

CHITTAGONG STOCK EXCHANGE PLC
UNAUDITED FINANCIAL STATEMENTS
AS AT AND FOR THE PERIOD ENDED 31ST MARCH 2024

Chittagong Stock Exchange PLC
Statement of profit or loss and other comprehensive income
For the period ended 31st March 2024

	Actual July'23- March'24	Actual July'22 - March'23
	Taka	Taka
Continuing operations		
Revenue		
Transaction income	9,858,902	13,671,902
Capacity income	45,815,345	42,766,768
Listing income	179,687,684	164,459,801
TREC renewal income	12,117,999	12,204,499
Service charge and commission	1,252,834	2,891,223
	<u>248,732,764</u>	<u>235,994,193</u>
Less: Operating expenditures		
Salaries, allowances and benefits	127,437,166	83,606,511
Key managements' compensation package	6,233,122	2,610,342
Directors' fees and expenses	1,944,808	2,059,618
Office general expenses	17,935,108	18,290,291
Annual maintenance charge	97,123,943	59,748,110
Communication expenses	3,758,264	3,803,731
Electricity, fuel and water	3,811,894	3,841,445
Publication and stationery	2,689,771	2,802,527
Office Rent	2,007,188	1,856,250
Travelling, accommodation and conveyance	3,407,560	2,848,926
Insurance premium	1,217,729	1,351,094
Seminar, workshop, training and development	22,506,778	4,578,846
Depreciation and amortization	38,847,741	36,448,736
	<u>328,921,072</u>	<u>223,846,427</u>
Operating income/(loss)	<u>(80,188,308)</u>	<u>12,147,766</u>
Other Income	70,244,070	85,307,813
	<u>(9,944,238)</u>	<u>97,455,579</u>
Finance Income	322,488,066	223,530,616
Finance expenses	(13,599,076)	(2,345,111)
Net Finance income	<u>308,888,990</u>	<u>221,185,505</u>
Net profit before charging workers' profit participation and welfare fund	298,944,752	318,641,085
Less: Contribution to Workers' profit participation and welfare fund	14,947,238	15,932,054
Profit before tax	<u>283,997,514</u>	<u>302,709,031</u>
Income tax expenses:		
Current tax- current period	84,012,304	76,177,018
Current tax-prior period	54,450	-
Deferred tax expenses/ (Income)	<u>(10,224,698)</u>	<u>(8,100,160)</u>
Net profit after tax	<u>210,155,459</u>	<u>234,632,173</u>
Basic earnings per share	<u>0.33</u>	<u>0.37</u>



Director




Company Secretary



Director



Head of Accounts and
Investment Management



Managing Director

Chittagong Stock Exchange PLC
Statement of Financial Position
AS AT 31st March 2024

	31st Mar 2024 Taka	30th June 2023 Taka
Asset		
Property, plant and equipment	1,488,824,977	1,494,656,459
Automation- Equipments	108,761,826	125,947,540
Expenditure for Commodity Exchange	120,577,628	89,340,619
Investment in CDBL	612,564,975	612,564,975
Investment in CCBL	600,000,000	600,000,000
Investment In Zero Coupon Bond	440,888,780	589,559,622
Non-current assets	3,371,618,186	3,512,069,215
Trade receivables-clearing	60,750,204	36,948,765
Trade receivables-others	383,599,692	376,367,524
Advances, deposits and pre-payments	45,631,217	58,344,779
Advance Income Tax	93,963,779	123,199,239
Investment in FDRs	2,467,300,000	4,367,300,000
Investment in Treasury Bills	1,635,535,619	-
Cash and cash equivalents	781,708,089	1,498,799,394
Current assets	5,468,488,599	6,460,959,701
Total asset	8,840,106,785	9,973,028,915
Equity		
Share capital	6,345,248,400	6,345,248,400
Provision for Settlement Guarantee Fund	739,156,232	724,208,994
Retained earnings	426,785,049	548,839,248
Total equity	7,511,189,681	7,618,296,642
Liabilities		
Deferred tax liability	39,252,143	49,476,844
Gratuity payable	34,837,998	14,360,947
Non-current liabilities	74,090,141	63,837,791
Trade payable - clearing	105,881,957	59,660,363
Liabilities for expenses	50,691,251	32,399,454
Liabilities for other finance	823,511,625	1,955,583,686
Unclaimed dividend	190,729,827	119,131,416
Liabilities for current tax	84,012,304	124,119,562
Current liabilities	1,254,826,963	2,290,894,482
Total liabilities	1,328,917,104	2,354,732,273
Total equity and liabilities	8,840,106,785	9,973,028,915

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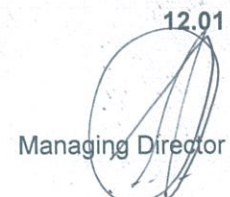
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Director



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Managing Director



Company Secretary



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Chittagong Stock Exchange PLC
Statement of Changes in Equity
For the period ended 31st March 2024

In Taka	Share Capital	Provision for Settlement Guarantee Fund	Retained Earnings	Total
Balance as on 01 July 2022	6,345,248,400	675,041,682	569,933,307	7,590,223,389
Total comprehensive income for the period before transferred to Settlement Guarantee Fund:	-	-		-
July 22-Mar 23			234,632,173	234,632,173
Apr'23-June'23			110,703,500	110,703,500
5% dividend for the year ended 30th June 2022	-	-	(317,262,420)	(317,262,420)
Initial contribution for the Settlement Guarantee Scheme of CSE	-	25,000,000	(25,000,000)	-
Regular contribution for the Settlement Guarantee Scheme of CSE	-	24,167,312	(24,167,312)	-
Balance as on 30 June 2023	6,345,248,400	724,208,994	548,839,248	7,618,296,642
Balance as on 01 July 2023	6,345,248,400	724,208,994	548,839,248	7,618,296,642
Net Profit after tax	-	-	210,155,459	210,155,459
5% dividend for the year ended 30th June 2023			(317,262,420)	(317,262,420)
Regular contribution for the Settlement Guarantee Fund of CSE	-	14,947,238	(14,947,238)	-
Balance as on 31st March 24	6,345,248,400	739,156,232	426,785,049	7,511,189,681


Director


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Managing Director


Company Secretary



Head of Accounts and Investment
Management

Chittagong Stock Exchange PLC
Statement of cash flows
for the period ended 31 March 2024

<i>In Taka</i>	July'23-Mar'24	July'22-Mar '23
A CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers and others	714,911,431	748,772,656
Cash paid to service providers, employees and others	(925,237,050)	(503,543,519)
Income tax paid	(93,918,780)	(100,984,705)
Bank charges	(1,534,200)	(2,345,111)
Net cash flows from operating activities	(305,778,599)	141,899,321
B CASH FLOWS FROM INVESTING ACTIVITIES		
Investment in FDRs	(1,000,000,000)	(2,700,000,000)
Encashment of FDRs	2,900,000,000	2,879,700,000
Investment in treasury bill	(1,635,535,619)	-
Recovery of bond investment	148,670,842	109,241,062
Interest received	337,828,012	220,847,546
Dividend received	27,225,110	34,031,388
Acquisition of property, plant and equipment	(14,456,150)	(15,929,607)
Expenditure for commodity exchange	(31,104,244)	(57,293,890)
Disposal of PPE	770,000	-
Investment in Zero Coupon Bond	-	(103,994,800)
Net cash used in investing activities	733,397,951	366,601,699
C CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend for the year ended 30th June 23 & 22 @ 5%	(245,664,009)	(276,080,891)
Signup-up money from strategic investor	1,310,000,000	1,069,468,150
Disbursement of sign-up money	(2,209,046,648)	-
Net cash flows from financing activities	(1,144,710,657)	793,387,259
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(717,091,305)	1,301,888,279
Cash and cash equivalents at the beginning of the period	1,498,799,394	377,668,505
Cash and cash equivalents at the end of the period	781,708,089	1,679,556,784
Cash and cash equivalents at the end of the period	781,708,089	1,679,556,784


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