

bKash Limited

Financial statements as at and
for the period ended 30 September 2017

bKash Limited
Statement of financial position

In Taka	Note	30 September 2017	31 December 2016
Assets			
Property, plant and equipment	1	750,053,668	708,337,120
Intangible assets	2	432,001,292	269,453,715
Deferred tax assets	3	138,626	1,338,020
Non-current assets		1,182,193,586	979,128,855
Operational and other receivables	4	851,751,673	219,966,379
Advances, deposits and prepayments	5	297,002,208	218,267,016
Advance income tax	6	437,670,154	366,946,533
Airtime balance	7	698,410,212	797,587,267
Restricted cash and cash equivalents	8	19,422,116,552	17,506,568,895
Investment in Fixed deposits	9	1,571,800,000	1,620,000,000
Cash and cash equivalents	10	233,642,274	299,582,196
Current assets		23,512,393,073	21,028,918,286
Total assets		24,694,586,658	22,008,047,141
Equity			
Ordinary shares	11	38,194,900	38,194,900
Convertible preference shares	12	4,097,000	4,097,000
Share premium	13	2,133,618,396	2,133,618,396
Share money deposit	14	505,162	505,162
Retained earnings		780,105,035	415,549,081
Total equity		2,956,520,493	2,591,964,539
Liabilities			
Employee benefits	15	150,265,120	118,480,000
Other non-current liabilities	19	7,145,802	7,145,802
Finance lease liabilities - non-current	20	45,281,260	18,519,200
Non-current liabilities		202,692,182	144,145,002
Customer deposits	16	13,659,495,643	11,487,721,167
Other deposits	17	5,652,393,743	5,800,892,990
Operational and other payables	18	633,040,006	672,970,358
Finance lease liabilities - current	20	17,097,265	6,206,558
Grant funds	21	35,508,405	49,464,389
Accrued expenses	22	961,119,936	902,986,476
Provision for tax	23	576,718,985	351,695,662
Current liabilities		21,535,373,983	19,271,937,600
Total liabilities		21,738,066,164	19,416,082,602
Total equity and liabilities		24,694,586,658	22,008,047,141

The notes 1 to 30 are an integral part of these financial statements.

Dhaka, 18 October 2017


Chief Executive Officer

Kamal S Quadir
Chief Executive Officer
bKash Limited


Chief Financial Officer

Molnuddin Mohammed Rahgir
Chief Financial Officer
bKash Limited