

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 | |
| 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 | |
| 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 | | | | | |
| Cost of Service & Sales | 26 | 184,013,100 | 225,919,335 | 102,012,285 | 122,832,360 |
| Gross Profit | 27 | (118,529,864) | (162,376,542) | (65,321,159) | (90,264,931) |
| Operating Expenses | 28 | 65,483,236 | 63,542,793 | 36,691,126 | 32,567,429 |
| General & Administrative Expenses | 29 | (39,202,943) | (34,397,419) | (20,334,023) | (18,121,969) |
| Selling & Distribution Expenses | 30 | (23,057,225) | (20,358,419) | (12,044,169) | (10,567,569) |
| Financial Expenses | | (4,572,714) | (4,042,302) | (2,265,605) | (2,351,665) |
| Profit from Operation | | | 26,280,293 | 29,145,374 | 16,357,103 |
| 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 |
| 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 |
| 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 |
| Other Comprehensive Income | | | - | - | - |
| Total Comprehensive Income For the Period | | | 27,437,858 | 30,438,254 | 16,880,274 |
| Earnings Per Share (EPS) | | 34.01 | 0.37 | 0.41 | 0.23 |

| 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