

**Chittagong Stock Exchange PLC**  
**Statement of profit or loss and other comprehensive income**  
**For the period ended 31st March 2026**


	<b>Actual July'25-Mar'26</b>	<b>Actual July'24-Mar'25</b>
	Taka	Taka
<b>Continuing operations</b>		
<b>Revenue</b>		
Transaction income	11,238,946	10,326,038
Capacity income	43,522,725	49,347,459
Listing income	129,035,130	145,942,880
TREC renewal income	12,032,000	11,999,999
Service charge and commission	3,328,104	2,212,060
	<u>199,156,905</u>	<u>219,828,436</u>
<b>Less: Operating expenditures</b>		
Salaries, allowances and benefits	119,362,316	119,607,646
Key managements' compensation package	12,989,786	12,407,104
Directors' fees and expenses	1,680,236	1,735,349
Office general expenses	24,207,100	21,614,623
Annual maintenance charge	87,077,074	78,717,036
Communication expenses	3,577,707	3,355,533
Electricity, fuel and water	5,606,811	5,123,609
Publication and stationery	1,980,411	2,346,464
Office Rent	2,154,938	2,151,938
Travelling, accommodation and conveyance	3,760,820	3,109,069
Insurance premium	1,745,945	1,538,634
Seminar, workshop, training and development	1,810,447	2,666,404
Depreciation and amortization	35,233,520	40,277,754
	<u>301,187,110</u>	<u>294,651,163</u>
<b>Operating income/(loss)</b>	(102,030,206)	(74,822,727)
Other Income	74,884,791	67,255,743
	<u>(27,145,415)</u>	<u>(7,566,984)</u>
Finance Income	359,897,597	353,969,416
Finance expenses	(11,182,865)	(13,553,074)
Net Finance income	<u>348,714,732</u>	<u>340,416,342</u>
<b>Net profit before charging workers' profit participation and welfare fund</b>	321,569,318	332,849,358
Less: Contribution to Workers' profit participation and welfare fund	16,078,466	16,642,468
<b>Profit before tax</b>	<u>305,490,852</u>	<u>316,206,890</u>
<b>Income tax expenses:</b>		
Current tax- current period	112,712,380	95,362,211
Current tax-prior period	39,504,997	772,160
Deferred tax expenses/ (Income)	(11,185,055)	(9,125,692)
<b>Net profit after tax</b>	<u>164,458,529</u>	<u>229,198,211</u>
<b>Basic earnings per share</b>	<u>0.26</u>	<u>0.36</u>

  
Director

  
Director

  
Managing Director

  
Company Secretary

  
Head of Finance

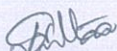
Chittagong Stock Exchange PLC  
Statement of Financial Position  
AS AT 31st MARCH 2026

	31st March 2026	30th June 2025
	Taka	Taka
<b>Asset</b>		
Property, plant and equipment	1,451,023,523	1,466,361,074
Automation- Intangible assets	45,176,659	60,325,934
Automation- Equipment	12,368,460	15,334,863
Expenditure for Commodity Exchange	665,808,715	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	329,111,475	542,726,468
<b>Non-current assets</b>	<b>3,716,053,807</b>	<b>3,659,149,193</b>
Trade receivables-clearing	122,033,399	13,469,346
Trade receivables-others	382,533,509	353,516,041
Advances, deposits and pre-payments	247,445,226	170,512,544
Investment in FDRs	870,931,391	1,364,784,761
Investment in Treasury Bills	2,961,426,836	2,373,239,703
Cash and cash equivalents	692,263,958	771,340,189
<b>Current assets</b>	<b>5,276,634,319</b>	<b>5,046,862,584</b>
<b>Total asset</b>	<b>8,992,688,126</b>	<b>8,706,011,777</b>
<b>Equity</b>		
Share capital	6,345,248,400	6,345,248,400
Provision for Settlement Guarantee Scheme	782,308,482	766,230,016
Retained earnings	403,120,424	476,824,055
<b>Total equity</b>	<b>7,530,677,306</b>	<b>7,588,302,471</b>
<b>Liabilities</b>		
Deferred tax liability	37,521,631	48,706,686
Gratuity payable	39,494,543	35,883,919
<b>Non-current liabilities</b>	<b>77,016,174</b>	<b>84,590,605</b>
Trade payable - clearing	177,033,982	33,969,126
Liabilities for expenses	54,106,977	40,053,440
Liabilities for other finance	753,148,980	729,641,744
Unclaimed dividend	162,625,931	143,592,992
Liabilities for current tax	238,078,776	85,861,399
<b>Current liabilities</b>	<b>1,384,994,645</b>	<b>1,033,118,701</b>
<b>Total liabilities</b>	<b>1,462,010,819</b>	<b>1,117,709,306</b>
<b>Total equity and liabilities</b>	<b>8,992,688,126</b>	<b>8,706,011,777</b>

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Director

  
Director


  
Managing Director

  
Company Secretary

  
Head of Finance

**Chittagong Stock Exchange PLC**  
**Statement of Changes in Equity**  
**For the period ended 31st March 2026**

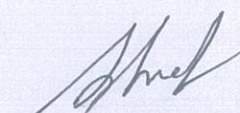
In Taka	Share Capital	Provision for Settlement Guarantee Scheme	Retained Earnings	Total
Balance as on 01 July 2024	6,345,248,400	745,363,524	527,515,752	7,618,127,676
Total comprehensive income for the period before transferred to Settlement Guarantee Fund:	-	-	-	-
July24-Mar25	-	-	229,198,211	229,198,211
Apr'25 - June'25	-	-	58,239,004	58,239,004
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)	-
<b>Balance as on 30 June 2025</b>	<b>6,345,248,400</b>	<b>766,230,016</b>	<b>476,824,055</b>	<b>7,588,302,471</b>
Balance as on 01 July 2025	6,345,248,400	766,230,016	476,824,055	7,588,302,471
Net Profit after tax	-	-	164,458,529	164,458,529
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	-	16,078,466	(16,078,466)	-
<b>Balance as on 31st March 26</b>	<b>6,345,248,400</b>	<b>782,308,482</b>	<b>403,120,424</b>	<b>7,530,677,306</b>

  
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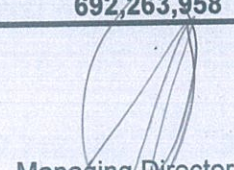
  
Head of Finance

Chittagong Stock Exchange PLC  
Statement of cash flows  
for the period ended 31 Mar 2026

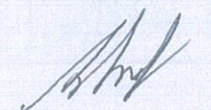
<i>In Taka</i>	July'25-Mar' 26	July'24-Mar' 25
<b>A CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customers and others	407,866,602	457,902,812
Cash paid to service providers, employees and others	(390,467,207)	(371,561,391)
Income tax paid	(86,447,672)	(62,970,245)
Bank charges	(939,664)	(1,488,199)
<b>Net cash flows from operating activities</b>	<b>(69,987,941)</b>	<b>21,882,977</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Encashment of FDRs	940,000,000	1,166,315,239
Investment in FDRs	(460,000,000)	(970,000,000)
Investment in treasury bill	(2,377,855,108)	(2,143,696,475)
Recovery of investment in treasury bill	1,789,667,975	2,031,258,377
Recovery of bond investment	213,614,996	173,601,662
Investment in Zero Coupon Bond	-	(199,899,530)
Interest received	330,179,758	359,160,873
Dividend Received from CDBL & CCBL	61,447,621	27,225,110
Acquisition of property, plant and equipment	(1,760,768)	(4,315,072)
Expenditure for commodity exchange	(301,555,048)	(193,223,150)
Disposal of PPE	223,039	-
<b>Net cash used in investing activities</b>	<b>193,962,465</b>	<b>246,427,035</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend for the year ended 30th June 2019-25	(203,050,755)	(308,151,853)
Disbursement of sign-up money	-	(29,930,865)
<b>Net cash flows from financing activities</b>	<b>(203,050,755)</b>	<b>(338,082,718)</b>
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(79,076,231)	(69,772,707)
Cash and cash equivalents at the beginning of the period	771,340,189	782,725,074
<b>Cash and cash equivalents at the end of the period</b>	<b>692,263,958</b>	<b>712,952,367</b>

  
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