643
4.02 Accumulated Depreciation		
Opening balance	252,697,565	228,343,207
Add: Depreciation charged during the period	16,218,816	24,354,358
Closing balance	268,916,381	252,697,565
	238,801,421	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	14,892,243	23,392,286
Closing balance	331,036,431	316,144,188
Written Down Value (WDV)	131,169,008	146,061,251
Details of Intangible Assets are shown in Annexure-B		
6.00 Investment		
Opening balance	264,138,062	264,138,062
Add: Addition during the period	-	-
	264,138,062	264,138,062
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
8.00 Inventories		
Infrastructure Solutions	299,282	299,282
Cyber Security Solutions	548,059	548,059
Document Management Solutions	2,015,978	2,015,978
	2,863,319	2,863,319

	Amount in Taka	
	31-Mar-2026	30-Jun-2025
9.00 Trade and Other Receivables		
Opening balance	334,276,947	253,221,350
Add: Addition during the period	290,496,488	438,297,521
	624,773,435	691,518,871
Less: Realized during the period	301,008,885	356,992,541
	323,764,549	334,526,330
Provision for Bad Debt	(68,757)	(249,383)
	323,695,792	334,276,947
	<u><u>323,695,792</u></u>	<u><u>334,276,947</u></u>
10.00 Advance, Deposit & Prepayments		
Advance against Office Rent	16,000	16,000
Advance against Salary	420,573	555,175
Advance Against Work/Project	325,970,037	290,634,082
Security Deposit(FDR) Microsoft & OD (Note-10.01)	63,163,663	56,277,921
Security Deposit(FDR) against Loan (Note-10.02)	1,800,000	100,000
Advance for Office Space	584,900	-
Advance for Income Tax (Note-10.03)	3,335,661	2,627,886
	395,290,835	350,211,063
	<u><u>395,290,835</u></u>	<u><u>350,211,063</u></u>
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	2,829,089	3,523,149
Encashment	-	(1,052,373)
	59,418,820	53,889,731
Interest accrued	3,744,843	2,388,190
	63,163,663	56,277,921
	<u><u>63,163,663</u></u>	<u><u>56,277,921</u></u>
10.02 Security Deposit (FDR) against Loan		
Opening balance	100,000	17,327,045
Addition during the period	1,700,000	100,000
Interest reinvested	-	196,422
Encashment	-	(17,523,467)
	1,800,000	100,000
Interest accrued	-	-
	1,800,000	100,000
	<u><u>1,800,000</u></u>	<u><u>100,000</u></u>

	Amount in Taka	
	31-Mar-2026	30-Jun-2025
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	707,776	1,173,334
Closing Balance	<u>3,335,661</u>	<u>2,627,886</u>
11.00 Tender Security & Margin		
Tender security	6,508,088	21,226,853
Letter of Credit Margin	951,174	2,875,424
Performance Guarantee Margin	12,665,918	11,345,908
	<u>20,125,179</u>	<u>35,448,185</u>
12.00 Cash & Cash Equivalents		
Cash at Bank (Note :-12.01)	2,199,266	6,440,643
	<u>2,199,266</u>	<u>6,440,643</u>
12.01 Cash at Bank		
Premier Bank PLC A/C No: 010711100012746	454	454
Brac Bank PLC A/C No. 1501203555399001	2,605	-
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	824,980	1,015,826
Dutch Bangla Bank PLC A/C No. 2461100001747	595,141	3,030,357
Dutch Bangla Bank PLC A/C No. 1161170001400	5,196	5,196
Standard Bank PLC A/C No. 07433000203	5,131	14,786
Standard Bank PLC A/C No. 01536000352	8,385	8,385
Shimanto Bank PLC A/C No. 1001271003010	11,817	11,817
Trust Bank PLC A/C No. 00160210017919	4,115	41,802
Bank Asia PLC A/C No. 61533000346	-	3,279
Prime Bank PLC A/C No. 2118111025215	3,568	3,798
Jamuna Bank PLC A/C # 01420210000497	227	227
Bank Asia PLC A/C # 61536000035	66,906	5,344
Eastern Bank PLC A/C # 1041070506081	11,723	40,579
Bengla Commercial Bank PLC A/C # 101141007066	3,470	3,470
National Bank PLC A/C # 1098006087848	1,740	1,740
One Bank PLC-0421020006018	17,867	1,767,181
Union Bank PLC-0021010010994	2,296	4,540
SBAC Bank PLC-0076111002745	286,259	112,456
NRB Bank PLC A/C # 7867220073423	7,191	-
IFIC Bank PLC	1,143	-
Pubali Bank PLC # 3937901012840	3,571	-
SBAC Bank PLC-0076130000318	2,000	-
Southeast Bank PLC- 11100001076	5,000	-
	<u>2,199,266</u>	<u>6,440,643</u>

		Amount in Taka	
		31-Mar-2026	30-Jun-2025
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		817,101,979	812,357,907
Add: Addition during the period		42,628,096	56,198,349
Dividend paid		(16,875,000)	(51,454,277)
		842,855,075	817,101,979
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)		13,703,649	28,498,446
		38,571,503	96,274,610
Less: Adjustment during the period (Note 16.01-16.05)		26,193,859	71,406,756
		12,377,645	24,867,854
Current portion of the long term loan (Note 16.01-16.05)		(12,377,645)	(24,867,854)
		-	-
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		1,430,393	3,437,170
		16,768,820	34,208,873
Less: Adjustment during the period		10,213,662	18,870,445
		6,555,158	15,338,428
Current portion of the long term loan		(6,555,158)	(15,338,428)
		-	-

	Amount in Taka	
	31-Mar-2026	30-Jun-2025
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	11,562,351	
	11,562,351	
Less: Adjustment during the period	5,739,864	
	5,822,487	
Current portion of the long term loan	(5,822,487)	
	-	-
17.00 Bank Overdraft/ Short Term Loan		
Dutch-Bangla Bank Limited	20,922,555	20,219,249
United Finance Limited	10,169,044	9,069,445
Brac Bank Limited	57,557,691	61,420,578
Meghna Bank PLC	15,634,764	15,000,000
	104,284,055	105,709,272
18.00 Liabilities for Expenses		
Salary & Allowance	17,242,395	12,455,260
Director's Remuneration	48,667	48,667
Utility Expense	86,700	112,224
Other Expenses	97,222	195,053
Audit & Legal Fees	158,250	535,750
VDS Payable	906,081	917,912
TDS Payable	8,299,067	4,158,064
PF contribution payable	6,012,244	4,375,760
	32,850,626	22,798,700
19.00 Long Term Loan (Current Portion)	12,377,645	24,867,854
	12,377,645	24,867,854
20.00 Trade and Other Payables		
Trade and Other Payables	115,190,255	150,331,155
	115,190,255	150,331,155

	Amount in Taka	
	31-Mar-2026	30-Jun-2025
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	(13,984,886)	(42,885,185)
	12,502,068	9,611,954
23.00 Unearned Revenue		
Advance Received from Customer	6,515,558	10,126,376
24.00 Provision for Income Tax		
Opening balance	2,842,800	2,650,990
Add: Addition during the period	979,009	1,424,138
	3,821,809	4,075,128
Adjustment during the period	-	(1,232,329)
	3,821,809	2,842,800
Calculation of Income Tax		
Non-Operating Income (Note: 31.00)	4,895,047	7,120,692
Tax @20% (shown in statement of Profit & Loss)	979,009	1,424,138
	979,009	1,424,138
25.00 Liability for Workers' Profit Participation Fund		
Opening balance	8,382,854	5,501,729
Add: Addition during the period	2,180,355	2,881,124
	10,563,209	8,382,854
Payment during the period	-	-
Liability for Workers' Profit Participation Fund	10,563,209	8,382,854

					Amount in Taka					
					01 July 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025	01 Jan 2026 to 31 Mar 2026	01 Jan 2025 to 31 Mar 2025		
26.00 Revenue										
ERP Software	70,304,391	12,838,978	29,458,905	5,646,172						
Solutions Developed in Microsoft Platform	40,215,390	87,213,806	2,087,967	39,508,442						
Database Solutions	7,745,471	25,925,781	2,151,685	9,236,889						
Cyber Security Solutions	54,576,943	32,722,971	16,146,916	11,333,895						
HR Management System	7,635,827	4,750,099	1,700,642	1,609,756						
Hospital Management Information System	7,820,250	-	6,092,250	-						
AI & Natural Language Processing	-	412,091	-	-						
Data Center Solution	96,058,762	158,255,431	46,108,369	34,798,421						
Digital Platform Development	6,139,453	4,323,752	2,736,653	790,000						
	290,496,488	328,842,910	106,483,388	102,923,575						
27.00 Cost of Service & Sales										
Cost of Service (Note: 27.01)	104,899,131	89,198,508	38,493,267	36,535,272						
Cost of Sales (Note: 27.02)	85,133,849	142,648,850	33,009,850	32,935,544						
	190,032,981	231,847,358	71,503,117	69,470,816						
27.01 Cost of Service										
Salary & Allowance	71,156,877	50,683,034	24,704,390	21,574,292						
Festival Bonus	3,849,140	3,377,964	3,849,140	3,377,964						
Amortization Expenses (Annexure-B)	14,892,243	17,544,214	4,964,081	5,848,071						
Depreciation Expenses (Annexure-A)	14,596,934	17,231,554	4,865,645	5,654,823						
Repair & Maintenance	220,818	170,352	43,940	35,775						
Internet	183,119	176,189	66,071	44,047						
	104,899,131	89,198,508	38,493,267	36,535,272						
27.02 Cost of Sales										
ERP Software	20,071,572	4,411,202	8,837,671	1,693,852						
Solutions Developed in Microsoft Platform	12,951,305	32,695,181	1,691,223	13,911,004						
Database Solutions	2,538,239	6,421,317	645,506	2,771,067						
Cyber Security Solutions	16,368,103	11,175,434	4,844,075	3,400,168						
HR Management System	2,645,185	2,127,610	510,193	482,927						
Hospital Management Information System	2,172,775	-	1,827,675	-						
AI & Natural Language Processing	-	212,808	-	-						
Data Center Solution	26,336,493	82,676,763	13,832,511	10,439,526						
Digital Platform Development	2,050,177	2,082,354	820,996	237,000						
	85,133,849	142,648,850	33,009,850	32,935,544						
28.00 General & Administrative Expenses										
Salary & Allowance	18,975,167	13,515,476	6,587,837	5,753,144						
PF contribution-Company Portion	3,621,252	2,177,120	1,179,493	773,976						
Festival Bonus	1,026,437	900,790	1,026,437	900,790						
Directors' Remuneration	-	4,750,000	-	1,750,000						
Board Meeting Attendance Fees	242,782	345,006	63,890	89,446						
Depreciation Expenses (Annexure-A)	1,621,882	1,914,617	540,627	628,314						
Registration & Membership fees	1,327,804	2,947,319	928,600	1,042,217						
Utility Expense	1,041,431	1,215,918	268,868	336,395						
Fuel & Lubricant	92,490	116,645	37,570	51,000						
Office Rent	2,000,025	222,223	666,675	222,223						
Conveyance	500,132	507,436	150,024	192,418						
Mobile & Telephone	246,547	10,959	246,547	10,280						
Insurance Premium	113,950	47,784	1,750	23,760						
Internet	122,079	154,165	44,047	66,071						
Entertainment	2,122,787	2,087,481	474,060	785,433						
Audit Fee	28,750	28,750	28,750	-						
Miscellaneous Expenses	279,283	187,079	23,885	130,879						
Office Common expenses	504,083	593,775	77,892	161,124						
Postage & Stamps	10,560	5,620	-	-						
Enlistment Expense	79,003	13,183	-	4,634						
Stationery expenses	246,944	247,695	19,420	84,368						
Email & Hosting	222,859	178,990	27,467	47,310						
Car Allowance	50,692	124,928	15,000	11,000						

	Amount in Taka			
	01 July 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025	01 Jan 2026 to 31 Mar 2026	01 Jan 2025 to 31 Mar 2025
Legal Expenses	93,000	118,000	-	3,000
Tours & Travels	59,930	66,061	41,057	19,702
AGM Related Expense	476,450	746,444	140,700	246,000
Donation & gift	15,490	244,913	3,000	19,963
Tender Submission expense	96,670	104,777	15,250	46,719
Meeting Expenses	171,126	252,396	98,156	67,561
Provision for Bad debt	68,757	339,443	(305,867)	389,969
Exchange rate fluctuation (gain)/loss	-	(39,120)	-	-
	35,458,360	34,299,589	12,401,135	13,941,171
29.00 Selling & Distribution Expenses				
Salary & Allowance	4,743,791	3,378,869	1,646,959	1,438,286
Festival Bonus	256,609	225,198	256,609	225,198
Conveyance	500,132	333,504	150,024	128,279
Performance Bonus	-	382,575	-	12,000
Training & Seminar Expenses	21,622	243,835	-	73,666
Marketing Expenses	199,415	410,725	85,710	181,177
Business Promotion Expenses	1,155,853	1,390,110	165,406	263,908
	6,877,422	6,364,816	2,304,708	2,322,514
30.00 Financial Expenses				
Interest on OD & Term Loan	16,187,398	13,390,431	5,356,163	4,467,961
Interest on lease liabilities	-	554,005	-	127,564
Bank & Others Charges	1,047,914	900,926	306,145	253,138
	17,235,312	14,845,362	5,662,308	4,848,664
31.00 Non-Operating Income				
Interest on Security Deposit (FDR)	4,893,015	3,986,117	1,692,234	1,024,005
Interest on Bank Accounts	2,032	5,437	968	-
Interest on Security Deposit for Loan From IPDC	-	854,731	-	259,251
	4,895,047	5,779,353	1,693,201	2,216,324
32.00 Calculation of Workers' Profit Participation Fund				
Profit before WPPF & Income Tax	45,787,460	47,265,138	16,305,322	14,556,735
Provision for Workers' Profit Participation Fund @ 5% on the above amount after charging the contribution (5/105)	2,180,355	2,250,721	776,444	693,178
33.00 Provision for Income Tax				
Current Tax (Note 33.01)	979,009	1,155,871	338,640	443,265
	979,009	1,155,871	338,640	443,265
33.01 Current Tax				
Tax on Non-operating Income (Note 24.00)	979,009	1,155,871	338,640	443,265
	979,009	1,155,871	338,640	443,265

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.

34.00 INFORMATION BASED ON PER SHARE

	01 July 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025	01 Jan 2026 to 31 Mar 2026	01 Jan 2025 to 31 Mar 2025
34.01 Earnings Per Share (EPS)				
Earning attributable to the ordinary shareholders	42,628,096	43,858,547	15,190,238	13,420,292
Weighted Average Number of ordinary shares at the end of the year	75,000,000	75,000,000	75,000,000	75,000,000
Earnings Per Share (EPS)	0.57	0.58	0.20	0.18

	31-Mar-2026	30-Jun-2025
34.02 Net Assets Value (NAV)		
Total Assets	2,077,526,795	2,088,339,438
Less: Total Liabilities	(298,489,269)	(335,055,008)
Net Assets' Value (NAV)	1,779,037,526	1,753,284,430
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000
Net Asset Value (NAV) Per Share	23.72	23.38

	01 July 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025
34.03 Net Operating Cash Flows Per Share (NOCFPS)		
Net Operating Cash Flows (from Statement of Cash Flows)	43,427,812	75,055,913
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000
Net Operating Cash Flows per share (NOCFPS)	0.58	1.00

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-26	30-Jun-25
Mohammad Shahjalal	Chairman		-	38,334	38,334	-	-
Shameem Ahsan	Director		48,667	-	-	48,667	48,667
Shah Imraul Kaeesh	Independent Director	Board Meeting Fees		89,446	89,446		
Rabita Sabah				25,556			
Dr. Mohammad Shafiul Alam Khan				89,446	89,446	-	-
Total			48,667	242,782	217,226	48,667	48,667

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

Particulars	Note	Amount in Taka	
		31-Mar-26	31-Mar-25
Net Profit before Tax for the period	P/L	43,607,105	45,014,417
Financial Expenses paid	30.00	17,235,312	14,845,362
Bad debt provision	28.00	68,757	339,443
Foreign exchange gain/loss	28.00	-	(39,120)
Interest Income	31.00	(4,895,047)	(5,779,353)
Depreciation cost	4.00	16,218,816	19,146,172
Amortization cost	5.00	14,892,243	17,544,214
(Increase)/Decrease in Inventory	8.00	-	2,269,800
(Increase)/Decrease in Trade and Other Receivables	9.00	10,512,398	(72,298,936)
(Increase)/Decrease in Advance, Deposit & Prepayments (Excluding Security Deposit For Microsoft, Loan & Advance for income Tax)	10.00	(43,015,342)	(56,721,081)
(Increase)/Decrease Tender Security & Margin	11.00	15,323,006	8,713,415
Increase/(Decrease) in Liabilities for expenses	18.00	10,051,926	10,319,846
Increase/(Decrease) in Unearned Revenue	23.00	(3,610,818)	3,451,494
Increase/(Decrease) in Trade and Other Payables	20.00	(35,140,900)	85,999,517
Increase/(Decrease) in Provision for Workers' Profit Participation Fund	25.00	2,180,355	2,250,721
Income Tax Paid	24.00	-	-
Net Cash Inflow / (Outflow) from Operating Activities		43,427,812	75,055,913

eGeneration PLC
Schedule of Property, Plant & Equipment
As at 31 March, 2025

Annexure-A

Particulars	Cost			Rate	Depreciation			Written Down Value as at 31.03.26
	Balance as on 01.07.2025	Addition during the period	Balance as on 31.03.26		Balance as on 01.07.2025	Charged for the period	Balance as on 31.03.26	
Furniture & Fixture	12,798,217.00	-	12,798,217.00	10%	8,242,004.28	341,715.00	8,583,719.28	4,214,497.72
Computer & Computer Accessories	32,393,158.48	1,885,100	34,278,258.48	30%	25,602,049.14	1,527,999.00	27,130,048.14	7,148,210.34
Server	23,972,098.33	-	23,972,098.33	25%	17,339,786.64	1,243,557.00	18,583,343.64	5,388,754.69
Office Equipment	12,414,015.83	61,060	12,475,075.83	10%	8,896,285.88	263,829.00	9,160,114.88	3,314,960.95
Interior Development	59,623,291.00	-	59,623,291.00	10%	38,241,554.27	1,603,629.00	39,845,183.27	19,778,107.73
Networking Equipment	3,498,234.49	-	3,498,234.49	20%	3,111,074.53	58,074.00	3,169,148.53	329,085.96
Power Equipment	3,910,130.38	-	3,910,130.38	10%	2,904,206.08	75,444.00	2,979,650.08	930,480.30
Vehicle	10,170,000.00	-	10,170,000.00	20%	9,016,911.14	172,962.00	9,189,873.14	980,126.86
Data Center	264,659,317.00	-	264,659,317.00	10%	134,378,061.50	9,771,093.00	144,149,154.50	120,510,162.50
Building	82,333,180.00	-	82,333,180.00	2%	4,965,631.77	1,160,514.00	6,126,145.77	76,207,034.23
Balance as at 31 Mar 2026	505,771,643	1,946,160	507,717,803		252,697,565	16,218,816	268,916,381.24	238,801,421.3

Allocation of depreciation	Rate(%)	Amounts in Taka
Cost of Service (Note - 27.01)	90%	14,596,934
General & Administrative Expenses (Note-28.00)	10%	1,621,882
	100%	16,218,816

eGeneration PLC
Schedule of Intangible Assets
As at 31 March, 2026

Annexure-B

Particulars	Cost			Rate	Amortization			Written Down Value as at 31.03.2026
	Balance as on 01.07.2025	Addition during the period	Balance as on 31.03.2026		Balance as on 01.07.2025	Charged for the period	Balance as on 31.03.2026	
Data Analytics	34,589,000.00	-	34,589,000.0	10%	23,984,844.99	795,312.00	24,780,156.99	9,808,843.01
Solution on Microsoft Platform	69,448,190.00	-	69,448,190.0	15%	45,501,890.85	2,693,958.00	48,195,848.85	21,252,341.15
Networking Solutions	33,649,500.00	-	33,649,500.0	10%	16,699,276.06	1,271,268.00	17,970,544.06	15,678,955.94
Cyber Security Solution	61,850,297.00	-	61,850,297.0	20%	48,167,440.55	2,052,429.00	50,219,869.55	11,630,427.45
HR Management System	26,953,202.00	-	26,953,202.0	20%	21,235,272.53	857,688.00	22,092,960.53	4,860,241.47
CRM Software	96,142,455.00	-	96,142,455.0	10%	58,150,969.19	2,849,361.00	61,000,330.19	35,142,124.81
Fertilizer Recommendation System	46,303,095.00	-	46,303,095.0	20%	39,006,232.79	1,094,529.00	40,100,761.79	6,202,333.21
Social Media Monitoring	31,208,394.00	-	31,208,394.0	20%	26,488,912.14	707,922.00	27,196,834.14	4,011,559.86
Database Solutions	38,358,572.00	-	38,358,572.0	18%	26,968,927.39	1,537,602.00	28,506,529.39	9,852,042.61
Digital Platform Development	23,702,734.00	-	23,702,734.0	10%	9,940,421.95	1,032,174.00	10,972,595.95	12,730,138.05
Balance as at 31 Mar 2026	462,205,439.00	-	462,205,439.0		316,144,188.43	14,892,243	331,036,431	131,169,007.57