Un-Audited 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, 2026

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of financial position

As at September 30, 2026

Particulars	Notes	September 30, 2026 Amount (Tk.)	June 30, 2026 Amount (Tk.)
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.A	2,560,987,289	2,646,914,630
Intangible assets net	7.A	303,141,396	300,050,199
Capital work in progress	8.A	1,832,357,424	1,680,006,436
Right of Use Asset net	9.A	171,777,673	186,580,461
Investment	10.A	38,075,900	38,075,900
Total non-current assets		**4,906,339,682**	**4,851,627,626**
Current Assets			
Inventories	11.A	116,084,608	111,298,951
Investment	12.A	185,861,332	215,158,074
Trade & other receivables	13.A	1,050,116,275	934,771,602
Advances, deposits and prepayments	14.A	756,099,517	746,033,628
Cash and cash equivalents	15.A	168,811,457	205,046,544
Total current assets		**2,276,973,189**	**2,212,308,800**
TOTAL ASSETS		**7,183,312,871**	**7,063,936,426**
EQUITY AND LIABILITIES			
Equity			
Share Capital	16.00	1,204,500,211	1,204,500,211
Preference Shares		173,861	173,861
Share Premium		57,262,278	57,262,278
Retained Earnings	17.A	1,956,415,249	1,911,470,703
Total equity attributable to equity holders		**3,218,351,599**	**3,173,407,053**
Reserve for Fair value of changes in marketable securities	17.01.A	(335,489,391)	(320,562,218)
Non-Controlling interest	17.B	44,325,836	44,991,027
Total equity		**2,927,188,045**	**2,897,835,863**
Liabilities			
Non-Current Liabilities			
Long term loan	18.A	921,585,855	898,997,749
Lease Liability	19.A	136,010,696	150,605,846
Total non-current liabilities		**1,057,596,550**	**1,049,603,595**
Current Liabilities			
Trade and other payables	20.A	54,846,960	55,318,950
Unpaid/Unclaimed Dividend	21.A	1,108,838	2,068,567
Short term loan	22.A	2,544,863,475	2,542,698,394
Current portion of long term loan	18.02.A	166,348,389	172,369,007
Current portion of lease Liability	19.A	55,950,478	54,460,247
Liabilities for expenses	23.A	366,104,130	281,605,392
Provision for Income Tax	24.A	9,306,005	7,976,408
Total current liabilities		**3,198,528,275**	**3,116,496,967**
Total liabilities		**4,256,124,825**	**4,166,100,562**
TOTAL EQUITY & LIABILITIES		**7,183,312,871**	**7,063,936,426**
Consolidated Net Asset Value (NAV) Per Share	34.A	**24.30**	**24.05**

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

Chairman | Managing Director & CEO | Director | Company Secretary

Chief Financial Officer

Genex Infosys PLC.

Statement of financial position
As at September 30, 2026

Particulars	Notes	September 30, 2026 Amount (Tk.)	June 30, 2026 Amount (Tk.)
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.00	2,527,341,672	2,612,406,305
Intangible assets net	7.00	301,234,446	297,934,105
Capital work in progress	8.00	1,832,357,424	1,680,006,436
Right of Use Asset net	9.00	171,019,668	185,367,652
Investment	10.00	38,825,900	38,825,900
Total non-current assets		**4,870,779,110**	**4,814,540,397**
Current Assets			
Inventories	11.00	116,084,608	111,298,951
Investment	12.00	185,861,332	215,158,074
Trade & other receivables	13.00	969,936,420	852,605,359
Advances, deposits and prepayments	14.00	733,841,417	723,775,529
Cash and cash equivalents	15.00	167,612,584	204,848,080
Total current assets		**2,173,336,361**	**2,107,685,993**
TOTAL ASSETS		**7,044,115,471**	**6,922,226,390**
EQUITY AND LIABILITIES			
Equity			
Share capital	16.00	1,204,500,211	1,204,500,211
Retained earnings	17.00	1,954,360,359	1,908,511,678
Reserve for Fair value of changes in marketable securities	17.01	(335,489,391)	(320,562,218)
Total equity		**2,823,371,180**	**2,792,449,671**
Liabilities			
Non-Current Liabilities			
Long term loan	18.00	921,585,855	898,997,749
Lease Liability	19.00	136,010,696	150,605,846
Total non-current liabilities		**1,057,596,551**	**1,049,603,595**
Current Liabilities			
Trade and other payables	20.00	21,529,073	22,001,063
Unpaid/Unclaimed Dividend	21.00	1,108,838	2,068,567
Short term loan	22.00	2,544,863,475	2,542,698,394
Current portion of long term loan	18.02	166,348,389	172,369,007
Current portion of lease Liability	19.00	55,073,896	53,081,605
Liabilities for expenses	23.00	365,820,257	280,880,269
Provision for Income Tax	24.00	8,403,814	7,074,217
Total current liabilities		**3,163,147,741**	**3,080,173,123**
Total liabilities		**4,220,744,291**	**4,129,776,719**
TOTAL EQUITY & LIABILITIES		**7,044,115,471**	**6,922,226,390**
Net Asset Value (NAV) Per Share	34.00	**23.44**	**23.18**

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

Chairman | 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, 2026

Particulars	Notes	July-Sep. 2026 Amount (Tk.)	July-Sep. 2025 Amount (Tk.)
Net revenue	25.A	479,655,803	461,748,973
Less: Cost of sales	26.A	258,720,509	265,682,240
Gross profit/ (loss)		**220,935,294**	**196,066,733**
Less: Administrative expenses	27.A	48,355,494	48,400,193
Less: Selling & distribution expenses	28.A	157,623	367,000
Profit/ (loss) before finance cost		**172,422,177**	**147,299,540**
Less: Financial expenses	29.A	115,358,777	115,917,261
Profit/(loss) from operation		**57,063,400**	**31,382,279**
Add: Other income	30.A	5,992,513	1,532,364
Profit/(loss) before workers' profit participation fund (WPPF)		**63,055,913**	**32,914,643**
Less : Workers' profit participation fund	31.A	3,077,392	1,567,364
Profit/(loss) before provision		**59,978,521**	**31,347,279**
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	(14,369,569)	66,486,805
Profit/(loss) before tax		**45,608,952**	**97,834,085**
Less: Income tax expense	32.A	1,329,597	418,825
Net profit/ (loss) after tax		**44,279,355**	**97,415,260**
Net profit attributable to:			
Profit attributable to Equity holders of the company		44,944,546	97,294,097
Non-controlling interest (Loginex Ltd.)		(665,191)	121,163
Consolidated profit/ (loss)		**44,279,355**	**97,415,260**
Consolidated Earnings Per Share (EPS) - Basic	33.A	**0.37**	**0.81**

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

Chairman | 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, 2026

Particulars	Notes	July-Sep. 2026 Amount (Tk.)	July-Sep. 2025 Amount (Tk.)
Net profit /(loss) after tax		44,279,355	97,415,260
Add: Other comprehensive income that will not be reclassified to profit or loss in subsequent year (net of tax):		-	-
Provision for (Diminution) / Increase in value of Investment (Fixed)	30.01	(14,927,173)	26,469,300
Other comprehensive loss for the year, net of tax		**29,352,182**	**123,884,560**
Less: Income tax expense		-	-
Total comprehensive income for the year, net of tax		**29,352,182**	**123,884,560**

Chairman | Managing Director & CEO | Director | Company Secretary

Chief Financial Officer

Genex Infosys PLC.

Statement of profit or loss
For the period ended September 30, 2026

Particulars	Notes	July-Sep. 2026 Amount (Tk.)	July-Sep. 2025 Amount (Tk.)
Net revenue	25.00	479,655,803	439,198,628
Less: Cost of sales	26.00	257,970,212	245,085,738
Gross profit/ (loss)		**221,685,591**	**194,112,890**
Less: Administrative expenses	27.00	47,578,905	46,892,396
Less: Selling & distribution expenses	28.00	157,623	367,000
Profit/ (loss) before finance cost		**173,949,063**	**146,853,494**
Less: Financial expenses	29.00	115,316,337	115,813,442
Profit/(loss) from operation		**58,632,726**	**31,040,052**
Add: Other income/ (loss)	30.00	5,992,513	1,532,364
Profit/(loss) before workers' profit participation fund (WPPF)		**64,625,240**	**32,572,416**
Less: Workers' profit participation fund	31.00	3,077,392	1,551,067
Profit/(loss) before provision		**61,547,847**	**31,021,348**
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	(14,369,569)	66,486,805
Profit/(loss) before tax		**47,178,278**	**97,508,154**
Less: Income tax expense	32.00	1,329,597	378,723
Net profit /(loss) after tax		**45,848,682**	**97,129,430**
Earnings per Share (EPS) - Basic	33.00	**0.38**	**0.81**

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

Chairman | Managing Director & CEO | Director | Company Secretary

Chief Financial Officer

Genex Infosys PLC.

Statement of other comprehensive income
For the period ended September 30, 2026

Particulars	Notes	July-Sep. 2026 Amount (Tk.)	July-Sep. 2025 Amount (Tk.)
Net profit /(loss) after tax		45,848,682	97,129,430
Add: Other comprehensive income that will not be reclassified to profit or loss in subsequent year (net of tax):		-	-
Provision for (Diminution) / Increase in value of Investment (Fixed)	30.01	(14,927,173)	26,469,300
Other comprehensive loss for the year, net of tax		**30,921,509**	**123,598,730**
Total comprehensive income for the year, net of tax		**30,921,509**	**123,598,730**

Chairman | 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, 2026

(Amount in BDT)

Particulars	Ordinary Share Capital	Retained Earnings	Share Premium	Preference shares	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 01.07.2026	1,204,500,211	1,911,470,703	57,262,278	173,861	-	(320,562,217)	44,991,027	2,897,835,862
Net profit/ (loss) after tax	-	44,944,546	-		-	-	(665,191)	44,279,355
Reserve for Fair value of changes in marketable securities	-	-	-		-	(14,927,173)	-	(14,927,173)
Balance as on 30.09.2026	**1,204,500,211**	**1,956,415,249**	**57,262,278**	**173,861**	**-**	**(335,489,391)**	**44,325,836**	**2,927,188,044**

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

Particulars	Ordinary Share Capital	Retained Earnings	Share Premium	Preference shares	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	97,415,261
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**

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

Chairman | Managing Director & CEO | Director | Company Secretary

Chief Financial Officer

Genex Infosys PLC.

Statement of changes in equity
For the period ended September 30, 2026

(Amount in BDT)

Particulars	Ordinary Share Capital	Retained Earnings	Reserve for Fair value of changes in marketable securities	Total Equity
Balance as on 01.07.2026	1,204,500,211	1,908,511,678	(320,562,217)	2,792,449,672
Net profit /(loss) after tax	-	45,848,682	-	45,848,682
Reserve for Fair value of changes in marketable securities	-	-	(14,927,173)	(14,927,173)
Balance as on 30.09.2026	**1,204,500,211**	**1,954,360,359**	**(335,489,391)**	**2,823,371,181**

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

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
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**

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

Chairman | 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, 2026

Particulars	Notes	July-Sep. 2026 Amount (Tk.)	July-Sep. 2025 Amount (Tk.)
Cash flows from operating activities			
Received from customers and others		370,303,643	484,265,290
Paid to suppliers & Others		(214,449,555)	(203,118,760)
Paid for administrative expense		(11,379,402)	(22,633,781)
Paid for finance expenses		(25,609,115)	(57,172,232)
Net cash generated from operating activities		**118,865,571**	**201,340,517**
Cash flows from investing activities			
Paid for acquisition of propery, plant and equipment		(17,000)	(2,248,032)
Paid for Intangible Asstes		(19,309,444)	(17,554,040)
Paid for capital work in progress		(153,547,053)	(216,536,763)
Net cash used in investing activities		**(172,873,497)**	**(236,338,835)**
Cash flows from financing activities			
Paid for / Received from short-term loan		2,165,080	2,849,332
Dividend Paid		(959,730)	(22,800,107)
Paid for / Received from long-term loan		16,567,488	125,535,348
Net cash provided for financing activities		**17,772,839**	**105,584,573**
Net increase in cash and cash equivalents		**(36,235,087)**	**70,586,255**
Cash and cash equivalents at the beginning of the year		205,046,544	78,985,708
Cash and cash equivalents at the end of the year		**168,811,457**	**149,571,963**
Consolidated Net Operating Cash Flows per Share (NOCFPS)	35.A	**0.99**	**1.67**

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

Chairman | Managing Director & CEO | Director | Company Secretary

Chief Financial Officer

Genex Infosys PLC.

Statement of cash flows
For the period ended September 30, 2026

Particulars	Notes	July-Sep. 2026 Amount (Tk.)	July-Sep. 2025 Amount (Tk.)
Cash flows from operating activities			
Received from customers and others		368,317,255	456,164,775
Paid to suppliers & Others		(214,402,299)	(183,730,516)
Paid for administrative expense		(10,483,119)	(16,312,167)
Paid for finance expenses		(25,566,675)	(57,068,413)
Net cash generated from operating activities		**117,865,162**	**199,053,679**
Cash flows from investing activities			
Paid for acquisition of property, plant and equipment		(17,000)	(232,830)
Paid for Intangible Asstes		(19,309,444)	(17,554,040)
Paid for capital work in progress		(153,547,053)	(216,536,763)
Net cash used in investing activities		**(172,873,497)**	**(234,323,633)**
Cash flows from financing activities			
Paid for / Received from short-term loan		2,165,080	2,849,332
Dividend Paid		(959,730)	(22,800,107)
Paid for / Received from long-term loan		16,567,488	125,535,348
Net cash provided for financing activities		**17,772,839**	**105,584,573**
Net increase in cash and cash equivalents		**(37,235,497)**	**70,314,619**
Cash and cash equivalents at the beginning of the year		204,848,080	78,899,704
Cash and cash equivalents at the end of the year		**167,612,584**	**149,214,322**
Net Operating Cash Flows per Share (NOCFPS)	35.00	**0.98**	**1.65**

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

Chairman | Managing Director & CEO | Director | Company Secretary

Chief Financial Officer