


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

Assets	Notes	Jun'21 Taka	Dec'20 Taka
Non-current assets			
Property, plant and equipment	5	18,834,554	22,874,434
Intangible assets	6	41,720	177,110
Right of use asset	7	14,811,463	22,429,091
Investment in exchanges	8	96,986,595	96,986,595
Total non-current assets		130,674,333	142,467,229
Current assets			
Investment in shares	9	392,566,364	406,964,551
Account receivables	10	782,342,392	195,972,893
Inter-company receivables	11	1,425,135	885,957
Margin loan receivables	12	154,016,171	162,686,891
Advances, deposits and prepayments	13	649,160,215	597,825,652
Other receivables	14	14,260,671	1,534,916
Cash and cash equivalents	15	1,635,304,696	1,104,663,893
Total current assets		3,629,075,644	2,470,534,753
Total assets		3,759,749,977	2,613,001,983
Equity and liabilities			
Shareholder's equity			
Share capital	16	700,953,800	700,953,800
Retained earnings		482,857,470	333,213,072
Revaluation reserve for TREC license	17	87,688,970	87,688,970
Total equity		1,271,500,240	1,121,855,842
Non-current liabilities			
Lease liability	18	5,664,538	7,850,139
Current liabilities			
Lease liability-current portion	18	9,116,422	14,504,475
Payable to clients	19	1,733,299,621	581,557,828
Account payables	20	5,685,378	225,187,494
Inter-company payables	21	318,029	318,029
Liability for expenses	22	78,797,348	63,618,853
Provision for income tax	23	655,368,400	598,109,323
Total current liabilities		2,482,585,199	1,483,296,002
Total liabilities		2,488,249,737	1,491,146,140
Total equity and liabilities		3,759,749,977	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,
13 July '2021

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

	<u>Notes</u>	<u>Jun'21</u> <u>Taka</u>	<u>Jun'20</u> <u>Taka</u>
Service Revenue	24	353,670,628	* 130,531,203
Direct expenses	25	(76,893,834)	(46,012,019)
Gross profit		276,776,794	84,519,184
Operating expenses	26	(109,457,421)	(96,545,357)
Operating profit		167,319,372	(12,026,173)
Investment income	27	33,229,175	(41,141,119)
Finance income	28	10,235,041	6,725,911
Other income	29	6,480	-
Finance expenses	30	(3,886,593)	(5,057,780)
Profit before tax		206,903,476	(51,499,160)
Income tax expenses	31	(57,259,078)	(16,328,658)
Net profit after tax		149,644,398	(67,827,818)
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
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PROTTYAY KUNDU
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Dhaka,
13 July 2021

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

	<u>Jun'21</u>	<u>Jun'20</u>
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities:		
Brokerage commission	333,974,192	116,176,612
Payments to creditors and other expenses	(166,953,517)	(70,537,251)
Loans and advances	354,473,846	(66,209,920)
Cash generated from operating activities	521,494,520	(20,570,558)
Bank interest income	10,235,041	6,725,911
Income from margin loan	10,091,640	9,298,863
Dividend income	7,718,250	5,112,594
Gain/(loss) on sale of shares	(28,533,416)	(2,683,030)
Other operating income	(3,120,960)	3,015,882
Income tax paid	(51,806,687)	(16,395,016)
Cash generated used in other operating activities	(55,416,131)	5,075,204
Net cash flows from operating activities	466,078,388	(15,495,354)
B. Cash flows from investing activities:		
Acquisition of property, plant and equipment	-	-
Acquisition of intangible assets	-	-
Right of use asset	-	-
Sale of property, plant and equipment	6,480	-
Proceeds from liquidation of investment in associate company	-	-
Investment in shares	14,398,187	41,374,825
Unrealized gain/(loss) on share	54,044,341	(43,570,683)
Net cash flows (used)/from investing activities	68,449,008	(2,195,859)
C. Cash flows from financing activities:		
Finance cost	(3,886,593)	(5,057,780)
Net cash used in financing activities	(3,886,593)	(5,057,780)
Net increase in cash and cash equivalents (A+B+C)	530,640,803	(22,748,992)
Cash and cash equivalents at the beginning of the year	1,104,663,893	528,737,943
Cash and cash equivalents at the end of the year	1,635,304,696	505,988,951

Chief Executive Officer

Dhaka,
13 July '2021


Ahsanur Rahman
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 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 June 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 June 2021	-	149,644,398	-	149,644,398
Revaluation reserve for TREC license	-	-	-	-
Balance as at 30 June 2021	<u><u>700,953,800</u></u>	<u><u>482,857,470</u></u>	<u><u>87,688,970</u></u>	<u><u>1,271,500,240</u></u>



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