

eGeneration PLC

2nd Quarter ended Financial Statements (Un-Audited), FY: 2025-2026

eGeneration PLC
Statement of Financial Position
As on 31 December, 2025 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31/Dec/2025	30/Jun/2025
Assets			
Non-Current Assets		1,343,722,757	1,359,099,281
Property, Plant & Equipment	4	244,207,693	253,074,077
Intangible Assets	5	136,133,089	146,061,251
Investment	6	264,138,062	264,138,062
Work in Progress	7	699,243,914	695,825,891
Current Assets		796,953,046	729,240,157
Inventories	8	2,863,319	2,863,319
Trade and Other Receivables	9	360,947,960	334,276,947
Advance, Deposit & Prepayments	10	388,808,460	350,211,063
Tender Security & Margin	11	33,717,604	35,448,185
Cash & Cash Equivalents	12	10,615,703	6,440,643
Total Assets		2,140,675,803	2,088,339,438
Shareholders' Equity & Liabilities			
Shareholders' Equity		1,763,847,288	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	827,664,837	817,101,979
Non-Current Liabilities		-	-
Term Loan (Non-Current Portion)	16	-	-
Current Liabilities		376,828,515	335,055,008
Bank Overdraft	17	113,271,420	105,709,272
Liabilities for Expenses	18	32,411,274	22,798,700
Term Loan (Current Portion)	19	20,856,088	24,867,854
Trade and Other Payables	20	147,669,555	150,331,155
Refund Payable	21	384,044	384,044
Unclaimed Dividend	22	26,207,068	9,611,954
Unearned Revenue	23	22,759,132	10,126,376
Provision for Income Tax	24	3,483,169	2,842,800
Liability for Workers' Profit Participation Fund	25	9,786,765	8,382,854
Total Shareholders' Equity & Liabilities		2,140,675,803	2,088,339,438
Net Asset Value (NAV) Per Share	34.02	23.52	23.38

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

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	-	-	27,437,858	27,437,858
Less: Cash Dividend for the year 2024-25			(16,875,000)	(16,875,000)
Balance at the end of the period 31 Dec, 2025	750,000,000	186,182,451	827,664,837	1,763,847,288

eGeneration PLC
Statement of Changes in Equity (Un-Audited)
For the period ended 31 December 2024

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	-	-	30,438,254	30,438,254
Less: Cash Dividend for the year 2023-24			(51,454,277)	(51,454,277)
Balance at the end of the period 31 Dec, 2024	750,000,000	186,182,451	791,341,884	1,727,524,335

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

Particulars	Notes	Amount in Taka			
		01 July 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024	01 Oct 2025 to 31 Dec 2025	01 Oct 2024 to 31 Dec 2024
Revenue	26	184,013,100	225,919,335	102,012,285	122,832,360
Cost of Service & Sales	27	(118,529,864)	(162,376,542)	(65,321,159)	(90,264,931)
Gross Profit		65,483,236	63,542,793	36,691,126	32,567,429
Operating Expenses		(39,202,943)	(34,397,419)	(20,334,023)	(18,121,969)
General & Administrative Expenses	28	(23,057,225)	(20,358,419)	(12,044,169)	(10,567,569)
Selling & Distribution Expenses	29	(4,572,714)	(4,042,302)	(2,265,605)	(2,351,665)
Financial Expenses	30	(11,573,004)	(9,996,699)	(6,024,249)	(5,202,735)
Profit from Operation		26,280,293	29,145,374	16,357,103	14,445,460
Non-Operating Income	31	3,201,845	3,563,029	1,730,614	2,574,061
Profit before WPPF & Income Tax		29,482,138	32,708,403	18,087,717	17,019,521
Workers' Profit Participation Fund	32	(1,403,911)	(1,557,543)	(861,320)	(810,453)
Profit before Income Tax		28,078,227	31,150,860	17,226,397	16,209,067
Provision for Income Tax	33	(640,369)	(712,606)	(346,123)	(514,812)
Profit after Income Tax		27,437,858	30,438,254	16,880,274	15,694,255
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income For the Period		27,437,858	30,438,254	16,880,274	15,694,255
Earnings Per Share (EPS)	34.01	0.37	0.41	0.23	0.21

eGeneration PLC
Statement of Cash Flows
For the period ended 31 Dec 2025 (Un-Audited)

Particulars	Notes	Amount in Taka	
		01 July 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024
A. Cash Flows from Operating Activities:			
Cash Received from Customers & Others		156,967,462	192,617,365
Cash Paid to Suppliers & Others		(99,833,513)	(76,572,213)
Cash Paid for Operating Expenses		(41,550,844)	(72,996,801)
Net Cash Inflow / (Outflow) from Operating Activities		15,583,106	43,048,352
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(1,946,160)	(1,699,280)
Addition in Work-in-Progress		(3,418,022)	(29,566,544)
Interest Income Received (Net of tax)		2,258,644	1,756,812
Net Cash Inflow / (Outflow) from Investing Activities		(3,105,538)	(29,509,011)
C. Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Loan		(4,011,766)	(12,714,805)
Increase/(Decrease) in Bank Overdraft		7,562,149	5,931,633
Dividend Paid		(279,886)	-
Cash payments for the principal portion of the lease liability		-	(686,559)
Cash Paid for Financial Expenses		(11,573,004)	(9,996,699)
Net Cash Inflow / (Outflow) from Financing Activities		(8,302,508)	(17,466,430)
D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)		4,175,059	(3,927,090)
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)		10,615,703	26,217,520
Net Operating Cash Flows Per Share (NOCFPS)	34.03	0.21	0.57

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

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Acting Company Secretary

Sd/-
Chief Financial Officer