

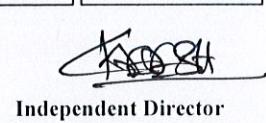
eGeneration PLC
3rd Quarter ended Financial Statements (Un Audited)
For the period ended 31 March, 2025

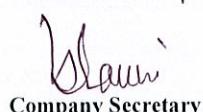
eGeneration PLC
Statement of Financial Position
As on 31 March, 2025 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31-Mar-2025	30-Jun-2024
Assets			
Non-Current Assets		1,360,035,901	1,370,445,921
Property, Plant & Equipment	4	258,514,226	274,269,461
Intangible Assets	5	151,909,322	169,453,536
Right-of-use Assets	6	-	6,677,114
Investment	7	264,138,062	264,138,062
Work in Progress	8	685,474,291	655,907,747
Current Assets		727,317,867	626,089,714
Inventories	9	3,064,798	5,334,598
Trade and Other Receivables	10	325,180,842	253,221,350
Advance, Deposit & Prepayments	11	350,805,573	292,196,152
Tender Security & Margin	12	36,518,709	45,232,124
Cash & Cash Equivalents	13	11,747,945	30,105,490
Total Assets		2,087,353,768	1,996,535,635
Shareholders' Equity & Liabilities			
Shareholders' Equity		1,740,944,628	1,748,540,358
Share Capital	14	750,000,000	750,000,000
Share Premium	15	186,182,451	186,182,451
Retained Earnings	16	804,762,177	812,357,907
Non-Current Liabilities		7,419,408	29,365,397
Term Loan (Non-Current Portion)	17	7,419,408	23,504,802
Lease Liabilities (Non-Current Portion)	18	-	5,860,595
Current Liabilities		338,989,733	218,629,879
Bank Overdraft	19	89,347,717	74,256,050
Liabilities for Expenses	20	24,866,683	14,546,837
Term Loan (Current Portion)	21	43,219,365	44,271,362
Lease Liabilities (Current Portion)	18	-	1,492,540
Trade and Other Payables	22	145,564,623	59,565,105
Refund Payable	23	342,532	342,532
Unclaimed Dividend	24	5,669,953	1,034,680
Unearned Revenue	25	18,419,549	14,968,055
Provision for Income Tax	26	3,806,861	2,650,990
Liability for Workers' Profit Participation Fund	27	7,752,450	5,501,729
Total Shareholders' Equity & Liabilities		2,087,353,768	1,996,535,635
Net Asset Value (NAV) Per Share		36.02	23.21
			23.31


Chairman


Managing Director


Independent Director

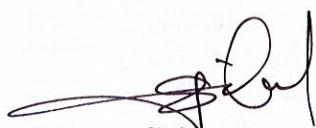

Company Secretary


Chief Financial Officer

Dated: 24 April 2025
Place: Dhaka

eGeneration PLC
Statement of Profit or Loss & Other Comprehensive Income
For the period ended from July 01, 2024 to 31 March, 2025 (Un-Audited)

Particulars	Notes	Amount in Taka			
		01 July 2024 to 31 March 2025	01 July 2023 to 31 Mar 2024	01 Jan 2025 to 31 March 2025	01 Jan 2024 to 31 Mar 2024
Revenue	28	328,842,910	536,652,369	102,923,575	155,160,049
Cost of Service & Sales	29	(231,847,358)	(380,860,752)	(69,470,816)	(104,566,875)
Gross Profit		96,995,552	155,791,616	33,452,759	50,593,174
Operating Expenses		(55,509,767)	(62,560,878)	(21,112,348)	(19,288,206)
General & Administrative Expenses	30	(34,299,589)	(35,896,758)	(13,941,171)	(12,777,833)
Selling & Distribution Expenses	31	(6,364,816)	(5,201,304)	(2,322,514)	(1,914,716)
Financial Expenses	32	(14,845,362)	(21,462,816)	(4,848,664)	(4,595,658)
Profit from Operation		41,485,785	93,230,738	12,340,411	31,304,968
Non-Operating Income	33	5,779,353	5,608,279	2,216,324	1,760,281
Profit before WPPF & Income Tax		47,265,138	98,839,017	14,556,735	33,065,248
<i>Workers' Profit Participation Fund</i>	34	(2,250,721)	(4,706,620)	(693,178)	(1,574,536)
Profit before Income Tax		45,014,417	94,132,397	13,863,557	31,490,713
Provision for Income Tax	35	(1,155,871)	(2,302,133)	(443,265)	(352,056)
Profit after Income Tax		43,858,547	91,830,264	13,420,292	31,138,657
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income For the Period		43,858,547	91,830,264	13,420,292	31,138,657
Earnings Per Share (EPS)	36.01	0.58	1.22	0.18	0.42



Chairman



Managing Director



Independent Director



Company Secretary



Chief Financial Officer

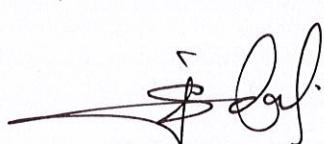
Dated: 24 April 2025
Place: Dhaka

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

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

Particulars	Amount in Taka			
	Share Capital	Share Premium	Retained Earnings	Total Equity
Opening Balance as on 01 July, 2023	750,000,000	186,182,451	751,299,455	1,687,481,906
Net Profit (after tax) during the period	-	-	91,830,264	91,830,264
Less: Cash Dividend for the year 2022-23			(46,672,197)	(46,672,197)
Balance at the end of the period 31 March, 2024	750,000,000	186,182,451	796,457,522	1,732,639,973



Chairman



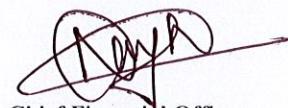
Managing Director



Independent Director



Company Secretary



Chief Financial Officer

Dated: 24 April 2025

Place: Dhaka

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

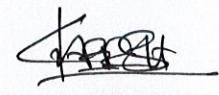
Particulars	Notes	Amount in Taka	
		01 July 2024 to 31 Mar 2025	01 July 2023 to 31 Mar 2024
A. Cash Flows from Operating Activities:			
Cash Received from Customers & Others		256,543,974	448,525,132
Cash Paid to Suppliers & Others		(108,942,066)	(330,520,892)
Cash Paid for Operating Expenses		(72,545,995)	4,455,270
Paid for Income Tax		-	(1,572,230)
Net Cash Inflow / (Outflow) from Operating Activities		75,055,913	120,887,280
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(2,203,894)	(381,600)
Investment made during the period		-	(3,229,964)
Addition in Work-in-Progress		(29,566,544)	(93,320,820)
Interest Income Received (Net of tax)		2,606,033	4,817,493
Net Cash Inflow / (Outflow) from Investing Activities		(29,164,404)	(92,114,891)
C. Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Loan		(17,137,391)	8,767,545
Increase/(Decrease) in Bank Overdraft		15,091,667	(45,791,939)
Dividend Paid		(46,827,186)	(46,459,638)
Cash payments for the principal portion of the lease liability		(569,901)	-
Cash Paid for Financial Expenses		(14,845,362)	(21,462,816)
Net Cash Inflow / (Outflow) from Financing Activities		(64,288,173)	(104,946,848)
D. Net Changes in Cash and Cash Equivalents for the period (A+B+C)		(18,396,665)	(76,174,459)
E. Effects of exchange rate changes on cash and cash-equivalent		39,120	-
F. Cash and Cash Equivalents at the beginning of the period		30,105,490	93,053,484
G. Cash and Cash Equivalents at the end of the period (D+E+F)		11,747,945	16,879,024
Net Operating Cash Flows Per Share (NOCFPS)	36.03	1.00	1.61



Chairman



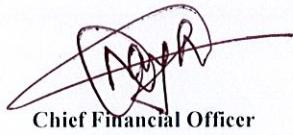
Managing Director



Independent Director



Company Secretary



Chief Financial Officer

Dated: 24 April 2025
Place: Dhaka

eGeneration Limited
A summary of significant accounting policies and other explanatory notes
For the year ended 31 March, 2025

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, 2024 to March 31, 2025.

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 March 31, 2025 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 Taxation

Current Tax

Sixth Schedule, Part A, Para 33 of the Income Tax Ordinance, 1984 states that, "any income derived from the business of software development or Nationwide Telecommunication Transmission Network (NTTN) or Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, 2024" will be excluded from total income. eGeneration Limited 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 ITO, 1984.

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 A, Para 33 of the Income Tax Ordinance, 1984 Income from Information Technology Enabled Services (ITES) for the period from the first day of July, 2008 to the thirtieth day of June, 2024 will be excluded from Tax. For that reason, Deferred Tax is not applicable.

3.5 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 known 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.

3.6 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.

3.7 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.

3.8 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.

3.9 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, 2024 to March 31, 2025 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 2025

		Amount in Taka	
		31-Mar-2025	30-Jun-2024
4.00	Property, Plant & Equipment		
4.01	Asset at Cost		
	Opening balance	502,612,669	502,235,669
	Add: Addition during the period	2,203,894	377,000
	Closing balance	504,816,563	502,612,669
4.02	Accumulated Depreciation		
	Opening balance	228,343,207	200,738,280
	Add: Depreciation charged during the period	17,959,130	27,604,927
	Closing balance	246,302,337	228,343,207
		258,514,226	274,269,461
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	292,751,903	265,122,384
	Add: Amortization charged during the period	17,544,214	27,629,519
	Closing balance	310,296,117	292,751,903
	Written Down Value (WDV)	151,909,322	169,453,536
Details of Intangible Assets are shown in Annexure-B			
6.00	Right-of-use Assets		
	Asset at Cost		
	Opening balance	8,902,819	8,902,819
	Add: Addition during the period	-	-
	Less: Lease termination	(8,902,819)	-
	Closing balance	8,902,819	8,902,819
Accumulated Depreciation			
	Opening balance	2,225,705	445,141
	Add: Depreciation charged during the period	1,187,042	1,780,564
	Less: Lease termination	(3,412,747)	-
	Closing balance	2,225,705	6,677,114

		Amount in Taka	
		31-Mar-2025	30-Jun-2024
7.00 Investment			
Opening balance		264,138,062	260,908,098
Add: Addition during the period		-	3,229,964
		264,138,062	264,138,062
7.01 Investment in Training Content			
Opening balance		27,599,111	26,499,111
Add: Addition during the period		-	1,100,000
		27,599,111	27,599,111
7.02 Investment in Block Chain			
Opening balance		44,562,874	44,562,874
Add: Addition during the period		-	-
		44,562,874	44,562,874
7.03 Investment in IOT Solutions			
Opening balance		37,203,732	37,203,732
Add: Addition during the period		-	-
		37,203,732	37,203,732
7.04 Investment in Digital Platform Development			
Opening balance		56,239,956	55,784,992
Add: Addition during the period		-	454,964
		56,239,956	56,239,956
7.05 Investment in Data Center Solutions			
Opening balance		21,139,412	20,139,412
Add: Addition during the period		-	1,000,000
		21,139,412	21,139,412
7.06 Investment in Solutions Developed in Microsoft Platform			
Opening balance		50,442,893	49,767,893
Add: Addition during the period		-	675,000
		50,442,893	50,442,893
7.07 Investment in Fertilizer Recommendation Systems			
Opening balance		26,950,084	26,950,084
Add: Addition during the period		-	-
		26,950,084	26,950,084
8.00 Work-in-Progress			
Opening balance		655,907,747	530,208,143
Add: Addition during the period		29,566,544	125,699,604
		685,474,291	655,907,747

		Amount in Taka	
		31-Mar-2025	30-Jun-2024
9.00	Inventories		
Infrastructure Solutions		379,282	594,282
Cyber Security Solutions		568,059	820,359
Document Management Solutions		2,117,457	3,919,957
		3,064,798	5,334,598
10.00	Trade and Other Receivables		
Opening balance		253,221,350	268,021,700
Add: Addition during the period		328,842,910	641,411,096
		582,064,260	909,432,796
Less: Realized during the period		256,543,974	656,037,560
Exchange gain/(loss)		-	34,584
		325,520,286	253,429,820
Provision for Bad Debt		(339,443)	(208,470)
		325,180,842	253,221,350
11.00	Advance, Deposit & Prepayments		
Advance against Office Rent		16,000	693,998
Advance against Salary		665,177	161,120
Advance Against Work/Project		273,698,160	223,229,371
Security Deposit(FDR) Microsoft & OD (Note-11.01)		54,721,510	47,894,771
Security Deposit(FDR) against Loan (Note-11.02)		18,360,636	17,530,011
Advance for Income Tax (Note-11.03)		3,344,089	2,686,880
		350,805,573	292,196,152
11.01	Security Deposit (FDR) for Overdraft (OD)		
Opening balance		46,918,955	96,815,329
Addition during the period		4,500,000	17,625,986
Interest reinvested		2,405,272	4,299,629
Encashment		(1,052,373)	(71,821,988)
		52,771,855	46,918,955
Interest accrued		1,949,656	975,816
		54,721,510	47,894,771
11.02	Security Deposit (FDR) against Loan		
Opening balance		17,327,045	30,338,161
Interest reinvested		221,422	1,298,295
Encashment		-	(14,309,411)
		17,548,467	17,327,045
Interest accrued		812,169	202,966
		18,360,636	17,530,011

	Amount in Taka	
	31-Mar-2025	30-Jun-2024
11.03 Advance for Income Tax		
Opening balance	2,686,880	1,657,769
Adjustment during the period	-	(391,753)
Add: Addition during the period	657,209	1,420,864
Closing Balance	3,344,089	2,686,880
12.00 Tender Security & Margin		
Tender security	22,356,853	20,819,394
Letter of Credit Margin	3,035,424	2,895,629
Performance Guarantee Margin	11,126,433	21,517,101
	36,518,709	45,232,124
13.00 Cash & Cash Equivalents		
Cash in Hand	-	58,680
Cash at Bank (Note :-13.01)	11,747,945	30,046,810
	11,747,945	30,105,490
13.01 Cash at Bank		
Premier Bank PLC A/C No: 010711100012746	454	1,143
Brac Bank PLC A/C No. 1501203555399001	-	219,601
Brac Bank PLC A/C No. 1501203555399003	-	48
Brac Bank PLC A/C No. 1501203555399004	251,141	251,269
Brac Bank PLC A/C No. 1501203555399005	24,410	24,410
Brac Bank PLC A/C No. 1501203555399006	11,417	11,417
Dutch Bangla Bank PLC A/C No. 1011100043472	9,742,308	111,594
Dutch Bangla Bank PLC A/C No. 2461100001747	1,014,913	19,516,805
Dutch Bangla Bank PLC A/C No. 1161170001400	4,527	353,347
Standard Bank PLC A/C No. 07433000203	16,321	96,958
Standard Bank PLC A/C No. 01536000352	8,897	9,634
Social Islami Bank PLC A/C No. 0081330020198	170	170
Agrani Bank PLC A/C No. 176878	411	411
Shimanto Bank PLC A/C No. 1001271003010	11,817	11,817
Trust Bank PLC A/C No. 00160210017919	42,491	42,492
Bank Asia PLC A/C No. 61533000346	53,624	28,480
Prime Bank PLC A/C No. 2118111025215	5,214	5,213
Jamuna Bank PLC A/C # 01420210000497	1,262	1,262
Bank Asia PLC A/C # 61536000035	82,968	980,819
Eastern Bank PLC A/C # 1041070506081	40,924	43,225
Bengla Commercial Bank PLC A/C # 101141007066	4,505	4,504
Meghna Bank PLC A/C # 110111300000009	-	196
National Bank PLC A/C # 1098006087848	37,660	37,660
SBAC Bank PLC-0076111002745	392,511	8,294,336
	11,747,945	30,046,810
14.00 Share Capital		

	Amount in Taka	
	31-Mar-2025	30-Jun-2024
Authorised Share Capital		
100,000,000 Ordinary Shares @ Tk. 10 each	<u>1,000,000,000</u>	<u>1,000,000,000</u>
Issued, Subscribed & Paid up Capital		
75,000,000 Ordinary Shares @ Tk. 10 each	<u>750,000,000</u>	<u>750,000,000</u>
 15.00 Share Premium		
Share Premium	<u>186,182,451</u>	<u>186,182,451</u>
	<u>186,182,451</u>	<u>186,182,451</u>
 16.00 Retained Earnings		
Opening balance	812,357,907	751,299,455
Add: Addition during the period	43,858,547	107,730,649
Dividend paid	(51,454,277)	(46,672,197)
	<u>804,762,177</u>	<u>812,357,907</u>
 17.00 Term Loan (Non-Current Portion)		
Opening balance	67,776,164	87,319,208
Add: Addition during the period (Note 17.01-17.05)	26,567,771	84,263,807
	94,343,935	171,583,015
Less: Adjustment during the period (Note 17.01-17.05)	43,705,162	103,806,851
	50,638,773	67,776,164
Current portion of the long term loan (Note 17.01-17.05)	(43,219,365)	(44,271,362)
	<u>7,419,408</u>	<u>23,504,802</u>
 17.01 Prime Bank Limited		
Opening balance	-	692,750
Add: Addition during the period	-	10,346
	-	703,096
Less: Adjustment during the period	-	703,096
	-	-
Current portion of the long term loan	-	-
	<u>-</u>	<u>-</u>
 17.02 IPDC Finance Limited		
Opening balance	23,100,972	31,542,430
Add: Addition during the period	1,506,395	3,380,187
	24,607,367	34,922,617
Less: Adjustment during the period	8,597,560	11,821,645
	16,009,807	23,100,972
Current portion of the long term loan	(12,896,340)	(12,896,340)
	<u>3,113,467</u>	<u>10,204,632</u>

		Amount in Taka	
		31-Mar-2025	30-Jun-2024
17.03 IDLC Finance Limited			
Opening balance		13,903,490	55,084,028
Add: Addition during the period		665,162	5,493,664
		14,568,652	60,577,692
Less: Adjustment during the period		14,568,652	46,674,202
			13,903,490
Current portion of the long term loan		-	(13,903,490)
		-	-
17.04 Meghna Bank Limited			
Opening balance		30,771,703	-
Add: Addition during the period		2,744,817	75,379,611
		33,516,519	75,379,611
Less: Adjustment during the period		11,739,047	44,607,908
		21,777,473	30,771,703
Current portion of the long term loan		(17,471,532)	(17,471,532)
		4,305,941	13,300,171
17.05 United Finance Limited			
Opening balance		-	-
Add: Addition during the period		21,651,396	-
		21,651,396	-
Less: Adjustment during the period		8,799,903	-
		12,851,493	-
Current portion of the long term loan		(12,851,493)	-
		-	-
18.00 Lease Liabilities			
Opening balance		7,353,135	8,610,329
Add: Interest accrued		554,005	968,806
		7,907,139	9,579,135
Less: Lease rent		8,023,011	2,226,000
		(115,872)	7,353,135
Current portion of the Lease Liabilities		-	(1,492,540)
		-	5,860,595
19.00 Bank Overdraft/ Short Term Loan			
Dutch-Bangla Bank Limited		20,185,177	20,134,375
United Finance Limited		7,500,000	-
Brac Bank Limited		61,662,540	54,121,675
		89,347,717	74,256,050

	Amount in Taka	
	31-Mar-2025	30-Jun-2024
20.00 Liabilities for Expenses		
Salary & Allowance	12,514,331	9,940,523
Director's Remuneration	410,000	410,000
Utility Expense	127,622	138,560
Other Expenses	231,362	376,908
Audit & Legal Fees	45,000	519,500
VDS Payable	789,248	889,575
TDS Payable	8,695,147	1,805,187
PF contribution payable	2,053,972	466,584
	24,866,683	14,546,837
21.00 Long Term Loan (Current Portion)		
	43,219,365	44,271,362
	43,219,365	44,271,362
22.00 Trade and Other Payables		
Trade and Other Payables	145,564,623	59,565,105
	145,564,623	59,565,105
23.00 Refund Payable		
Brac Bank A/C No. 1501203555399004	306,407	306,407
Brac Bank A/C No. 1501203555399005	24,558	24,558
Brac Bank A/C No. 1501203555399006	11,567	11,567
	342,532	342,532
24.00 Unclaimed Dividend		
Opening Balance	1,034,680	728,427
Add: Dividend for the year	51,462,459	46,672,197
	52,497,139	47,400,624
Paid during the period	(46,827,186)	(46,365,944)
	5,669,953	1,034,680
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	4,627,263	0
Bank Interest (Net off Tax)	102,554	94,544
Total	5,669,953	1,034,680
25.00 Unearned Revenue		
Advance Received from Customer	18,419,549	14,968,055

Amount in Taka	
31-Mar-2025	30-Jun-2024

26.00 Provision for Income Tax

Opening balance
Add: Addition during the period

Adjustment during the period

2,650,990	2,202,167
1,155,871	2,412,806
3,806,861	4,614,973
-	(1,963,983)
3,806,861	2,650,990

Calculation of Income Tax

Non-Operating Income (Note: 33.00)
Tax @20% (shown in statement of Profit & Loss)
Final tax for the year 2021-22

5,779,353	6,161,643
1,155,871	1,232,329
-	1,180,478
1,155,871	2,412,806

27.00 Liability for Workers' Profit Participation Fund

Opening balance
Add: Addition during the period

Payment during the period
Liability for Workers' Profit Participation Fund

5,501,729	5,506,120
2,250,721	5,507,173
7,752,450	11,013,293
-	(5,511,564)
7,752,450	5,501,729

Amount in Taka			
01 July 2024 to 31 Mar 2025	01 July 2023 to 31 Mar 2024	01 Jan 2025 to 31 Mar 2025	01 Jan 2024 to 31 Mar 2024

28.00 Revenue

ERP Software	12,838,978	23,791,340	5,646,172	21,867,369
Solutions Developed in Microsoft Platform	87,213,806	234,847,663	39,508,442	85,439,716
Database Solutions	25,925,781	27,106,516	9,236,889	
Cyber Security Solutions	32,722,971	27,891,109	11,333,895	16,320,512
Data Analytics	2,400,000	12,239,813	-	1,120,000
HR Management System	4,750,099	-	1,609,756	
Hospital Management Information System	-	33,723,684	-	10,117,105
AI & Natural Language Processing	412,091	8,421,580	-	976,277
Data Center Solution	158,255,431	163,809,051	34,798,421	18,629,070
Digital Platform Development	4,323,752	4,821,613	790,000	690,000
	328,842,910	536,652,369	102,923,575	155,160,049

29.00 Cost of Service & Sales

Cost of Service (Note: 29.01)	89,198,508	89,318,496	36,535,272	29,998,530
Cost of Sales (Note: 29.02)	142,648,850	291,542,256	32,935,544	74,568,346
	321,847,358	380,860,752	69,470,816	104,566,875

29.01 Cost of Service

Salary & Allowance	50,683,034	49,161,117	21,574,292	16,751,255
Festival Bonus	3,377,964	-	3,377,964	-
Amortization Expenses (Annexure-B)	17,544,214	20,722,139	5,848,071	6,907,380
Depreciation Expenses (Annexure-A)	17,231,554	19,026,797	5,654,823	6,208,723
Mobile & Telephone	15,200	5,024	300	1,000
Repair & Maintenance	170,352	227,231	35,775	86,125
Internet	176,189	176,189	44,047	44,047
	89,198,508	89,318,496	36,535,272	29,998,530

29.02 Cost of Sales

ERP Software	4,411,202	12,008,254	1,693,852	10,924,196
Solutions Developed in Microsoft Platform	32,695,181	109,161,057	13,911,004	37,908,317
Database Solutions	6,421,317	12,342,189	2,771,067	-
Cyber Security Solutions	11,175,434	13,544,749	3,400,168	7,397,787
Data Analytics	846,181	4,315,459	-	321,222
HR Management System	2,127,610	-	482,927	-
Hospital Management Information System	-	18,213,666	-	5,110,001
AI & Natural Language Processing	212,808	5,797,956	-	575,378
Data Center Solution	82,676,763	112,920,821	10,439,526	12,106,226
Digital Platform Development	2,082,354	3,238,107	237,000	225,218
	142,648,850	291,542,256	32,935,544	74,568,346

30.00 General & Administrative Expenses

Salary & Allowance	13,515,476	13,109,631	5,753,144	4,467,001
PF contribution-Company Portion	2,177,120	2,732,261	773,976	940,011
Festival Bonus	900,790	-	900,790	-
Directors' Remuneration	4,750,000	4,500,000	1,750,000	1,500,000
Board Meeting Attendance Fees	345,006	511,120	89,446	166,114
Depreciation Expenses (Annexure-A)	1,914,617	2,114,089	628,314	689,858
Registration & Membership fees	2,947,319	2,145,907	1,042,217	1,606,818
Utility Expense	1,215,918	1,052,018	336,395	298,565
Fuel & Lubricant	116,645	130,829	51,000	41,352
Office Rent	222,223	1,113,000	222,223	556,500
Repair & Maintenance	173,715	343,012	83,475	48,375
Conveyance	507,436	528,600	192,418	88,218
Mobile & Telephone	10,959	10,925	10,280	10,250
Insurance Premium	47,784	51,480	23,760	-
Internet	154,165	154,165	66,071	66,071

	Amount in Taka			
	01 July 2024 to 31 Mar 2025	01 July 2023 to 31 Mar 2024	01 Jan 2025 to 31 Mar 2025	01 Jan 2024 to 31 Mar 2024
Entertainment	2,087,481	2,142,271	785,433	695,843
Audit Fee	28,750	-	-	-
Miscellaneous Expenses	187,079	65,453	130,879	-
Office Common expenses	593,775	771,754	161,124	276,651
Postage & Stamps	5,620	4,350	-	3,080
Enlistment Expense	13,183	42,808	4,634	-
Stationery expenses	247,695	323,920	84,368	123,599
Email & Hosting	178,990	152,456	47,310	12,901
Car Allowance	124,928	1,569,673	11,000	515,529
Legal Expenses	118,000	288,221	3,000	-
Tours & Travels	66,061	324,573	19,702	294,637
AGM Related Expense	746,444	310,700	246,000	61,150
Donation & gift	244,913	82,854	19,963	56,175
Tender Submission expense	104,777	90,508	46,719	30,932
Meeting Expenses	252,396	331,010	67,561	38,444
Provision for Bad debt	339,443	933,755	389,969	241,066
Exchange rate fluctuation (gain)/loss	(39,120)	(34,584)	-	(51,307)
	34,299,589	35,896,758	13,941,171	12,777,833

31.00 Selling & Distribution Expenses

Salary & Allowance	3,761,444	3,387,058	1,450,286	1,116,750
Festival Bonus	225,198	-	225,198	-
Conveyance	333,504	529,383	128,279	264,653
Training & Seminar Expenses	243,835	203,396	73,666	-
Marketing Expenses	410,725	522,441	181,177	150,292
Business Promotion Expenses	1,390,110	559,026	263,908	383,020
	6,364,816	5,201,304	2,322,514	1,914,716

32.00 Financial Expenses

Interest on OD & Term Loan	13,390,431	16,789,639	4,467,961	4,253,157
SBLC Renewal Charge	-	3,880,272	-	-
Interest on lease liabilities	554,005	-	127,564	-
Bank & Others Charges	900,926	792,904	253,138	342,501
	14,845,362	21,462,816	4,848,664	4,595,658

33.00 Non-Operating Income

Interest on Security Deposit (FDR)for Microsoft	3,986,117	4,230,437	1,024,005	1,513,563
Interest on Bank Accounts	5,437	30,152	-	-
Gain on termination of Lease	933,068	-	933,068	-
Interest on Security Deposit for Loan From IPDC	854,731	1,347,690	259,251	246,718
	5,779,353	5,608,279	2,216,324	1,760,281

34.00 Calculation of Workers' Profit Participation Fund

Profit before WPPF & Income Tax	47,265,138	98,839,017	14,556,735	33,065,248
Provision for Workers' Profit Participation Fund @ 5% on the above amount after charging the contribution (5/105)	2,250,721	4,706,620	693,178	1,574,536

35.00 Provision for Income Tax

Current Tax (Note 35.01)	1,155,871	2,302,133	443,265	352,056
	1,155,871	2,302,133	443,265	352,056

35.01 Current Tax

Tax on Non-operating Income (Note 26)	1,155,871	2,302,133	443,265	352,056
	1,155,871	2,302,133	443,265	352,056

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.

36.00 INFORMATION BASED ON PER SHARE

	01 July 2024 to 31 Mar 2025	01 July 2023 to 31 Mar 2024	01 Jan 2025 to 31 Mar 2025	01 Jan 2024 to 31 Mar 2024
36.01 Earnings Per Share (EPS)				
Earning attributable to the ordinary shareholders	43,858,547	91,830,264	13,420,292	31,138,657
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)	0.58	1.22	0.18	0.42
36.02 Net Assets Value (NAV)				
Total Assets	2,087,353,768	1,996,535,635		
Less: Total Liabilities	(346,409,140)	(247,995,276)		
Net Assets' Value (NAV)	1,740,944,628	1,748,540,358		
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000		
Net Asset Value (NAV) Per Share	23.21	23.31		
36.03 Net Operating Cash Flows Per Share (NOCFPS)				
	01 July 2024 to 31 Mar 2025	01 July 2023 to 31 Mar 2024		
Net Operating Cash Flows (from Statement of Cash Flows)	75,055,913	120,887,280		
Number of ordinary shares outstanding at the end of year	75,000,000	75,000,000		
Net Operating Cash Flows per share (NOCFPS)	1.00	1.61		

36.04 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-25
						30-Jun-24
SM Ashraful Islam	Chairman (retired)	Board Meeting Fees	-	12,778	12,778	-
Mohammad Shahjalal	Chairman (Appointed)		-	12,778	-	-
Shameem Ahsan	Managing Director	Remuneration	500,000	1,500,000	500,000	500,000
Sveda Kamrun Nahar Ahmed	Director (retired)		-	-	-	-
Shah Imraul Kaeeesh				76,668	76,668	-
Dr. Rabeya Sultana	Independent Director	Board Meeting Fees		76,668	76,668	
Dr. Mohammad Shafail Alam Khan				76,668	76,668	-
Total			500,000	1,755,560	500,000	500,000

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

Particulars	Note	Amount in Taka
		31-Mar-25
		31-Mar-24
Net Profit before Tax for the period	P/L	45,014,417
Financial Expenses paid		32,00
Bad debt provision		14,845,362
Foreign exchange gain/loss		30,00
Interest Income		339,443
Depreciation cost		30,00
Amortization cost		(39,120)
(Increase)/Decrease in Inventory		16,723
(Increase)/Decrease in Trade and Other Receivables		33,00
(Increase)/Decrease in Advance, Deposit & Prepayments (Excluding Security Deposit For Microsoft, Loan & Advance for income Tax)		(5,779,353)
(Increase)/Decrease Tender Security & Margin		(3,847,998)
Increase/(Decrease) in Liabilities for expenses		11.00
Increase/(Decrease) in Unearned Revenue		(56,721,081)
Increase/(Decrease) in Trade and Other Payables		12.00
Increase/(Decrease) in Provision for Workers' Profit Participation Fund		20.00
Income Tax Paid		25.00
Net Cash Inflow / (Outflow) from Operating Activities		75,055,913
		58,414,033

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

Annexure-A

Particulars	Cost			Depreciation		
	Balance as on 01.07.2024	Addition during the period	Balance as on 31.03.25	Rate	Balance as on 01.07.2024	Charged for the period
Furniture & Fixture	12,616,217.00	182,000	12,798,217.00	10%	7,700,466.25	368,681.53
Computer & Computer Accessories	29,854,764.48	2,019,014	31,873,778.48	30%	23,278,345.45	1,479,694.47
Server	23,972,098.33	-	23,972,098.33	25%	15,129,015.89	1,658,078.10
Office Equipment	11,975,435.83	2,880	11,978,315.83	10%	8,545,145.18	257,271.91
Interior Development	59,623,291.00	-	59,623,291.00	10%	35,865,805.70	1,781,811.43
Networking Equipment	3,498,234.49	-	3,498,234.49	20%	3,014,284.13	72,592.88
Power Equipment	3,910,130.38	-	3,910,130.38	10%	2,792,436.42	83,827.32
Vehicle	10,170,000.00	-	10,170,000.00	20%	8,728,638.59	216,204.48
Data Center	264,659,317.00	-	264,659,317.00	10%	119,902,366.92	10,856,70.84
Building	82,333,180.00	-	82,333,180.00	2%	3,386,702.55	1,184,196.84
Balance as at 31 March 2025	502,612,669	2,203,894	504,816,563		228,343,207	17,959,130
					246,302,336.86	258,514,225.7

Allocation of depreciation	Rate(%)	Depreciation of Right of use Asset	Depreciation of Propert Plant Equipment	Amounts in Taka
Cost of Service (Note - 29.01)	90%	1,068,338	16,163,217	17,231,554
General & Administrative Expenses (Note-30.00)	10%	118,704	1,795,913	1,914,617
100%	1,187,042	17,959,130	19,146,172	

eGeneration PLC
 Schedule of Intangible Assets
 As at 31 March 2025

Annexure-B

Particulars	Cost		Amortization			Written Down Value as at 31.03.25	
	Balance as on 01.07.2024	Addition during the period	Balance as on 31.03.25	Rate	Balance as on 01.07.2024	Charged for the period	
Data Analytics	34,589,000	-	34,589,000	10%	22,806,606	883,680	23,690,285.12
Solution on Microsoft Platform	69,448,190	-	69,448,190	15%	41,276,073	3,169,363	44,445,436.47
Networking Solutions	33,649,500	-	33,649,500	10%	14,815,918	1,412,519	16,228,436.50
Cyber Security Solution	61,850,297	-	61,850,297	20%	44,746,726	2,565,536	47,312,262.02
HR Management System	26,953,202	-	26,953,202	20%	19,805,790	1,072,112	20,877,901.94
CRM Software	96,142,455	-	96,142,455	10%	53,929,693	3,165,957	57,095,650.14
Fertilizer Recommendation System	46,303,095	-	46,303,095	20%	37,182,017	1,368,162	38,550,178.90
Social Media Monitoring	31,208,394	-	31,208,394	20%	25,309,042	884,903	26,193,944.53
Database Solutions	38,358,572	-	38,358,572	18%	24,468,761	1,875,124	26,343,885.91
Digital Platform Development	23,702,734	-	23,702,734	10%	8,411,276	1,146,859	9,558,135.51
Balance as at 31 Mar 2025	462,205,439	-	462,205,439		292,751,903	17,544,214.15	310,296,117