

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

Assets	Notes	Jun'22 Taka	2021 Taka
Non-current assets			
Property, plant and equipment	5	26,098,153	21,627,262
Intangible assets	6	1,779,619	765,648
Right of use asset	7	76,665,180	68,906,307
Investment in exchanges	8	96,986,595	96,986,595
Deferred tax	9	7,927,849	9,252,826
Total non-current assets		209,457,396	197,538,638
Current assets			
Investment in shares	10	461,755,154	415,104,229
Account receivables	11	415,235,143	67,445,943
Inter-company receivables	12	106,201	-
Margin loan receivables	13	341,684,770	268,435,995
Advances, deposits and prepayments	14	315,192,965	711,347,976
Other receivables	15	5,871,254	3,435,361
Cash and cash equivalents	16	1,118,071,575	1,462,583,456
Total current assets		2,657,917,061	2,928,352,961
Total assets		2,867,374,457	3,125,891,599
Equity and liabilities			
Shareholder's equity			
Share capital	17	841,144,600	841,144,600
Retained earnings		446,562,734	450,948,203
Revaluation reserve for TREC license	18	87,688,970	87,688,970
Capital reserve	19	25,792,593	-
Total equity		1,401,188,897	1,379,781,773
Non-current liabilities			
Lease liability	20	64,771,677	59,531,199
Current liabilities			
Provision & Accrual	20	15,611,595	11,905,599
Payable to clients	21	994,066,948	779,716,997
Account payables	22	35,722,357	101,827,717
Inter-company payables	23	82,800	-
Liability for expenses	24	58,799,214	68,593,612
Provision for income tax	25	297,130,968	724,534,702
Total current liabilities		1,401,413,882	1,686,578,627
Total liabilities		1,466,185,560	1,746,109,826
Total equity and liabilities		2,867,374,457	3,125,891,599

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



Chief Executive Officer

Ahsanur Rahman
Chief Executive Officer
BRAC EPL Stock Brokerage Ltd

Dhaka,
12-Jul-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 June 2022

	<u>Notes</u>	<u>Jun'22</u> <u>Taka</u>	<u>Jun'21</u> <u>Taka</u>
Service Revenue	26	249,148,224	353,670,628
Direct expenses	27	(57,160,685)	(82,174,591)
Gross profit		191,987,539	271,496,037
Operating expenses	28	(125,090,204)	(104,176,664)
Operating profit		66,897,335	167,319,372
Investment income	29	(8,588,173)	33,229,175
Finance income	30	9,682,117	10,235,041
Other income	31	2,775	6,480
Finance expenses	32	(5,870,531)	(3,886,593)
Profit before tax		62,123,523	206,903,476
Income tax expenses	33	(40,716,399)	(57,259,078)
Net profit after tax		21,407,124	149,644,398
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 June 2022

	Jun'22 Taka	Jun'21 Taka
A. Cash flows from operating activities:		
Brokerage commission	220,963,888	333,974,192
Payments to creditors and other expenses	(187,820,596)	(166,953,517)
Loans and advances	(294,396,401)	341,748,090
Cash generated from operating activities	(261,253,108)	508,768,764
Bank interest income	9,682,117	10,235,041
Income from margin loan	21,855,979	10,091,640
Dividend income	16,286,824	7,718,250
Gain/(loss) on sale of shares	(22,888,517)	(28,533,416)
Other operating income	6,328,356	9,604,796
Income tax paid	(51,496,420)	(51,806,687)
Cash generated used in other operating activities	(20,231,661)	(42,690,376)
Net cash flows from operating activities	(281,484,769)	466,078,388
B. Cash flows from investing activities:		
Acquisition of property, plant and equipment	(8,642,543)	-
Acquisition of intangible assets	(1,374,250)	-
Right of use asset	(2,064,000)	-
Sale of property, plant and equipment	7,412	6,480
Proceeds from liquidation of investment in associate company	-	-
Investment in shares	(46,650,925)	14,398,187
Unrealized gain/(loss) on share	(1,986,480)	54,044,341
Net cash flows (used)/from investing activities	(60,710,785)	68,449,008
C. Cash flows from financing activities:		
Finance cost	(2,316,326)	(3,886,593)
Net cash used in financing activities	(2,316,326)	(3,886,593)
Net increase in cash and cash equivalents (A+B+C)	(344,511,881)	530,640,803
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	1,118,071,576	1,635,304,696



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

Particulars	Share capital	Capital reserve	Retained earnings	Revaluation reserve for TREC license	Amount in Taka
					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	-	-	-	-	-
Transfer to capital reserve	-	25,792,593	(25,792,593)	-	-
Net profit for the period ended 30 June 2022	-	-	21,407,124	-	21,407,124
Balance as at 30 June 2022	<u>841,144,600</u>	<u>25,792,593</u>	<u>446,562,734</u>	<u>87,688,970</u>	<u>1,401,188,897</u>



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