

BRAC EPL Stock Brokerage Limited
Statement of Financial Position
As at 30 September 2024

Assets	Notes	Sep'24 Taka	Dec'23 Taka
Non-current assets			
Property, plant and equipment	5	42,117,721	30,027,673
Intangible assets	6	1,494,423	2,702,957
Right of use asset	7	49,573,742	58,912,385
Investment in exchanges	8	86,268,265	86,268,265
Deferred tax	9	17,534,346	7,098,139
Total non-current assets		196,988,497	185,009,419
Current assets			
Investment in securities	10	524,367,537	519,689,006
Account receivables	11	81,824,017	41,445,481
Inter-company receivables	12	1,841,727	1,973,633
Margin loan receivables	13	331,271,750	392,715,816
Advances, deposits and prepayments	14	80,032,278	63,372,412
Other receivables	15	17,797,677	2,609,879
Cash and cash equivalents	16	1,538,901,783	1,256,088,830
Total current assets		2,576,036,769	2,277,895,057
Total assets		2,773,025,266	2,462,904,476
Equity and liabilities			
Shareholder's equity			
Share capital	17	1,110,310,900	1,110,310,900
Retained earnings		255,640,067	266,695,056
Fair value reserve for TREC license	18	77,997,453	77,997,453
Capital reserve	19	37,636,239	33,523,303
Total equity		1,481,584,659	1,488,526,712
Non-current liabilities			
Lease liability	20	34,985,488	47,610,286
Current liabilities			
Lease liability	20	22,450,008	20,624,255.000
Payable to clients	21	1,011,185,521	789,717,679
Account payables	22	122,279,547	78,166,164
Specific provision	23	3,312,717	3,927,158
Inter-company payables	24	-	-
Provision & Accrual	25	83,807,743	15,496,810
Provision for income tax	26	13,419,583	18,835,412
Total current liabilities		1,256,455,119	926,767,478
Total liabilities		1,291,440,607	974,377,764
Total equity and liabilities		2,773,025,266	2,462,904,476

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,
9-Oct-24



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 year ended 30 September 2024

	<u>Notes</u>	<u>Sep'24</u> <u>Taka</u>	<u>Sep'23</u> <u>Taka</u>
Service Revenue	27	378,834,278	300,162,891
Direct expenses	28	(104,117,033)	(63,636,848)
Gross profit		274,717,245	236,526,043
Operating expenses	29	(235,030,843)	(186,269,576)
Operating profit		39,686,402	50,256,467
Investment income	30	(5,300,289)	11,496,433
Finance income	31	22,378,522	11,600,034
Other income	32	542,117	4,141
Finance expenses	33	(9,289,244)	(7,805,946)
Profit before tax		48,017,508	65,551,129
Income tax expenses	34	(54,959,561)	(48,022,674)
Net profit after tax		(6,942,053)	17,528,455
Other comprehensive income			
Items that will never be reclassified to profit or loss		-	-
Items that are or Jun 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,
9-Oct-24



Head of Finance & Accounts

PROTTAY KUNDU
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BRAC EPL Stock Brokerage Ltd.

BRAC EPL Stock Brokerage Limited
Statement of Changes in Equity
For the year ended 30 September 2024

Particulars	Amount in Taka				
	Share capital	Capital reserve	Retained earnings	Fair value reserve for TREC license	Total
Balance as at 1 January 2023	1,009,373,500	25,792,593	334,233,807	87,688,970	1,457,088,870
Issue of bonus shares	100,937,400	-	(100,937,400)	-	-
Transfer to capital reserve		7,730,710	(7,730,710)	-	-
Fair value reserve for TREC license				(9,691,517)	(9,691,517)
Net profit for the year ended 2023	-	-	41,129,359	-	41,129,359
Balance as at 31 December 2023	<u>1,110,310,900</u>	<u>33,523,303</u>	<u>266,695,056</u>	<u>77,997,453</u>	<u>1,488,526,712</u>
Issue of bonus shares	-	-	-	-	-
Transfer to capital reserve		4,112,936	(4,112,936)	-	-
Fair value reserve for TREC license				-	-
Net profit for the period ended Sep'24	-	-	(6,942,053)	-	(6,942,053)
Balance as at 30 September 2024	<u>1,110,310,900</u>	<u>37,636,239</u>	<u>255,640,067</u>	<u>77,997,453</u>	<u>1,481,584,659</u>



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Dhaka,
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BRAC EPL Stock Brokerage Limited
Statement of Cash Flows
For the year ended 30 September 2024

	Sep'24	Sep'23
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities:		
Brokerage commission	341,029,965	245,572,812
Payments to creditors and other expenses	(270,383,838)	(251,503,111)
Loans and advances	268,808,895	185,638,338
Cash generated from operating activities	339,455,022	179,708,039
Bank interest income	6,771,210	10,238,566
Income from margin loan	32,979,069	49,621,456
Dividend income	25,017,981	18,903,404
Interest on treasury bills & bonds	533,130	40,793
Gain/(loss) on sale of shares	(30,393,325)	(15,787,705)
Other operating income	5,367,362	4,968,623
Income tax paid	(70,311,597)	(53,535,676)
Cash generated used in other operating activities	(30,036,170)	14,449,461
Net cash flows from operating activities	309,418,852	194,157,500
B. Cash flows from investing activities:		
Acquisition of property, plant and equipment	(18,203,230)	(5,424,164)
Acquisition of intangible assets	-	(2,672,285)
Sale of property, plant and equipment	-	244,928
Lease rental receipt	1,729,413	1,599,601
Investment in shares	(5,136,606)	(19,259,933)
Net cash flows (used)/from investing activities	(21,610,423)	(25,511,853)
C. Cash flows from financing activities:		
Finance cost	(4,995,476)	(2,533,024)
Net cash used in financing activities	(4,995,476)	(2,533,024)
Net increase in cash and cash equivalents (A+B+C)	282,812,953	166,112,623
Cash and cash equivalents at the beginning of the year	1,256,088,830	931,621,052
Cash and cash equivalents at the end of the period	1,538,901,783	1,097,733,675



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