

BRAC EPL Stock Brokerage Limited
Statement of Financial Position
As at 31 March 2025

Assets	<u>Notes</u>	<u>Mar'25</u> <u>Taka</u>	<u>Dec'24</u> <u>Taka</u>
Non-current assets			
Property, plant and equipment	5	44,023,366	44,776,184
Intangible assets	6	890,764	1,113,454
Right of use asset	7	51,309,855	57,322,337
Investment in exchanges	8	86,268,265	86,268,265
Deferred tax	9	6,950,065	6,297,023
Total non-current assets		<u>189,442,315</u>	<u>195,777,263</u>
Current assets			
Investment in securities	10	651,951,051	590,304,076
Account receivables	11	116,641,063	98,156,022
Inter-company receivables	12	3,065,107	2,526,799
Margin loan receivables	13	85,147,868	134,601,247
Advances, deposits and prepayments	14	77,158,209	79,318,788
Other receivables	15	24,929,794	16,012,008
Cash and cash equivalents	16	1,192,997,579	1,400,429,069
Total current assets		<u>2,151,890,671</u>	<u>2,321,348,009</u>
Total assets		<u>2,341,332,986</u>	<u>2,517,125,272</u>
Equity and liabilities			
Shareholder's equity			
Share capital	17	1,276,857,500	1,276,857,500
Retained earnings		57,170,141	56,971,021
Fair value reserve for TREC license	18	77,997,453	77,997,453
Capital reserve	19	37,636,239	37,636,239
Total equity		<u>1,449,661,333</u>	<u>1,449,462,213</u>
Non-current liabilities			
Lease liability	20	<u>33,508,951</u>	<u>39,767,856</u>
Current liabilities			
Lease liability	20	24,381,208	24,324,173
Payable to clients	21	675,305,105	785,645,938
Account payables	22	98,133,919	161,889,155
Specific provision	23	851,479	1,346,012
Inter-company payables	24	57,500	57,500
Provision & Accrual	25	44,483,816	39,349,441
Provision for income tax	26	14,949,675	15,282,984
Total current liabilities		<u>858,162,702</u>	<u>1,027,895,203</u>
Total liabilities		<u>891,671,653</u>	<u>1,067,663,059</u>
Total equity and liabilities		<u>2,341,332,986</u>	<u>2,517,125,272</u>



Head of Finance & Accounts

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

Dhaka,
13-Apr-25

BRAC EPL Stock Brokerage Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 31 March 2025

	<u>Notes</u>	<u>Mar'25</u> <u>Taka</u>	<u>Mar'24</u> <u>Taka</u>
Service Revenue	27	72,574,107	148,226,797
Direct expenses	28	(18,713,858)	(43,447,614)
Gross profit		53,860,249	104,779,183
Operating expenses	29	(73,798,245)	(75,565,952)
Operating profit		(19,937,996)	29,213,231
Investment income	30	29,297,780	(31,958,958)
Finance income	31	6,806,663	3,908,855
Other income	32	-	-
Finance expenses	33	(2,199,347)	(3,428,540)
Profit before tax		13,967,100	(2,265,412)
Income tax expenses	34	(13,767,980)	(24,730,718)
Net profit after tax		199,120	(26,996,130)
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)		-	-

Head of Finance & Accounts

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

Dhaka,
13-Apr-25

BRAC EPL Stock Brokerage Limited
Statement of Changes in Equity
For the year ended 31 March 2025

Particulars	Amount in Taka				
	Share capital	Capital reserve	Retained earnings	Fair value reserve for TREC license	Total
Balance as at 1 January 2024	1,110,310,900	33,523,303	266,695,056	77,997,453	1,488,526,712
Issue of bonus shares	166,546,600	-	(166,546,600)	-	-
Transfer to capital reserve	-	4,112,936	(4,112,936)	-	-
Fair value reserve for TREC license	-	-	-	-	-
Net profit for the year ended 2024	-	-	(39,064,499)	-	(39,064,499)
Balance as at 31 December 2024	<u>1,276,857,500</u>	<u>37,636,239</u>	<u>56,971,021</u>	<u>77,997,453</u>	<u>1,449,462,213</u>
Issue of bonus shares	-	-	-	-	-
Transfer to capital reserve	-	-	-	-	-
Fair value reserve for TREC license	-	-	-	-	-
Net profit for the period ended Mar'25	-	-	199,120	-	199,120
Balance as at 31 March 2025	<u>1,276,857,500</u>	<u>37,636,239</u>	<u>57,170,141</u>	<u>77,997,453</u>	<u>1,449,661,333</u>



Head of Finance & Accounts

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

Dhaka,
13-Apr-25

BRAC EPL Stock Brokerage Limited
Statement of Cash Flows
For the year ended 31 March 2025

	Mar'25	Mar'24
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities:		
Brokerage commission	68,183,009	136,219,793
Payments to creditors and other expenses	(86,437,793)	(87,840,747)
Loans and advances	(141,949,971)	(96,057,907)
Cash generated from operating activities	<u>(160,204,755)</u>	<u>(47,678,861)</u>
Bank interest income	(4,348,585)	1,372,767
Income from margin loan	3,988,620	10,903,818
Dividend income	10,099,219	14,209,521
Interest on treasury bills & bonds	10,045,194	218,766
Gain/(loss) on sale of shares	(5,922,914)	(28,398,422)
Other operating income	402,478	1,103,186
Income tax paid	(14,754,331)	(23,960,645)
Cash generated used in other operating activities	<u>(490,319)</u>	<u>(24,551,009)</u>
Net cash flows from operating activities	<u>(160,695,074)</u>	<u>(72,229,870)</u>
B. Cash flows from investing activities:		
Acquisition of property, plant and equipment	(2,060,204)	(913,605)
Acquisition of intangible assets	-	-
Sale of property, plant and equipment	-	-
Sale proceeds of 25% CSE shares to strategic investors	-	-
Lease rental receipt	538,308	606,915
Investment in shares	(44,427,029)	(43,012,540)
Net cash flows (used)/from investing activities	<u>(45,948,925)</u>	<u>(43,319,230)</u>
C. Cash flows from financing activities:		
Finance cost	(787,491)	(1,946,498)
Net cash used in financing activities	<u>(787,491)</u>	<u>(1,946,498)</u>
Net increase in cash and cash equivalents (A+B+C)	<u>(207,431,490)</u>	<u>(117,495,598)</u>
<i>Cash and cash equivalents at the beginning of the year</i>	<u>1,400,429,069</u>	<u>1,256,088,830</u>
Cash and cash equivalents at the end of the period	<u>1,192,997,579</u>	<u>1,138,593,232</u>



Head of Finance & Accounts

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

Dhaka,
13-Apr-25