

BRAC EPL Stock Brokerage Limited
Statement of Financial Position
As at 30 Sep 2022

Assets	Notes	Sep'22 Taka	2021 Taka
Non-current assets			
Property, plant and equipment	5	30,600,111	21,627,262
Intangible assets	6	1,599,490	765,648
Right of use asset	7	81,040,134	68,906,307
Investment in exchanges	8	96,986,595	96,986,595
Deferred tax	9	8,045,342	9,252,826
Total non-current assets		218,271,672	197,538,638
Current assets			
Investment in shares	10	448,911,403	415,104,229
Account receivables	11	101,129,299	67,445,943
Inter-company receivables	12	118,979	-
Margin loan receivables	13	424,677,580	268,435,995
Advances, deposits and prepayments	14	347,145,107	711,347,976
Other receivables	15	9,953,926	3,435,361
Cash and cash equivalents	16	1,139,386,645	1,462,583,456
Total current assets		2,471,322,938	2,928,352,961
Total assets		2,689,594,610	3,125,891,599
Equity and liabilities			
Shareholder's equity			
Share capital	17	1,009,373,500	841,144,600
Retained earnings		309,102,864	450,948,203
Revaluation reserve for TREC license	18	87,688,970	87,688,970
Capital reserve	19	25,792,593	-
Total equity		1,431,957,927	1,379,781,773
Non-current liabilities			
Lease liability	20	66,277,692	59,531,199
Current liabilities			
Provision & Accrual	20	17,118,734	11,905,599
Payable to clients	21	764,931,467	779,716,997
Account payables	22	22,619,985	101,827,717
Inter-company payables	23	41,400	-
Liability for expenses	24	58,304,493	68,593,612
Provision for income tax	25	328,342,912	724,534,702
Total current liabilities		1,191,358,991	1,686,578,627
Total liabilities		1,257,636,683	1,746,109,826
Total equity and liabilities		2,689,594,610	3,125,891,599

The annexed notes 1 to 36 form an integral part of these financial statements.
Annexure-I is integral part of these financial statements.



Chief Executive Officer

Ahsanur Rahman
Chief Executive Officer
BRAC EPL Stock Brokerage Ltd

Dhaka,
12-Oct-22



Head of Finance & Accounts

PROTTAY KUNDU
Head of Finance & Accounts
BRAC EPL Stock Brokerage Ltd.

BRAC EPL Stock Brokerage Limited
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 Sep 2022

	<u>Notes</u>	<u>Sep'22</u> <u>Taka</u>	<u>Sep'21</u> <u>Taka</u>
Service Revenue	26	412,303,689	542,905,195
Direct expenses	27	(93,759,209)	(121,975,652)
Gross profit		318,544,479	420,929,542
Operating expenses	28	(183,770,796)	(155,112,581)
Operating profit		134,773,683	265,816,961
Investment income	29	(16,332,093)	82,112,910
Finance income	30	14,210,387	10,273,299
Other income	31	2,775	12,125
Finance expenses	32	(8,667,749)	(5,389,155)
Profit before tax		123,987,003	352,826,141
Income tax expenses	33	(71,810,849)	(85,246,617)
Net profit after tax		52,176,154	267,579,524
Other comprehensive income			
Items that will never be reclassified to profit or loss		-	-
Items that are or may be reclassified to profit or loss		-	-
Other comprehensive income, net of tax		-	-
Total comprehensive income/(loss)		-	-

The annexed notes 1 to 36 form an integral part of these financial statements.



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Dhaka,
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BRAC EPL Stock Brokerage Limited
Statement of Cash Flows
For the period ended 30 Sep 2022

	Sep'22 Taka	Sep'21 Taka
A. Cash flows from operating activities:		
Brokerage commission	369,061,391	514,585,045
Payments to creditors and other expenses	(281,209,759)	(245,072,862)
Loans and advances	(313,455,335)	107,995,093
Cash generated from operating activities	(225,603,703)	377,507,276
Bank interest income	14,210,387	10,273,299
Income from margin loan	34,711,374	16,068,605
Dividend income	19,986,000	12,417,981
Gain/(loss) on sale of shares	(33,468,073)	(29,446,511)
Other operating income	8,530,923	12,251,546
Income tax paid	(79,651,298)	(85,099,367)
Cash generated used in other operating activities	(35,680,687)	(63,534,448)
Net cash flows from operating activities	(261,284,390)	313,972,828
B. Cash flows from investing activities:		
Acquisition of property, plant and equipment	(15,544,936)	-
Acquisition of intangible assets	(1,374,250)	-
Right of use asset	(5,073,891)	(6,358,034)
Sale of property, plant and equipment	7,412	69,021
Proceeds from liquidation of investment in associate company	-	-
Investment in shares	(33,807,174)	(85,166,254)
Unrealized gain/(loss) on share	(2,850,019)	99,141,440
Net cash flows (used)/from investing activities	(58,642,858)	7,686,173
C. Cash flows from financing activities:		
Finance cost	(3,269,564)	(5,389,155)
Net cash used in financing activities	(3,269,564)	(5,389,155)
Net increase in cash and cash equivalents (A+B+C)	(323,196,812)	316,269,846
Cash and cash equivalents at the beginning of the year	1,462,583,456	1,104,663,893
Cash and cash equivalents at the end of the period	1,139,386,645	1,420,933,738



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Statement of Changes in Equity
For the period ended 30 September 2022

Particulars	Amount in Taka				
	Share capital	Capital reserve	Retained earnings	Revaluation reserve for TREC license	Total
Balance as at 1 January 2021	700,953,800	-	333,213,072	87,688,970	1,121,855,842
Issue of bonus shares	140,190,800	-	(140,190,800)	-	-
Net profit for the year ended 2021	-	-	257,925,931	-	257,925,931
Balance as at 31 December 2021	<u>841,144,600</u>	<u>-</u>	<u>450,948,203</u>	<u>87,688,970</u>	<u>1,379,781,773</u>
Issue of bonus shares	168,228,900	-	(168,228,900)	-	-
Transfer to capital reserve	-	25,792,593	(25,792,593)	-	-
Net profit for the period ended 30 Sep 2022	-	-	52,176,154	-	52,176,154
Balance as at 30 Sep 2022	<u>1,009,373,500</u>	<u>25,792,593</u>	<u>309,102,864</u>	<u>87,688,970</u>	<u>1,431,957,927</u>



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