

# eGeneration PLC

## 1st Quarter ended Financial Statements (Un-Audited), FY: 2025-2026

eGeneration PLC			
Statement of Financial Position			
As on 30 September, 2025 (Un Audited)			
Particulars	Notes	Amount in Taka	
		30/Sep/2025	30/Jun/2025
Assets			
Non-Current Assets		1,352,556,650	1,359,099,281
Property, Plant & Equipment	4	248,077,505	253,074,077
Intangible Assets	5	141,097,170	146,061,251
Investment	6	264,138,062	264,138,062
Work in Progress	7	699,243,914	695,825,891
Current Assets		774,412,978	729,240,157
Inventories	8	2,863,319	2,863,319
Trade and Other Receivables	9	371,364,781	334,276,947
Advance, Deposit & Prepayments	10	363,548,922	350,211,063
Tender Security & Margin	11	33,218,650	35,448,185
Cash & Cash Equivalents	12	3,417,306	6,440,643
Total Assets		2,126,969,628	2,088,339,438
Shareholders' Equity & Liabilities			
Shareholders' Equity		1,763,842,014	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	827,659,563	817,101,979
Non-Current Liabilities		1,456,562	-
Term Loan (Non-Current Portion)	16	1,456,562	-
Current Liabilities		361,671,052	335,055,008
Bank Overdraft	17	111,477,407	105,709,272
Liabilities for Expenses	18	26,426,271	22,798,700
Term Loan (Current Portion)	19	27,687,756	24,867,854
Trade and Other Payables	20	151,648,885	150,331,155
Refund Payable	21	384,044	384,044
Unclaimed Dividend	22	9,332,068	9,611,954
Unearned Revenue	23	22,652,130	10,126,376
Provision for Income Tax	24	3,137,046	2,842,800
Liability for Workers' Profit Participation Fund	25	8,925,445	8,382,854
Total Shareholders' Equity & Liabilities		2,126,969,628	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 30 September 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	-	-	10,557,584	10,557,584
<b>Balance at the end of the period 30 Sep, 2025</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>827,659,563</b>	<b>1,763,842,014</b>
eGeneration PLC Statement of Changes in Equity (Un-Audited) For the period ended 30 September 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) transferred from statement of Profit or Loss & Other Comprehensive Income	-	-	14,743,999	14,743,999
<b>Balance at the end of the period 30 Sep, 2024</b>	<b>750,000,000</b>	<b>186,182,451</b>	<b>827,101,906</b>	<b>1,763,284,357</b>

eGeneration PLC Statement of Profit or Loss & Other Comprehensive Income For the period ended from July 01, 2025 to 30 September, 2025 (Un Audited)			
Particulars	Notes	Amount in Taka	
		01 July 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
<b>Revenue</b>	26	<b>82,000,815</b>	<b>103,086,975</b>
Cost of Service & Sales	27	(53,208,705)	(72,111,611)
<b>Gross Profit</b>		<b>28,792,110</b>	<b>30,975,364</b>
<b>Operating Expenses</b>		<b>(18,868,920)</b>	<b>(16,275,450)</b>
General & Administrative Expenses	28	(11,013,056)	(9,790,850)
Selling & Distribution Expenses	29	(2,307,109)	(1,690,637)
Financial Expenses	30	(5,548,756)	(4,793,964)
<b>Profit from Operation</b>		<b>9,923,190</b>	<b>14,699,914</b>
Non-Operating Income	31	1,471,231	988,968
<b>Profit before WPPF &amp; Income Tax</b>		<b>11,394,421</b>	<b>15,688,882</b>
<b>Workers' Profit Participation Fund</b>	32	(542,591)	(747,090)
<b>Profit before Income Tax</b>		<b>10,851,830</b>	<b>14,941,793</b>
Provision for Income Tax	33	(294,246)	(197,794)
<b>Profit after Income Tax</b>		<b>10,557,584</b>	<b>14,743,999</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income For the Period</b>		<b>10,557,584</b>	<b>14,743,999</b>
<b>Earnings Per Share (EPS)</b>	34.01	<b>0.14</b>	<b>0.20</b>

eGeneration PLC Statement of Cash Flows For the period ended 30 September 2025		
Particulars	Notes	Amount in Taka
		01 July 2025 to 30 Sep 2025
<b>A. Cash Flows from Operating Activities:</b>		
Cash Received from Customers & Others		44,538,356
Cash Paid to Suppliers & Others		(40,392,750)
Cash Paid for Operating Expenses		(8,270,834)
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>(4,125,228)</b>
<b>B. Cash Flows from Investing Activities:</b>		
Acquisition of Property, Plant and Equipment		(409,700)
Addition in Work-in-Progress		(3,418,022)
Interest Income Received (Net of tax)		713,654
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>		<b>(3,114,069)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Increase/(Decrease) in Long Term Loan		4,276,464
Increase/(Decrease) in Bank Overdraft		5,768,136
Dividend Paid		(279,886)
Cash payments for the principal portion of the lease liability		-
Cash Paid for Financial Expenses		(5,548,756)
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>		<b>4,215,958</b>
<b>D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)</b>		<b>(3,023,338)</b>
<b>E. Effects of exchange rate changes on cash and cash-equivalent</b>		<b>-</b>
<b>F. Cash and Cash Equivalents at the beginning of the period</b>		<b>6,440,643</b>
<b>G. Cash and Cash Equivalents at the end of the period (D+E+F)</b>		<b>19,429,333</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	34.03	<b>(0.06)</b>

The above financial statements are available on the Company's website at: [www.egeneration.co](http://www.egeneration.co)

Sd/-  
Chairman

Sd/-  
Managing Director

Sd/-  
Director

Sd/-  
Acting Company Secretary

Sd/-  
Chief Financial Officer