

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন।”

“Investment in capital market involves a certain degree of risks. The investors are required to read the prospectus and risk factors carefully, assess their own financial conditions and risk taking ability before making their investment decisions.”

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। বিনিয়োগকারীগণ প্রোসপেক্টাস পড়ে এবং ঝুঁকির বিষয়গুলি সতর্কতার সাথে অনুধাবন করে নিজ নিজ আর্থিক অবস্থা ও ঝুঁকিগ্রহণ করার সক্ষমতা বিবেচনা করে বিনিয়োগ সিদ্ধান্ত গ্রহণ করবেন।”

PUBLIC OFFER OF 15,000,000 ORDINARY SHARES OF TK. 10.00 EACH AT PAR TOTALING TK. 150,000,000.00

Opening and Closing Date of Subscription

OPENING DATE: 12th January, 2021
CLOSING DATE: 18th January, 2021

ISSUE DATE OF THE PROSPECTUS: 13th December, 2020

ABRIDGED VERSION OF PROSPECTUS



eGENERATION LIMITED

Saimon Center, (5th Floor), House- 4/A, Road- 22,
Gulshan -1, Dhaka - 1212, Bangladesh

MANAGER TO THE ISSUE



NRB EQUITY MANAGEMENT LIMITED

Al-Raji Complex, Suite# G-602, 603 (6th Floor) 166-167, Shaheed Syed
Nazrul Islam Sarani, Purana Paltan, Dhaka-1000.

1) **Name(s) and address(s), telephone numbers, web addresses, e-mails, fax numbers and contact persons of the issuer, issue manager and underwriter;**

ISSUER:		
Name & Address	Contact Person	Telephone & Fax Number, Email, Web Address
eGeneration Limited Saimon Center, (5 th floor), House- 4/A, Road- 22, Gulshan -1, Dhaka - 1212, Bangladesh	Shameem Ahsan Managing Director	Phone: (88)02222293076, Fax: Nil Email: info@egeneration.co Web: www.egeneration.co

ISSUE MANAGER:		
Name & Address	Contact Person	Telephone & Fax Number, Email, Web Address
NRB Equity Management Limited Al-Raji Complex, Suite# G-602, 603 (6 th Floor) 166-167, Shaheed Syed Nazrul Islam Sarani, Purana Paltan, Dhaka-1000.	Md. Muslahuddin Chowdhury Chief Executive Officer	Tel: +88 02 9585326, Fax: +88 02 9585281 E-mail: ceo@nrbequity.com Web: www.nrbequity.com

UNDERWRITERS:		
Name & Address	Contact Person	Phone & Fax Number, E-mail, Web Address
Lanka Bangla Investments Limited City Center, Level # 24, 90/1 Motijheel C/A, Dhaka-1000.	Hassan Zabed Chowdhury Chief Executive Officer	Phone: +88027113585, 956 12 38, 951 26 214 Fax: +88 02 711 57 56, +88 02 9561107, Email: info@lankabangla-investments.com Web: www.lankabangla-investments.com
ICB Capital Management Limited Green City Edge (5 th & 6 th Floor) 89, Kakrail, Dhaka-1000	Md. Sohel Rahman Chief Executive Officer (Add. Charge)	Phone: 02-8300555, 8300367, Fax: 88-02-8300396, E-mail: ceo@icml.com.bd, Web: icb.gov.bd:
Asian Tiger Capital Partners Investments Limited SHEBA House (7 th Floor), House-34, Road-46, Gulshan-2, Dhaka-1212	Mohammad Fuad Hussain MD & CEO	Phone: 02-9898439, Fax: 88-02-9898439 E-mail: fuad.hussain@at-capital.com Web address: www.at-capital.com

2) **Amount, type and offering price of the securities on a per unit and aggregate basis of securities being issued;**

Size of the Issue	Tk. 150,000,000.00
Offer Price	Tk. 10.00 each at par
Number of Share to be Issued	15,000,000

3) **Opening and closing date of subscription;**

Opening Date of Subscription	12 th January, 2021
Closing Date of Subscription	18 th January, 2021

4) **Availability of full prospectus;**

The Prospectus and abridged version of prospectus in hard and soft forms of the Company shall be obtained from the following addresses:

ISSUER		
Name & Address	Contact Persons	Telephone & Fax Number, E-mail, Web Address
eGeneration Limited Saimon Center, (5 th floor), House- 4/A, Road- 22, Gulshan -1, Dhaka - 1212, Bangladesh	Shameem Ahsan Managing Director	Phone: (88)02222293076, Fax: Nil Email: info@egeneration.co Web: www.egeneration.co

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Name & Address	Contact Person	Telephone & Fax Number, E-mail, Web Address
NRB Equity Management Limited Al-Raji Complex, Suite# G-602, 603 (6 th Floor) 166-167, Shaheed Syed Nazrul Islam Sarani, Purana Paltan, Dhaka-1000.	Md. Muslahuddin Chowdhury Chief Executive Officer	Tel: +88 02 9585326, Fax: +88 02 9585281 E-mail: ceo@nrbequity.com Web: www.nrbequity.com

STOCK EXCHANGES		
Name & Address	Contact person	Telephone & Fax Number, E-mail, Web Address
Dhaka Stock Exchange Limited DSE Library, 9/F Motijheel C/A, Dhaka-1000, Bangladesh	Afzalur Rahaman Manager	Tel: +88-02-9564601,9576210-18 Fax: +88-02-9564727, +88-02-9569755 E-mail: research@dsebd.org Web: www.dsebd.org
Chittagong Stock Exchange Limited CSE Library, CSE Building, 1080, Sheikh Mujib Road Agrabad, Chattagram- 4100.	Mohammed Javed Sarwar Assistant Manager	Tel: +031-714632-3, Fax: + 031-714101 E-mail: javed@cse.com.bd Web: www.cse.com.bd

Prospectus is also available on the websites of **eGeneration Limited** (www.egeneration.co/ipo/), **NRB Equity Management Limited** (www.nrbequity.com), **Bangladesh Securities and Exchanges Commission** (www.sec.gov.bd), **Dhaka Stock Exchange Limited** (www.dsebd.org), **Chittagong Stock Exchange Limited** (www.csebd.com) and Public Reference room of the Bangladesh Securities and Exchange Commission (BSEC) for reading and studying.

- 5) **Name of the credit rating Company (if any) along with rating assigned with date of validity;**
Not Applicable for eGeneration Limited.
- 6) **Names of the valuer, if any and the auditors;**
Valuer: Not Applicable for eGeneration Limited.

AUDITOR:		
Name & Address	Contact Person	Telephone & Fax Number, E-mail, Web Address
Shiraz Khan Basak & Co. Chartered Accountants, R.K Tower (Level-10) 86, Bir Uttam C.R Datta Road (312,Sonargaon), Dhaka-1205	Ramendra Nath Basak, FCA, Partner	Tel: +88-02-9635139 Fax: +88-02-8621575 Email: shirazkhanbasak@yahoo.com

- 7) **A person interested to get a prospectus may obtain from the issuer and the issue managers.**
- 8) **“If you have any query about this document, you may consult the issuer, issue manager and underwriter”**
“এই প্রোসপেক্টাসে বর্ণিত তথ্য সম্পর্কিত যে কোন জিজ্ঞাসা আপনি প্রতিষ্ঠানটির উল্লিখিত ইস্যুয়ার, ইস্যু ব্যবস্থাপক এবং অবলেকের সাথে যোগাযোগ করে জেনে নিতে পারেন।”
- 9) **“CONSENT OF THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION HAS BEEN OBTAINED TO THE ISSUE OR OFFER OF THESE SECURITIES UNDER THE SECURITIES AND EXCHANGE ORDINANCE, 1969, AND THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE) RULES, 2015. IT MUST BE DISTINCTLY UNDERSTOOD THAT IN GIVING THIS CONSENT THE COMMISSION DOES NOT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL SOUNDNESS OF THE ISSUER COMPANY, ANY OF ITS PROJECTS OR THE ISSUE PRICE OF ITS SECURITIES OR FOR THE CORRECTNESS OF ANY OF THE STATEMENTS MADE OR OPINION EXPRESSED WITH REGARD TO THEM. SUCH RESPONSIBILITY LIES WITH THE ISSUER, ITS DIRECTORS, CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR, CHIEF FINANCIAL OFFICER, COMPANY SECRETARY, ISSUE MANAGER, ISSUE MANAGER’S CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR, UNDERWRITERS, AUDITOR(S), VALUER AND/OR CREDIT RATING COMPANY (IF ANY).”**

10) “পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন।”

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“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। বিনিয়োগকারীগণ প্রোসপেক্টাস পড়ে এবং ঝুঁকির বিষয়গুলি সতর্কতার সাথে অনুধাবন করে নিজ নিজ আর্থিক অবস্থা ও ঝুঁকিগ্রহণ করার সক্ষমতা বিবেচনা করে বিনিয়োগ সিদ্ধান্ত গ্রহণ করবেন।”

11) **Summary of use of proceeds of the offer;**

The Proceeds from IPO through issuance of **15,000,000** nos. of ordinary shares at an issue price of **Tk. 10.00** each at par totaling **Tk. 150,000,000.00** will be used as projected below:

Sl. No	Particulars	Amount in Taka	Implementation Schedule
1	Purchase of Commercial Space for Office	80,000,000	Within 24 Month after receiving IPO Fund
2	Digital Healthcare Platform Development	18,389,000	
3	Loan Repayment	34,000,000	Within 3 Month after receiving IPO Fund
4	IPO Expenditure	17,611,000	Within 45 days of receiving IPO Fund
Total		150,000,000	

12) **Brief corporate directory of the issuer;**

Particulars	Description
Name of The Issuer	eGeneration Limited
Date of Incorporation	22th November, 2003
Date of Commencement of Commercial Operation	December 01, 2003
Conversion Date of Private to Public Limited Company	5 th July, 2017
Logo of The Issuer	
Addresses of registered office, other offices	Saimon Center, (5 th floor), House – 4/A, Road – 22, Gulshan –1, Dhaka - 1212, Bangladesh
Addresses of Plants	Saimon Center, (5th floor), House – 4/A, Road – 22, Gulshan –1, Dhaka - 1212, Bangladesh
Telephone number	(88)02222293076
Fax number	N/A
Contact person	Shameem Ahsan, Managing Director
Website address	www.egeneration.co
E-mail address	info@egeneration.co

13) **Location of the project;**

The Plant is located at Saimon Center, (5th floor), House – 4/A, Road – 22, Gulshan –1, Dhaka - 1212, Bangladesh.

14) **Principal products or services of the issuer; Principal Product /Services:**

eGeneration is one of the leading software development and implementation, management consulting, technology services and outsourcing company in Bangladesh. We are working towards a singular long-term goal - to improve the quality of life by linking the best minds, and knowledge, with global communities confronted by the challenges inherent to the twenty-first-century economy. The focus of eGeneration is to provide a one-stop consulting service, facilitating a flow of international standard IT offerings to the local and international organizations. The eGeneration approaches IT consulting leverages with an exceptional network of consultants, interlinking the specialized knowledge of each practice to provide the best solutions possible for both private and public sector clients. The result is a response tailored to each project, fully reflecting the intent of the client’s policies and priorities, significantly improving services delivery and performance. In this way, we link our clients to a global network of skills and resources critical for success in the global economy.

Product List

- 1. Management Consulting Related Services:** - IT Consulting, IT Training, eGovernance, Networking Solutions, Digital Platform Development,
- 2. Technology Services:** Microsoft Solutions, SAP/ERP Solutions, Data Center, Data Analytics, Cisco Solutions, Cyber Security Solutions
- 3. Software/System Development & Implementation Services:** - Accounting Software, HR Management System, Customer Relationship Management Software, Fertilizer Recommendation Software, Inventory Management System, Document Management Software (DMS)

4. Outsourcing: - Digital Platform Development, Networking Solutions.

5. Microsoft- eGeneration is the only Bangladeshi LSP of Microsoft. Under this eGeneration provides following products and services of Microsoft to its clients

Office 365: Office 365 brings together online versions of trusted communication and collaboration solutions, including exchange online, SharePoint online, and lync online as well as Microsoft office professional plus and Microsoft office web apps.

Azure: Windows Azure Pack brings Windows Azure technologies to the datacenter, addressing a number of key requirements for service providers and enterprises who want to embrace the service provider model for delivering IT services. Windows Azure delivers an open and flexible cloud platform that enables you to quickly build, deploy, and manage applications across a global network of Microsoft-managed datacenters.

Active Directory: Active Directory (AD) is a directory service that Microsoft developed for Windows domain networks. It is included in most Windows Server operating systems as a set of processes and services.

Share Point: SharePoint is a web application platform in the Microsoft Office server suite. Launched in 2001, Share Point combines various functions, which are traditionally separate applications: intranet, extranet, content management, document management, personal cloud, enterprise social networking, enterprise search, business intelligence, workflow management, web content management, and an enterprise application store.

6. Enterprise Resource Planning (ERP)

eGeneration is one of the leading partners of SAP in Bangladesh. SAP is the recognized leader in providing end-to-end enterprise planning solutions for multifarious industries-manufacturing, pharmaceuticals, RMG, sports etc. eGeneration can connect clients to critical SAP resources and solutions and implement them by virtue of its strong technical team. We have collaborated with some of the world's leading SAP system integrators to provide solutions that

- Maximize ROI for pharmaceuticals, sports bodies, financial institutions, airlines, RMGs and other manufacturing verticals
- Maximize resource allocation
- Create single source of truth across various platforms
- Provide compelling analytics
- Instill Dynamism in planning and monitoring processes
- Provide predictive analytics capabilities

7. Data Analytics

The company has the vision to lead the Data Science industry in the world and extend services to adopt international standards as well. Among numerous technologies and services being developed and trained, following are the most remarkable ones: Superior Data Visualization, Predictive Model Building, Customer Segmentation, Demand Forecasting, Recommendation System, Social Media Mining, and Big Data Support.

8. Software Development

We are a nimble and creative company that delivers projects on time and on a budget, even when projects are big and complex. We are laser-focused on client satisfaction. We succeed because of our combination of people, methodology, and technology. eGeneration is software developments are projected by the domination. eGeneration limited.

9. IT Support

We provide consulting services to help you refine your requirements, strengthen your capacities, and derive maximum value from your system. Having worked for two decades at the intersection of IT and international development, we have acquired deep, field-tested expertise that allows us to share with you best practices throughout the implementation process. Our consultants have domain expertise in such areas as monitoring & evaluation and development effectiveness, and also in cross-cutting areas such as IT capacity development, organizational strategy, and data management.

10. CRM

eGeneration is best in class operational CRM integrates and automates sales, marketing, and customer support. Our CRM comes with a dashboard that gives an overall view of the three functions on a single page for each customer that a company may have. The dashboard provides client information, past sales, previous marketing efforts, and more, summarizing all of the relationships between the customer and the firm.

11. Web Application Development

eGeneration works with a methodical development approach to building custom web apps. The highly skilled and talented team of developers here are thoroughly acquainted with the latest technologies in the industry. Further, they ensure a process-driven approach that largely accelerates the development speed and boosts product optimization.

12. Network Solution

eGeneration provides all types of network infrastructural solutions. Balancing business and technology pressures is a constant challenge. Organizations are at a stake to improve operations by lowering costs, reducing risks, or enhancing customer experience. Keeping up with technology evolution, and hiring and retaining the right skills and expertise is just as hard. eGeneration sees the network as the platform for all your business functions and communications.

13. Cyber Security

Cyber Security Services		
Web application penetration testing	Unified threat management	Advance Persistent Threat solution
Network vulnerability assessment	Firewall Security	Data Loss Prevention
Cyber forensic investigation	Email Security	ATM Security Solution
Incident response	PCI-DSS Audit	Endpoint Security

15) **Names of associates, subsidiary /related and holding of Issuer Company;**

eGeneration Limited does not have any associate, Subsidiary/related and holding company.

16) **Name, address and short description of each of the directors;**

SYEDA KAMRUN NAHAR AHMED, CHAIRMAN

Syeda Kamrun Nahar Ahmed, director of eGeneration Limited was born in 1982. Her Father is Syed Kutub Uddin Ahmed. Syeda Kamrun Nahar Ahmed has completed her undergraduate degree from Bangladesh University of Engineering and Technology (BUET) and finished her MBA from North South University, both with exceptional results. Syeda Kamrun Ahmed is an award-winning highly accomplished entrepreneur in the ICT industry, engineer, business analyst, and academician. She has over 10 years of experience in the ICT industry and as an academician; and through a wide range of work and educational experiences; she has developed a comprehensive set of skills. She has received a number of awards over the years including JCI TOYP Award 2016, Best e-commerce website from BBJF (Bangladesh Business Journalists Forum), BEST IT USE Award for her work with Benchmark e-Generation Ltd. For her stellar academic results in MBA, she was awarded the Chancellor's Gold Medal during the 13th NSU Convocation. She has also won numerous accolades in the world of debating, including the Best Debater Award at the S.O.S. International Championship.

SHAMEEM AHSAN, MANAGING DIRECTOR

Shameem Ahsan, Managing Director of eGeneration Limited was born in 1977. He is the elder son of Md. Shahid Ullah and Mrs. Rokeya Akter Shahid. Shameem Ahsan is one of the foremost figures in the Bangladeshi ICT industry. Shameem Ahsan is an ICT entrepreneur, widely recognized for his work to improve the reputation of the Bangladeshi ICT industry in the global space. He has played a pivotal role in the implementation of numerous major policy changes related to the ICT sector in recent years. His first and most significant endeavor started with the formation of eGeneration Ltd. which later on paved the way for his other successful associations such as Bagdoom.com (former name was Akhoni.com), one of the premier e-commerce sites in the country. He was the former President of Bangladesh Association of Software and Information Services (BASIS), at present the largest national trade body for IT and ITES of Bangladesh. He served as a Director of Federation of Bangladesh Chamber of Commerce and Industry (FBCCI); He was a Director of Agrani Bank, one of the largest banks in the country. Shameem Ahsan has been lauded many times for his significant contributions to the growth and development of the ICT industry – he has received the “Best Young Entrepreneur of Bangladesh” award from the Prime Minister of Bangladesh at Dhaka Chamber of Commerce Business Award; he was voted “Top Outstanding Young Person in Bangladesh” by JCI and awarded for his contribution to the e-commerce sector by Computer Jagat. He is a member of the Prime Minister’s Digital Bangladesh Task Force, which is the highest policy-making body to monitor and implement the vision of building Digital Bangladesh and elevating Bangladesh to the status of a middle-income country.

SM. ASHRAFUL ISLAM, NOMINATED DIRECTOR

SM. Ashraful Islam, Nominated Director of eGeneration Limited was born in 1958. He Completed his Post-Graduation Degree in Economics from the University of Chittagong. He retired from a grade-1 post of Civil Service on 18th January, 2017 while working as Executive Director, Bangladesh Computer Council under the ICT Division of the Ministry of Posts, Telecommunication and IT he also served as additional Secretary to the Government of the Peoples Republic of Bangladesh in his service time.

ARIFUL HASAN, INDEPENDENT DIRECTOR

Ariful Hasan Independent director of eGeneration Limited was born in 1976. He is the son of Mr. Amin Ahmed and Mrs. Hasina Amin. He is the founder of Bangladesh Innovation Forum; Convener, National Aeronautics and Space Administration (NASA), Managing Director, Doctorsbd.com; Former Country Director, Space Apps Next Gen; former convener at BASIS Students Forum; Former Directors of Bangladesh Association of Software and Information Services (BASIS).

A.B.M HAMIDUL MISHBAH, INDEPENDENT DIRECTOR

ABM Hamidul Mishbah Independent director of eGeneration Limited was born in 1978. He is the son of Mohammad Kaikobad and Mrs. Fouzia Akhter. He has vast professional Qualifications, Advocate, Supreme Court of Bangladesh; Advocate, District & Sessions Judge Court, Dhaka; Called to the Bar of Wales & England as Barrister-at-Law. He has completed Bar Vocational Course, from University of North Umbria, Newcastle, UK; LLB (Hons), University of Wolver Hampton, UK; BA Hon’s in English Literature, Aligarh University, Aligarh, India. He is the founder and Managing Partner of Old Bailey Chambers and worked as consultant –Intellectual Property, A2I, Prime Minister’s Office; Collaborate the legal circle, Senior Associate, Amir and Amir Law Associates, Specialist, Regulatory Compliance, Grameenphone Ltd. Associate, Dexter Henry & Co. Solicitors. Voluntary Work: Founder, Bangladesh Intellectual Property Forum (BIPF); Editor, Intellect.intellect.com.bd; Project Director, IP Plus Law Clinic-Legal Aid Center; Legal Adviser,, Bangladesh Lyricists, Composers & Performers Society (BLCPS). Affiliations & Experience:

Member, Anti-Piracy Task Force, Minister of Cultural Affairs, Bangladesh; Member, Committee for Amendment of Copyright Act, 2000; Legal Advisor, Anti-Piracy Team (Bangladesh), Microsoft Corporation USA. Achievements: Awarded the Ten Outstanding Young Persons (TOYP) of Bangladesh, by the Junior Chambers International for the Voluntary Leadership in Developing the IPR Sector in Bangladesh.

17) Comparative financial statements and NAV, EPS, and financial ratios for the last five years or from commercial operation, which is shorter;

A) Statement of Asset & Liabilities of the company (5 Years) as follows:

Particulars	Amount in Taka				
	30-Jun-19	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15
Assets & Properties					
Non-Current Assets:	1,044,901,604	889,602,953	449,505,688	252,263,541	199,174,799
Property, Plant & Equipment	306,994,490	215,644,513	54,809,838	62,616,808	35,937,685
Intangible Assets	243,083,277	218,366,111	212,142,870	79,583,022	36,819,069
Investment	244,655,325	197,091,143	38,725,271	-	-
Work In Progress	250,168,512	258,501,187	143,827,709	110,063,711	126,418,045
Current Assets:	267,589,164	262,671,572	105,668,226	60,482,622	33,629,823
Inventories	3,456,360	3,043,782	5,103,230	9,472,540	5,255,599
Accounts Receivable	66,031,514	60,854,605	75,181,246	47,439,096	25,755,569
Advance, Deposit & Prepayments	67,986,245	2,265,750	1,785,000	1,785,000	1,785,000
Cash & Cash Equivalents	130,115,045	196,507,435	23,598,750	1,785,986	833,656
Total Assets	1,312,490,768	1,152,274,525	555,173,916	312,746,163	232,804,622
Shareholders' Equity & Liabilities					
Shareholders' Equity:	1,233,534,845	1,124,492,651	333,426,766	224,351,542	170,066,792
Share Capital	600,000,000	600,000,000	99,999,000	4,200,000	4,200,000
Share Premium	186,182,451	186,182,451	-	-	-
Retained Earnings	447,352,394	338,310,200	233,427,766	220,151,542	165,866,792
Non-Current Liabilities:	34,998,341	1,973,994	163,690,070	35,581,865	32,444,165
Share Money Deposit	-	-	158,967,900	32,444,165	32,444,165
Term Loan (Non-Current Portion)	34,998,341	1,973,994	4,722,170	3,137,700	-
Current Liabilities:	43,957,581	25,807,880	58,057,081	52,812,756	30,293,665
Bank Overdraft	9,916,852	10,298,650	10,240,133	-	-
Liabilities for Expenses	6,911,469	3,705,557	3,899,041	3,378,591	2,997,886
Term Loan (Current Portion)	16,455,110	3,730,800	9,888,687	2,060,400	-
Accounts Payable	5,162,728	2,828,751	4,956,004	3,300,549	4,762,563
Provision for Workers' Profit Participation Fund	5,511,422	5,244,122	-	-	-
Related Party Transactions	-	-	29,073,216	44,073,216	22,533,216
Total Shareholders' Equity & Liabilities	1,312,490,768	1,152,274,525	555,173,916	312,746,163	232,804,622
Net Asset Value (NAV)	20.56	18.74	33.34	5,341.70	4,049.21

B. Statement of Profit or Loss & Other Comprehensive Income (5 Year)

Particulars	Amount in Taka				
	30-Jun-19	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15
Revenue	363,945,996	308,899,578	240,996,658	146,153,877	104,002,695
Cost of Service & Sales	(207,103,065)	(164,805,221)	(129,062,771)	(72,115,610)	(49,243,671)
Gross Profit	156,842,931	144,094,357	111,933,887	74,038,267	54,759,024
Operating Expenses	(44,492,327)	(33,967,800)	(25,157,662)	(19,753,517)	(14,829,019)
Profit from Operation	112,350,605	110,126,557	86,776,224	54,284,750	39,930,005
Non-Operating Income	3,389,247	-	-	-	-
Profit before WPPF & Income Tax	115,739,852	110,126,557	86,776,224	54,284,750	39,930,005
Provision for Workers' Profit Participation Fund	5,511,422	5,244,122	-	-	-
Profit before Income Tax	110,228,430	104,882,435	86,776,224	54,284,750	39,930,005
Provision for Income Tax	1,186,236	-	-	-	-
Profit after Income Tax	109,042,194	104,882,435	86,776,224	54,284,750	39,930,005
Total Comprehensive Income	109,042,194	104,882,435	86,776,224	54,284,750	39,930,005
Earnings Per Share (EPS) Basic	1.82	1.75	6.12	4.93	3.67
Earnings Per Share (EPS) Diluted	-	1.75	1.45	0.90	0.67
** The Company split its share as on 17th October 2016 to 10.00 from 100.00 each and Diluted EPS is Calculated on the basis of Share as on 30th June, 2019 i.e. 60,000,000.					

Name of Ratio		Amount in Taka											
		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16		30-Jun-15			
		Calculation	Result	Calculation	Result	Calculation	Result	Calculation	Result	Calculation	Result		
A. Liquidity Ratios													
1	Current Ratio (Times)	Current Assets Current Liability	267,589,164 43,957,581	6.09	262,671,572 25,807,880	10.18	105,668,226 58,057,081	1.82	60,482,622 52,812,756	1.15	33,629,823 30,293,665	1.11	
2	Quick Ratio (Times)	Current Assets - Inventory - Advance Current Liability	196,146,559 43,957,581	4.46	257,362,040 25,807,880	9.97	98,779,996 58,057,081	1.70	49,225,082 52,812,756	0.93	26,589,224 30,293,665	0.88	
B. Operating Ratios													
1	Accounts Receivable Turnover Ratio (Times)	Sales	363,945,996	5.74	308,899,578	4.54	240,996,658	3.93	146,153,877	3.99	104,002,695	5.12	
2	Inventory Turnover Ratio (Times)	Average Receivables Cost of Sales	63,443,059 207,103,065	63.72	68,017,925 164,805,221	40.46	61,310,171 129,062,771	17.71	36,597,332 72,115,610	9.79	20,321,378 49,243,671	9.26	
3	Assets Turnover Ratio (Times)	Average Inventory Sales Average Total Assets	3,250,071 363,945,996 1,232,382,646	0.30	4,073,506 308,899,578 853,724,220	0.36	7,287,885 240,996,658 433,960,039	0.56	7,364,070 146,153,877 272,775,393	0.54	5,316,048 104,002,695 205,693,893	0.51	
C. Profitability Ratios													
1	Gross Margin Ratio (%)	Gross Profit Sales	156,842,931 363,945,996	43.1%	144,094,357 308,899,578	46.6%	111,933,887 240,996,658	46.4%	74,038,267 146,153,877	50.7%	54,759,024 104,002,695	52.7%	
2	Operating Income Ratio (%)	Operating Profit Sales	112,350,605 363,945,996	30.9%	110,126,557 308,899,578	35.7%	86,776,224 240,996,658	36.0%	54,284,750 146,153,877	37.1%	39,930,005 104,002,695	38.4%	
3	Net Income Ratio (%)	Profit After Tax Sales	109,042,194 363,945,996	30.0%	104,882,435 308,899,578	34.0%	86,776,224 240,996,658	36.0%	54,284,750 146,153,877	37.14%	39,930,005 104,002,695	38.4%	
4	Return on Assets Ratio (%)	Profit After Tax Average Total Assets	109,042,194 1,232,382,646	8.8%	104,882,435 853,724,220	12.3%	86,776,224 433,960,039	20.00%	54,284,750 272,775,393	19.9%	39,930,005 205,693,893	19.4%	
5	Return on Equity Ratio (%)	Profit After Tax Shareholders' Equity	109,042,194 1,233,534,845	8.8%	104,882,435 1,124,492,651	9.3%	86,776,224 333,426,766	26.0%	54,284,750 224,351,542	24.2%	39,930,005 170,066,792	23.5%	
6	Earnings Per Share (EPS)- Basic	Profit After Tax Weighted Number of Shares	109,042,194 60,000,000	1.82	104,882,435 41,788,800	2.51	86,776,224 14,172,104	6.12	54,284,750 11,014,417	4.93	39,930,005 10,884,936	3.67	
8	EBITDA Margin	EBITDA Net Sales	185,424,092 363,945,996	50.9%	158,969,999 308,899,578	51.5%	129,763,789 240,996,658	53.8%	66,181,645 146,153,877	45.3%	46,123,478 104,002,695	44.3%	
D. Coverage Ratio													
1	Debt to total Asset Ratio	Total Debt Total Assets	78,955,922 1,312,490,768	6.02%	27,781,874 1,152,274,525	2.41%	221,747,150 555,173,916	39.94%	88,394,621 312,746,163	28.26%	62,737,830 232,804,622	26.95%	
2	Debt to Equity Ratio (%)	Total Debt Total Equity	78,955,922 1,233,534,845	6.40%	27,781,874 1,124,492,651	2.47%	221,747,150 333,426,766	66.51%	88,394,621 224,351,542	39.40%	62,737,830 170,066,792	36.89%	
3	Times Interest Earned Ratio (Times)	Operating Profit Net Interest Expenses	110,228,430 3,179,629	34.67	110,126,557 2,194,638	50.18	86,776,224 2,572,328	33.73	54,284,750 466,105	116.46	39,930,005 3,625	11.015	
4	Debt Service Coverage Ratio	EBITDA Total Debt Service	185,424,092 (42,933,165)	-4.32	158,969,999 10,880,932	14.61	129,763,789 (16,659,347)	-7.79	66,181,645 (4,736,480)	-13.97	46,123,478 -	0.00	
E. Cash Flow													
1	Net operating Cash Flow Per Share	Net operating Cash Flow Weighted Number of Shares	116,091,749 60,000,000	1.93	191,016,025 41,788,800	4.57	119,296,072 14,172,104	8.42	39,199,866 11,014,417	3.56	33,886,829 10,884,936	3.11	
3	Flow Per Share/ EPS	Net operating Cash Flow Per share Earnings Per Share (EPS)- Basic	1.93 1.82	1.06	4.57 2.51	1.82	8.42 6.12	1.37	3.56 4.93	0.72	3.11 3.67	0.85	

PUBLIC ISSUE APPLICATION PROCESS

Step-1 (Applicant)

1. An applicant for public issue of securities shall submit application/buy instruction to the Stockbroker/ Merchant Banker where the applicant maintains customer account, within the cut-off date (i.e. the subscription closing date), which shall be the **25th (twenty fifth) working day** from the date of publication of abridged version of prospectus.
2. The application/buy instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BO Account Number, Number of Securities applied for. Total Amount and Category of the Applicant. At the same time:
 - (a) Other than non-resident Bangladeshi (NRB) and Foreign applicants shall make the application money and service charge available in respective customer account maintained with the Stock broker/Merchant Banker. No margin facility, advance or deferred payment is permissible for this purpose. In case the application is made through a margin account, the application money shall be deposited separately and the Stock broker/ Merchant Banker shall keep the amount segregated from the margin account, which shall be refundable to the applicant, if become unsuccessful.
 - (b) Non-resident Bangladeshi (NRB) and Foreign applicants shall submit bank drafts (FDD), issued in favor of the Issuer for an amount equivalent to the application money, with their application to the concerned Stock broker/Merchant Banker. A Non-resident Bangladeshi (NRB) and Foreign applicant may also submit a single draft against 02 (two) applications made by him/her, i.e. one in his/her own name and the other jointly with another person. The draft (FDD) shall be issued by the Bank where the applicant maintains Foreign Currency account debiting the same account **and provide the customer with a certificate mentioning the FC account number which has been debited to issue the FDD. The applicant shall also submit the certificate with his/her application.** No banker shall issue more than two drafts from any Foreign Currency account for any public issue. At the same time, the applicant shall make the service charge available in respective customer account maintained with the Stock broker/Merchant Banker.
 - (c) **Eligible investors shall submit application through the electronic subscription system of the exchange(s) and deposit the full amount intended to subscribe by the method as determined by the exchange(s).**

Step-2 (Intermediary)

3. The Stock broker/Merchant Banker shall maintain a separate bank account only for this purpose namely "Public Issue Application Account". The Stock broker/Merchant Banker shall:
 - a) post the amount separately in the customer account (other than NRB and Foreign applicants), and upon availability of fund, block the amount equivalent to the application money;
 - b) accumulate all the applications/buy instructions received up to the cut-off date, deposit the amount in the "Public Issue Application Account" maintained with its bank within the first banking hour of **next working day** of the cut-off date;
 - c) instruct the banker to block the account for an amount equivalent to the aggregate application money and to issue a certificate in this regard.
4. Banker of the Stock broker/Merchant Banker shall block the account as requested for, issue a certificate confirming the same and handover it to the respective Stock broker/Merchant Banker.
5. For Non-resident Bangladeshi (NRB) and Foreign applicants, the Stock-broker/Merchant Banker shall prepare a list containing the bank draft (FDD) information against the respective applicant's particulars.
6. The Stock broker/Merchant Banker shall prepare category wise lists of the applicants containing Customer ID. Name. BO Account Number and Number of Securities applied for, and within 03 (three) working days from the cut-off date, send to the respective Exchange, the lists of applicants in electronic (text format with tilde separator) format, the certificate(s) issued by its banker, the drafts and certificates received from Non-resident Bangladeshi (NRB) and Foreign applicants and a copy of the list containing the bank draft (FDD) information.
7. On the next working day, the Exchanges shall provide the Issuer with the information received from the Stock broker/Merchant Bankers, the bank drafts (FDD) and certificates submitted by Non-resident Bangladeshi (NRB) and Foreign applicants and the list containing the bank draft (FDD) information. Exchanges shall verify and preserve the bankers' certificates in their custody.
8. The applications/buy instructions shall be preserved by the Stock broker/Merchant Bankers up to 6 months from listing of the securities with the Exchanges.

Step-3 (Issuer)

9. The Issuer shall prepare consolidated list of the applications and send the applicants' BOIDs in electronic (text) format in a CDROM to CDBL for verification. The Issuer shall post the consolidated list of applicants on its website and websites of the Exchanges. CDBL shall verify the BOIDs as to whether the BO accounts of the applicants are active or not.
10. **On the next working day**, CDBL shall provide the Issuer with an updated database of the applicants containing BO Account Number, Name, Addresses, Parents' Name, Joint Account and Bank Account information along with the verification report.

11. After receiving verification report and information from CDBL, the Issuer shall scrutinize the applications, prepare category wise consolidated lists of valid and invalid applications and submit report of final status of subscription to the Commission and the Exchanges within **10 (ten) working days** from the date of receiving information from the Exchanges.
12. The Issuer and the issue manager shall conduct category wise lottery with the valid applications within **03 (three) working days** from the date of reporting to the Commission and the Exchanges, if they do not receive any observation from the Commission or the Exchanges.
Provided that IPO lottery shall be conducted on the licensed digital platform made by any of the following institutions under the supervision of Central Depository Bangladesh Limited (CDBL):
 - (i) Bureau of Research Testing and Consultation (BTRC). BUET;
 - (ii) Computer Science Department, Dhaka University; and (iii) Bangladesh Computer Council.
13. The Issuer and issue manager shall arrange posting the lottery result on their websites within **06 (six) hours** and on the websites of the Commission and the Exchanges within **12 (twelve) hours** of lottery.
14. Within **02 (two) working days** of conducting lottery, the Issuer shall:
 - a) send category wise lists of the successful and unsuccessful applicants in electronic (text format with tilde separator) format to the respective Exchange.
 - b) send category wise lists of unsuccessful applicants who are subject to penal provisions as per conditions of the Consent Letter issued by the Commission in electronic (text format with tilde separator) format to the Commission and the Exchanges mentioning the penalty amount against each applicant.
 - c) issue allotment letters in the names of successful applicants in electronic format with digital signatures and send those to the respective Exchange in electronic form.
 - d) send consolidated allotment data (BOIDs and number of securities) in electronic text format in a CDROM to CDBL to credit the allotted shares to the respective BO accounts.

Step-4 (Intermediary)

15. **On the next working day**, the Exchanges shall distribute the information and allotment letters to the Stock broker/Merchant Bankers concerned in electronic format and instruct them to:
 - a) remit the amount of successful (other than NRB & Foreign) applicants to the Issuer's respective Escrow Account opened for subscription purpose, and unblock the amount of unsuccessful applicants;
 - b) send the penalty amount of other than NRB and Foreign applicants, who are subject to penal provisions, to the Issuer's respective Escrow Accounts along with a list and unblock the balance application money;
16. **On the next working day** of receiving the documents from the Exchanges, the Stock brokers/Merchant Banker shall request its banker to:
 - a) release the amount blocked for unsuccessful (other than NRB and foreign) applicants;
 - b) remit the aggregate amount of successful applicants and the penalty amount of unsuccessful applicants (other than NRB and foreign), who are subject to penal provisions, to the respective 'Escrow' accounts of the Issuer opened for subscription purpose.
17. **On the next working day** of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount blocked in the account(s) and remit the amount as requested for to the Issuer's 'Escrow' account.
18. **Simultaneously**, the stock brokers/Merchant Bankers shall release the application money blocked in the customer accounts, inform the successful applicants about allotment of securities and the unsuccessful applicants about releasing their blocked amounts and send documents to the Exchange evidencing details of the remittances made to the respective 'Escrow' accounts of the Issuer. The unblocked amounts of unsuccessful applicants shall be placed as per their instructions. The Stock broker/Merchant Banker shall be entitled to recover the withdrawal charges, if any, from the applicant who wants to withdraw the application money, up to an amount of Tk. 5.00 (five) per withdrawal.
19. All bank drafts (FDD) submitted by NRB or Foreign applicants shall be deposited in the Issuer's respective 'Escrow' accounts and refund shall be made by the Issuer by refund warrants through concerned stockbroker or merchant banker or transfer to the applicant's bank account (**FC account which has been debited to apply by NRB or foreign applicants**) through banking channel within 10 (ten) working days from the date of lottery.

Miscellaneous:

20. The Issuer, Issue Manager(s), Stock brokers, Merchant Bankers and the Exchanges shall ensure compliance of the above.
21. The bank drafts (FDD) shall be issued considering TT Clean exchange rate of Sonali Bank Ltd. on the date of publication of abridged version of prospectus.
22. Amount deposited and blocked in the "Public Issue Application Account" shall not be withdrawn or transferred during the blocking period. Amount deposited by the applicants shall not be used by the Stock brokers/Merchant Bankers for any purpose other than public issue application.

23. The Issuer shall pay the costs related to data transmission, if claimed by the Exchange concerned up to an amount of Tk.2,00,000.00 (taka two lac) for a public issue.
24. The Stock broker/Merchant Bankers shall be entitled to a service charge of Tk.5.00 (taka five) only per application irrespective of the amount or category. The service charge shall be paid by the applicant at the time of submitting application.
25. The Stock broker/Merchant Banker shall provide the Issuer with a statement of the remittance and bank drafts (FDD) sent.
26. The Issuer shall accumulate the penalty amount recovered and send it to the Commission through a bank draft/payment order issued in favor of the Bangladesh Securities and Exchange Commission.
27. The concerned Exchange are authorized to settle any complaints and take necessary actions against any Stockbroker/ Merchant Banker in case of violation of any provision of the public issue application process with intimation to the Commission.

All eligible Stock Brokers and Merchant Bankers shall receive the IPO subscription

Others:

The IPO subscription money collected from investors will be remitted in following bank accounts with BRAC Bank Limited, Gulshan-1, Dhaka:

SL No	Name of the A/C	Account Number	Type of A/C	Currency	Bank & Branch
1	eGeneration Limited	1501203555399003	Current Account	BDT	BRAC Bank Limited Gulshan-1, Dhaka
2		1501203555399004	FC Account	USD	
3		1501203555399005		GBP	
4		1501203555399006		EURO	

APPLICATION FORM

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন।”

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। বিনিয়োগকারীগণ প্রোসপেক্টাস পড়ে এবং ঝুঁকির বিষয়গুলি সতর্কতার সাথে অনুধাবন করে নিজ নিজ আর্থিক অবস্থা ও ঝুঁকিগ্রহণ করার সক্ষমতা বিবেচনা করে বিনিয়োগ সিদ্ধান্ত গ্রহণ করবেন।”

APPLICATION FOR PUBLIC ISSUE

Date:

Name of Applicant	:																					
Client Code	:																					
BO ID No.	:	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
Category of Applicant	:																					
Name of the Company/Fund	:																					
Number of Shares/Units	: Shares of Taka Each																				
Total Amount in Taka	:																					
Amount in Word	:																					
Mode of Payment	:																					
Cheque/Draft Information	:																					

Signature of
Applicants

Signature of
Authorized officer