

*Un-Audited Consolidated and Separate
Financial Statements
Of*

GENEX INFOSYS PLC

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

For the period ended December 31, 2025

Genex Infosys PLC. and its Subsidiaries

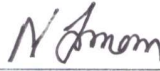
Consolidated statement of financial position
As at December 31, 2025

	Notes	December 31, 2025 Amount (Tk.)	June 30, 2025 Amount (Tk.)
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.A	2,031,893,241	2,166,655,919
Intangible assets net	7.A	347,351,964	377,099,689
Capital work in progress	8.A	1,829,907,146	1,543,060,628
Right of Use Asset net	9.A	199,940,860	229,965,326
Investment	10.A	396,352,300	370,887,949
Total non-current assets		4,805,445,511	4,687,669,511
Current Assets			
Inventories	11.A	92,451,280	95,024,968
Trade & other receivables	12.A	961,124,038	882,102,653
Advances, deposits and prepayments	13.A	898,395,099	863,658,798
Cash and cash equivalents	14.A	115,232,268	78,985,708
Total current assets		2,067,202,685	1,919,772,127
TOTAL ASSETS		6,872,648,196	6,607,441,638
EQUITY AND LIABILITIES			
Equity			
Share Capital	15.00	1,204,500,211	1,204,500,211
Share Premium		28,631,139	28,631,139
Share Money Deposit for convertible/redeemable preference share		28,805,000	28,805,000
Retained Earnings	16.A	1,868,877,833	1,701,515,389
Total equity attributable to equity holders		3,130,814,183	2,963,451,739
Reserve for Fair value of changes in marketable securities	16.01.A	(343,686,963)	(346,093,263)
Non-Controlling interest	16.B	46,108,157	45,936,280
Total equity		2,833,235,377	2,663,294,756
Liabilities			
Non-Current Liabilities			
Long term loan	17.A	704,728,070	726,626,546
Lease Liability	18.A	165,116,503	189,386,856
Total non-current liabilities		869,844,573	916,013,401
Current Liabilities			
Trade and other payables	19.A	58,408,080	65,967,469
Dividend Payable	20.A	8,425,429	-
Unpaid/Unclaimed Dividend	21.A	1,960,561	24,760,668
Short term loan	22.A	2,629,612,705	2,579,834,498
Current portion of long term loan	17.02.A	204,063,001	186,793,185
Current portion of lease Liability	18.A	49,101,794	49,100,005
Liabilities for expenses	23.A	202,951,509	108,380,443
Provision for Income Tax	24.A	15,045,167	13,297,213
Total current liabilities		3,169,568,247	3,028,133,480
Total liabilities		4,039,412,819	3,944,146,881
TOTAL EQUITY & LIABILITIES		6,872,648,196	6,607,441,638
Consolidated Net Asset Value (NAV) Per Share	34.A	23.52	22.11

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


Chairman


Acting Managing Director & CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC.

Statement of financial position

As at December 31, 2025

	Notes	December 31, 2025 Amount (Tk.)	June 30, 2025 Amount (Tk.)
ASSETS			
Non-Current Assets			
Property, plant and equipment net	6.00	2,003,161,929	2,138,480,230
Intangible assets net	7.00	344,817,580	374,147,015
Capital work in progress	8.00	1,829,907,146	1,543,060,628
Right of Use Asset net	9.00	197,818,445	226,933,304
Investment	10.00	397,102,300	371,637,949
Total non-current assets		4,772,807,400	4,654,259,127
Current Assets			
Inventories	11.00	92,451,280	95,024,968
Trade & other receivables	12.00	878,987,493	796,168,110
Advances, deposits and prepayments	13.00	867,601,323	830,849,820
Cash and cash equivalents	14.00	115,033,900	78,899,704
Total current assets		1,954,073,997	1,800,942,602
TOTAL ASSETS		6,726,881,397	6,455,201,729
EQUITY AND LIABILITIES			
Equity			
Share capital	15.00	1,204,500,211	1,204,500,211
Retained earnings	16.00	1,864,400,420	1,697,271,563
Reserve for Fair value of changes in marketable securities	16.01	(343,686,963)	(346,093,263)
Total equity		2,725,213,668	2,555,678,511
Liabilities			
Non-Current Liabilities			
Long term loan	17.00	704,728,070	726,626,546
Lease Liability	18.00	164,759,758	188,008,214
Total non-current liabilities		869,487,828	914,634,760
Current Liabilities			
Trade and other payables	19.00	24,469,010	25,911,307
Dividend Payable	20.00	8,425,429	-
Unpaid/Unclaimed Dividend	21.00	1,960,561	24,760,668
Short term loan	22.00	2,629,612,705	2,579,834,498
Current portion of long term loan	17.02	204,063,001	186,793,185
Current portion of lease Liability	18.00	47,159,132	47,383,024
Liabilities for expenses	23.00	202,260,711	107,666,320
Provision for Income Tax	24.00	14,229,353	12,539,457
Total current liabilities		3,132,179,901	2,984,888,458
Total liabilities		4,001,667,729	3,899,523,218
TOTAL EQUITY & LIABILITIES		6,726,881,397	6,455,201,729
Net Asset Value (NAV) Per Share	34.00	22.63	21.22

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


Chairman


Acting Managing Director & CEO


Director

Company Secretary


Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

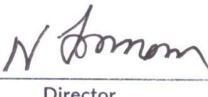
Consolidated statement of profit or loss
For the period ended December 31, 2025

	Notes	July-December 2025 Amount (Tk.)	July-December 2024 Amount (Tk.)	October- December 2025 Amount (Tk.)	October- December 2024 Amount (Tk.)
Net revenue	25.A	969,639,966	1,036,066,931	507,890,993	553,899,950
Less: Cost of sales	26.A	505,296,750	545,660,974	239,614,510	267,913,099
Gross profit/ (loss)		464,343,215	490,405,957	268,276,483	285,986,851
Less: Administrative expenses	27.A	90,470,750	82,944,272	42,070,557	39,173,589
Less: Selling & distribution expenses	28.A	469,360	744,420	102,360	248,956
Profit/ (loss) before finance cost		373,403,105	406,717,265	226,103,565	246,564,306
Less: Financial expenses	29.A	229,674,698	208,507,695	113,757,437	109,884,893
Profit/(loss) from operation		143,728,408	198,209,570	112,346,128	136,679,413
Add: Other income	30.A	1,853,728	(58,630,906)	321,364	(1,909,087)
Profit/(loss) before workers' profit participation fund (WPPF)		145,582,135	139,578,663	112,667,492	134,770,327
Less : Workers' profit participation fund	31.A	6,932,483	6,646,603	5,365,119	6,417,635
Profit/(loss) before provision		138,649,653	132,932,060	107,302,373	128,352,692
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	39,058,051	20,112,521	(27,428,755)	(60,112,768)
Profit/(loss) before provision		177,707,703	153,044,581	79,873,619	68,239,924
Less: Income tax expense	32.A	1,747,954	1,622,793	1,329,129	(130,454)
Net profit/ (loss) after tax		175,959,749	151,421,789	78,544,489	68,370,377
Net profit attributable to:					
Profit attributable to Equity holders of the company		175,787,873	150,949,477	78,493,777	68,139,638
Non-controlling interest (Loginex Ltd.)		171,876	472,311	50,712	230,739
Consolidated profit/ (loss)		175,959,749	151,421,789	78,544,489	68,370,377
Consolidated Earnings Per Share (EPS) - Basic	33.A	1.46	1.25	0.65	0.57

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


Chairman


Acting Managing
Director & CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

Consolidated Statement of other comprehensive income
For the period ended December 31, 2025

Notes	July-December 2025 Amount (Tk.)	July-December 2024 Amount (Tk.)	October- December 2025 Amount (Tk.)	October- December 2024 Amount (Tk.)
Net profit /(loss) after tax	175,959,749	151,421,789	78,544,489	68,370,377
Add: Other comprehensive income that will not be reclassified to profit or loss in subsequent period (net of tax):	-	-	-	-
Provision for (Diminution) / Increase in value of Investment (Fixed) 30.01	2,406,300	(3,781,100)	(24,063,000)	(23,031,500)
Other comprehensive loss for the period, net of tax	178,366,049	147,640,689	54,481,489	45,338,877
Less: Income tax expense	-	-	-	-
Total comprehensive income for the period, net of tax	178,366,049	147,640,689	54,481,489	45,338,877



Chairman



Acting Managing Director & CEO



Director



Company Secretary



Chief Financial Officer

Genex Infosys PLC.

Statement of profit or loss

For the period ended December 31, 2025

	Notes	July-December 2025 Amount (Tk.)	July-December 2024 Amount (Tk.)	October-December 2025 Amount (Tk.)	October-December 2024 Amount (Tk.)
Net revenue	25.00	941,982,562	964,737,201	502,783,934	518,557,418
Less: Cost of sales	26.00	480,800,824	479,444,319	235,715,086	234,908,209
Gross profit/ (loss)		461,181,739	485,292,883	267,068,848	283,649,209
Less: Administrative expenses	27.00	87,989,756	79,304,473	41,097,360	37,550,316
Less: Selling & distribution expenses	28.00	469,360	744,420	102,360	248,956
Profit/ (loss) before finance cost		372,722,623	405,243,989	225,869,129	245,849,936
Less: Financial expenses	29.00	229,480,913	208,466,454	113,667,470	109,870,118
Profit/(loss) from operation		143,241,710	196,777,535	112,201,658	135,979,818
Add: Other income/ (loss)	30.00	1,853,728	(58,630,906)	321,364	(1,909,087)
Profit/(loss) before workers' profit participation fund (WPPF)		145,095,438	138,146,629	112,523,022	134,070,732
Less: Workers' profit participation fund	31.00	6,909,307	6,578,411	5,358,239	6,384,321
Profit/(loss) before provision		138,186,131	131,568,218	107,164,783	127,686,411
Add: Provision for Diminution/Increase in value of Investment (Saleable)	30.01	39,058,051	20,112,521	(27,428,755)	(60,112,768)
Profit/(loss) before tax		177,244,182	151,680,739	79,736,028	67,573,643
Less: Income tax expense	32.00	1,689,896	1,373,155	1,311,173	(252,410)
Net profit / (loss) after tax		175,554,286	150,307,584	78,424,855	67,826,053
Earnings per Share (EPS) - Basic	33.00	1.46	1.25	0.65	0.56

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


Chairman


Acting Managing Director


Director


Company Secretary


Chief Financial Officer

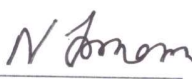
Genex Infosys PLC.

Statement of other comprehensive income
For the period ended December 31, 2025

	Notes	July-December 2025 Amount (Tk.)	July-December 2024 Amount (Tk.)	October-December 2025 Amount (Tk.)	October-December 2024 Amount (Tk.)
Net profit /(loss) after tax		175,554,286	150,307,584	78,424,855	67,826,053
Add: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods (net of tax):		-	-	-	-
Provision for (Diminution) / Increase in value of Investment (Fixed)	30.01	2,406,300	(3,781,100)	(24,063,000)	(23,031,500)
Other comprehensive loss for the period, net of tax		177,960,586	146,526,484	54,361,855	44,794,553
Total comprehensive income for the period, net of tax		177,960,586	146,526,484	54,361,855	44,794,553


Chairman


Acting Managing Director & CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of changes in equity
For the period ended December 31, 2025

(Amount in BDT)

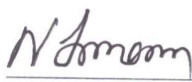
Particulars	Ordinary Share Capital	Retained Earnings	Share Premium	Share Money Deposit for convertible/redeemable preference share	Reserve for Fair value of changes in marketable securities	Non-Controlling Interest (Loginex Ltd.)	Total Equity
Balance as on 01.07.2025	1,204,500,211	1,701,515,389	28,631,139	28,805,000	(346,093,263)	45,936,280	2,663,294,756
Net profit/ (loss) after tax	-	175,787,873	-	-	-	171,876	175,959,749
Cash Dividend (1%)	-	(8,425,429)	-	-	-	-	(8,425,429)
Reserve for Fair value of changes in marketable securities	-	-	-	-	2,406,300	-	2,406,300
Balance as on 31.12.2025	1,204,500,211	1,868,877,833	28,631,139	28,805,000	(343,686,963)	46,108,157	2,833,235,377

Particulars	Ordinary Share Capital	Retained Earnings	Share Premium	Share Money Deposit for convertible/redeemable preference share	Reserve for Fair value of changes in marketable securities	Non-Controlling Interest (Loginex Ltd.)	Total Equity
Balance as on 01.07.2024	1,204,500,211	1,465,998,491	28,631,139	28,805,000	(318,328,263)	45,576,804	2,455,183,382
Net profit/ (loss) after tax	-	150,949,477	-	-	-	472,311	151,421,789
Cash Dividend (3%)	-	(25,276,287)	-	-	-	-	(25,276,287)
Reserve for Fair value of changes in marketable securities	-	-	-	-	(3,781,100)	-	(3,781,100)
Balance as on 31.12.2024	1,204,500,211	1,591,671,681	28,631,139	28,805,000	(322,109,363)	46,049,115	2,577,547,783

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


Chairman


Acting Managing Director & CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC.

Statement of changes in equity
For the period ended December 31, 2025

(Amount in BDT)

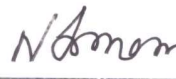
Particulars	Ordinary Share Capital	Retained Earnings	Reserve for Fair value of changes in marketable securities	Total Equity
Balance as on 01.07.2025	1,204,500,211	1,697,271,563	(346,093,263)	2,555,678,511
Net profit /(loss) after tax	-	175,554,286	-	175,554,286
Cash Dividend (1%)	-	(8,425,429)		(8,425,429)
Reserve for Fair value of changes in marketable securities	-	-	2,406,300	2,406,300
Balance as on 31.12.2025	1,204,500,211	1,864,400,420	(343,686,963)	2,725,213,668

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	-	150,307,584	-	150,307,584
Cash Dividend (3%)		(25,276,287)		(25,276,287)
Reserve for Fair value of changes in marketable securities	-	-	(3,781,100)	(3,781,100)
Balance as on 31.12.2024	1,204,500,211	1,587,274,507	(322,109,363)	2,469,665,355

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


Chairman


Acting Managing Director
& CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC. and its Subsidiaries

Consolidated statement of cash flows

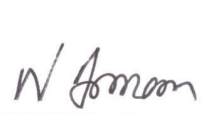
For the period ended December 31, 2025

	July-December 2025 Amount (Tk.)	July-December 2024 Amount (Tk.)
Cash flows from operating activities		
Received from customers and others	892,472,309	883,878,469
Paid to suppliers & Others	(412,229,393)	(426,471,580)
Paid for administrative expense	(32,837,219)	10,769,752
Paid for finance expenses	(141,678,096)	(139,383,103)
Net cash generated from operating activities	305,727,601	328,793,538
Cash flows from investing activities		
Paid for acquisition of property, plant and equipment	(2,645,207)	(11,746,703)
Paid for Intangible Asstes	(17,554,040)	(54,487,990)
Paid for capital work in progress	(287,631,233)	(172,084,916)
Paid for share investment	16,000,000	(113,536,440)
Net cash used in investing activities	(291,830,480)	(351,856,049)
Cash flows from financing activities		
Paid for / Received from short-term loan	49,778,207	35,499,525
Dividend Paid	(22,800,107)	(5,100)
Paid for / Received from long-term loan	(4,628,660)	17,444,245
Net cash provided for financing activities	22,349,440	52,938,670
Net increase in cash and cash equivalents	36,246,560	29,876,158
Cash and cash equivalents at the beginning of the period	78,985,708	24,999,080
Cash and cash equivalents at the end of the period	115,232,268	54,875,238
Consolidated Net Operating Cash Flows per Share (NOCFPS) 35.A	2.54	2.73

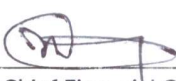
This is the Statement of Cash Flows referred to in our separate report of even date.


Chairman


Acting Managing Director &
CEO


Director


Company Secretary


Chief Financial Officer

Genex Infosys PLC.

Statement of cash flows

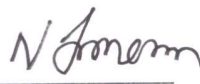
For the period ended December 31, 2025

	July-December 2025	July-December 2024
	Amount (Tk.)	Amount (Tk.)
Cash flows from operating activities		
Received from customers and others	861,016,907	823,810,656
Paid to suppliers & Others	(390,120,029)	(355,986,133)
Paid for administrative expense	(25,812,532)	6,696,505
Paid for finance expenses	(141,484,312)	(139,341,862)
Net cash generated from operating activities	303,600,034	335,179,166
Cash flows from investing activities		
Paid for acquisition of property, plant and equipment	(630,005)	(6,198,303)
Paid for Intangible Asstes	(17,554,040)	(54,487,990)
Paid for capital work in progress	(287,631,233)	(172,084,916)
Paid for share investment	16,000,000	(113,536,440)
Net cash used in investing activities	(289,815,278)	(346,307,649)
Cash flows from financing activities		
Paid for / Received from short-term loan	49,778,207	35,499,525
Dividend Paid	(22,800,107)	(5,100)
Paid for / Received from long-term loan	(4,628,660)	17,444,245
Net cash provided for financing activities	22,349,440	52,938,670
Net increase in cash and cash equivalents	36,134,197	41,810,186
Cash and cash equivalents at the beginning of the period	78,899,704	12,870,398
Cash and cash equivalents at the end of the period	115,033,900	54,680,585
Net Operating Cash Flows per Share (NOCFPS)	35.00	2.52
		2.78

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


Chairman


Acting Managing Director & CEO


Director


Company Secretary


Chief Financial Officer