

BRAC EPL Stock Brokerage Limited
Statement of Financial Position
As at 30 September 2021

Assets	Notes	Sep'21 Taka	Dec'20 Taka
Non-current assets			
Property, plant and equipment	5	16,867,932	22,874,434
Intangible assets	6	13,554	177,110
Right of use asset	7	16,936,815	22,429,091
Investment in exchanges	8	96,986,595	96,986,595
Total non-current assets		130,804,896	142,467,229
Current assets			
Investment in shares	9	492,130,805	406,964,551
Account receivables	10	237,100,264	195,972,893
Inter-company receivables	11	1,694,724	885,957
Margin loan receivables	12	254,799,225	162,686,891
Advances, deposits and prepayments	13	679,231,446	597,825,652
Other receivables	14	19,834,751	1,534,916
Cash and cash equivalents	15	1,420,933,738	1,104,663,893
Total current assets		3,105,724,953	2,470,534,753
Total assets		3,236,529,849	2,613,001,983
Equity and liabilities			
Shareholder's equity			
Share capital	16	700,953,800	700,953,800
Retained earnings		600,792,596	333,213,072
Revaluation reserve for TREC license	17	87,688,970	87,688,970
Total equity		1,389,435,366	1,121,855,842
Non-current liabilities			
Lease liability	18	8,714,034	7,850,139
Current liabilities			
Lease liability-current portion	18	6,826,840	14,504,475
Payable to clients	19	1,032,164,759	581,557,828
Account payables	20	31,275,489	225,187,494
Inter-company payables	21	318,029	318,029
Liability for expenses	22	84,484,493	63,618,853
Provision for income tax	23	683,310,839	598,109,323
Total current liabilities		1,838,380,449	1,483,296,002
Total liabilities		1,847,094,483	1,491,146,140
Total equity and liabilities		3,236,529,849	2,613,001,983

The annexed notes 1 to 34 form an integral part of these financial statements.
Annexure-1 & Annexure-2 are integral part of these financial statements.


Chief Executive Officer

Ahsanur Rahman
Chief Executive Officer
BRAC EPL Stock Brokerage Ltd


Head of Finance & Accounts


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

Dhaka,
10 Oct'2021

BRAC EPL Stock Brokerage Limited
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 30 September 2021

	<u>Notes</u>	<u>Sep'21</u> <u>Taka</u>	<u>Sep'20</u> <u>Taka</u>
Service Revenue	24	542,905,195	259,707,456
Direct expenses	25	(121,975,652)	(79,229,864)
Gross profit		420,929,542	180,477,591
Operating expenses	26	(155,112,581)	(142,633,385)
Operating profit		265,816,961	37,844,207
Investment income	27	82,112,910	85,092,921
Finance income	28	10,273,299	9,759,940
Other income	29	12,125	17,384
Finance expenses	30	(5,389,155)	(7,612,002)
Profit before tax		352,826,141	125,102,449
Income tax expenses	31	(85,246,617)	(46,153,679)
Net profit after tax		267,579,524	78,948,770
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 34 form an integral part of these financial statements.
Allocation of income between Brokerage Income and Other than Brokerage Income has been shown in Annexure-2 which is also an integral part of these financial statements.


Chief Executive Officer
Ahsanur Rahman
Chief Executive Officer
BRAC EPL Stock Brokerage Ltd


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

Dhaka,
10 Oct'2021

BRAC EPL Stock Brokerage Limited
Statement of Cash Flows
For the period ended 30 September 2021

	Sep'21	Sep'20
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities:		
Brokerage commission	514,585,045	237,925,893
Payments to creditors and other expenses	(245,072,862)	(185,147,079)
Loans and advances	126,294,928	12,977,809
Cash generated from operating activities	395,807,111	65,756,623
Bank interest income	10,273,299	9,759,940
Income from margin loan	16,068,605	15,183,645
Dividend income	12,417,981	10,895,674
Gain/(loss) on sale of shares	(29,446,511)	(10,133,579)
Other operating income	(6,048,289)	(5,770,675)
Income tax paid	(85,099,367)	(35,785,655)
Cash generated used in other operating activities	(81,834,283)	(15,850,651)
Net cash flows from operating activities	313,972,828	49,905,973
B. Cash flows from investing activities:		
Acquisition of property, plant and equipment	-	(1,412,408)
Acquisition of intangible assets	-	-
Right of use asset	(6,358,034)	-
Sale of property, plant and equipment	69,021	262,491
Proceeds from liquidation of investment in associate company	-	-
Investment in shares	(85,166,254)	8,533,650
Unrealized gain/(loss) on share	99,141,440	84,330,826
Net cash flows (used)/from investing activities	7,686,173	91,714,559
C. Cash flows from financing activities:		
Finance cost	(5,389,155)	(7,612,002)
Net cash used in financing activities	(5,389,155)	(7,612,002)
Net increase in cash and cash equivalents (A+B+C)	316,269,846	134,008,529
<i>Cash and cash equivalents at the beginning of the year</i>	<i>1,104,663,893</i>	<i>528,737,943</i>
<i>Cash and cash equivalents at the end of the year</i>	<i>1,420,933,738</i>	<i>662,746,472</i>

Chief Executive Officer

Ahsanur Rahman
Dhaka, Chief Executive Officer
10 Oct 2021, BRAC EPL Stock Brokerage Ltd

Head of Finance & Accounts

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

BRAC EPL Stock Brokerage Limited
Statement of Changes in Equity
For the period ended 30 September 2021

Particulars	Amount in Taka			
	Share capital	Retained earnings	Revaluation reserve for TREC license	Total
Balance as at 1 January 2020	700,953,800	171,899,728	87,688,970	960,542,499
Issue of bonus shares	-	-	-	-
Net profit for the year ended 2020	-	161,313,343	-	161,313,343
Balance as at 31 December 2020	<u>700,953,800</u>	<u>333,213,072</u>	<u>87,688,970</u>	<u>1,121,855,842</u>
Issue of bonus shares	-	-	-	-
Net profit for the period ended 30 September 2021	-	267,579,524	-	267,579,524
Revaluation reserve for TREC license	-	-	-	-
Balance as at 30 September 2021	<u>700,953,800</u>	<u>600,792,596</u>	<u>87,688,970</u>	<u>1,389,435,366</u>

Chief Executive Officer

Ahsanur Rahman
 Chief Executive Officer
 BRAC EPL Stock Brokerage Ltd

Dhaka,
 10 Oct'2021

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