



**Unaudited Financial Statements as at and for the
Period ended 30 June 2023**

BRAC EPL Investments Limited
Unaudited Statement of Financial Position
As at June 30, 2023

Amount in BDT

Particulars	Notes	June-23	December-22
Assets			
Non-current assets			
Property, plant and equipment	5	8,377,213	9,453,713
Intangible assets	6	1,971,907	2,394,458
Right of use Asset	7	7,372,377	6,481,061
Deferred tax assets	8	602,758,083	602,758,083
Total non-current assets		620,479,581	621,087,315
Current assets			
Accounts receivables	9	42,452,366	19,312,398
Inter-company receivables	10	27,600	-
Dividend Receivable		641,122	15,776,622
Investment in quoted securities	11	1,124,450,639	1,040,469,819
Advance income tax	12	205,347,409	200,149,651
Loans and advances to customers	13	1,951,459,195	1,953,757,571
Accrued interest and management fees receivable	14	57,682,092	51,459,044
Advances, deposits and prepayments	15	3,330,096	2,644,860
Cash and cash equivalents	16	154,465,653	157,852,605
Total current assets		3,539,856,171	3,441,422,570
Total assets		4,160,335,752	4,062,509,885
Equity and Liabilities			
Shareholders' equity			
Share capital	17	2,585,000,000	2,585,000,000
Share premium		436,825,951	436,825,951
Retained earnings		(1,730,596,315)	(1,719,475,018)
Total shareholders' equity		1,291,229,636	1,302,350,933
Non-current liabilities			
Lease Liability	18	7,866,602	6,933,312
Current liabilities			
Customer deposits	19	140,529,523	145,631,464
Bank overdrafts	20	1,269,928,621	1,124,578,963
Short term loan	21	-	-
Account payables	22	9,302,428	43,325,970
Other liabilities	23	1,249,428,975	1,248,927,343
Provision for taxation	24	191,169,209	190,761,900
Inter-company payable	25	880,757	-
Total current liabilities		2,861,239,514	2,753,225,640
Total equity and liabilities		4,160,335,752	4,062,509,885



Zahid Kabir
Head of Finance & Accounts



Syed Rashed Hussain
Chief Executive Officer



BRAC EPL Investments Limited
Unaudited Statement of Profit or Loss and Other Comprehensive Income
For the Period ended 30 June, 2023

Amount in BDT

Particulars	Notes	June-23	June-22
Revenue			
Interest income from margin loan	26	48,985,798	37,365,366
Interest expenses	27	(53,221,084)	(31,648,266)
Net interest income		(4,235,286)	5,717,100
Fee and commission income	28	24,314,405	33,405,053
Fee and commission expenses	29	(11,583,537)	(16,876,296)
Net fee and commission income		12,730,868	16,528,756
Investment income/(loss)	30	15,910,085	(78,619,644)
Other operating income/(loss)	31	98,800	82,800
Total operating income/(loss)		24,504,468	(56,290,987)
Operating expenses	32	(36,687,405)	(31,897,400)
Operating profit/(loss)		(12,182,937)	(88,188,387)
Finance income		2,156,532	42,050
Financial expenses	33	(687,581)	(525,579)
Net finance income		1,468,951	(483,530)
Profit/(loss) before tax		(10,713,986)	(88,671,917)
Current tax expense	34	407,311	400,000
Tax (income)/expenses		407,311	400,000
Profit/(loss) after tax		(11,121,297)	(89,071,917)
Other comprehensive Income		-	-
Total Profit / (Loss)		(11,121,297)	(89,071,917)



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Chief Executive Officer



BRAC EPL Investments Limited
Statement of Changes in Equity
For the Period ended 30 June, 2023

Amount in BDT

Particulars	Share capital	Share premium	Retained Earnings	Total
1 January 2022	2,585,000,000	436,825,951	(1,984,938,405)	1,036,887,546
Profit for the year 2022	-	-	265,463,387	265,463,387
Balance as on 31 December 2022	2,585,000,000	436,825,951	(1,719,475,018)	1,302,350,933
Profit for the period ended June 2023	-	-	(11,121,297)	(11,121,297)
Balance as on 30 June 2023	2,585,000,000	436,825,951	(1,730,596,315)	1,291,229,636



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BRAC EPL Investments Limited
Unaudited Statement of Cash Flows
For the Period ended 30 June, 2023

Amount in BDT

Particulars	June-23	June-22
A. Operating activities		
Net profit before tax	(10,713,986)	(88,671,917)
<i>Add: Items not involving in movement of cash:</i>		
Depreciation on property, plant and equipment	1,270,537	1,454,850
Amortization of intangible asset	422,551	-
Gain on disposal of property, plant and equipment	16,000	-
Depreciation of Right-of-use assets	2,273,268	1,690,652
Fair value adjustments for fall in values of investment in securities	(43,607,775)	56,189,182
	(39,625,419)	59,334,684
Income tax paid	(5,197,759)	(5,828,977)
Operating(loss)/profit before changes in working capital	(55,537,165)	(35,166,210)
Changes in working capital :		
(Increase)/decrease in loan and advances to customers	2,298,376	(263,326,577)
(Increase)/decrease in accrued interest and mgt. fees receivable	(6,223,048)	(16,686,984)
(Increase)/decrease in account receivables	(23,139,967)	3,854,788
(Increase)/decrease in advance, deposits and prepayments	(685,236)	241,604
(Increase)/decrease in inter-company receivable	(27,600)	(82,800)
(Increase)/decrease in Dividend receivables	15,135,500	9,900,029
Increase/(decrease) in customer deposits	(5,101,941)	(3,512,567)
Increase/(decrease) in account payables	(34,023,542)	2,654,958
Increase/(decrease) in inter-company payable	880,757	477,784
Increase/(decrease) in other liabilities	501,632	11,210,001
Increase/(decrease) in lease liability	933,290	873,790
	(49,451,779)	(254,395,976)
Net cash (used)/from operating activities (A)	(104,988,944)	(289,562,186)
B. Cash flows from Investing activities:		
Acquisition of property, plant and equipment	(194,038)	(767,545)
Disposal of property, plant and equipment	(16,000)	-
Sale/(purchase) of investment securities	(40,373,045)	(106,410,870)
Inclusion of Right of Used Asset	(3,164,584)	(2,525,161)
Net cash used in investing activities (B)	(43,747,666)	(109,703,577)
C. Cash flows from Financing activities		
Receipt/(repayment) of bank overdraft	145,349,659	207,975,951
Receipt/(repayment) of short term loans	-	100,000,000
Net cash from/(used) in financing activities (C)	145,349,659	307,975,951
Net decrease in cash and cash equivalents (A+B+C)	(3,386,952)	(91,289,812)
Cash and cash equivalents at the beginning of the year	157,852,605	215,983,749
Cash and cash equivalents at the end of the year	154,465,653	124,693,937



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BRAC EPL Investments Limited
Notes to the Unaudited Financial Statements
For the period ended 30 June, 2023

Amount in BDT

Notes	Particulars	June-23	December-22
5	Property, plant and equipment		
	Cost at the beginning of the year	53,182,863	52,565,058
	Add: Addition during the year	194,038	2,841,596
	Less: Adjustment/disposal during the year	(103,000)	(2,223,792)
	Cost at the close of the year	53,273,900	53,182,863
	Accumulated depreciation at the beginning of the year	43,729,150	43,037,165
	Add: Depreciation during the year	1,270,537	2,915,776
	Less: Adjustment/disposal during the year	(103,000)	(2,223,792)
	Accumulated depreciation the end of the year	44,896,687	43,729,150
	Carrying amount as at	8,377,213	9,453,713
	*Note: Category wise schedule has been disclosed in Annexure-A		
6	Intangible assets		
	Cost at the beginning of the year	3,483,920	948,611
	Add: Addition during the year	-	2,535,309
	Less: Adjustment/disposal during the year	-	-
	Cost at the close of the year	3,483,920	3,483,920
	Accumulated depreciation at the beginning of the year	1,089,463	948,611
	Add: Depreciation during the year	422,551	140,851
	Less: Adjustment/disposal during the year	-	-
	Accumulated depreciation the end of the year	1,512,014	1,089,463
	Carrying amount as	1,971,907	2,394,458
	*Note: Schedule of intangible assets has been disclosed in Annexure-B		
7	Right-of-use assets		
	Cost at the beginning of the year	17,967,934	10,880,359
	Add: Addition during the year	3,164,584	7,362,481
	Less: Adjustment/disposal during the year	(2,772,973)	(274,906)
	Cost at the close of the year	18,359,545	17,967,934
	Accumulated depreciation at the beginning of the year	11,486,873	7,786,193
	Add: Depreciation during the year	2,273,268	4,054,098
	Less: Adjustment/disposal during the year	(2,772,973)	(353,419)
	Accumulated depreciation the end of the year	10,987,167	11,486,873
	Carrying amount	7,372,377	6,481,061
8	Deferred tax assets	602,758,083	602,758,083
9	Account receivables		
	Portfolio Management Department (PMD) (Note-9.1)	29,580,669	6,440,701
	Structured Finance Department (SFD) (Note-9.2)	12,871,697	12,871,697
		42,452,366	19,312,398
9.1	Portfolio Management Department (PMD)		
	Receivable from brokerage for client trading	12,851,866	6,440,701
	Receivable from brokerage for own investment	16,728,803	-
		29,580,669	6,440,701



BRAC EPL Investments Limited
Notes to the Unaudited Financial Statements
For the period ended 30 June, 2023

Amount in BDT

Notes	Particulars	June-23	December-22
9.2	Structured Finance Department (SFD)		
	Debt arrangement fees	10,568,072	10,568,072
	Corporate advisory fees	2,303,625	2,303,625
	Rights Issue-IBD	-	-
		<u>12,871,697</u>	<u>12,871,697</u>
10	Inter-company receivables		
	BRAC EPL Stock Brokerage Limited	27,600	-
		<u>27,600</u>	<u>-</u>
11	Investment in quoted securities		
	Investment in quoted securities	1,124,450,639	1,030,469,819
	Investments in Sukuk Bond	-	-
	Investment in Pre IPO	-	10,000,000
		<u>1,124,450,639</u>	<u>1,040,469,819</u>
12	Advance income tax		
	Opening balance	200,149,651	101,379,467
	Add: paid during the year	5,197,758	98,770,184
		<u>205,347,409</u>	<u>200,149,651</u>
	Less: adjusted during the year	-	-
		<u>205,347,409</u>	<u>200,149,651</u>
13	Loans and advances to customers		
	Opening balance	1,953,757,571	1,501,145,144
	Increase / (decrease) during the year	(2,298,376)	452,612,427
		<u>1,951,459,195</u>	<u>1,953,757,571</u>
14	Accrued interest and management fees receivable		
	Accrued interest receivable	54,751,948	48,969,850
	Accrued management fees receivable	2,930,144	2,489,194
		<u>57,682,092</u>	<u>51,459,044</u>
15	Advances, deposits and prepayments		
	Advances		
	Staff loans	-	-
	General suppliers	1,971,196	1,285,960
		<u>1,971,196</u>	<u>1,285,960</u>
	Deposits		
	Regulators	314,501	314,501
		<u>314,501</u>	<u>314,501</u>
	Prepayments		
	Office rent	1,044,399	1,044,399
		<u>1,044,399</u>	<u>1,044,399</u>
		<u>3,330,096</u>	<u>2,644,860</u>
16	Cash and cash equivalents		
	Cash in hand (note 16.1)	85,271	91,411
	Cash at bank (note 16.2)	154,380,382	157,761,194
		<u>154,465,653</u>	<u>157,852,605</u>
16.1	Cash in hand		
	Corporate Office	40,000	52,560
	Gulshan Branch	4,886	4,125
	Motijheel Branch	8,430	10,000
	Banasree Branch	8,353	7,480
	CTG Branch	3,628	3,379
	Sylhet Branch	8,826	7,125
	Comilla Branch	4,060	-
	Noakhali Branch	7,088	6,742
		<u>85,271</u>	<u>91,411</u>



BRAC EPL Investments Limited
Notes to the Unaudited Financial Statements
For the period ended 30 June, 2023

Amount in BDT

Notes	Particulars		June-23	December-22	
16.2	Cash at bank				
	BRAC Bank Ltd.		126,382,642	109,884,522	
	Standard Chartered Bank		24,196,565	46,324,962	
	NRB Commercial Bank Limited		25,119	525,119	
	NRB Bank Limited		9,022	9,022	
	One Bank Limited		3,317,333	568,048	
	Standard Bank Limited		2,149	2,149	
	Midland Bank		93,230	93,230	
	Eastern Bank Limited		354,323	354,142	
			154,380,382	157,761,194	
	Bank Name	Bank Account No.	Type of Accounts	Balance	Balance
	BRAC Bank Ltd.	150-110-165720-9001	STD A/C	16,239	109,639
	BRAC Bank Ltd.	150-120-165720-9002	Current A/C	125,644,942	106,560,710
	BRAC Bank Ltd.	151-310-136480-3001	STD A/C	712,127	3,204,494
	BRAC Bank Ltd.	150-120-165720-9003	Current A/C	9,333	9,678
			126,382,642	109,884,522	
	Standard Chartered Bank	02-6198201-01	SND A/C	-	-
	Standard Chartered Bank	01-6198201-01	Current A/C	54,855	396,976
	Standard Chartered Bank	01-6198201-02	Current A/C	22,393,358	45,086,228
	Standard Chartered Bank	02-6198201-02	SND A/C	32,923	32,925
	Standard Chartered Bank	01-6198201-03	Current A/C	1,661,161	769,564
	Standard Chartered Bank	02 6198201 03	SND A/C	31,768	31,770
	Standard Chartered Bank	01 6198201 04	Current A/C	22,500	7,500
			24,196,565	46,324,962	
	NRB Commercial Bank Ltd.	010233300000159	Current A/C	25,119	525,119
	NRB Commercial Bank Ltd.	10254000000003		0	0
			25,119	525,119	
	NRB Bank Limited	1012010022911	Current A/C	9,022	9,022
			9,022	9,022	
	One Bank Limited	0120083761008	Current A/C	32,724	12,724
	One Bank Limited	0120083761016	Current A/C	3,264,533	535,408
	One Bank Limited	0120083761018	SND A/C	20,076	19,916
			3,317,333	568,048	
	Standard Bank Limited	00233011545	Current A/C	2,149	2,149
			2,149	2,149	
	Midland Bank	0011-1050001760	Current A/C	93,230	93,230
			93,230	93,230	
	Eastern Bank Limited	1041220000058	Current A/C	354,323	354,142
			354,323	354,142	
17	Share capital				
17.1	Authorized share capital				
	300,000,000 ordinary shares of BDT 10 each		3,000,000,000	3,000,000,000	
17.2	Issued, subscribed and paid-up share capital				
	258,500,000 ordinary shares of BDT 10 each			2,585,000,000	
	Name of Shareholder	No of Shares	Face Value/Share	Balance	Balance
	BRAC Bank Ltd.	258,358,734	10	2,583,587,340	2,583,587,340
	Other individual shareholders	141,266	10	1,412,660	1,412,660
				2,585,000,000	2,585,000,000



BRAC EPL Investments Limited
Notes to the Unaudited Financial Statements
For the period ended 30 June, 2023

Amount in BDT

Notes	Particulars	June-23	December-22
18	Finance Lease liability under lease agreement		
	Balance at the beginning of the year	6,933,312	3,886,481
	Add: Addition during the year	3,164,584	7,362,481
	Add: Interest charged during the year	-	751,728
	Less: Adjustment/disposal during the year	-	(222,104)
	Less: Principal paid during the year	(2,231,294)	(4,845,274)
	Closing balance	<u>7,866,602</u>	<u>6,933,312</u>
19	Customer deposits		
	Opening balance	145,631,464	154,173,010
	Change during the year	(5,101,941)	(8,541,546)
		<u>140,529,523</u>	<u>145,631,464</u>
20	Bank overdrafts		
	BRAC Bank Limited Loan	1,069,876,581	916,634,123
	Eastern Bank Limited Loan	200,052,041	207,944,840
		<u>1,269,928,621</u>	<u>1,124,578,963</u>
21	Short term loan		
	Short term Loan from United Finance Limited	-	-
		<u>-</u>	<u>-</u>
21.1	Short term Loan from United Finance Limited		
	Opening Balance		
	Add: received during the year	100,000,000	600,000,000
	Less: payment during the year	(100,000,000)	(600,000,000)
	Closing balance	<u>-</u>	<u>-</u>
22	Account payables		
	Broker for client trading	4,301,854	38,290,913
	VAT on fee income	4,400,486	4,400,486
	Payable for other PMD activities	-	-
	Broker for Own Investment	-	-
	Withholding VAT	181,147	405,022
	Withholding TAX	418,942	229,548
		<u>9,302,428</u>	<u>43,325,970</u>
23	Other liabilities		
	Provision for loans and advances (Note 23.1)	1,211,835,770	1,211,835,770
	Interest Payable	-	-
	Sales receivable in transit	17,299,910	16,272,202
	CDBL charges	191,523	125,913
	Office maintenance	5,167,138	5,401,051
	Audit fees payable	407,874	540,000
	IT expenses	266,635	211,384
	Telephone and mobile expenses	115,469	78,641
	Rent Payable	-	-
	Legal and professional fees Payable	463,889	499,974
	Printing- Postage & Stationery	9,001	9,001
	Liability for fixed Assets	82,500	82,500
	Provident Fund Payable	717,571	-
	Entertainment Expenses Payable	-	910
	Gratuity Fund Payable	-	918,300
	Repair and Maintenance Payable	-	80,000
	Insurance Payable	-	-
	Provision for account receivable (Note 23.2)	12,871,697	12,871,697
		<u>1,249,428,975</u>	<u>1,248,927,343</u>



BRAC EPL Investments Limited
Notes to the Unaudited Financial Statements
For the period ended 30 June, 2023

		<i>Amount in BDT</i>	
Notes	Particulars	June-23	December-22
23.1	Provision for loans and advances		
	Opening balance	1,211,835,770	1,211,835,770
	Provision made during the year	-	-
	Provision released during the year	-	-
	Closing balance	<u>1,211,835,770</u>	<u>1,211,835,770</u>
23.2	Provision for account receivables		
	Debt arrangement fee		
	Omera petroleum limited	8,493,072	8,493,072
	CACO chemicals	1,500,000	1,500,000
	Silver composite	575,000	575,000
		<u>10,568,072</u>	<u>10,568,072</u>
	Corporate advisory fee		
	KDDI	578,625	578,625
	PEB Steel	1,725,000	1,725,000
		<u>2,303,625</u>	<u>2,303,625</u>
		<u>12,871,697</u>	<u>12,871,697</u>
24	Provision for taxation		
	Opening balance	190,761,900	74,900,609
	Add : provision made during the year	407,309	115,861,291
		<u>191,169,209</u>	<u>190,761,900</u>
	Less: paid/adjusted during the year	-	-
		<u>191,169,209</u>	<u>190,761,900</u>
25	Inter-company payable		
	BRAC EPL Stock Brokerage Ltd.	880,757	-
		<u>880,757</u>	<u>-</u>



BRAC EPL Investments Limited
Notes to the Unaudited Financial Statements
For the period ended 30 June, 2023

		<i>Amount in BDT</i>	
Notes	Particulars	June-23	June-22
26	Interest Income from Margin Loan	48,985,798	37,365,366
27	Interest expenses		
	BRAC Bank Limited	43,994,044	28,825,766
	Eastern Bank LTD.	9,052,040	-
	IIDFC	-	-
	United Finance	175,000	2,822,500
		53,221,084	31,648,266
28	Fee and commission income		
	Portfolio Management Department (PMD) (note-28.1)	24,314,405	31,800,053
	Structured Finance Department (SFD) (note-28.2)	-	1,605,000
		24,314,405	33,405,053
28.1	Portfolio Management Department (PMD)		
	Settlement fees	20,744,801	29,269,402
	Management fees	3,536,824	2,472,276
	BO maintenance fees	3,900	6,550
	Documentation fees	28,000	47,700
	Commission income from IPO	880	4,125
		24,314,405	31,800,053
28.2	Structured Finance Department (SFD)		
	Debt. arrangement fees	-	-
	Corporate advisory fees	-	-
	Private equity arrangement fees / IPO	-	1,605,000
		-	1,605,000
29	Fee and commission expenses		
	Brokerage commission cost	11,583,537	16,876,296
		11,583,537	16,876,296
30	Investment income/(loss)		
	Realized (loss)/ gain during the year	(36,898,732)	(41,716,915)
	Fair value adjustment at reporting date (note-30.1)	43,607,775	(56,189,182)
	Dividend income	9,204,042	19,286,453
	IPO Bidding Expenses	(3,000)	-
	Interest Expenses on Bank SOD	-	-
		15,910,085	(78,619,644)
30.1	Fair value adjustment at reporting date		
	Unrealized (Loss)/Gain as year opening	(54,835,224)	(14,164,455)
	Unrealized (Loss)/Gain as at year closing	(11,227,449)	(70,353,637)
		43,607,775	(56,189,182)
31	Other operating income/(loss)		
	Gain on disposal of property, plant and equipment	16,000	-
	Sub Rent Income	82,800	82,800
		98,800	82,800



BRAC EPL Investments Limited
Notes to the Unaudited Financial Statements
For the period ended 30 June, 2023

		<i>Amount in BDT</i>	
Notes	Particulars	June-23	June-22
32	Operating expenses		
	Salaries and allowances	21,989,027	14,600,088
	Insurance	513,718	282,546
	Training and development expenses	277,626	57,611
	Rental expenses	508,051	312,248
	Utilities, maintenance and running expenses	1,162,402	4,286,155
	Support Staff Salary	2,031,258	48,825
	Fuel Costs	537,800	251,396
	Internet Expenses	478,608	221,502
	Software License Fees	538,888	24,150
	Airfare	-	123,000
	Accommodation	-	15,200
	Travelling and conveyance	91,310	138,725
	Vehicle maintenance expenses	117,983	214,031
	Telephone, communication and IT expenses	377,816	481,849
	Printing and stationery	222,959	573,496
	Legal and professional fees	806,915	891,825
	Audit fees	449,074	264,500
	License and renewal fees	100,000	100,000
	Meeting expenses	73,332	164,997
	Entertainment expenses	320,385	326,821
	Advertisement	164,969	407,546
	Bad Debt Expenses	16,460	-
	Depreciation & amortization	3,966,358	3,145,502
	Provident Fund Expense	973,882	760,806
	Gratuity Fund Expenses	-	2,546,156
	CDBL expenses	968,584	1,658,425
		36,687,405	31,897,400
33	Financial expenses		
	Bank charges and commission	299,552	242,590
	Other Expenses (Interest expenses on Right of use assets)	388,029	282,990
		687,581	525,579
34	Tax (income)/expenses		
	Current taxes for the year	407,311	400,000
	Deferred tax (income)/expense	-	-
	Total tax (income) / expense	407,311	400,000



BRAC EPL Investments Limited
Category wise schedule of Property, plant and equipment
As at 30 June 2023

Amount in BDT

As at 30 June 2022

Particulars	Cost				Rate of Depreciation	Depreciation				Written down value at 30 June 2023
	Balance on January 2023	Additions during the year	Adjustment/ disposal during the year	Balance on 30 June 2023		Balance on January 2023	Charged during the Period	Adjustment/ disposal during the year	Balance on 30 June 2023	
Furniture & fittings	4,304,282	47,838	-	4,352,119	10%-20%	3,578,241	72,394	-	3,650,635	701,484
Office floor space	6,348,797	-	-	6,348,797	5%	3,951,966	153,691	-	4,105,657	2,243,140
Motor vehicles	12,104,340	-	-	12,104,340	20%	12,104,340	-	-	12,104,340	-
Leasehold improvement	4,721,880	-	-	4,721,880	15%	1,865,834	317,165	-	2,182,999	2,538,881
IT equipment	16,296,036	146,200	103,000	16,339,236	20%-33.33%	13,800,697	614,217	103,000	14,311,914	2,027,323
Office equipment	9,407,528	-	-	9,407,528	10%-20%	8,428,073	113,069	-	8,541,142	866,386
Total	53,182,863	194,038	103,000	53,273,900		43,729,150	1,270,537	103,000	44,896,687	8,377,213

As at 31 December 2022

Particulars	Cost				Rate of Depreciation	Depreciation				Written down value at 31 December 2022
	Balance on January 2022	Additions during the year	Adjustment/ disposal during	Balance on 31 December 2022		Balance on January 2022	Charged during the Period	Adjustment/ disposal during	Balance on 31 December 2022	
Furniture & fittings	4,304,282	-	-	4,304,282	10%-20%	3,434,249	143,992	-	3,578,241	726,041
Office floor space	6,348,797	-	-	6,348,797	5%	3,644,583	307,383	-	3,951,966	2,396,831
Motor vehicles	12,104,340	-	-	12,104,340	20%	11,334,892	769,448	-	12,104,340	-
Leasehold improvement	3,507,919	1,213,961	-	4,721,880	15%	1,332,765	533,069	-	1,865,834	2,856,046
IT equipment	16,233,656	1,023,384	961,004	16,296,036	20%-33.33%	13,792,499	969,202	961,004	13,800,697	2,495,339
Office equipment	10,066,065	604,251	1,262,788	9,407,528	10%-20%	9,498,178	192,683	1,262,788	8,428,073	979,455
Total	52,565,058	2,841,596	2,223,792	53,182,863		43,037,165	2,915,776	2,223,792	43,729,150	9,453,713



BRAC EPL Investments Limited
Schedule of Intangible assets
As at 30 June 2022

Amount in BDT

As at 30 June 2023

Particulars	Cost				Rate of amortization	Amortization				Written down value at 30 June 2023
	Balance on 01 January 2023	Addition During the Year	Adjustment/D isposal during the year	Balance on 30 June, 2023		Balance on 01 January 2023	Addition During the Year	Adjustment/D isposal during the year	Balance on 30 June, 2023	
Microsoft System Center Endpoint Protection (SCEP)	948,611	-	-	948,611	33.33%	948,611	-	-	948,611	-
Sage Software, Inc. 300 Premium (Version 2022)	2,535,309	-	-	2,535,309	33.33%	140,851	422,551	-	563,403	1,971,907
Total	3,483,920	-	-	3,483,920		1,089,463	422,551	-	1,512,014	1,971,907

As at 31 December 2022

Particulars	Cost				Rate of amortization	Amortization				Written down value at 31 December 2022
	Balance on 1 January 2022	Additions during the year	Adjustment/ disposal during the year	Balance on 31 December 2022		Balance on 1 January 2022	Charged during the Period	Adjustment/ disposal during the year	Balance on 31 December 2022	
Microsoft System Center Endpoint Protection (SCEP)	948,611	-	-	948,611	33.33%	948,611	-	-	948,611	-
Sage Software, Inc. 300 Premium (Version 2022)	-	2,535,309	-	2,535,309	33.33%	-	140,851	-	140,851	2,394,458
Total	948,611	2,535,309	-	3,483,920		948,611	140,851	-	1,089,463	2,394,458

