AUDITOR'S REPORT

AND

THE FINANCIAL STATEMENTS

OF

GENEX INFOSYS PLC.

For the year ended June 30, 2026

PrimeGlobal | An Association of Independent Accounting Firms

FAMES & R
CHARTERED ACCOUNTANTS

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Independent Auditor's Report
To the shareholders of Genex Infosys PLC.

Opinion

We have audited the consolidated financial statements of **Genex Infosys PLC.** and its Subsidiary (The "Group") as well as the separate financial statements of **Genex Infosys PLC.** (The "Company"), which comprise the consolidated and separate statement of financial position as at June 30, 2026, and the consolidated and separate statement of profit or loss and other comprehensive income, consolidated and separate statement of changes in equity and consolidated and separate statement of cash flows for the year then ended, and notes to the consolidated and separate financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated and separate financial statements give a true and fair view of the consolidated financial position of the Group and the separate financial position of the Company as at June 30, 2026, and of its consolidated and separate financial performance and its consolidated and separate cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules, 2020 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated and Separate Financial Statements section of our report.

We are independent of the Group and the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated and separate financial statements of the current period. These matters were addressed in the context of our audit of the consolidated and separate financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matters described in the Basis for Opinion section, we have determined the matters described below to be the key audit matters to be communicated in our report:

Risk	Our response to the audit
Non-current Assets- The non-current assets comprise property, plant and equipment, intangible assets, right-of-use asset, and the capital work in progress, the written-down value of which amounted to Tk. 2,612,406,305; Tk. 297,934,105; Tk. 185,367,652; and Tk. 1,680,006,436 respectively. The total of the above-mentioned assets amounted to Tk. 4,775,714,498, which is equivalent to 68.99% of the Company's total assets. As the major operations of the Company depend on the tangible and intangible infrastructure, there may remain the risk that the assets do not reflect the actual value of the same. Moreover, there may also remain the possibility of undetected impairment indicators. Thus, the measurement and valuation of the non-current assets involve significant audit risk; we considered this a key audit matter. See note no. 6, 7, 8 & 9 to the financial statements	Our audit procedures to address the risks of material misstatement relating to non-current assets, which were considered to be a significant risk, included: • Observing the procedures of asset acquisition, depreciation and disposal; • Reviewing the basis of recognition, measurement and valuation of assets; • Checking ownership of the major assets; • Evaluating the basis for the rate of charging amortization and depreciation and determination of useful life; • Checking the Capital Work in Progress (CWIP) and its transfer to property, plant and equipment;

	• Identifying if there is any impairment indicator; and • Assessing the justification of the valuation.
Existence and Valuation of Inventory As at June 30, 2026 the company reported total inventory balances Tk. 111,298,951 held in Genex registered office. Inventories are valued at the lower of cost or net realizable value (NRV). The cost is assigned following weighted average cost formula. The measurement and valuation of the inventories are judgmental and complex. There may remain the risk that the NRV could not be determined appropriately. There may also remain any undetected indicator for obsolescence of inventory. Moreover, the nature of the inventories is sophisticated and have significant impact on the operations of the Company. Due to high level of judgment involved and use of some manual process in estimating the valuation and net realizable value of inventories, we considered this to be a key audit matter. See note no. 11.00 to the financial statements	We assessed the appropriateness of management's assumptions applied in calculating the value of the inventory by: • Reviewing the recording and valuation process of the inventories; • Reviewing the Company's process of inventory count and perform test count; • Assessing the appropriateness of the valuation of inventory and performing the recalculation; and • Understanding and testing relevant controls within the purchase, measurement and storing process of the inventories.
Revenue Recognition The Company reports revenue of Tk. 1,677,703,098 from Call Centre Service, Software Development, Business Process Outsourcing, Cloud Service, IT Support and Software Maintenance and other related ITES services. The application of revenue recognition accounting standards is complex and involves a number of key judgments and estimates, including those applied on revenue arrangements with multiple elements and those contracts where there is the existence of principal and agent relationship. Due to the estimates and judgment involved in applying the revenue recognition accounting standards and the degree of complexity of IT systems and processes used, we have considered this matter as a key audit matter. See note no. 25.00 to the financial statements	We have tested the design and operating effectiveness of key controls focusing on the following: • Assessing the mechanism and procedures of recognition and measurement as well as other relevant systems supporting the accounting of revenue, including the control system; • Assessing controls for IT-systems and procedures supporting revenue recognition and reporting; • Checking the timing of the revenue recognition; • Considering the adequacy of the financial statement disclosures contained in relation with revenue during the year; • Examining the long-term contracts with major Customers; long-term contracts make it more difficult for customers to switch vendors suddenly.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the consolidated and separate financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of the auditor's report.

Our opinion on the consolidated and separate financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the consolidated and separate financial statements

Management is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with International Financial Reporting Standards (IFRSs), International Accounting Standards (IAS), the Companies Act, 1994, the Securities and Exchange Rules, 2020 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, management is responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's and the Company's financial reporting process.

Auditor's responsibility for the audit of the consolidated and separate financial statements

The objectives of our audit are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and the Company's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated and separate financial statements. We are responsible for the direction, supervision and performance of the Group and the Company audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules, 2020 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report the following:

a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for our audit and made due verification thereof;

b) In our opinion, proper books of account as required by law have been kept by the group and the company so far as it appeared from our examination of these books,

c) The consolidated and separate statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report agree with the books of account and returns; and

d) The expenditure incurred was for the Group's and the Company's business.

Signed for & on behalf of
FAMES & R
Chartered Accountants

Shafi Uddin Ahmed, FCA
Partner
Enrolment No. 0839

DVC # 2610290839AS662142

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC. and its Subsidiaries
Consolidated statement of financial position
As at June 30, 2026

Particulars	Notes	Amount in Taka	
		30/06/2026	30/06/2025
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.A	2,646,914,630	2,166,655,919
Intangible assets net	7.A	300,050,199	377,099,689
Capital work in progress	8.A	1,680,006,436	1,543,060,628
Right of Use Asset net	9.A	186,580,461	229,965,326
Investment	10.A	38,075,900	370,887,949
Total non-current assets		**4,851,627,626**	**4,687,669,511**
Current Assets			
Inventories	11.A	111,298,951	95,024,968
Investment	12.A	215,158,074	-
Trade & other receivables	13.A	934,771,602	882,102,653
Advances, deposits and prepayments	14.A	746,033,629	863,658,798
Cash and cash equivalents	15.A	205,046,544	78,985,708
Total current assets		**2,212,308,800**	**1,919,772,127**
TOTAL ASSETS		**7,063,936,426**	**6,607,441,638**
EQUITY AND LIABILITIES			
Equity			
Share Capital	16.00	1,204,500,211	1,204,500,211
Preference Shares		173,861	-
Share Premium		57,262,278	28,631,139
Share Money Deposit for convertible/redeemable preference share		-	28,805,000
Retained Earnings	17.A	1,911,470,703	1,701,515,389
Total equity attributable to equity holders		**3,173,407,053**	**2,963,451,739**
Reserve for Fair value of changes in marketable securities	17.01.A	(320,562,218)	(346,093,263)
Non-Controlling interest	17.B	44,991,027	45,936,280
Total equity		**2,897,835,863**	**2,663,294,756**
Liabilities			
Non-Current Liabilities			
Long term loan	18.A	898,997,749	726,626,546
Lease Liability	19.A	150,605,846	189,386,856
Total non-current liabilities		**1,049,603,595**	**916,013,401**
Current Liabilities			
Trade and other payables	20.A	55,318,950	65,967,469
Unpaid/Unclaimed Dividend	21.A	2,068,567	24,760,667
Short term loan	22.A	2,542,698,394	2,579,834,498
Current portion of long term loan	18.02.A	172,369,007	186,793,185
Current portion of lease Liability	19.A	54,460,247	49,100,005
Liabilities for expenses	23.A	281,605,392	108,380,443
Provision for Income Tax	24.A	7,976,408	13,297,213
Total current liabilities		**3,116,496,967**	**3,028,133,480**
Total liabilities		**4,166,100,562**	**3,944,146,881**
TOTAL EQUITY & LIABILITIES		**7,063,936,426**	**6,607,441,638**
Consolidated Net Asset Value (NAV) Per Share	34.A	**24.05**	**22.11**

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

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Signed in terms of our separate report of even date annexed.

Sign for & on behalf of
FAMES & R
Chartered Accountants

Shafi Uddin Ahmed, FCA
Partner
Enrolment No. 0839
DVC # 2610290839AS662142

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC.
Statement of financial position
As at June 30, 2026

Particulars	Notes	Amount in Taka	
		30/06/2026	30/06/2025
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.00	2,612,406,305	2,138,480,230
Intangible assets net	7.00	297,934,105	374,147,015
Capital work in progress	8.00	1,680,006,436	1,543,060,628
Right of Use Asset net	9.00	185,367,652	226,933,304
Investment	10.00	38,825,900	371,637,949
Total non-current assets		**4,814,540,397**	**4,654,259,127**
Current Assets			
Inventories	11.00	111,298,951	95,024,968
Investment	12.00	215,158,074	-
Trade & other receivables	13.00	852,605,359	796,168,110
Advances, deposits and prepayments	14.00	723,775,529	830,849,820
Cash and cash equivalents	15.00	204,848,080	78,899,704
Total current assets		**2,107,685,993**	**1,800,942,602**
TOTAL ASSETS		**6,922,226,390**	**6,455,201,729**
EQUITY AND LIABILITIES			
Equity			
Share capital	16.00	1,204,500,211	1,204,500,211
Retained earnings	17.00	1,908,511,678	1,697,271,563
Reserve for Fair value of changes in marketable securities	17.01	(320,562,217)	(346,093,263)
Total equity		**2,792,449,671**	**2,555,678,511**
Liabilities			
Non-Current Liabilities			
Long term loan	18.00	898,997,749	726,626,546
Lease Liability	19.00	150,605,846	188,008,214
Total non-current liabilities		**1,049,603,595**	**914,634,760**
Current Liabilities			
Trade and other payables	20.00	22,001,063	25,911,307
Unpaid/Unclaimed Dividend	21.00	2,068,567	24,760,668
Short term loan	22.00	2,542,698,394	2,579,834,498
Current portion of long term loan	18.02	172,369,007	186,793,185
Current portion of lease Liability	19.00	53,081,605	47,383,024
Liabilities for expenses	23.00	280,880,269	107,666,320
Provision for Income Tax	24.00	7,074,217	12,539,457
Total current liabilities		**3,080,173,123**	**2,984,888,458**
Total liabilities		**4,129,776,719**	**3,899,523,218**
TOTAL EQUITY & LIABILITIES		**6,922,226,390**	**6,455,201,729**
Net Asset Value (NAV) Per Share	34.00	**23.18**	**21.22**

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

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Signed in terms of our separate report of even date annexed.

Sign for & on behalf of
FAMES & R
Chartered Accountants

Shah Uddin Ahmed, FCA
Partner
Enrolment No. 0839
DVC # 2610290839AS662142

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June, 2026

Particulars	Notes	Amount in Taka	
		30/06/2026	30/06/2025
Net revenue	25.A	1,706,590,250	1,913,167,149
Less: Cost of sales	26.A	958,813,211	1,052,595,629
Gross profit/ (loss)		**747,777,040**	**860,571,521**
Less: Administrative expenses	27.A	131,216,042	131,604,472
Less: Selling & distribution expenses	28.A	781,390	792,206
Profit/ (loss) before finance cost		**615,779,608**	**728,174,843**
Less: Financial expenses	29.A	484,594,720	410,538,422
Profit/(loss) from operation		**131,184,887**	**317,636,421**
Add: Other income	30.A	10,969,822	(30,845,635)
Profit/(loss) before workers' profit participation fund (WPPF)		**142,154,709**	**286,790,786**
Less : Workers' profit participation fund	31.A	6,809,277	13,656,704
Profit/(loss) before provision		**135,345,432**	**273,134,082**
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	110,358,358	(7,572,108)
Profit/(loss) before tax		**245,703,790**	**265,561,974**
Less: Income tax expense	32.A	2,737,254	4,409,312
Net profit/ (loss) after tax		**242,966,536**	**261,152,662**
Net profit attributable to:			
Profit attributable to Equity holders of the company		243,911,789	260,793,185
Non-controlling interest (Loginex Ltd.)		(945,253)	359,476
Consolidated profit/ (loss)		**242,966,536**	**261,152,662**
Consolidated Earnings Per Share (EPS) - Basic	33.A	**2.03**	**2.17**

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

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Signed in terms of our separate report of even date annexed.

Sign for & on behalf of
FAMES & R
Chartered Accountants

Shafi Uddin Ahmed, FCA
Partner
Enrolment No. 0839
DVC # 2610290839AS662142

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC. and its Subsidiaries

Consolidated Statement of Profit or Loss and other comprehensive income
For the year ended June 30, 2026

Particulars	Notes	Amount in Taka	
		30/06/2026	30/06/2025
Net Profit/(Loss) after tax		242,966,536	261,152,662
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	-	(27,765,000)
Other comprehensive loss for the year, net of tax		**242,966,536**	**233,387,662**
Less: Income tax expense		-	-
Total comprehensive income for the year, net of tax		**242,966,536**	**233,387,662**

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

Chairman | Managing Director & CEO | Chief Financial Officer | Company Secretary

Signed in terms of our separate report of even date annexed.

Sign for & on behalf of
FAMES & R
Chartered Accountants

Shafi Uddin Ahmed, FCA
Partner
Enrolment No. 0839
DVC # 2610290839AS662142

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC.

Statement of profit or loss and other comprehensive income
For the year ended June 30, 2026

Particulars	Notes	Amount in Taka	
		30/06/2026	30/06/2025
Net revenue	25.00	1,677,703,098	1,814,176,085
Less: Cost of sales	26.00	933,546,804	961,586,583
Gross profit/ (loss)		**744,156,295**	**852,589,502**
Less: Administrative expenses	27.00	127,084,205	124,812,994
Less: Selling & distribution expenses	28.00	781,390	792,206
Profit/ (loss) before finance cost		**616,290,699**	**726,984,303**
Less: Financial expenses	29.00	484,265,701	410,377,767
Profit/(loss) from operation		**132,024,999**	**316,606,536**
Add: Other income/ (loss)	30.00	10,969,822	(30,845,635)
Profit/(loss) before workers' profit participation fund (WPPF)		**142,994,820**	**285,760,901**
Less: Workers' profit participation fund	31.00	6,809,277	13,607,662
Profit/(loss) before provision		**136,185,543**	**272,153,239**
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	110,358,358	(7,572,108)
Profit/(loss) before tax		**246,543,901**	**264,581,130**
Less: Income tax expense	32.00	1,347,312	4,276,491
Net profit /(loss) after tax		**245,196,589**	**260,304,640**
Earnings per Share (EPS) - Basic	33.00	**2.04**	**2.16**

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

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Signed in terms of our separate report of even date annexed.

Sign for & on behalf of
FAMES & R
Chartered Accountants

Shafi Uddin Ahmed, FCA
Partner
Enrolment No. 0839
DVC # 2610290839AS662142

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC.

Statement of profit or loss and other comprehensive income
As at June 30, 2026

Particulars	Notes	Amount in Taka	
		30/06/2026	30/06/2025
Net profit /(loss) after tax		245,196,589	260,304,640
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	-	(27,765,000)
Other comprehensive loss for the year, net of tax		**245,196,589**	**232,539,640**
Total comprehensive income for the year, net of tax		**245,196,589**	**232,539,640**
Earnings per share (EPS)		**2.04**	**2.16**
Earnings per Share (Fully Diluted)		**2.04**	**2.16**

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

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Signed in terms of our separate report of even date annexed.

Sign for & on behalf of
FAMES & R
Chartered Accountants

Shafi Uddin Ahmed, FCA
Partner
Enrolment No. 0839
DVC # 2610290839AS662142

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of changes in equity
For the year ended June 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 01.07.2025	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	-	243,911,789	-		-	-	(945,253)	242,966,536
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	-	(25,531,045)	-		-	25,531,045	-	-
Balance as on 30.06.2026	**1,204,500,211**	**1,911,470,703**	**57,262,278**	**173,861**	**-**	**(320,562,217)**	**44,991,027**	**2,897,835,862**

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of changes in equity
For the year ended June 30, 2025

(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 01.07.2024	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**

Chairman | Managing Director & CEO | Chief Financial Officer | Company Secretary

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC.
Statement of changes in equity
For the year ended June 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 01.07.2025	1,204,500,211	1,697,271,563	(346,093,263)	2,555,678,511
Net profit /(loss) after tax	-	245,196,589	-	245,196,589
Cash Dividend (1%)	-	(8,425,429)		(8,425,429)
Reserve for Fair value of changes in marketable securities	-	(25,531,045)	25,531,045	-
Balance as on 30.06.2026	**1,204,500,211**	**1,908,511,678**	**(320,562,217)**	**2,792,449,672**

Genex Infosys PLC.
Statement of changes in equity
For the year ended June 30, 2025

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**

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of cash flows
For the year ended 30 June, 2026

Particulars		Amount in Taka	
		30/06/2026	30/06/2025
Cash flows from operating activities			
Received from customers and others		1,673,595,457	1,731,358,701
Paid to suppliers & Others		(541,197,998)	(496,505,333)
Paid for administrative expense		(55,290,657)	(47,083,307)
Paid for Income Tax		(8,058,058)	(1,578,611)
Paid for finance expenses		(302,532,318)	(358,682,362)
Net cash generated from operating activities		**766,516,426**	**827,509,088**
Cash flows from investing activities			
Paid for acquisition of propery, plant and equipment		(73,624,221)	(12,022,065)
Paid for Intangible Asstes		(17,554,040)	(56,877,592)
Paid for capital work in progress		(866,983,054)	(793,311,467)
Paid for share investment		228,012,333	(93,995,403)
Net cash used in investing activities		**(730,148,982)**	**(956,206,527)**
Cash flows from financing activities			
Paid for / Received from short-term loan		(37,136,103)	121,978,319
Dividend Paid		(31,117,529)	(1,968,119)
Paid for / Received from long-term loan		157,947,025	62,673,870
Paid for / Received from Issue of preferenc shares		301,790	-
Paid for / Received from Share money deposit		(50,000,000)	-
Paid for / Received from Share premium		49,698,210	-
Net cash provided for financing activities		**89,693,392**	**182,684,070**
Net increase in cash and cash equivalents		**126,060,836**	**53,986,629**
Cash and cash equivalents at the beginning of the year		78,985,708	24,999,080
Cash and cash equivalents at the end of the year		**205,046,544**	**78,985,708**
Consolidated Net Operating Cash Flows per Share	35.A	**6.36**	**6.87**

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Date: 29.10.2026
Place: Dhaka

Genex Infosys PLC.

Statement of cash flows
For the year ended June 30, 2026

Particulars		Amount in Taka	
		30/06/2026	30/06/2025
Cash flows from operating activities			
Received from customers and others		1,632,235,671	1,672,366,102
Paid to suppliers & Others		(517,967,082)	(431,299,855)
Paid for administrative expense		(48,169,720)	(46,962,565)
Paid for Income Tax		(6,812,552)	(1,578,611)
Paid for finance expenses		(302,203,299)	(358,521,707)
Net cash generated from operating activities		**757,083,018**	**834,003,365**
Cash flows from investing activities			
Paid for acquisition of property, plant and equipment		(64,303,274)	(6,473,665)
Paid for Intangible Asstes		(17,554,040)	(56,877,592)
Paid for capital work in progress		(866,983,054)	(793,311,467)
Paid for share investment		228,012,333	(93,995,403)
Net cash used in investing activities		**(720,828,035)**	**(950,658,127)**
Cash flows from financing activities			
Paid for / Received from short-term loan		(37,136,103)	121,978,319
Dividend Paid		(31,117,529)	(1,968,119)
Paid for / Received from long-term loan		157,947,025	62,673,870
Net cash provided for financing activities		**89,693,392**	**182,684,069**
Net increase in cash and cash equivalents		**125,948,376**	**66,029,306**
Cash and cash equivalents at the beginning of the year		78,899,704	12,870,398
Cash and cash equivalents at the end of the year		**204,848,080**	**78,899,704**
Net Operating Cash Flows per Share (NOCFPS)	**35.00**	**6.29**	**6.92**

Chairman **Managing Director & CEO** **Chief Financial Officer** **Company Secretary**

Date: 29.10.2026
Place: Dhaka

1.00 Corporate History of the Reporting Entity

GENEX INFOSYS PLC. was incorporated in Bangladesh on 22 May 2012 under the Companies Act, 1994 vide registration no. C – 101900/12 as a private Company limited by shares. Subsequently the company has converted into a public company limited by shares on 15th September 2016. The Company commenced its commercial operation on 01 July 2012.

In the year 2018, the company achieved a major milestone of public offering of 20,000,000 (two core) Ordinary Shares of Tk. 10 each which are listed at Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited with effective from 7th January 2019 and traded with from 6th February 2019 at both the stock exchanges under the trade name GENEXIL and trading code-22650.

Registered office

The registered office is located at Plot # 42 & 69, Nitol Niloy Tower (Level-8), Nikunja- 02, Khilkhet, Dhaka-1229, Bangladesh.

Nature of Business

The principal activities of the Company are ITES services, such as to carry on activities relating to Data Entry, Data Processing, Business Process Outsourcing, IT Support and Software Maintenance, Digital Content Development and Management, Call Centre Service, Website Development, Marketing of software products and providing maintenance and support services both to domestic and international clients.

Description of subsidiaries

GENEX INFOSYS PLC. has one subsidiary company named Loginex Limited. The financial statements of the subsidiary company has been included in the consolidated financial statements of the company in accordance with IFRS 10 consolidated financial statements.

Subsidiary Company

1) Loginex Limited

Loginex Limited was incorporated on 30 June 2021 under the companies Act-1994 Vide Registration no. C-172167/2021 as a private company limited by shares. The paid-up capital of Loginex Limited is Tk. 1,301,790 divided into 130,179 ordinary shares of Tk.10 each. Genex Infosys PLC. Owned 57.61% shares.

2.00 Corporate Financial Statements and Reporting

This comprises Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Notes, comprising significant accounting policies and other explanatory information and comparative information in respect of the preceding year/period.

This is prepared under the historical cost convention and in accordance with the requirements of the Companies Act 1994 and International Financial Reporting Standards (IFRSs) adopted by the Financial Reporting Council, Bangladesh (FRC), the Securities and Exchange Rule, 1987 and other regulatory compliances.

The Board of Directors is responsible for preparing and presenting the financial statements including adequate disclosures, which approved and authorized for issue of the financial statements.

3.00 Basis of preparation of Financial Statement

3.01 Statement of Compliance

The consolidated financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs), The Companies Act, 1994, Securities & Exchange Rules 2020 and other applicable laws and regulations as required. The title and format of these financial statements follow the requirements of IFRS which are to some extent different from those prescribed by the Companies Act, 1994. However, such differences are not material and management views IFRS titles and format give a better presentation to the shareholders. The following International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) were applied for the preparation of Financial Statements for the year.

IAS 01	Presentation of Financial Statements
IAS 02	Inventories
IAS 07	Statements of Cash flows
IAS 08	Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10	Events after the Reporting Period
IAS 12	Income Taxes
IAS 16	Property, Plant and Equipment
IAS 19	Employee Benefits
IAS 21	The Effects of Changes in Foreign Exchange Rates
IAS 23	Borrowing Costs
IAS 24	Related Party Disclosures
IAS 27	Separate Financial Statements
IAS 32	Financial Instruments: Presentation
IAS 33	Earnings per Share
IAS 37	Provisions, Contingent Liabilities and Contingent Assets.
IAS 38	Intangible Assets
IFRS 3	Business Combinations
IFRS 7	Financial Instruments: Disclosures
IFRS 9	Financial Instruments: Recognition and measurement
IFRS 10	Consolidated Financial Statements
IFRS 13	Fair Value Measurement
IFRS 15	Revenue from Contracts with Customers
IFRS 16	Leases

3.02 Other regulatory compliances

The Company complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

i. Bangladesh Securities and Exchange Ordinance, 1969;
ii. Bangladesh Securities and Exchange Rules, 2020;
iii. The Income Tax Act, 2023;
iv. The Value Added Tax and Supplementary Duty Act, 2012;
v. The Value Added Tax and Supplementary Duty Rules, 2016;
vi. Dhaka and Chittagong Stock Exchange (Listing) Regulation, 2015;
vii. Bangladesh Labor Act, 2006 (Amendment in 2013 & 2018);
viii. Other relevant local laws as applicable;

3.03 Basis of measurement

These financial statements have been prepared on a going concern basis under the historical cost convention except (Investment in shares) in accordance with International Financial Reporting Standards (IFRSs)

3.04 Basis of Consolidation

The consolidated financial statements comprise the financial statements of the company and its subsidiaries as of 30 June 2026. The financial statements of the subsidiaries used in the preparation of the consolidated financial statements are prepared for the same reporting date as the company.

All intra-group balances, income, expenses, and unrealized gain and losses resulting from intra-group transactions and dividends have been eliminated in full.

3.05 Components of financial statements

-Statement of Financial Position;
-Statement of Profit or Loss and Other Comprehensive Income;
-Statement of Changes in Equity;
-Statement of Cash Flows;
-Notes to the Financial Statements; and
-Comparative information in respect of the preceding year.

3.06 Functional and presentational currency

These financial statements are presented in Bangladeshi Taka (BDT) currency, which is the company's functional currency. The figures of financial statements have been rounded off to the nearest integer.

3.07 Use of Estimates and Judgement

In the preparation of the financial statements management required to make judgments, estimates, and assumptions as per IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors" that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognized in the year in which the estimate is revised and in any future year affected.

(a) Judgments

Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements is included in the following note:

Right-of-use (ROU) asset: Note – 9.00
Lease liability: Note – 18.00

(b) Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June,2026 is included in the following notes:

Useful life and residual value of
property, plant and equipment: Note – 6.00

3.08 Going Concern

When preparing financial statements, management made an assessment of the entity's ability to continue as a going concern. The Company prepared its financial statements on a going concern basis. As per the requirement of Para 25 of IAS 1: Presentation of Financial Statements, the Management of GENEXIL assessed if there were any conditions or events existed that might cause significant doubt on GENEXIL's ability to continue as a going concern. Based on these assessments, Management concluded that there were no such significant conditions or events that Management knew existed at the time we made the assessment.

3.09 Accrual Basis of Accounting

These financial statements have been prepared under the accrual basis of accounting except for cash flow information as per IAS 1 Presentation of Financial Statements.

3.10 Reporting Period

The reporting year of the company covers nine months from 01 July 2025 to 30 June 2026.

3.11 Date of Authorization

The board of directors has authorized the financial statements for issuance on October 28, 2026.

3.12 Significant accounting policies

The Company has consistently (otherwise as stated) applied the following accounting policies to all years presented in these financial statements.

a) Revenue from contracts with customers
(b) Finance income and finance costs
(c) Basis of consolidation
(d) Foreign currency transactions
(e) Income Tax
(f) Inventories
(g) Property, plant and equipment
(h) Intangibles
(i) Financial instruments
(j) Impairment
(k) Provisions
(l) Workers' profit participation fund
(m) Employee benefit
(n) Reporting period
(o) Earnings per share
(p) Statement of cash flows
(q) Leases
(r) Contingencies
(s) Events after the reporting period

4.00 Property, Plant and Equipment

Recognition and measurement

All property, plant and equipment are initially accounted for at costs and depreciated over their expected useful life in accordance with IAS 16. The cost of acquisition of asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

Subsequent cost

The subsequent cost/expenditure or any replacing part an item of property, plant and equipment is capitalized if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the Statement of Profit or loss and other Comprehensive Income as incurred.

Depreciation

All items of property, plant and equipment have been depreciated on reducing balance method. Depreciation is charged on opening balance of fixed assets for full year. Depreciation on current year addition begins when an asset is available for use, i.e., it is in the location and for it to be capable of operating in the manner Intended by the management. Depreciation of an assets ceases at the date that the assets is derecognised as per Para 55 of IAS 16 Property, Plant and Equipment. The cost of the day to day repairing and maintenance expenses is recognised in the profit or loss and other comprehensive income.

Category of fixed assets	Rate of depreciation
Land & Land Development	0%
Machinery and Equipment	15%
Furniture and fixtures	10%
Motor Vehicles	20%
Office Equipment	10%
Office Decoration and Renovation	10%

Impairment of assets

At the end of each reporting year, the company is required to assess whether there is any indication that an asset may be impaired. By reviewing company's assets in property, plant & equipment, it was confirmed that there are no internal indicators of impairment of such assets during the year. Hence, no provision has been made for impairment of assets.

4.01 Intangible assets

i) Recognition and measurement

Intangible asset is recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the company; and the cost of the asset can be measured reliably.

Intangible assets are initially measured at cost. The cost of the intangible assets comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use. After initial recognition intangible assets should be carried at cost less accumulated amortization and impairment losses, if any,

(ii) Subsequent expenditure

Subsequent expenditure is capitalized only when it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. All other expenditures are recognized in the Statement of profit or loss and other comprehensive income when incurred.

(iii) Amortization

The depreciable amount of an intangible assets with a finite useful life shall be allocated on a systematic basis over its useful life. Amortization shall begin when assets available for use, i.e. when it is in the location & condition necessary for it to be capable of operating in the manner intended by management. Amortization shall cease at the earlier of the date that the assets is classified as held for sale.

Expenditure to acquire software is capitalized. The company had charged amortization on software at 15.00% under Reducing Balance Method up to the year June 30, 2019. In the year June 30, 2020, the company has charged its Amortization on software under Straight Line Method instead of Reducing Balance Method.

Under Straight line method, the amount of the effect in future years is impracticable as future addition amount cannot be determined reliably.

Amortization of Intangible Assets is charged on day basis.

(iv) Derecognition

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of intangible assets, measured as the difference between the net disposal proceeds and the carrying amount of the assets are recognized in profit or loss.

(v) Impairment of assets

At the end of each reporting period, the company is required to assess whether there is any indication that an asset may be impaired. By reviewing company's intangible assets, it was confirmed that there are no internal indicators of impairment of such assets during the year. Hence, no provision has been made for impairment of assets.

4.02 Capital work in progress

Capital work in progress is reported on the basis of all the costs incurred during acquisition of an asset required to bring it to working condition. CWIP is transferred to a fixed asset when the asset is ready to use and depreciation charges commence immediately.

4.03 Inventories

The cost of inventories comprises all costs of purchases; cost of conversion and other cost incurred in bringing the inventories to their present location and condition. Inventories are measured at the lower of cost and net realizable value.

4.04 Financial Instruments

A financial instrument in any contract that gives rise to a financial asset of one entity and financial liability or
Equity instrument of another entity.

Financial Assets

Financial assets of the company include cash and cash equivalents, equity instrument of equity, trade receivable and other receivables. The company initially recognizes receivable on the date they are originated. All other financial assets are recognized initially on the date which the company becomes a part to the contractual obligation of the transaction. The company derecognizes a financial asset when and only when contractual rights or probabilities of receiving the cash flows from the assets expire or it transfer the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risk and reward of ownership of the financial assets are transferred.

Initial Recognition

An entity recognizes a financial assets or liabilities in its statement of financial position when, and only when, the entity becomes a party to the contractual provision of the instrument and subsequently recognizes at their amortized cost.

Financial Liabilities

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 it's contractual obligations are discharged or cancelled or expired. Financial liabilities are recognized initially at fair value less any directly attributable transactions cost. Subsequently to initial recognition, these financial liabilities are measured at amortized cost using the effective interest method. Financial liabilities include loan and borrowing, trade creditors, liabilities for expenses and liabilities for other finance.

4.05 Trade and other receivables (Accounts Receivable)

Trade and other receivables are initially recognized at invoice value and the amount represents net realizable value. Management considered that the entire trade receivables as good and collectable.

4.06 Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deduction, adjustment or charges to other account heads such as property, plant and equipment, inventory or expenses.
Deposits and prepayments are measured at payment value.

4.07 Provision

A provision is recognized in the Financial Position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

5.00 Revenue recognition

i. Sales revenue

In accordance with the provisions of the IFRS 15: "Revenue from Contracts with Customers"; revenue from contracts with customers represents the amount that reflects the considerations to which the entity expects to be entitled in exchange for goods supplied and service provided to customers during the year. Revenue from contracts with customers is recognized in the statement of profit or loss and other comprehensive income when the performance obligation (supply of promised goods and services) is satisfied. The performance obligation is satisfied at a point in time when the customer obtains the control of goods and services.

ii. Interest income

The interest income is recognized on an accrual basis as agreed terms and conditions with the banks.

iii. Dividend income on shares

Dividend income on shares is recognized when the shareholders' right to receive payment is established which is usually when the dividend is declared and ascertained.

iv. Other Comprehensive Income

Revenues, expenses, gains and losses appear in other comprehensive income when they have not yet been realized. It is particularly valuable for understanding ongoing changes in the fair value of a company's assets.

5.01 Employee Benefit

5.01.1 Workers' Profit Participation Fund (WPPF)

The company has made a provision for Worker's Profit Participation Fund (WPPF) for the year ended 30 June, 2026. The company provides 5% of its net profit before tax after charging such expense as Workers' Profit Participation in accordance with Bangladesh Labor Act, 2006 (Amendment in 2013 & 2018).

5.01.2 Gratuity

As per the requirement of Labor Law 2006 section 19, 20 & 21, Gratuity Fund for employee is in acting concern of the board. It will be effective from the next year if the board decides. Hence, no financial impact occurred during the year.

5.02 Borrowing cost

Finance expenses comprise interest expense on bank loan. All borrowing costs are recognized in the statement of profit or loss and other Comprehensive Income.

5.03 Corporate tax

Income Tax provision has not been made for income from business and profession for the year from 01 July 2025 to 30 June 2026 as the company provides the ITES services which are fully exempted from Tax up to June 30, 2027 as per 6th Schedule, Part A, Para 21 of The Income Tax Act 2023.

As a result of fully exemption from tax, no provision has been made for deferred tax for this year.

5.04 Earnings Per Share (EPS)

Earnings per share (EPS) have been calculated in accordance with International Accounting Standard IAS 33 Earnings per Share.

Basic Earning

This represents earnings for the year attributable to ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit after tax year has been considered as fully attributable to the ordinary shareholders.

Weighted Average Number of ordinary Shares outstanding during the year.

The basis of computation of number of shares is in line with the provisions of IAS 33 Earnings Per Share. This represents the number of ordinary shares outstanding at the beginning of the year plus the number of ordinary shares issued during the year multiplied by a time weighted factor. The time weighting factor is the number of days the specific shares are outstanding as a proportion of the total number of days in the year.

5.05 Comparative information

Comparative information has been disclosed in respect of the preceding year/period for all amounts reported in the current year financial statements. The company includes comparative information for narrative and descriptive information if it is relevant to understanding the current year financial statements.

5.06 Statement of Cash flows

Cash Flows statement is prepared in accordance with IAS 7 Statement of Cash Flows and cash flows from operating activities have been presented under direct method considering the provision of paragraph 19 of IAS 7, which state that "Entities are encouraged to report cash flow from operating activities using direct method.

5.07 Events after the Reporting Period

In accordance with IAS 10 Events after the Reporting Period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

Adjusting events: - those that provide evidence of conditions that existed at the end of the reporting period.

Non-adjusting events: - those that are indicative of conditions that arose after the reporting period.

Amounts recognized in the financial statements are adjusted for events after the reporting period that provide evidence of conditions that existed at the end of the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events are disclosed in the financial statements, if applicable.

There is no significant event other than regular business activities that qualify for reporting between the date of closing of the financial reporting period and the date when the financial statements are authorized for issue.

5.08 Related Party Disclosures

The company carried out a number of transactions with related parties. The information as required by IAS 24

Related Party Disclosures has been disclosed in a separate note to the accounts.

5.09 Re-arrangement

Previous year figures have been re-arranged whenever considered necessary to ensure comparability with the current presentation as per IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

5.10 Changes in significant accounting policies

The Company has applied IFRS 16 Leases from 1 July 2019.

IFRS 16 Leases

Nature and effect of change

The Company applied IFRS 16 using the modified retrospective approach. Accordingly, the comparative information presented for 2020 is not restated - i.e. it is presented, as previously reported, under IAS 17 and related Interpretations. The details of the changes in accounting policies are disclosed below. Additionally, the disclosure requirements in IFRS 16 have not generally been applied to comparative information.

A. Definition of a lease

Previously the Company determined at contract inception whether an arrangement was or contained a lease under IFRIC 4 Determining whether an arrangement contains a lease. The Company now assesses whether a contract is or contains a lease based on the definition of a lease, as explained in have to change as per accounts.

On transition to IFRS 16, the Company applied IFRS 16 to contracts that were previously identified as leases following the practical expedient approach for existing contracts. Contracts that were not identified as leases under IAS 17 and IFRIC 4 were not reassessed for whether there is a lease under IFRS 16. Therefore, the definition of a lease under IFRS 16 was applied only to contracts entered into or changed on or after 1 July 2019.

B. As a lessee

As a lessee, the Company leases office. The Company previously classified rental of office as operating leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the Company Under IFRS 16, the Company recognizes right-of-use assets (presented as part of property, plant and equipment) and lease liabilities for these leases - i.e. these leases are on-balance sheet where lease liabilities were measured at the present value of the remaining lease payments, discounted at the Company's Incremental borrowing rate as at 1 July 2019. Right-of-use assets are measured at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments.

This standard introduces a single, on-balance sheet lease accounting model for leases where a lessee recognizes a right-of-use asset representing its tight to use the underlying asset and a lease liability representing its obligation to make lease payments. There are optional exemptions for short-term leases and leases of low value items.

5.11 General

i) Previous year/period figures have been rearranged whether consider necessary for the purpose of current year/period presentation.

ii) Figures in these Notes and annual financial statement have been rounded off to the nearest Taka.

Notes	Particulars		Amount in Taka	
			30-June-2026	30-June-2025
6.00	**Property, Plant & Equipment**			
	At Cost :			
	Opening balance		3,728,841,784	3,390,383,338
	Addition during the year		794,340,520	338,458,446
	Closing Balance		**4,523,182,304**	**3,728,841,784**
	Accumulated Depreciation:			
	Opening balance		1,590,361,554	1,299,477,761
	Charged during the year		320,414,446	290,883,793
	Closing Balance		**1,910,776,000**	**1,590,361,554**
	Written Down Value:		**2,612,406,305**	**2,138,480,230**
	Detailed schedule of Property Plant and Equipment is in **Annexure - A**			
6.A	**Consolidated Property, Plant & Equipment**			
	Genex Infosys PLC		2,612,406,305	2,138,480,230
	Loginex Ltd.		34,508,326	28,175,689
	Total		**2,646,914,630**	**2,166,655,919**
	Detailed schedule of Property Plant and Equipment is in **Annexure - A.1**			
7.00	**Intangible assets net**			
	At Cost :			
	Opening balance		949,325,642	892,448,050
	Addition during the year		17,554,040	56,877,592
	Closing Balance		**966,879,682**	**949,325,642**
	Amortization:			
	Opening balance		575,178,626	472,813,148
	Charged during the year		93,766,951	102,365,479
	Closing Balance		**668,945,577**	**575,178,626**
	Written Down Value:		**297,934,105**	**374,147,015**
	The intangible assets include software acquired for the purpose of business operations. Detailed of intangible assets is in **Annexure- B**			
7.A	**Consolidated intangible assets net**			
	Genex Infosys PLC		297,934,105	374,147,015
	Loginex Ltd.		2,116,095	2,952,673
	Total		**300,050,199**	**377,099,689**
	The intangible assets include software acquired for the purpose of business operations. Detailed of intangible assets is in **Annexure- B.1**			
8.00	**Capital Work-in-Progress**			
	Opening balance		1,543,060,628	1,081,733,942
	Addition during the year	8.01	866,983,054	793,311,467
			2,410,043,682	**1,875,045,409**
	Transferred to property, plant and equipment		730,037,246	331,984,781
	Closing Balance		**1,680,006,436**	**1,543,060,628**
8.01	**Capital Work-in-Progress addition during the year**			
	Addition during the year		866,983,054	793,311,467
	Total		**866,983,054**	**793,311,467**

The above represents the amount paid against purchase of machineries and equipment which were not installed as on reporting date. This amount shall be transferred to property, plant and equipment when available for use as per management's intention.

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025
8.A	**Consolidated Capital Work-in-Progress**		
	Genex Infosys PLC	1,680,006,436	1,543,060,628
	Loginex Ltd.	-	-
	Total	**1,680,006,436**	**1,543,060,628**
9.00	**Right of Use Asset net**		
	At Cost :		
	Opening balance	535,498,717	329,619,118
	Recognition of right-of-use asset on initial application of IFRS 16 :		
	Addition during the year	16,611,926	205,879,599
	Disposal during the year	-	-
	Closing balance	**552,110,643**	**535,498,717**
	Accumulated depreciation:		
	Opening balance	308,565,413	248,000,606
	Recognition of right-of-use asset on initial application of IFRS 16 :		
	Charged during the year	58,177,579	60,564,806
	Adjustment for disposal	-	-
	Closing balance	**366,742,992**	**308,565,413**
	Written down value:	**185,367,652**	**226,933,304**

* See accounting policy in notes no. 5.10

A schedule of Right of Use Assets (RoUA)-Lease is given in **Annexure - C**.

9.A	**Consolidated Right of Use Asset net**			
	Genex Infosys PLC		185,367,652	226,933,304
	Loginex Ltd.		1,212,809	3,032,022
	Total		**186,580,461**	**229,965,326**

A schedule of Right of Use Assets (RoUA)-Lease is given in **Annexure - C.1**

10.00	**Investment**			
	Investment in Subsidiary	**10.01**	750,000	750,000
	Investment in Shares	**10.02**	-	332,812,049
	Investment in Associate	**10.03**	38,075,900	38,075,900
	Total		**38,825,900**	**371,637,949**

10.01 **Investment in Subsidiary**

Date	Particular	No. of Share	% of Share	Face Value Per Share	Total Amount	Total Amount
30.06.2026	Loginex Limited	75,000	57.61%	10.00	750,000	750,000
Total Investment in Subsidiary					**750,000**	**750,000**

Loginex Limited

1) Loginex Limited is the Logistic IT and Communication, Computer Software supplier. The Company is to carry on business of Express and courier service, Import, Export, Freight Forwarding, representative, cargo, Brokerage, Clearing & Forwarding agents, Courier Tracking Services, Pick & Drop/Pick and pack Assembling Services, Logistics Support Service.

2) Loginex Limited is a subsidiary company of Genex Infosys PLC.

3) Paid up capital of Loginex Limited is Tk. 13,01,790 Divided into 1,30,179 shares @ Tk. 10 each.

4) Genex Infosys PLC holds 75,000 Shares @ Tk. 10 each of Loginex Limited.

10.02 **Investment in Shares**

Investment in Share	-	628,694,711
Add: Unrealized Gain/ (Loss)	-	(295,882,662)
Closing Balance	**-**	**332,812,049**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025

10.03 Investment in Associate

Date	Particular	No. of Share	% of Share	Face Value Per Share	Total Amount	Total Amount
30.06.2026	Green & Red Technologies Ltd.	373,259	18.65%	100.00	37,325,900	37,325,900
30.06.2026	Genex Infrastructure Limited	75,000	25.00%	10.00	750,000	750,000
Total Investment in Associates					**38,075,900**	**38,075,900**

Green & Red Technologies Ltd.

1) Genex Infosys PLC holds 3,73,259 Shares @ Tk. 100 each of Green & Red Technologies Ltd. which is 18.65% of the total paid-up capital of the said company.

Genex Infrastructure Limited

2) Genex Infosys PLC holds 75,000 Shares @ Tk. 10 each of Genex Infrastructure Limited which is 25.00% of the total paid-up capital of the said company.

10.A Consolidated Investment

Genex Infosys PLC	38,825,900	371,637,949
	38,825,900	**371,637,949**
Less: Inter company adjustment (Share)- Loginex Limited	750,000	750,000
Total	**38,075,900**	**370,887,949**

11.00 Inventories

Inventories	111,298,951	95,024,968
Total	**111,298,951**	**95,024,968**

This is made as follows:

Computer & accessories	10,795,877	12,484,040
Antivirus CD	20,077,857	15,787,450
Software for customer service	40,356,589	36,723,600
IT materials	15,651,374	11,063,194
Website develop work in progress	10,987,392	10,373,540
Contact service accessories	13,429,861	8,593,144
Total	**111,298,951**	**95,024,968**

11.A Consolidated Inventories

Genex Infosys PLC	111,298,951	95,024,968
Loginex Ltd.	-	-
Total	**111,298,951**	**95,024,968**

12.00 Investments

Investment in Share	400,682,378	-
Add: Unrealized Gain/ (Loss)	(185,524,304)	-
Closing Balance	**215,158,074**	**-**

12.A Consolidated Investments

Genex Infosys PLC	215,158,074	-
Loginex Ltd.	-	-
Total	**215,158,074**	**-**

13.00 Trade and Other Receivables

Opening balance	796,168,110	685,203,762
Addition during the year	1,740,080,818	1,895,016,102
	2,536,248,928	**2,580,219,864**
Collection during the year	1,683,643,569	1,784,051,754
Closing balance	**852,605,359**	**796,168,110**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025

Aging Schedule of Accounts Receivable :

Accounts receivable	Less Than 6 Months	Above 6 Months	30.06.2026	30.06.2025
	852,605,359	-	852,605,359	796,168,110

Information about Accounts receivable as per requirement under Schedule XI, Part I, Para 4 of the Companies Act, 1994.

Receivables considered good and in respect of which the company is fully secured;	-	-
Receivables considered good for which the company holds no security other than the debtor's personal security;	852,605,359	796,168,110
Receivables considered doubtful or bad;	-	-
Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member;	-	-
Receivables due by companies under the same management.	-	-
The maximum amount due by directors or other officers of the Company.	-	-
Total	**852,605,359**	**796,168,110**

13.A Consolidated Trade & Other Receivables

Genex Infosys PLC	852,605,359	796,168,110
Loginex Ltd.	82,166,243	85,934,543
Total	**934,771,602**	**882,102,653**

14.00 Advances, Deposits and Prepayments

Opening balance	830,849,820	1,052,900,204
Addition during the year	18,271,595	126,952,476
	849,121,415	**1,179,852,680**
Adjustment during the year	125,345,886	349,002,860
Closing balance	**723,775,529**	**830,849,820**

Advances, Deposits and Prepayments

Advances	14.01	53,199,851	120,229,773
Pre-paid Insurance		158,533	158,533
Security Deposits		36,877,290	35,307,238
Bank Guarantee		12,949,875	19,139,297
Advance for Capital Machineries		620,589,980	656,014,980
Closing Balance		**723,775,529**	**830,849,820**

14.01 Advances

Office employee	23,546,487	23,306,779
Advances to supplier	13,301,725	11,353,915
Advance Income Tax	16,351,639	22,294,858
Advance Trade VAT	-	63,274,221
Closing Balance	**53,199,851**	**120,229,773**

Information about Loan and advances as per requirement under Schedule XI, Part I, Para 6 of the Companies Act, 1994.

Particular	Amount in Taka	Amount in Taka
	30.06.2026	30.06.2025
Advances,deposits and prepayments considered good and in respect of which the company is fully secured;	700,229,042	807,543,041
The maximum amount due by directors or other officers of the Company.	23,546,487	23,306,779
Total	**723,775,529**	**830,849,820**

Notes	Particulars		Amount in Taka	
			30-June-2026	30-June-2025
14.A	**Consolidated Advances, Deposits and Prepayments**			
	Genex Infosys PLC		723,775,529	830,849,820
	Loginex Ltd.		22,258,100	32,808,978
	Total		**746,033,629**	**863,658,798**
15.00	**Cash & Cash Equivalents**			
	Cash in hand		480,526	565,000
	Cash at bank	15.01	204,367,554	78,334,704
	Total		**204,848,080**	**78,899,704**

15.01 Cash at Bank

Name of the Bank	Account No.	Branch Name	Amount in Taka	Amount in Taka
			30.06.2026	30.06.2025
AB Bank PLC	4005-794911-430	Principal	18,427	16,325
AB Bank PLC	4005-794911-040	Principal	88,623	88,667
Bengal Commercial Bank PLC	1001141006601	Gulshan	500,930	4,580
Brac Bank PLC	2045503490003	Gulshan	10,000	-
City Bank PLC	1252686621001	Nikunja	92,222,188	6,656,354
City Bank PLC	3102686621003	Nikunja	114,189	-
Community Bank PLC	0010303818101	Corporate	2,246	3,166
Dutch Bangla Bank PLC	1031100037185	Banani	127,566	127,221
Dutch Bangla Bank PLC	1031100035432	Banani	171,073	170,613
Eastern Bank PLC	1041060198037	Gulshan	22,807,007	344,041
Eastern Bank PLC	1041070415157	Gulshan	539,506	455,001
Eastern Bank PLC	1041060424169	Banani	456,492	128,515
Eastern Bank PLC	1161060194809	Banani	83,042	83,732
Eastern Bank PLC	1041060495382	Gulshan	2,209,551	4,368
Eastern Bank PLC	1241220000017	Nikunja	515,846	36,455
Eastern Bank PLC	1121350000649	Nikunja	6,718	-
Eastern Bank PLC	1121030000313	Nikunja	1,208,111	-
Islami Bank Bangladesh PLC	20504100100128912	Nikunja	1,740,966	1,092,724
Meghna Bank Limited	110111100000193	Principal	10,906,083	19,012
Meghna Bank Limited	110113500000098	Principal	463,413	452,553
Mercantile Bank PLC	118611100880621	IARB	2,978,666	187,184
Mercantile Bank PLC	110613117820391	Banani	1	1
Modhumoti Bank PLC	112711100000123	Mirpur	289,141	112,913
NRB Commercial Bank PLC	012133300000020	Banani	1,679	2,484
NRB Commercial Bank PLC	010233300000870	Gulshan	-	688
NRB Commercial Bank PLC	012126100000001	Banani	12,484	12,484
NRB Commercial Bank PLC	33300001549	Bashundhara	31,519	31,519
National Credit & Commerce Bank PLC	005-0210005180	Banani	15,589	15,934
Trust Bank Limited	0056-0210003560	Banani	32,598	33,288
Sonali Bank PLC	0102402002538	BB Avenue	5,068	5,874
Standard Chartered Bank Limited	01408947801	Gulshan	50,854,534	2,589,619
Standard Chartered Bank Limited	01408947802	Gulshan	-	53,037,741
Southeast Bank Capital Services Ltd.	1605530074472175	Head Office	3,231,792	3,657,196
Trust Bank Investment Ltd.	T8505	Head Office	4,340,140	4,776,159
UCB Stock Brokerage Ltd.	9926	-	1,250	-
Union Bank PLC	0291010000914	Banani	131,738	132,658
United Commercial Bank PLC	0951101000012104	Nikunja	50,142	50,142
United Commercial Bank PLC	1511301000000234	Nikunja	918,502	918,502
United Commercial Bank PLC	1511301000000278	Nikunja	517,685	517,685
United Commercial Bank PLC	1511101000000413	Nikunja	3,242	3,242
United Commercial Bank PLC	1511301000000187	Nikunja	6,733,298	2,521,364
United Commercial Bank PLC	0831181000000294	Nikunja	26,511	44,700
Total			**204,367,554**	**78,334,704**

15.A	**Consolidated Cash & Cash Equivalents**		
	Genex Infosys PLC	204,848,080	78,899,704
	Loginex Ltd.	198,463	86,004
	Total	**205,046,544**	**78,985,708**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025

16.00 Share Capital

This is made up as follows:

Authorized Capital		
200,000,000 Ordinary Shares of Tk 10 each	**2,000,000,000**	**2,000,000,000**
Issued, subscribed, called-up and paid-up Capital	**1,204,500,211**	**1,204,500,211**

The position of Shareholders as on 30 June 2026 is as follows:

Particulars	30 June 2026			30 June 2025
	No. of Shareholders	No. of Shares	Ownership (%)	Ownership (%)
Directors/Promoters/Sponsors	16	31,395,732	26.07%	30.05%
General/Public Shareholder	17,508	64,295,496	53.38%	51.50%
Institutions	478	24,684,401	20.49%	18.40%
Foreigners	3	74,392	0.06%	0.04%
Total	**18,005**	**120,450,021**	**100.00%**	**100.00%**

Distribution schedule of each class of equity security setting out the number of holders and

Holding Range	30 June 2026			30 June 2025
	Number of Shareholders	No. of Shares	Ownership (%)	Ownership (%)
1-100 Shares	3,338	116,667	0.10%	0.11%
101-500 Shares	4,372	1,183,242	0.98%	1.09%
501-1000 Shares	2,442	1,887,900	1.57%	1.63%
1001-10000 Shares	6,290	22,285,835	18.50%	17.98%
10001-20000 Shares	798	11,557,392	9.60%	8.70%
20001-50000 Shares	508	15,938,983	13.23%	12.33%
50001-100000 Shares	140	9,646,089	8.01%	8.33%
100001-1000000 Shares	107	25,607,572	21.26%	19.60%
1000001-5000000 Shares	8	17,471,283	14.51%	17.98%
5000001-10000000 Shares	2	14,755,058	12.25%	12.25%
Total	**18,005**	**120,450,021**	**100.00%**	**100.00%**

17.00 Retained earnings

Opening balance	1,697,271,563	1,462,243,210
Add. Net profit /(loss) during the year	245,196,589	260,304,640
Total	**1,942,468,152**	**1,722,547,850**
Less: Cash Dividend	8,425,429	25,276,287
Less: Reserve for fair value of changes in marketable securities	25,531,045	-
Closing balance	**1,908,511,678**	**1,697,271,563**

17.A Consolidated retained earnings

Retained earnings	1,911,470,703	1,701,515,389
Total	**1,911,470,703**	**1,701,515,389**

17.01 Reserve for fair value of changes in marketable securities

Opening Balance	(346,093,263)	(318,328,263)
Add: Reserve for fair value of changes in marketable securities	25,531,045	(27,765,000)
Closing Balance	**(320,562,218)**	**(346,093,263)**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025
17.01.A	**Consolidated Reserve for fair value of changes in marketable securities**		
	Genex Infosys PLC	(320,562,218)	(346,093,263)
	Loginex Ltd.	-	-
	Total	**(320,562,218)**	**(346,093,263)**
17.B	**Non controlling interest**		
	Loginex Ltd.	44,991,027	45,936,280
	Total	**44,991,027**	**45,936,280**
18.00	**Long term loan net off current maturity**		
	This is made up as follows:		
	Long term loan outstanding	**18.01**	1,071,366,756	913,419,731
	Less- Current portion of long term loan	**18.02**	172,369,007	186,793,185
	Long term loan		**898,997,749**	**726,626,546**

18.01 Long term loan outstanding

Bank Name	Account No.	Type of Loan	30-Jun-26	30-Jun-25
AB Bank PLC	4005-794911-463	Term Loan	-	416,304,069
Less: Interest payable			-	4,450,993
Outstanding balance			**-**	**411,853,076**
AB Bank PLC	4005-794911-464	Term Loan	358,307,028	-
Less: Interest payable			-	-
Outstanding balance			**358,307,028**	**-**
AB Bank PLC	4005-794911-465	Term Loan	43,480,000	-
Less: Interest payable			-	-
Outstanding balance			**43,480,000**	**-**
AB Bank PLC	4005-794911-467	Term Loan	160,327,375	-
Less: Interest payable			-	-
Outstanding balance			**160,327,375**	**-**
AB Bank PLC	4005-794911-468	Term Loan	3,815,000	-
Less: Interest payable			-	-
Outstanding balance			**3,815,000**	**-**
United Commercial Bank PLC	151CTLN212090502	Term Loan	36,430,945	35,266,526
Less: Interest payable			1,438,716	498,813
Outstanding balance			**34,992,229**	**34,767,713**
United Commercial Bank PLC	151CTLN230870001	Term Loan	46,447,163	42,634,555
Less: Interest payable			1,600,464	579,454
Outstanding balance			**44,846,699**	**42,055,102**
United Commercial Bank PLC	151CTLN231080001	Term Loan	10,455,404	10,864,247
Less: Interest payable			388,668	797,511
Outstanding balance			**10,066,736**	**10,066,736**

Notes	Particulars			Amount in Taka	
				30-June-2026	30-June-2025
	United Commercial Bank PLC	151CTLN231350001	Term Loan	19,381,775	20,138,745
	Less: Interest payable			728,542	1,485,512
	Outstanding balance			**18,653,233**	**18,653,233**
	United Commercial Bank PLC	151CTLN231060001	Term Loan	14,218,497	13,052,096
	Less: Interest payable			489,211	177,394
	Outstanding balance			**13,729,287**	**12,874,702**
	United Commercial Bank PLC	151CTLN231590002	Term Loan	28,890,811	30,034,320
	Less: Interest payable			1,169,411	2,312,920
	Outstanding balance			**27,721,400**	**27,721,400**
	United Commercial Bank PLC	151CTLN232770501	Term Loan	17,703,429	18,353,107
	Less: Interest payable			374,117	1,023,795
	Outstanding balance			**17,329,313**	**17,329,313**
	United Commercial Bank PLC	151CTLN233120001	Term Loan	43,993,031	45,626,070
	Less: Interest payable			319,383	1,952,423
	Outstanding balance			**43,673,647**	**43,673,647**
	United Commercial Bank PLC	151CTLN233310001	Term Loan	11,375,548	11,788,303
	Less: Interest payable			10,335	423,090
	Outstanding balance			**11,365,213**	**11,365,213**
	United Commercial Bank PLC	151CTLN233450001	Term Loan	26,758,957	27,599,368
	Less: Interest payable			-	840,412
	Outstanding balance			**26,758,957**	**26,758,957**
	United Commercial Bank PLC	151CTLN240320001	Term Loan	4,185,619	4,227,765
	Less: Interest payable			-	42,147
	Outstanding balance			**4,185,619**	**4,185,619**
	United Commercial Bank PLC	151CTLN240720001	Term Loan	34,473,277	34,473,277
	Less: Interest payable			-	-
	Outstanding balance			**34,473,277**	**34,473,277**
	United Commercial Bank PLC	151CTLN241140002	Term Loan	23,045,333	23,045,333
	Less: Interest payable			-	-
	Outstanding balance			**23,045,333**	**23,045,333**
	United Commercial Bank PLC	151CTLN241270001	Term Loan	46,092,407	46,092,407
	Less: Interest payable			-	-
	Outstanding balance			**46,092,407**	**46,092,407**
	United Commercial Bank PLC	151CTLN241410001	Term Loan	25,709,162	25,709,162
	Less: Interest payable			-	-
	Outstanding balance			**25,709,162**	**25,709,162**
	United Commercial Bank PLC	151CTLN241560001	Term Loan	6,265,268	6,265,268
	Less: Interest payable			-	-
	Outstanding balance			**6,265,268**	**6,265,268**
	United Commercial Bank PLC	151CTLN241790001	Term Loan	107,504,336	111,328,791
	Less: Interest payable			3,960,248	7,784,703
	Outstanding balance			**103,544,088**	**103,544,088**

Notes	Particulars			Amount in Taka	
				30-June-2026	30-June-2025
	United Commercial Bank PLC	151CTLN241820001	Term Loan	12,985,486	12,985,486
	Less: Interest payable			-	-
	Outstanding balance			**12,985,486**	**12,985,486**
	Total long term loan outstanding			**1,071,366,756**	**913,419,731**

18.02 Current portion of long term loan

Bank Name	A/C No.	Type of Loan	30-Jun-26	30-Jun-25
AB Bank Ltd.	4005-794911-463	Term Loan	-	56,970,891
AB Bank Ltd.	4005-794911-464	Term Loan	19,346,767	-
AB Bank Ltd.	4005-794911-467	Term Loan	8,656,867	-
United Commercial Bank PLC	151CTLN212090502	Term Loan	6,857,708	2,997,610
United Commercial Bank PLC	151CTLN230870001	Term Loan	11,373,624	15,198,318
United Commercial Bank PLC	151CTLN231080001	Term Loan	3,560,929	3,755,950
United Commercial Bank PLC	151CTLN231350001	Term Loan	7,034,116	6,703,975
United Commercial Bank PLC	151CTLN231060001	Term Loan	4,063,620	4,285,999
United Commercial Bank PLC	151CTLN231590002	Term Loan	11,070,033	9,612,784
United Commercial Bank PLC	151CTLN232770501	Term Loan	6,070,488	5,272,699
United Commercial Bank PLC	151CTLN233120001	Term Loan	14,911,192	12,949,279
United Commercial Bank PLC	151CTLN233310001	Term Loan	3,856,358	3,352,165
United Commercial Bank PLC	151CTLN233450001	Term Loan	8,923,067	7,750,968
United Commercial Bank PLC	151CTLN240320001	Term Loan	1,349,327	1,171,793
United Commercial Bank PLC	151CTLN240720001	Term Loan	10,720,650	9,320,579
United Commercial Bank PLC	151CTLN241140002	Term Loan	6,959,431	6,043,771
United Commercial Bank PLC	151CTLN241270001	Term Loan	13,688,533	11,901,916
United Commercial Bank PLC	151CTLN241410001	Term Loan	7,592,909	6,601,888
United Commercial Bank PLC	151CTLN241790001	Term Loan	20,787,760	18,085,848
United Commercial Bank PLC	151CTLN241560001	Term Loan	1,816,645	1,578,388
United Commercial Bank PLC	151CTLN241820001	Term Loan	3,728,983	3,238,361
Total			**172,369,007**	**186,793,185**

18.A Consolidated long term loan net off current maturity

Genex Infosys PLC	898,997,749	726,626,546
Loginex Ltd.	-	-
Total	**898,997,749**	**726,626,546**

18.02.A Consolidated current portion of long term loan

Genex Infosys PLC	172,369,007	186,793,185
Loginex Ltd.	-	-
Total	**172,369,007**	**186,793,185**

19.00 Lease Liability

Opening balance	235,391,238	86,108,155
Recognition of Lease Liability on initial application of IFRS 16	-	-
Addition during the year	16,611,926	205,879,599
Total	**252,003,164**	**291,987,754**
Payment of lease liability		
Installment paid during the year	(77,747,868)	(77,513,768)
Interest on Lease Payments	29,432,156	20,917,251
Closing balance	**203,687,452**	**235,391,238**
Current Portion of Lease Liability	53,081,605	47,383,024
Long Term Portion	**150,605,846**	**188,008,214**

* See accounting policy in notes no. 5.10

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025
19.A	**Consolidated Lease Liability**		
	Long Term Portion		
	Genex Infosys PLC	150,605,846	188,008,214
	Loginex Ltd.	-	1,378,642
	Total Long Term Portion	**150,605,846**	**189,386,856**
	Current Portion		
	Genex Infosys PLC	53,081,605	47,383,024
	Loginex Ltd.	1,378,642	1,716,980
	Total Current Portion	**54,460,247**	**49,100,005**
20.00	**Trade and other payables**		
	Opening balance	25,911,307	28,575,855
	Addition during the year	1,148,229,913	293,597,394
		1,174,141,219	**322,173,249**
	Adjustment during the year	1,152,140,157	296,261,942
	Closing balance	**22,001,063**	**25,911,307**
20.A	**Consolidated accounts and other payable**		
	Genex Infosys PLC	22,001,063	25,911,307
	Loginex Ltd.	33,317,887	40,056,162
	Total	**55,318,950**	**65,967,469**

All the payables disclosed here have arisen from local suppliers of the Company.

21.00	**Unpaid/Unclaimed Dividend**		
	Opening balance	24,760,668	1,452,500
	Addition during the year	8,425,429	25,276,287
		33,186,097	**26,728,787**
	Adjustment during the year	31,117,529	1,968,119
	Closing balance	**2,068,567**	**24,760,668**
21.A	**Consolidated Unpaid/Unclaimed Dividend**		
	Genex Infosys PLC	2,068,567	24,760,668
	Loginex Ltd.	-	-
	Total	**2,068,567**	**24,760,667**
22.00	**Short term loan**		
	Short Term Over Draft (SOD)	812,757,963	964,139,880
	General	1,729,940,431	1,615,694,618
	Total	**2,542,698,394**	**2,579,834,498**

Name of Bank	Account No.	Type of Loan	30-Jun-26	30-Jun-25
Short Term Bank Loan (SOD)				
Mercantile Bank PLC	118672011694562	SOD	56,480,351	48,178,138
AB Bank PLC	4005-794911-000	SOD	-	157,845,337
United Commercial Bank PLC	1511749000000030	SOD	51,441,229	53,032,195
United Commercial Bank PLC	1511749000000028	SOD	704,836,383	726,635,446
Total			**812,757,963**	**985,691,117**
Less: Interest payable			-	21,551,237
Outstanding balance			**812,757,963**	**964,139,880**

Notes	Particulars			Amount in Taka	
				30-June-2026	30-June-2025
	General Loan				
	United Commercial Bank PLC	151CLWF211750001	Work Order Finance	147,706,320	132,586,466
	United Commercial Bank PLC	151CLWF211450001	Work Order Finance	96,020,813	89,281,470
	United Commercial Bank PLC	151CLWF210820001	Work Order Finance	76,759,445	68,875,258
	United Commercial Bank PLC	151CTLG222060002	Time-Loan	367,765,326	329,764,367
	United Commercial Bank PLC	151CTLG230870001	Time-Loan	174,477,926	179,874,151
	United Commercial Bank PLC	151CTLG212860001	Time-Loan	194,297,087	200,306,276
	United Commercial Bank PLC	151CTLG241420001	Time-Loan	19,554,109	19,776,752
	United Commercial Bank PLC	151CTLG241420002	Time-Loan	22,435,137	22,465,985
	United Commercial Bank PLC	151CTLG241580002	Time-Loan	16,287,493	14,604,517
	United Commercial Bank PLC	151CTLG241720001	Time-Loan	26,167,684	23,463,794
	United Commercial Bank PLC	151CTLG242110001	Time-Loan	12,345,004	12,361,979
	United Commercial Bank PLC	151CTLG242120001	Time-Loan	29,733,013	26,660,719
	United Commercial Bank PLC	151COAP250760002	COAP	31,687,105	28,446,267
	United Commercial Bank PLC	151COAP250760001	COAP	36,891,884	33,118,721
	United Commercial Bank PLC	151COAP250350003	COAP	30,338,788	30,644,704
	United Commercial Bank PLC	151COAP250350002	COAP	28,725,691	29,015,341
	United Commercial Bank PLC	151COAP250350001	COAP	17,295,819	17,470,219
	United Commercial Bank PLC	151COAP250550001	COAP	15,341,660	15,348,691
	United Commercial Bank PLC	151COAP242530001	COAP	55,468,940	51,609,383
	United Commercial Bank PLC	151COAP242530002	COAP	52,813,868	48,818,039
	United Commercial Bank PLC	151COAP243020002	COAP	27,547,714	25,459,756
	United Commercial Bank PLC	151COAP243020005	COAP	16,054,056	14,414,247
	United Commercial Bank PLC	151COAP243020006	COAP	20,032,091	20,059,636
	United Commercial Bank PLC	151COAP243020501	COAP	40,083,632	35,989,370
	United Commercial Bank PLC	151COAP251050501	COAP	56,448,312	52,900,149
	United Commercial Bank PLC	151COAP251110001	COAP	17,710,483	15,859,552
	United Commercial Bank PLC	151COAP251070001	COAP	35,107,320	31,438,237
	United Commercial Bank PLC	151COAP251060001	COAP	17,829,210	15,965,871
	United Commercial Bank PLC	151COAP243190001	COAP	57,127,768	51,292,567
	United Commercial Bank PLC	151COAP243190501	COAP	22,923,164	20,581,724
	United Commercial Bank PLC	151CFOR253220001	CFOR	41,126,866	-
	Total Loan			**1,804,103,728**	**1,658,454,205**
	Less: Interest payable			74,163,297	42,759,587
	Outstanding balance			**1,729,940,431**	**1,615,694,618**
	Total Short Term Loan			**2,542,698,394**	**2,579,834,498**

22.A Consolidated short term loan

Genex Infosys PLC	2,542,698,394	2,579,834,498
Loginex Ltd.	-	-
Total	**2,542,698,394**	**2,579,834,498**

23.00 Liabilities for Expenses

Opening balance		107,666,320	53,479,829
Addition during the year		182,273,513	84,584,500
		289,939,833	**138,064,329**
Adjustment during the year		9,059,563	30,398,009
Closing Balance		**280,880,269**	**107,666,320**
This is made up as follows:			
Audit fee		400,000	400,000
VAT payable on audit fee		60,000	60,000
Provision for electricity bill		2,250,000	2,810,000
Provision for office rent		1,103,360	2,017,079
Staff salaries payable		-	546,840
Interest payable	**23.01**	268,742,391	86,679,989
Provision for workers' profit participation and welfare fu	**23.02**	8,324,518	15,152,412
Total		**280,880,269**	**107,666,320**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025
23.01	**Interest payable**		
	Interest payable against Long Term Loan	10,479,094	22,369,165
	Interest payable against Short Term Loan	74,163,297	64,310,824
	Accrued Interest Payable	184,100,000	-
	Total	**268,742,391**	**86,679,989**
23.02	**Provision for workers' profit participation and welfare funds**		
	Opening balance	15,152,412	15,447,500
	Addition during the year	6,809,277	13,607,662
		21,961,689	**29,055,162**
	Adjustment during the year	13,637,171	13,902,750
	Closing balance	**8,324,518**	**15,152,412**
23.A	**Consolidated Liabilities for Expenses**		
	Genex Infosys PLC	280,880,269	107,666,320
	Loginex Ltd.	725,123	714,123
	Total	**281,605,392**	**108,380,443**
24.00	**Provision for Income Tax**		
	Opening Balance	12,539,457	9,841,577
	Addition during the year	1,782,688	4,276,491
		14,322,145	**14,118,068**
	Adjustment during the year	7,247,928	1,578,611
	Closing Balance	**7,074,217**	**12,539,457**
24.A	**Consolidated Provision for Income Tax**		
	Genex Infosys PLC	7,074,217	12,539,457
	Loginex Ltd.	902,191	757,756
	Closing Balance	**7,976,408**	**13,297,213**

Notes	Particulars		Amount in Taka	
			30-June-2026	30-June-2025
25.00	**Revenue**			
	Total sales		1,740,080,818	1,895,016,102
	Less: VAT on sales		62,377,720	80,840,017
	Net Sales		**1,677,703,098**	**1,814,176,085**
	This is made up as follows:			
	Data entry		51,908,127	55,289,217
	Business process outsourcing		133,952,085	142,677,194
	Robotics Process Outsourcing		10,716,869	11,414,924
	IT support & software maintenance		102,912,236	109,615,532
	Digital content development & management		142,132,094	151,390,017
	Call centre service		930,968,660	1,007,158,025
	System Integration		6,299,341	16,151,264
	Software development		203,077,407	216,305,067
	Website development		67,044,145	71,411,136
	Cloud Service		23,035,213	24,535,636
	Service Charge on VAT and SD Collection		5,656,921	8,228,073
	Total		**1,677,703,098**	**1,814,176,085**
25.A	**Consolidated Revenue**			
	Genex Infosys PLC		1,677,703,098	1,814,176,085
	Loginex Ltd.		28,887,152	98,991,064
	Total		**1,706,590,250**	**1,913,167,149**
26.00	**Cost of Sales**			
	This is made up as follows:			
	Salaries & allowance		420,292,016	456,642,845
	Cleaning & clothing cost		6,677,309	7,300,417
	Recruitment expenses		148,265	110,275
	Office rent		1,599,600	1,084,335
	Electricity bill		27,210,341	27,977,604
	Entertainment expenses		4,110,177	4,016,672
	Transportation exp- maintenance		599,346	792,858
	IT expenses		4,007,320	2,738,475
	Medical expense		941,793	201,011
	Printing		715,720	1,598,369
	Stationery		919,980	820,765
	Repair & maintenance		3,171,090	3,602,433
	Overseas travelling		685,812	1,003,192
	Office Maintenance		514,399	814,112
	Training costs		80,100	122,018
	Telephone & communication		3,431,275	4,266,359
	Traveling & conveyance		2,978,304	2,881,196
	Internet & Connectivity		8,565,498	15,175,932
	Service Charge		5,546,456	6,201,351
	Fuel Expense		2,058,156	2,189,271
	Depreciation	Annexure - A	297,985,434	270,521,928
	Amortization on intangible assets	Annexure - B	87,203,264	95,199,895
	Depreciation on Right of use asset	Annexure - C	54,105,149	56,325,270
	Total		**933,546,804**	**961,586,583**

** The company has lease agreement for the purpose of office rent . All rental expenses beared by the company. The lease agreements which are for short term i.e. for 12 (twelve) months are included in rent expense. The agreement may be extended/renewed on request from the tenant and when the landowner shall agree to do so.

As per paragraph 6 of IFRS 16 the company recognized the lease payment associated with those leases as an expenses on a Straight Line basis over the lease term.

Notes	Particulars		Amount in Taka	
			30-June-2026	30-June-2025
26.A	**Consolidated Cost of Sales**			
	Genex Infosys PLC		933,546,804	961,586,583
	Loginex Ltd.		25,266,407	91,009,046
	Total		**958,813,211**	**1,052,595,629**
27.00	**Administrative expenses**			
	This is made up as follows :			
	Salaries & allowance		55,860,016	51,227,497
	AGM & Public Relation		757,511	295,000
	Audit fee	38.00	460,000	460,000
	Director's remuneration	36 (a)	3,000,000	3,000,000
	Board meeting fees	36 (a)	400,000	268,000
	Bank charge		433,665	830,320
	Office rent		120,400	81,617
	Electricity bill		3,023,372	3,108,623
	Entertainment expenses		309,368	302,330
	Insurance expenses		6,251,079	5,573,506
	Membership renewal fee		1,461,800	1,673,892
	IT expenses		1,335,774	912,825
	Internet & Connectivity		2,415,910	4,280,391
	Legal fees		770,500	710,000
	License, Registration & Renewal		3,406,488	4,541,263
	Professional fees		2,300,314	2,958,440
	Overseas travelling		420,336	614,859
	Office event expense		2,282,317	947,173
	Printing		178,930	399,592
	Stationery		394,277	351,756
	Repair & maintenance		1,057,030	1,200,811
	Telephone & communication		1,470,547	1,828,440
	Traveling & conveyance		1,276,415	1,234,798
	Gas & Fuel Expenses		131,372	125,485
	Postage & Courier		39,935	94,762
	Misc. Expenses		61,480	128,825
	Water Bills		844,293	1,996,897
	Security Service		3,555,948	3,898,906
	Depreciation	Annexure - A	22,429,011	20,361,866
	Amortization on intangible assets	Annexure - B	6,563,687	7,165,584
	Depreciation on Right of use asset	Annexure - C	4,072,431	4,239,536
	Total		**127,084,205**	**124,812,994**
27.A	**Consolidated Administrative Expenses**			
	Genex Infosys PLC		127,084,205	124,812,994
	Loginex Ltd.		4,131,837	6,791,478
	Total		**131,216,042**	**131,604,472**
28.00	**Selling & Distribution Expenses**			
	This is made up as follows:			
	Promotional & Advertisement expenses		737,200	628,440
	Gift expense		14,000	7,143
	Tender Expense		30,190	156,623
	Total		**781,390**	**792,206**
28.A	**Consolidated Selling & Distribution Expenses**			
	Genex Infosys PLC		781,390	792,206
	Loginex Ltd.		-	-
	Total		**781,390**	**792,206**
29.00	**Financial Expenses**			
	This is made up as follows:			
	Bank Interest	29.01	454,833,545	389,460,515
	Interest on Lease Payments	19.00	29,432,156	20,917,251
	Total		**484,265,701**	**410,377,767**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025
29.01	**Bank Interest**		
	Interest against Long Term Loan	99,801,171	108,811,173
	Interest against Short Term Loan	355,032,375	280,649,342
	Total Interest	**454,833,545**	**389,460,515**
29.A	**Consolidated Financial Expenses**		
	Genex Infosys PLC	484,265,701	410,377,767
	Loginex Ltd.	329,020	160,655
	Total	**484,594,720**	**410,538,422**
30.00	**Other Income**		
	This is made up as follows:		
	Realized Gain/(Loss)	3,103,935	(46,518,208)
	Foreign Exchange Gain/(Loss)	(57,172)	(3,510,029)
	Cash Incentives	-	11,766,000
	Interest Income	1,001,185	278,873
	Dividend Income	6,921,873	7,137,728
	Total	**10,969,822**	**(30,845,635)**
30.A	**Consolidated Other Income**		
	Genex Infosys PLC	10,969,822	(30,845,635)
	Loginex Ltd.	-	-
	Total	**10,969,822**	**(30,845,635)**
30.01	**Unrealized Gain/(Loss)**		
	Provision for (Diminution) / Increase in value of Investment (Sellable)	110,358,358	(7,572,108)
	Provision for (Diminution) / Increase in value of Investment (Fixed)	-	(27,765,000)
	Total	**110,358,358**	**(35,337,108)**
30.01.A	**Consolidated Unrealized Gain/(Loss)**		
	Genex Infosys PLC	110,358,358	(35,337,108)
	Loginex Ltd.	-	-
	Total	**110,358,358**	**(35,337,108)**
31.00	**Workers' Profit Participation Fund Expense**		
	Genex Infosys PLC	6,809,277	13,607,662
	Total	**6,809,277**	**13,607,662**
31.A	**Consolidated Workers' Profit Participation Fund**		
	Genex Infosys PLC	6,809,277	13,607,662
	Loginex Ltd.	-	49,042
	Total	**6,809,277**	**13,656,704**
32.00	**Income Tax Expense**		
	This is made up as follows:		
	Income Tax Expense	1,782,688	2,894,704
	Sortfall for the FY 2020-21	-	890,074
	Sortfall for the FY 2022-23	-	491,713
	Over Provision for the FY 2023–24	(435,376)	-
	Total	**1,347,312**	**4,276,491**
32.A	**Consolidated Income Tax Expense**		
	This is made up as follows:		
	Genex Infosys PLC	1,347,312	4,276,491
	Loginex Ltd.	1,389,942	132,821
	Total	**2,737,254**	**4,409,312**

Notes	Particulars		Amount in Taka	
			30-June-2026	30-June-2025
33.00	**Earnings per share (EPS) - Basic**			
	The computation of EPS is given below:			
	Earning attributable to the ordinary shareholders		245,196,589	260,304,640
	Weighted average number of ordinary shares outstanding during the year	33.01	120,450,021	120,450,021
	Earnings per share (EPS) - Basic		**2.04**	**2.16**

33.01 Calculation of weighted average number of outstanding ordinary shares

Particulars	No. of Shares	Fraction of year	Weighted average number of shares	Weighted average number of shares
Opening balance	120,450,021	365 /365	120,450,021	120,450,021
Stock Dividend	-		-	-
Weighted average number of outstanding ordinary shares	**120,450,021**		**120,450,021**	**120,450,021**

33.A	**Consolidated Earnings Per Share (EPS) - Basic**			
	The computation of consolidated EPS is given below:			
	Earning attributable to the ordinary shareholders		243,911,789	260,793,185
	Weighted average number of ordinary shares outstanding during the year	33.01	120,450,021	120,450,021
	Consolidated Earnings Per Share (EPS) - Basic		**2.03**	**2.17**
34.00	**Net Asset Value (NAV) per share**			
	Total Assets		6,922,226,390	6,455,201,729
	Less : Non Current Liabilities		1,049,603,595	914,634,760
	Less: Current Liabilities		3,080,173,123	2,984,888,458
	Net Asset Value		**2,792,449,671**	**2,555,678,511**
	Number of Ordinary Shares outstanding during the year		120,450,021	120,450,021
	Net Asset Value (NAV) per Share		**23.18**	**21.22**
34.A	**Consolidated Net Asset Value (NAV) per share**			
	Total Assets		7,063,936,426	6,607,441,638
	Less: Non Current Liabilities		1,049,603,595	916,013,401
	Less: Current Liabilities		3,116,496,967	3,028,133,480
	Consolidated Net Asset Value		**2,897,835,864**	**2,663,294,757**
	Consolidated Net Asset Value (NAV) per Share		**24.05**	**22.11**
35.00	**Net Operating Cash Flows per Share (NOCFPS)**			
	Cash flows from operating activities as per Statement of Cash Flows		757,083,018	834,003,365
	Number of ordinary Shares outstanding during the year		120,450,021	120,450,021
	Net Operating Cash Flows per Share (NOCFPS)		**6.29**	**6.92**
35.A	**Consolidated net operating cash flows per share (NOCFPS)**			
	Cash flows from operating activities as per Consolidated Statement of Cash Flows		766,516,426	827,509,088
	Number of ordinary Shares outstanding during the year		120,450,021	120,450,021
	Consolidated net operating cash flows per share (NOCFPS)		**6.36**	**6.87**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025

36.00 Disclosure as per requirement of paragraph 17 of IAS 24 Related Party Disclosures

(a)	Short-term employee benefits		
	Directors Remuneration:	3,000,000	3,000,000
	Board Meeting Fees:	400,000	268,000
(b)	Post-employee benefit	Nil	Nil
(C)	Other long term benefits	Nil	Nil
(d)	Termination benefits	Nil	Nil
(e)	Share based payment	Nil	Nil

37.00 Disclosure as per paragraph 18 of IAS 24

During the year, the Company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. As per the requirement of schedule XI, Part II, Para 4 of the Companies Act 1994 ,the names of the related parties and nature of these transaction have been set out in accordance with the provisions of IAS 24 Related Party Disclosures.

Name of the related party	Relationship	Nature of transaction	Transaction During The Year	30-Jun-26
Director Remuneration	Director	Remuneration	3,000,000	3,000,000
Board Meeting fees	Director	Board Meeting	400,000	400,000
Loginex Limited	Subsidiary	Investment	-	750,000
Green & Red	Associates	Investment	-	37,325,900
Genex Infrastructure	Associates	Investment	-	750,000

38.00 Audit Fees

Name	Purpose	30-Jun-26	30-Jun-25
Fames & R	Audit Fees	400,000	400,000
		400,000	**400,000**
Add: VAT on Audit Fees		60,000	60,000
Total		**460,000**	**460,000**

39.00 During the year from 01.07.2025 to 30.06.2026 Seven (7) Board Meetings were held. The attendance status of all of the meetings is as follows:

Name of Directors	Position	Meeting Held	Attended
Mr. Hassan Shahid Sarwar, FCA	Chairman	7	6
Mr. Shah Jalal Uddin	Acting MD & CEO	7	7
Mr. Mohammed Adnan Imam	Director	7	5
Mr. Chowdhury Fazle Imam	Director	7	4
Mrs. Nilofar Imam	Director	7	4
Mr. Prince Mojumder	Vice Chairman &	7	0
Mr. Zahrul Syed Bakht, CPA, CMA, FCM,	Independent Director	7	7
Mr. Mohammad Fazlul Karim Mondol	Independent Director	7	6

39.01 Employee position for Genex Infosys PLC.(as at 30 June, 2026)

Disclosure as per requirement of Schedule XI, part II, Note 5 of Para 3, of the Companies Act, 1994

Particulars	30-Jun-26
Number of Employees	3661

There are 3661 employees' working for the company. All of these employees are getting Tk. 8,000 or

39.02 Turnover for the year (as at 30 June, 2026):

Disclosure as per requirement of Schedule XI, part II, Para 3(a), of the Companies Act, 1994

Particulars	30-Jun-26
Turnover	1,677,703,098

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025

39.03 Raw materials consumed (as at 30 June, 2026):

As Genex Infosys Limited is a service provider company, the disclosure requirement of Schedule XI, part II, Para 3(d)(i), of the Companies Act, 1994 is not applicable for the company.

39.04 Finished Goods (as at 30 June, 2026):

As Genex Infosys PLC. is a service provider company, the disclosure requirement of Schedule XI, part II,Para 3(d)(ii), of the Companies Act, 1994 is not applicable for the company.

40.00 Reconciliation of net profit with cash flows from operating activities making adjustment of non cash items, for non-operatiing items and for the net changes in operating accruals.

Net Profit	**245,196,589**	**260,304,640**
Adjustment for:		
Depreciation	320,414,446	290,883,793
Amortization	93,766,951	102,365,479
Finance Expense	484,265,701	410,377,767
Provision for Diminution/Increase in value of Investment	(110,358,358)	7,572,108
	788,088,739	**811,199,147**
(Increase)/Decrease in Current Assets:		
(Increase)/Decrease in inventories	(16,273,983)	3,603,195
(Increase)/Decrease in accounts receivable	(56,437,249)	(110,964,348)
(Increase)/Decrease in advances,deposits, prepayments.	107,074,291	222,050,384
(Increase)/Decrease in right to use asset	41,565,653	(145,314,793)
	75,928,712	**(30,625,562)**
Increase/ (Decrease) in Liabilities:		
Increase/(Decrease) in accounts payable and other payable	(3,910,244)	(2,664,548)
Increase/(Decrease) in provision and accruals	(8,848,453)	2,330,431
Increase/(Decrease) in Tax provision	(5,465,240)	2,697,880
Increase/(Decrease) in lease liability	(31,703,786)	149,283,083
	(49,927,723)	**151,646,845**
Paid for finance expenses	**(302,203,299)**	**(358,521,707)**
Net cash generated from operating activities (indirect method)	**757,083,018**	**834,003,365**
Net cash generated from operating activities (Direct method)	**757,083,018**	**834,003,365**

40.A Consolidated reconciliation of net profit with cash flows from operating activities making adjustment of non cash items, for non-operatiing items and for the net changes in operating accruals.

Net Consolidated Profit	**242,966,536**	**261,152,662**
Adjustment for:		
Depreciation	323,402,756	293,955,310
Amortization	94,603,530	103,202,058
Finance expense	484,594,720	410,538,422
Provision for Diminution/Increase in value of Investment	(110,358,358)	7,572,108
	792,242,648	**815,267,898**
(Increase)/Decrease in Current Assets:		
(Increase)/Decrease in inventories	(16,273,983)	3,603,195
(Increase)/Decrease in accounts receivable	(52,668,949)	(150,962,813)
(Increase)/Decrease in advances,deposits, prepayments.	117,625,169	225,609,063
(Increase)/Decrease in right to use asset	43,384,866	(147,191,486)
	92,067,103	**(68,942,041)**
Increase/ (Decrease) in Liabilities:		
Increase/(Decrease) in accounts payable and other payable	(10,648,519)	22,843,855
Increase/(Decrease) in provision and accruals	(8,837,453)	1,936,210
Increase/(Decrease) in Tax provision	(5,320,804)	2,830,701
Increase/(Decrease) in lease liability	(33,420,766)	151,102,164
	(58,227,543)	**178,712,930**
Paid for finance expenses	**(302,532,318)**	**(358,682,362)**
Net cash generated from consolidated operating activities (indirect method)	**766,516,426**	**827,509,088**
Net cash generated from consolidated operating activities (Direct method)	**766,516,426**	**827,509,088**

Notes	Particulars	Amount in Taka	
		30-June-2026	30-June-2025

41.00 Disclosures as per schedule XI, Part-II,Para 4 of the Companies Act, 1994
Transaction with Key management personnel of the entity:

a.	Managerial Remuneration paid or payable during the year to the directors, including Managing Director, a managing agent or manager.	3,000,000	3,000,000
b.	Expenses reimbursed to managing Agent	Nil	Nil
c.	Commission or remuneration payable separately to a managing agent or his associate	Nil	Nil
d.	Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company	Nil	Nil
e.	The money value of the contracts for the sale or purchase of goods and materials or supply of services , entered into by the company with the managing agent or his associate during the financial year.	Nil	Nil
f.	Any other perquisite or benefits in cash or in kind stating,approximate money value where applicable.	Nil	Nil
g.	Other allowances and commission including guarantee commission etc.	Nil	Nil
h.	Pensions etc.		
	(i) Pensions	Nil	Nil
	(ii) Gratuities	Nil	Nil
	(iii) Payments from a providend funds,in excess of own subscription and interest thereon	Nil	Nil
	(iv) Compensatin for loss of office	Nil	Nil
	(v) Consideration in connection with retirement from office	Nil	Nil

42.00 Contingent Assets & Liabilities

There has no contingent Assets/ Liabilities as at the reporting date for the company.

43.00 Event After Balance Sheet Date

The Board of Directors of Genex Infosys PLC., in its Board Meeting held on 28th October 2026 has recommended 1% cash dividend (Excluding Sponsors & Directors) of paid-up capital for the year ended June 30, 2026. This dividend is subject to final approval by the shareholders at the forthcoming Annual General Meeting of the company.

Genex Infosys PLC. and its Subsidiaries
Consolidated Schedule of Property, Plant & Equipment
As at June 30, 2026

Annexure - A.1

Name of Assets	Cost			Rate (%)	Depreciation			Written down value as on 30.06.2026
	Balance as on 01.07.2025	Addition during the year	Balance as on 30.06.2026		Balance as on 01.07.2025	Charged during the year	Balance as on 30.06.2026	
Land & Land Development	268,195,579	-	268,195,579		-	-	-	268,195,579
Machinery and equipment	3,134,538,986	802,632,414	3,937,171,400	15%	1,407,724,775	305,407,958	1,713,132,734	2,224,038,667
Furniture and fixtures	140,485,391	518,100	141,003,491	10%	72,164,541	6,853,597	79,018,138	61,985,353
Motor vehicles	50,322,100	-	50,322,100	20%	42,553,451	1,553,730	44,107,181	6,214,919
Office Equipments	7,574,201	249,735	7,823,936	10%	872,389	686,298	1,558,687	6,265,249
Office decoration and renovation	161,034,138	261,218	161,295,356	10%	72,179,321	8,901,173	81,080,494	80,214,861
As on June 30, 2026	**3,762,150,394**	**803,661,467**	**4,565,811,861**		**1,595,494,477**	**323,402,756**	**1,918,897,233**	**2,646,914,630**
As on June 30, 2025	**3,418,143,548**	**344,006,847**	**3,762,150,394**		**1,301,539,167**	**293,955,310**	**1,595,494,477**	**2,166,655,919**

Genex Infosys PLC.

Schedule of Property, Plant & Equipment

As at June 30, 2026

Annexure - A

Name of Assets	Cost			Rate (%)	Depreciation			Written down value as on 30.06.2026
	Balance as on 01.07.2025	Addition during the year	Balance as on 30.06.2026		Balance as on 01.07.2025	Charged during the year	Balance as on 30.06.2026	
Land & Land Development	268,195,579	-	268,195,579	0%	-	-	-	268,195,579
Machinery and equipment	3,116,374,447	793,311,467	3,909,685,914	15%	1,405,610,749	303,632,165	1,709,242,914	2,200,442,999
Furniture and fixtures	136,501,758	518,100	137,019,858	10%	71,528,499	6,518,838	78,047,337	58,972,521
Motor vehicles	50,322,100	-	50,322,100	20%	42,553,451	1,553,730	44,107,181	6,214,919
Office Equipments	7,574,201	249,735	7,823,936	10%	872,389	686,298	1,558,687	6,265,249
Office decoration and renovation	149,873,700	261,218	150,134,918	10%	69,796,466	8,023,415	77,819,881	72,315,037
As on June 30, 2026	**3,728,841,784**	**794,340,520**	**4,523,182,304**		**1,590,361,554**	**320,414,446**	**1,910,776,000**	**2,612,406,305**
As on June 30, 2025	**3,390,383,338**	**338,458,446**	**3,728,841,784**		**1,299,477,761**	**290,883,793**	**1,590,361,554**	**2,138,480,230**

Allocation of Depreciation:		
Depreciation Allocated to:		**30.06.2026**
Cost of Sales	93%	297,985,434
Administrative Expenses	7%	22,429,011
Total		**320,414,445**

Genex Infosys PLC. and its Subsidiaries
Consolidated Schedule of Intangible Assets
As at June 30, 2026

Annexure - B.1

Name of Assets	Cost			Rate (%)	Amortization			Written down value as on 30.06.2026
	Balance as on 01.07.2025	Addition during the year	Balance as on 30.06.2026		Balance as on 01.07.2025	Charged during the year	Balance as on 30.06.2026	
Software	953,551,254	17,554,040	971,105,294	15%	576,451,565	94,603,530	671,055,094	300,050,199
As on June 30, 2026	**953,551,254**	**17,554,040**	**971,105,294**		**576,451,565**	**94,603,530**	**671,055,094**	**300,050,199**
As on June 30, 2025	**896,673,662**	**56,877,592**	**953,551,254**		**473,249,507**	**103,202,058**	**576,451,565**	**377,099,689**

Genex Infosys PLC.
Schedule of Intangible Assets
As at June 30, 2026

Annexure - B

Name of Assets	Cost			Rate (%)	Amortization			Written down value as on 30.06.2026
	Balance as on 01.07.2025	Addition during the year	Balance as on 30.06.2026		Balance as on 01.07.2025	Charged during the year	Balance as on 30.06.2026	
Software	949,325,642	17,554,040	966,879,682	15%	575,178,626	93,766,951	668,945,577	297,934,105
As on June 30, 2026	**949,325,642**	**17,554,040**	**966,879,682**		**575,178,626**	**93,766,951**	**668,945,577**	**297,934,105**
As on June 30, 2025	**892,448,050**	**56,877,592**	**949,325,642**		**472,813,148**	**102,365,479**	**575,178,626**	**374,147,015**

Allocation of Amortization		
Amortization Allocated to:		**30.06.2026**
Cost of Sales	93%	87,203,264
Administrative Expenses	7%	6,563,687
Total		**93,766,951**

Genex Infosys PLC. and its Subsidiaries
Consolidated Schedule of Right of Use Assets
As at June 30, 2026

Annexure - C.1

Name of Assets	Cost			Depreciation/Amortization			Written down value as on 30.06.2026
	Balance as on 01.07.2025	Addition during the year	Balance as on 30.06.2026	Balance as on 01.07.2025	Charged during the year	Balance as on 30.06.2026	
Genex Infosys PLC	535,498,717	16,611,926	552,110,643	308,565,413	58,177,579	366,742,992	185,367,652
Loginex Limited	8,832,514	-	8,832,514	5,800,492	1,819,213	7,619,705	1,212,809
As on June 30, 2026	**544,331,231**	**16,611,926**	**560,943,158**	**314,365,905**	**59,996,792**	**374,362,697**	**186,580,461**
As on June 30, 2025	**334,813,206**	**209,518,026**	**544,331,231**	**252,039,365**	**62,326,540**	**314,365,905**	**229,965,326**

Genex Infosys PLC.
Schedule of Right of Use Assets
As at June 30, 2026

Annexure - C

Name of Assets	Cost			Depreciation/Amortization			Written down value as on 30.06.2026
	Balance as on 01.07.2025	Addition during the year	Balance as on 30.06.2026	Balance as on 01.07.2025	Charged during the year	Balance as on 30.06.2026	
Nitol Niloy Tower, BHTPC, RAJUK Trade Centre & Del Vista	535,498,717	16,611,926	552,110,643	308,565,413	58,177,579	366,742,992	185,367,652
As on June 30, 2026	**535,498,717**	**16,611,926**	**552,110,643**	**308,565,413**	**58,177,579**	**366,742,992**	**185,367,652**
As on June 30, 2025	**329,619,118**	**205,879,599**	**535,498,717**	**248,000,606**	**60,564,806**	**308,565,413**	**226,933,304**

Allocation of Amortization		
Amortization Allocated to:		**30.06.2026**
Overhead Expenses	93%	54,105,149
Administrative Expenses	7%	4,072,431
Total		**58,177,579**