

*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 March 31, 2026

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of financial position

As at March 31, 2026

ASSETS

Non-Current Assets

Property, plant and equipment net
Intangible assets net
Capital work in progress
Right of Use Asset net
Investment

Total non-current assets

Current Assets

Inventories
Trade & other receivables
Advances, deposits and prepayments
Cash and cash equivalents

Total current assets

TOTAL ASSETS

EQUITY AND LIABILITIES

Equity

Share Capital
Preference Shares
Share Premium
Share Money Deposit for convertible/redeemable preference share
Retained Earnings

Total equity attributable to equity holders

Reserve for Fair value of changes in marketable securities

Non-Controlling interest

Total equity

Liabilities

Non-Current Liabilities

Long term loan
Lease Liability

Total non-current liabilities

Current Liabilities

Trade and other payables
Unpaid/Unclaimed Dividend
Short term loan
Current portion of long term loan
Current portion of lease Liability
Liabilities for expenses
Provision for Income Tax

Total current liabilities

Total liabilities

TOTAL EQUITY & LIABILITIES

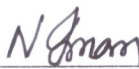
Consolidated Net Asset Value (NAV) Per Share

Notes	March 31, 2026 Amount (Tk.)	June 30, 2025 Amount (Tk.)
6.A	2,045,747,415	2,166,655,919
7.A	323,701,081	377,099,689
8.A	1,817,854,032	1,543,060,628
9.A	184,928,627	229,965,326
10.A	429,350,209	370,887,949
	4,801,581,365	4,687,669,511
11.A	111,141,307	95,024,968
12.A	1,007,772,669	882,102,653
13.A	814,101,295	863,658,798
14.A	221,685,370	78,985,708
	2,154,700,641	1,919,772,127
	6,956,282,005	6,607,441,638
15.00	1,204,500,211	1,204,500,211
	173,861	-
	57,262,278	28,631,139
	-	28,805,000
16.A	1,949,034,191	1,701,515,389
	3,210,970,541	2,963,451,739
16.01.A	(341,513,963)	(346,093,263)
16.B	45,408,995	45,936,280
	2,914,865,573	2,663,294,756
17.A	861,270,854	726,626,546
18.A	152,541,676	189,386,856
	1,013,812,530	916,013,401
19.A	62,184,176	65,967,469
21.A	2,092,979	24,760,667
22.A	2,459,551,063	2,579,834,498
17.02.A	176,401,857	186,793,185
18.A	48,932,508	49,100,005
23.A	261,614,356	108,380,443
24.A	16,826,963	13,297,213
	3,027,603,902	3,028,133,480
	4,041,416,432	3,944,146,881
	6,956,282,005	6,607,441,638
34.A	24.20	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 March 31, 2026

ASSETS

Non-Current Assets

Property, plant and equipment net
Intangible assets net
Capital work in progress
Right of Use Asset net
Investment

Total non-current assets

Current Assets

Inventories
Trade & other receivables
Advances, deposits and prepayments
Cash and cash equivalents

Total current assets

TOTAL ASSETS

EQUITY AND LIABILITIES

Equity

Share capital
Retained earnings
Reserve for Fair value of changes in marketable securities

Total equity

Liabilities

Non-Current Liabilities

Long term loan
Lease Liability

Total non-current liabilities

Current Liabilities

Trade and other payables
Unpaid/Unclaimed Dividend
Short term loan
Current portion of long term loan
Current portion of lease Liability
Liabilities for expenses
Provision for Income Tax

Total current liabilities

Total liabilities

TOTAL EQUITY & LIABILITIES

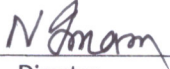
Net Asset Value (NAV) Per Share

Notes	March 31, 2026 Amount (Tk.)	June 30, 2025 Amount (Tk.)
6.00	2,017,770,185	2,138,480,230
7.00	321,375,842	374,147,015
8.00	1,817,854,032	1,543,060,628
9.00	183,261,015	226,933,304
10.00	430,100,209	371,637,949
	4,770,361,284	4,654,259,127
11.00	111,141,307	95,024,968
12.00	926,283,524	796,168,110
13.00	783,307,519	830,849,820
14.00	221,478,051	78,899,704
	2,042,210,402	1,800,942,602
	6,812,571,686	6,455,201,729
15.00	1,204,500,211	1,204,500,211
16.00	1,945,506,970	1,697,271,563
16.01	(341,513,963)	(346,093,263)
	2,808,493,219	2,555,678,511
17.00	861,270,854	726,626,546
18.00	152,541,676	188,008,214
	1,013,812,530	914,634,760
19.00	28,245,106	25,911,307
21.00	2,092,979	24,760,668
22.00	2,459,551,063	2,579,834,498
17.02	176,401,857	186,793,185
18.00	47,068,977	47,383,024
23.00	260,894,807	107,666,320
24.00	16,011,150	12,539,457
	2,990,265,937	2,984,888,458
	4,004,078,467	3,899,523,218
	6,812,571,686	6,455,201,729
34.00	23.32	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

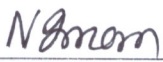
Consolidated statement of profit or loss
For the period ended March 31, 2026

	Notes	July-March 2026 Amount (Tk.)	July-March 2025 Amount (Tk.)	January-March 2026 Amount (Tk.)	January-March 2025 Amount (Tk.)
Net revenue	25.A	1,455,271,880	1,593,061,820	485,631,915	556,994,890
Less: Cost of sales	26.A	770,098,924	852,361,306	264,802,174	306,700,333
Gross profit/ (loss)		685,172,956	740,700,514	220,829,741	250,294,557
Less: Administrative expenses	27.A	123,313,646	120,352,377	32,842,896	37,406,647
Less: Selling & distribution expenses	28.A	871,665	1,027,326	402,305	282,906
Profit/ (loss) before finance cost		560,987,646	619,320,810	187,584,541	212,605,003
Less: Financial expenses	29.A	364,018,679	295,583,427	134,343,981	87,077,189
Profit/(loss) from operation		196,968,967	323,737,384	53,240,560	125,527,814
Add: Other income	30.A	1,630,423	(61,099,046)	(223,304)	(2,468,139)
Profit/(loss) before workers' profit participation fund (WPPF)		198,599,390	262,638,338	53,017,255	123,059,676
Less : Workers' profit participation fund	31.A	9,535,655	12,506,588	2,603,172	5,859,985
Profit/(loss) before provision		189,063,736	250,131,751	50,414,083	117,199,690
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	69,882,960	5,759,668	30,824,910	(14,352,853)
Profit/(loss) before provision		258,946,696	255,891,418	81,238,993	102,846,837
Less: Income tax expense	32.A	3,529,751	2,193,433	1,781,797	692,596
Net profit/ (loss) after tax		255,416,946	253,697,986	79,457,196	102,154,241
Net profit attributable to:					
Profit attributable to Equity holders of the company		255,944,231	253,016,727	80,156,358	101,996,991
Non-controlling interest (Loginex Ltd.)		(527,285)	681,258	(699,161)	157,250
Consolidated profit/ (loss)		255,416,946	253,697,986	79,457,196	102,154,241
Consolidated Earnings Per Share (EPS) - Basic	33.A	2.12	2.10	0.67	0.85

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 March 31, 2026

	Notes	July-March 2026 Amount (Tk.)	July-March 2025 Amount (Tk.)	January-March 2026 Amount (Tk.)	January-March 2025 Amount (Tk.)
Net profit /(loss) after tax		255,416,946	253,697,986	79,457,196	102,154,241
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)	30.01	4,579,300	(11,846,400)	2,173,000	(8,065,300)
Other comprehensive loss for the period, net of tax		259,996,246	241,851,586	81,630,196	94,088,941
Less: Income tax expense		-	-	-	-
Total comprehensive income for the period, net of tax		259,996,246	241,851,586	81,630,196	94,088,941


Chairman


Acting Managing Director & CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC.

Statement of profit or loss

For the period ended March 31, 2026

	Notes	July-March 2026 Amount (Tk.)	July-March 2025 Amount (Tk.)	January-March 2026 Amount (Tk.)	January-March 2025 Amount (Tk.)
Net revenue	25.00	1,427,614,477	1,484,997,281	485,631,915	520,260,079
Less: Cost of sales	26.00	744,928,738	751,965,192	264,127,915	272,520,873
Gross profit/ (loss)		682,685,739	733,032,089	221,504,000	247,739,207
Less: Administrative expenses	27.00	119,933,180	114,834,518	31,943,424	35,530,045
Less: Selling & distribution expenses	28.00	871,665	1,027,326	402,305	282,906
Profit/ (loss) before finance cost		561,880,893	617,170,245	189,158,271	211,926,256
Less: Financial expenses	29.00	363,749,269	295,498,417	134,268,357	87,031,963
Profit/(loss) from operation		198,131,624	321,671,828	54,889,914	124,894,293
Add: Other income/ (loss)	30.00	1,630,423	(61,099,046)	(223,304)	(2,468,139)
Profit/(loss) before workers' profit participation fund (WPPF)		199,762,047	260,572,782	54,666,610	122,426,154
Less: Workers' profit participation fund	31.00	9,512,478	12,408,228	2,603,172	5,829,817
Profit/(loss) before provision		190,249,569	248,164,555	52,063,438	116,596,337
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	69,882,960	5,759,668	30,824,910	(14,352,853)
Profit/(loss) before tax		260,132,529	253,924,222	82,888,347	102,243,484
Less: Income tax expense	32.00	3,471,693	1,833,357	1,781,797	460,202
Net profit /(loss) after tax		256,660,837	252,090,865	81,106,551	101,783,282
Earnings per Share (EPS) - Basic	33.00	2.13	2.09	0.67	0.85

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


Chairman


Acting Managing Director


Director


Company Secretary


Chief Financial Officer

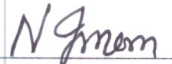
Genex Infosys PLC.

Statement of other comprehensive income
For the period ended March 31, 2026

	Notes	July-March 2026 Amount (Tk.)	July-March 2025 Amount (Tk.)	January-March 2026 Amount (Tk.)	January-March 2025 Amount (Tk.)
Net profit /(loss) after tax		256,660,837	252,090,865	81,106,551	101,783,282
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)	30.01	4,579,300	(11,846,400)	2,173,000	(8,065,300)
Other comprehensive loss for the period, net of tax		261,240,137	240,244,465	83,279,551	93,717,982
Total comprehensive income for the period, net of tax		261,240,137	240,244,465	83,279,551	93,717,982


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 March 31, 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 01.07.2025	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	-	255,944,231	-		-	-	(527,285)	255,416,946
Cash Dividend (1%)		(8,425,429)						(8,425,429)
Share Premium			28,631,139		(28,631,139)			
Preference Shares				173,861	(173,861)			
Reserve for Fair value of changes in marketable securities						4,579,300	-	4,579,300
Balance as on 31.03.2026	1,204,500,211	1,949,034,191	57,262,278	173,861	-	(341,513,963)	45,408,995	2,914,865,573

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 01.07.2024	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	-	253,016,727	-		-	-	681,258	253,697,986
Cash Dividend (3%)		(25,276,287)						(25,276,287)
Reserve for Fair value of changes in marketable securities						(11,846,400)	-	(11,846,400)
Balance as on 31.03.2025	1,204,500,211	1,693,738,931	28,631,139		28,805,000	(330,174,663)	46,258,062	2,671,758,681

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 March 31, 2026

(Amount in BDT)

Particulars	Ordinary Share Capital	Retained Earnings	Reserve for Fair value of changes in marketable securities	Total Equity
Balance as on 01.07.2025	1,204,500,211	1,697,271,563	(346,093,263)	2,555,678,511
Net profit /(loss) after tax	-	256,660,837	-	256,660,837
Cash Dividend (1%)	-	(8,425,429)		(8,425,429)
Reserve for Fair value of changes in marketable securities	-	-	4,579,300	4,579,300
Balance as on 31.03.2026	1,204,500,211	1,945,506,970	(341,513,963)	2,808,493,219

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	-	252,090,865	-	252,090,865
Cash Dividend (3%)		(25,276,287)		(25,276,287)
Reserve for Fair value of changes in marketable securities	-	-	(11,846,400)	(11,846,400)
Balance as on 31.03.2025	1,204,500,211	1,689,057,788	(330,174,663)	2,563,383,337

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 March 31, 2026

Cash flows from operating activities

Received from customers and others
Paid to suppliers & Others
Paid for administrative expense
Paid for finance expenses
Net cash generated from operating activities

Cash flows from investing activities

Paid for acquisition of property, plant and equipment
Paid for Intangible Asstes
Paid for capital work in progress
Paid for share investment
Net cash used in investing activities

Cash flows from financing activities

Paid for / Received from short-term loan
Dividend Paid
Paid for / Received from long-term loan
Net cash provided for financing activities

Net increase in cash and cash equivalents

Cash and cash equivalents at the beginning of the period
Cash and cash equivalents at the end of the period

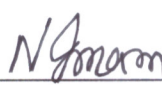
Consolidated Net Operating Cash Flows per Share (NOCFPS) 35.A

July-March 2026 Amount (Tk.)	July-March 2025 Amount (Tk.)
1,331,232,288	1,423,399,267
(545,661,327)	(682,464,761)
(43,722,433)	(13,630,471)
(206,859,160)	(234,707,506)
534,989,369	492,596,528
1,782,613	(11,852,483)
(17,554,040)	(54,487,990)
(365,394,708)	(353,421,976)
16,000,000	(112,516,067)
(365,166,135)	(532,278,516)
(120,283,435)	75,665,521
(31,093,118)	(1,967,032)
124,252,980	(18,222,727)
(27,123,573)	55,475,762
142,699,661	15,793,773
78,985,708	24,999,080
221,685,370	40,792,853
4.44	4.09

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

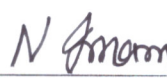
For the period ended March 31, 2026

	July-March 2026	July-March 2025
	Amount (Tk.)	Amount (Tk.)
Cash flows from operating activities		
Received from customers and others	1,299,129,486	1,322,344,319
Paid to suppliers & Others	(523,114,136)	(576,222,066)
Paid for administrative expense	(36,572,746)	(12,735,023)
Paid for finance expenses	(206,589,750)	(234,620,308)
Net cash generated from operating activities	532,852,854	498,766,921
Cash flows from investing activities		
Paid for acquisition of property, plant and equipment	3,797,815	(6,304,083)
Paid for Intangible Asstes	(17,554,040)	(54,487,990)
Paid for capital work in progress	(365,394,708)	(353,421,976)
Paid for share investment	16,000,000	(112,516,067)
Net cash used in investing activities	(363,150,933)	(526,730,116)
Cash flows from financing activities		
Paid for / Received from short-term loan	(120,283,435)	75,665,521
Dividend Paid	(31,093,118)	(1,967,032)
Paid for / Received from long-term loan	124,252,980	(18,222,727)
Net cash provided for financing activities	(27,123,573)	55,475,762
Net increase in cash and cash equivalents	142,578,348	27,512,566
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	221,478,051	40,382,964
Net Operating Cash Flows per Share (NOCFPS)	35.00	4.42
		4.14

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