

CHITTAGONG STOCK EXCHANGE PLC

**UNAUDITED FINANCIAL STATEMENTS
AS AT AND FOR THE PERIOD ENDED 30TH SEPTEMBER 2025**

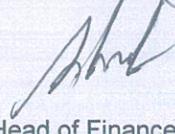
Chittagong Stock Exchange PLC
 Statement of profit or loss and other comprehensive income
 For the period ended 30th September 2025

	Actual July-Sep '25	Actual July-Sep '24
	Taka	Taka
Continuing operations		
Revenue		
Transaction income	4,149,569	3,447,221
Capacity income	15,476,811	15,853,421
Listing income	55,264,248	59,535,325
TREC renewal income	4,032,000	3,999,999
Service charge and commission	266,751	166,374
	79,189,379	83,002,340
Less: Operating expenditures		
Salaries, allowances and benefits	34,489,424	47,464,367
Key managements' compensation package	4,320,884	3,935,505
Directors' fees and expenses	454,098	223,283
Office general expenses	6,312,006	6,177,020
Annual maintenance charge	29,040,148	25,878,478
Communication expenses	1,187,915	1,082,556
Electricity, fuel and water	1,902,959	1,683,070
Publication and stationery	747,246	767,426
Office Rent	718,313	715,313
Travelling, accommodation and conveyance	918,902	753,779
Insurance premium	589,126	480,421
Seminar, workshop, training and development	289,478	631,999
Depreciation and amortization	11,713,674	13,347,625
	92,684,173	103,140,842
Operating income/(loss)		
Other Income		
	(13,494,793)	(20,138,502)
	4,440,445	4,756,265
	(9,054,348)	(15,382,237)
Finance Income	103,449,100	109,474,598
Finance expenses	(3,422,364)	(4,117,069)
Net Finance income	100,026,736	105,357,530
Net profit before charging workers' profit participation and welfare fund	90,972,388	89,975,292
Less: Contribution to Workers' profit participation and welfare fund	4,548,619	4,498,765
Profit before tax	86,423,769	85,476,528
Income tax expenses:		
Current tax- current period	-	23,536,472
Deferred tax expenses/ (Income)	27,581,759	(3,325,347)
Net profit after tax	58,842,010	65,265,403
Basic earnings per share	0.09	0.10


 Director


 Managing Director


 Company Secretary


 Head of Finance

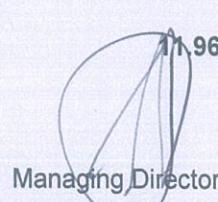
Chittagong Stock Exchange PLC
Statement of Financial Position
AS AT 30th SEPTEMBER 2025

	30th September 2025	30th June 2025
	Taka	Taka
Asset		
Property, plant and equipment	1,461,125,535	1,466,361,074
Automation- Intangible assets	55,206,661	60,325,934
Automation- Equipment	14,159,222	15,334,863
Expenditure for Commodity Exchange	503,985,311	361,835,879
Investment in CDBL	612,564,975	612,564,975
Investment in CCBL	600,000,000	600,000,000
Investment In Zero Coupon Bond	469,092,129	542,726,468
Non-current assets	3,716,133,833	3,659,149,193
Trade receivables-clearing	90,682,293	13,469,346
Trade receivables-others	457,078,159	353,516,041
Advances, deposits and pre-payments	151,704,006	170,512,544
Investment in FDRs	1,364,784,761	1,364,784,761
Investment in Treasury Bills	2,373,239,703	2,373,239,703
Cash and cash equivalents	718,636,524	771,340,189
Current assets	5,156,125,446	5,046,862,584
Total asset	8,872,259,279	8,706,011,777
Equity		
Share capital	6,345,248,400	6,345,248,400
Provision for Settlement Guarantee Scheme	770,778,635	766,230,016
Retained earnings	531,117,445	476,824,055
Total equity	7,647,144,481	7,588,302,471
Liabilities		
Deferred tax liability	76,288,445	48,706,686
Gratuity payable	34,334,741	35,883,919
Non-current liabilities	110,623,186	84,590,605
Trade payable - clearing	137,547,379	33,969,126
Liabilities for expenses	40,547,531	40,053,440
Liabilities for other finance	714,981,055	729,641,744
Unclaimed dividend	135,554,250	143,592,992
Liabilities for current tax	85,861,399	85,861,399
Current liabilities	1,114,491,613	1,033,118,701
Total liabilities	1,225,114,798	1,117,709,306
Total equity and liabilities	8,872,259,279	8,706,011,777

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Director

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Managing Director

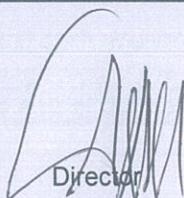

Company Secretary

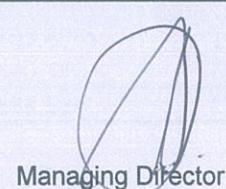
Head of Finance

Chittagong Stock Exchange PLC
Statement of Changes in Equity
For the period ended 30th September 2025

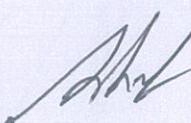
In Taka	Share Capital	Provision for Settlement Guarantee Scheme	Retained Earnings	Total
Balance as on 01 July 2024	6,345,248,400	745,363,524	527,515,752	7,618,127,676
Total comprehensive income for the period before transferred to Settlement Guarantee Fund:				
July- Sept 24			65,265,403	65,265,403
Oct'24 - June'25			222,171,812	222,171,812
5% dividend for the year ended 30th June 2024	-	-	(317,262,420)	(317,262,420)
Regular contribution for the Settlement Guarantee Scheme of CSE	-	20,866,492	(20,866,492)	-
Balance as on 30 June 2025	6,345,248,400	766,230,016	476,824,055	7,588,302,471
Balance as on 01 July 2025	6,345,248,400	766,230,016	476,824,055	7,588,302,471
Net Profit after tax	-	-	58,842,010	58,842,010
Regular contribution for the Settlement Guarantee Scheme of CSE	-	4,548,619	(4,548,619)	-
Balance as on 30th September 25	6,345,248,400	770,778,635	531,117,445	7,647,144,481


 Director


 Director

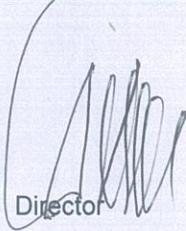

 Managing Director

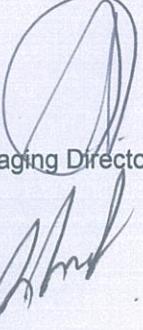

 Company Secretary

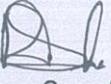

 Head of Finance

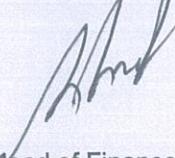
Chittagong Stock Exchange PLC
 Statement of cash flows
 for the period ended 30 Sep 2025

In Taka	July-Sep '25	July-Sep '24
A CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers and others	110,051,127	92,346,348
Cash paid to service providers, employees and others	(93,629,273)	(94,981,992)
Income tax paid	(8,883,627)	(7,421,280)
<u>Bank charges</u>	(7,963)	(95,444)
Net cash flows from operating activities	7,530,264	(10,152,368)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Recovery of bond investment	73,634,339	41,810,319
Interest received	14,934,287	29,950,058
Acquisition of property, plant and equipment	(70,051)	(166,237)
Expenditure for commodity exchange	(140,693,762)	(20,664,321)
Net cash used in investing activities	(52,195,187)	50,929,819
C CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend for the year ended 30th June 2019-24	(8,038,742)	(23,151,582)
Disbursement of sign-up money	-	(29,930,865)
Net cash flows from financing activities	(8,038,742)	(53,082,447)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(52,703,665)	(12,304,996)
Cash and cash equivalents at the beginning of the period	771,340,189	782,725,074
Cash and cash equivalents at the end of the period	718,636,524	770,420,078


 Director


 Managing Director


 Company Secretary


 Head of Finance