

Chittagong Stock Exchange PLC
Statement of profit or loss and other comprehensive income
For the period ended 31st December 2025

	Actual July-Dec'25	Actual July-Dec'24
	Taka	Taka
Continuing operations		
Revenue		
Transaction income	7,577,004	6,705,278
Capacity income	31,804,850	32,689,674
Listing income	83,568,226	104,736,386
TREC renewal income	8,032,000	8,000,000
Service charge and commission	1,534,748	486,126
	<u>132,516,828</u>	<u>152,617,465</u>
Less: Operating expenditures		
Salaries, allowances and benefits	70,133,953	83,560,452
Key managements' compensation package	8,633,006	7,879,786
Directors' fees and expenses	977,683	1,038,332
Office general expenses	15,626,269	13,345,348
Annual maintenance charge	58,080,296	51,618,715
Communication expenses	2,299,301	2,238,241
Electricity, fuel and water	3,776,985	3,421,312
Publication and stationery	1,318,472	1,637,884
Office Rent	1,436,625	1,433,625
Travelling, accommodation and conveyance	2,433,105	2,172,075
Insurance premium	1,173,327	1,027,036
Seminar, workshop, training and development	1,009,459	1,175,785
Depreciation and amortization	23,461,595	26,822,873
	<u>190,360,075</u>	<u>197,371,464</u>
Operating income/(loss)	<u>(57,843,247)</u>	<u>(44,754,000)</u>
Other Income	70,443,956	36,757,622
	<u>12,600,709</u>	<u>(7,996,378)</u>
Finance Income	241,721,635	249,198,622
Finance expenses	(7,118,622)	(8,425,668)
Net Finance income	<u>234,603,013</u>	<u>240,772,954</u>
Net profit before charging workers' profit participation and welfare fund	<u>247,203,722</u>	<u>232,776,576</u>
Less: Contribution to Workers' profit participation and welfare fund	12,360,186	11,638,829
Profit before tax	<u>234,843,536</u>	<u>221,137,748</u>
Income tax expenses:		
Current tax- current period	12,289,524	57,870,086
Deferred tax expenses/ (Income)	48,510,841	(6,231,362)
Net profit after tax	<u>174,043,171</u>	<u>169,499,024</u>

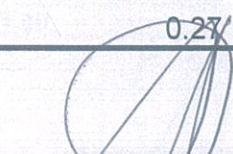
Basic earnings per share

0.27

0.27


Director


Director


Managing Director


Company Secretary


Head of Finance

Chittagong Stock Exchange PLC
Statement of Financial Position
AS AT 31st DECEMBER 2025

	31st December 2025	30th June 2025
	Taka	Taka
Asset		
Property, plant and equipment	1,456,298,413	1,466,361,074
Automation- Intangible assets	50,298,329	60,325,934
Automation- Equipment	12,983,581	15,334,863
Expenditure for Commodity Exchange	567,696,501	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	405,977,956	542,726,468
Non-current assets	3,705,819,756	3,659,149,193
Trade receivables-clearing	16,512,028	13,469,346
Trade receivables-others	628,853,429	353,516,041
Advances, deposits and pre-payments	135,797,527	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	690,732,914	771,340,189
Current assets	5,209,920,362	5,046,862,584
Total asset	8,915,740,118	8,706,011,777
Equity		
Share capital	6,345,248,400	6,345,248,400
Provision for Settlement Guarantee Scheme	778,590,202	766,230,016
Retained earnings	416,423,345	476,824,055
Total equity	7,540,261,948	7,588,302,471
Liabilities		
Deferred tax liability	97,217,527	48,706,686
Gratuity payable	33,201,958	35,883,919
Non-current liabilities	130,419,485	84,590,605
Trade payable - clearing	47,636,642	33,969,126
Liabilities for expenses	39,801,750	40,053,440
Liabilities for other finance	715,550,881	729,641,744
Unclaimed dividend	121,834,796	143,592,992
Dividend for the year ended 30th June 2025	222,083,694	-
Liabilities for current tax	98,150,923	85,861,399
Current liabilities	1,245,058,685	1,033,118,701
Total liabilities	1,375,478,170	1,117,709,306
Total equity and liabilities	8,915,740,118	8,706,011,777

NAV

11.88

11.96


Director


Director


Managing Director


Company Secretary


Head of Finance

Chittagong Stock Exchange PLC
Statement of Changes in Equity
For the period ended 31st December 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- Dec 24	-	-	169,499,024	169,499,024
January'25 - June'25	-	-	117,938,192	117,938,192
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	-	-	174,043,171	174,043,171
3.50% dividend for the year ended 30th June 2025	-	-	(222,083,694)	(222,083,694)
Regular contribution for the Settlement Guarantee Scheme of CSE	-	12,360,186	(12,360,186)	-
Balance as on 31st December 25	6,345,248,400	778,590,202	416,423,345	7,540,261,948


Director


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Managing Director


Company Secretary


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Chittagong Stock Exchange PLC
Statement of cash flows
for the period ended 31 Dec 2025

<i>In Taka</i>	July-Dec '25	July-Dec 24
A CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers and others	185,630,887	137,950,521
Cash paid to service providers, employees and others	(158,560,974)	(172,012,284)
Income tax paid	(47,456,135)	(20,059,063)
Bank charges	(289,821)	(382,418)
Net cash flows from operating activities	(20,676,043)	(54,503,244)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Encashment of FDRs	-	16,315,239
Investment in treasury bill	-	(354,028,500)
Recovery of investment in treasury bill	-	531,411,828
Recovery of bond investment	136,748,515	112,650,957
Interest received	29,420,111	64,114,300
Acquisition of property, plant and equipment	(777,486)	(2,148,431)
Expenditure for commodity exchange	(203,564,175)	(21,412,037)
Net cash used in investing activities	(38,173,035)	346,903,356
C CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend for the year ended 30th June 2019-24	(21,758,197)	(38,585,970)
Disbursement of sign-up money	-	(29,930,865)
Net cash flows from financing activities	(21,758,197)	(68,516,835)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(80,607,275)	223,883,277
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	690,732,914	1,006,608,351


Director


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Managing Director


Company Secretary


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