

*Un-Audited Consolidated and Separate
Financial Statements
Of*

GENEX INFOSYS PLC

Plot # 42, & 69, Nitol Niloy Tower (Level- 8),
Nikunja- 02, Khilkhet, Dhaka-1229, Bangladesh

For the period ended September 30, 2025

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of financial position
As at September 30, 2025

	Notes	September 30, 2025 Amount (Tk.)	June 30, 2025 Amount (Tk.)
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.A	2,100,515,912	2,166,655,919
Intangible assets net	7.A	371,002,846	377,099,689
Capital work in progress	8.A	1,758,919,626	1,543,060,628
Right of Use Asset net	9.A	214,953,093	229,965,326
Investment	10.A	463,844,054	370,887,949
Total non-current assets		4,909,235,532	4,687,669,511
Current Assets			
Inventories	11.A	93,831,125	95,024,968
Trade & other receivables	12.A	861,118,700	882,102,653
Advances, deposits and prepayments	13.A	861,711,485	863,658,798
Cash and cash equivalents	14.A	149,571,963	78,985,708
Total current assets		1,966,233,273	1,919,772,127
TOTAL ASSETS		6,875,468,805	6,607,441,638
EQUITY AND LIABILITIES			
Equity			
Share Capital	15.00	1,204,500,211	1,204,500,211
Share Premium		28,631,139	28,631,139
Share Money Deposit for convertible/redeemable preference share		28,805,000	28,805,000
Retained Earnings	16.A	1,798,809,485	1,701,515,389
Total equity attributable to equity holders		3,060,745,835	2,963,451,739
Reserve for Fair value of changes in marketable securities	16.01.A	(319,623,963)	(346,093,263)
Non-Controlling interest	16.B	46,057,444	45,936,280
Total equity		2,787,179,316	2,663,294,756
Liabilities			
Non-Current Liabilities			
Long term loan	17.A	843,445,157	726,626,546
Lease Liability	18.A	177,454,085	189,386,856
Total non-current liabilities		1,020,899,241	916,013,401
Current Liabilities			
Trade and other payables	19.A	55,702,576	65,967,469
Unclaimed Dividend	20.A	1,960,560	24,760,668
Short term loan	21.A	2,582,683,830	2,579,834,498
Current portion of long term loan	17.02.A	195,509,922	186,793,185
Current portion of lease Liability	18.A	49,091,974	49,100,005
Liabilities for expenses	22.A	168,725,347	108,380,443
Provision for Income Tax	23.A	13,716,038	13,297,213
Total current liabilities		3,067,390,247	3,028,133,480
Total liabilities		4,088,289,488	3,944,146,881
TOTAL EQUITY & LIABILITIES		6,875,468,805	6,607,441,638
Consolidated Net Asset Value (NAV) Per Share	33.A	23.14	22.11

The accompanying notes form an integral part of these financial statements.



Chairman



Acting Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

Genex Infosys PLC.

Statement of financial position

As at September 30, 2025

	Notes	September 30, 2025 Amount (Tk.)	June 30, 2025 Amount (Tk.)
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.00	2,071,029,413	2,138,480,230
Intangible assets net	7.00	368,259,318	374,147,015
Capital work in progress	8.00	1,758,919,626	1,543,060,628
Right of Use Asset net	9.00	212,375,875	226,933,304
Investment	10.00	464,594,054	371,637,949
Total non-current assets		4,875,178,286	4,654,259,127
Current Assets			
Inventories	11.00	93,831,125	95,024,968
Trade & other receivables	12.00	780,734,327	796,168,110
Advances, deposits and prepayments	13.00	830,917,709	830,849,820
Cash and cash equivalents	14.00	149,214,322	78,899,704
Total current assets		1,854,697,484	1,800,942,602
TOTAL ASSETS		6,729,875,770	6,455,201,729
EQUITY AND LIABILITIES			
Equity			
Share capital	15.00	1,204,500,211	1,204,500,211
Retained earnings	16.00	1,794,400,993	1,697,271,563
Reserve for Fair value of changes in marketable securities	16.01	(319,623,963)	(346,093,263)
Total equity		2,679,277,241	2,555,678,511
Liabilities			
Non-Current Liabilities			
Long term loan	17.00	843,445,157	726,626,546
Lease Liability	18.00	176,577,503	188,008,214
Total non-current liabilities		1,020,022,660	914,634,760
Current Liabilities			
Trade and other payables	19.00	22,703,361	25,911,307
Unclaimed Dividend	20.00	1,960,561	24,760,668
Short term loan	21.00	2,582,683,830	2,579,834,498
Current portion of long term loan	17.02	195,509,922	186,793,185
Current portion of lease Liability	18.00	47,264,116	47,383,024
Liabilities for expenses	22.00	167,535,899	107,666,320
Provision for Income Tax	23.00	12,918,181	12,539,457
Total current liabilities		3,030,575,869	2,984,888,458
Total liabilities		4,050,598,529	3,899,523,218
TOTAL EQUITY & LIABILITIES		6,729,875,770	6,455,201,729
Net Asset Value (NAV) Per Share	33.00	22.24	21.22

The accompanying notes form an integral part of these financial statements.


Chairman


Acting Managing Director & CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of profit or loss
For the period ended September 30, 2025

	Notes	September 30,2025 Amount (Tk.)	September 30,2024 Amount (Tk.)
Net revenue	24.A	461,748,973	482,166,981
Less: Cost of sales	25.A	265,682,240	277,747,875
Gross profit/ (loss)		196,066,733	204,419,106
Less: Administrative expenses	26.A	48,400,193	43,770,683
Less: Selling & distribution expenses	27.A	367,000	495,464
Profit/ (loss) before finance cost		147,299,540	160,152,959
Less: Financial expenses	28.A	115,917,261	98,622,803
Profit/(loss) from operation		31,382,279	61,530,157
Add: Other income	29.A	1,532,364	(56,721,820)
Profit/(loss) before workers' profit participation fund (WPPF)		32,914,643	4,808,337
Less : Workers' profit participation fund	30.A	1,567,364	228,968
Profit/(loss) before provision		31,347,279	4,579,368
Add: Provision for Diminution/Increase in value of Investment (Saleable)	29.01	66,486,805	80,225,289
Profit/(loss) before provision		97,834,085	84,804,657
Less: Income tax expense	31.A	418,825	1,753,246
Net profit/ (loss) after tax		97,415,260	83,051,411
Net profit attributable to:			
Profit attributable to Equity holders of the company		97,294,097	82,809,839
Non-controlling interest (Loginex Ltd.)		121,163	241,572
Consolidated profit/ (loss)		97,415,260	83,051,411
Consolidated Earnings Per Share (EPS) - Basic	32.A	0.81	0.69

The accounting policies and explanatory notes are integral part of the Financial Statements.



Chairman



Acting Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

Consolidated Statement of other comprehensive income
For the period ended September 30, 2025

	Notes	September 30, 2025 Amount (Tk.)	September 30, 2024 Amount (Tk.)
Net profit /(loss) after tax		97,415,260	83,051,411
Add: Other comprehensive income that will not be reclassified to profit or loss in subsequent period (net of tax):		-	-
Provision for (Diminution) / Increase in value of Investment (Fixed)	29.01	26,469,300	19,250,400
Other comprehensive loss for the period, net of tax		123,884,560	102,301,811
Less: Income tax expense		-	-
Total comprehensive income for the period, net of tax		123,884,560	102,301,811



Chairman



Acting Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

Genex Infosys PLC.

Statement of profit or loss

For the period ended September 30, 2025

	Notes	September 30,2025 Amount (Tk.)	September 30,2024 Amount (Tk.)
Net revenue	24.00	439,198,628	446,179,783
Less: Cost of sales	25.00	245,085,738	244,536,110
Gross profit/ (loss)		194,112,890	201,643,674
Less: Administrative expenses	26.00	46,892,396	41,754,157
Less: Selling & distribution expenses	27.00	367,000	495,464
Profit/ (loss) before finance cost		146,853,494	159,394,053
Less: Financial expenses	28.00	115,813,442	98,596,336
Profit/(loss) from operation		31,040,052	60,797,717
Add: Other income/ (loss)	29.00	1,532,364	(56,721,820)
Profit/(loss) before workers' profit participation fund (WPPF)		32,572,416	4,075,897
Less: Workers' profit participation fund	30.00	1,551,067	194,090
Profit/(loss) before provision		31,021,348	3,881,807
Add: Provision for Diminution/Increase in value of Investment (Saleable)	29.01	66,486,805	80,225,289
Profit/(loss) before tax		97,508,154	84,107,095
Less: Income tax expense	31.00	378,723	1,625,564
Net profit /(loss) after tax		97,129,430	82,481,531
Earnings per Share (EPS) - Basic	32.00	0.81	0.68

The accompanying notes form an integral part of these financial statements.



Chairman



Acting Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

Genex Infosys PLC.

Statement of other comprehensive income

For the period ended September 30, 2025

	Notes	September 30,2025 Amount (Tk.)	September 30,2024 Amount (Tk.)
Net profit /(loss) after tax		97,129,430	82,481,531
Add: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods (net of tax):		-	-
Provision for (Diminution) / Increase in value of Investment (Fixed)	29.01	26,469,300	19,250,400
Other comprehensive loss for the period, net of tax		123,598,730	101,731,931
Total comprehensive income for the period, net of tax		123,598,730	101,731,931



Chairman



Acting Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of changes in equity

For the period ended September 30, 2025

(Amount in BDT)

Particulars	Ordinary Share Capital	Retained Earnings	Share Premium	Share Money Deposit for convertible/redeemable preference share	Reserve for Fair value of changes in marketable securities	Non-Controlling Interest (Loginex Ltd.)	Total Equity
Balance as on 01.07.2025	1,204,500,211	1,701,515,389	28,631,139	28,805,000	(346,093,263)	45,936,280	2,663,294,756
Net profit/ (loss) after tax	-	97,294,097	-	-	-	121,163	97,415,260
Cash Dividend (3%)	-	-	-	-	-	-	-
Reserve for Fair value of changes in marketable securities	-	-	-	-	26,469,300	-	26,469,300
Balance as on 30.09.2025	1,204,500,211	1,798,809,485	28,631,139	28,805,000	(319,623,963)	46,057,444	2,787,179,316

Particulars	Ordinary Share Capital	Retained Earnings	Share Premium	Share Money Deposit for convertible/redeemable preference share	Reserve for Fair value of changes in marketable securities	Non-Controlling Interest (Loginex Ltd.)	Total Equity
Balance as on 01.07.2024	1,204,500,211	1,465,998,491	28,631,139	28,805,000	(318,328,263)	45,576,804	2,455,183,382
Net profit/ (loss) after tax	-	260,793,185	-	-	-	359,476	261,152,662
Cash Dividend (3%)	-	(25,276,287)	-	-	-	-	(25,276,287)
Reserve for Fair value of changes in marketable securities	-	-	-	-	(27,765,000)	-	(27,765,000)
Balance as on 30.06.2025	1,204,500,211	1,701,515,389	28,631,139	28,805,000	(346,093,263)	45,936,280	2,663,294,756

This is the Statement of Changes in Equity referred to in our separate report of even date


Chairman


Acting Managing Director & CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC.

Statement of changes in equity
For the period ended September 30, 2025

(Amount in BDT)

Particulars	Ordinary Share Capital	Retained Earnings	Reserve for Fair value of changes in marketable securities	Total Equity
Balance as on 01.07.2025	1,204,500,211	1,697,271,563	(346,093,263)	2,555,678,511
Net profit /(loss) after tax	-	97,129,430	-	97,129,430
Cash Dividend (3%)		-		-
Reserve for Fair value of changes in marketable securities	-	-	26,469,300	26,469,300
Balance as on 30.09.2025	1,204,500,211	1,794,400,993	(319,623,963)	2,679,277,241

Particulars	Ordinary Share Capital	Retained Earnings	Reserve for Fair value of changes in marketable securities	Total Equity
Balance as on 01.07.2024	1,204,500,211	1,462,243,210	(318,328,263)	2,348,415,158
Net profit /(loss) after tax	-	260,304,640	-	260,304,640
Cash Dividend (3%)		(25,276,287)		(25,276,287)
Reserve for Fair value of changes in marketable securities	-	-	(27,765,000)	(27,765,000)
Balance as on 30.06.2025	1,204,500,211	1,697,271,563	(346,093,263)	2,555,678,511

This is the Statement of Changes in Equity referred to in our separate report of even date



Chairman



Acting Managing Director
& CEO



Director



Company Secretary



Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of cash flows

For the period ended September 30, 2025

	September 30,2025 Amount (Tk.)	September 30,2024 Amount (Tk.)
Cash flows from operating activities		
Received from customers and others	484,265,290	431,854,974
Paid to suppliers & Others	(203,118,760)	(86,022,802)
Paid for administrative expense	(22,633,781)	(151,232,911)
Paid for Income Tax	-	-
Paid for finance expenses	(57,172,232)	(85,349,938)
Net cash generated from operating activities	201,340,517	109,249,323
Cash flows from investing activities		
Paid for acquisition of property, plant and equipment	(2,248,032)	(5,764,277)
Paid for Intangible Asstes	(17,554,040)	-
Paid for capital work in progress	(216,536,763)	(66,626,876)
Paid for share investment	-	55,658,526
Advance payment for capital equipments	-	-
Net cash used in investing activities	(236,338,835)	(16,732,627)
Cash flows from financing activities		
Paid for / Received from short-term loan	2,849,332	(92,243,111)
Dividend Paid	(22,800,107)	-
Paid for / Received from long-term loan	125,535,348	1,664,956
Proceeds from issue of share capital	-	-
Received for share money deposit	-	-
Received for share premium	-	-
Net cash provided for financing activities	105,584,573	(90,578,156)
Net increase in cash and cash equivalents	70,586,255	1,938,538
Cash and cash equivalents at the beginning of the period	78,985,708	24,999,080
Cash and cash equivalents at the end of the period	149,571,963	26,937,618
Consolidated Net Operating Cash Flows per Share (NOCFPS) 34.A	1.67	0.91

This is the Statement of Cash Flows referred to in our separate report of even date.


Chairman


Acting Managing Director &
CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC.

Statement of cash flows

For the period ended September 30, 2025

	September 30,2025	September 30,2024
	Amount (Tk.)	Amount (Tk.)
Cash flows from operating activities		
Received from customers and others	456,164,775	399,915,207
Paid to suppliers & Others	(183,730,516)	(45,685,066)
Paid for administrative expense	(16,312,167)	(148,041,192)
Paid for Income Tax	-	-
Paid for finance expenses	(57,068,413)	(85,323,471)
Net cash generated from operating activities	199,053,679	120,865,478
Cash flows from investing activities		
Paid for acquisition of property, plant and equipment	(232,830)	(5,764,277)
Paid for Intangible Asstes	(17,554,040)	-
Paid for capital work in progress	(216,536,763)	(66,626,876)
Paid for share investment	-	55,658,526
Net cash used in investing activities	(234,323,633)	(16,732,627)
Cash flows from financing activities		
Paid for / Received from short-term loan	2,849,332	(92,243,111)
Dividend Paid	(22,800,107)	-
Paid for / Received from long-term loan	125,535,348	1,664,956
Net cash provided for financing activities	105,584,573	(90,578,155)
Net increase in cash and cash equivalents	70,314,619	13,554,695
Cash and cash equivalents at the beginning of the period	78,899,704	12,870,398
Cash and cash equivalents at the end of the period	149,214,322	26,425,093
Net Operating Cash Flows per Share (NOCFPS)	34.00	1.65
		1.00

This is the Statement of Cash Flows referred to in our separate report of even date.

 _____ Chairman	 _____ Acting Managing Director & Director	 _____ Company Secretary
	 _____ Chief Financial Officer	