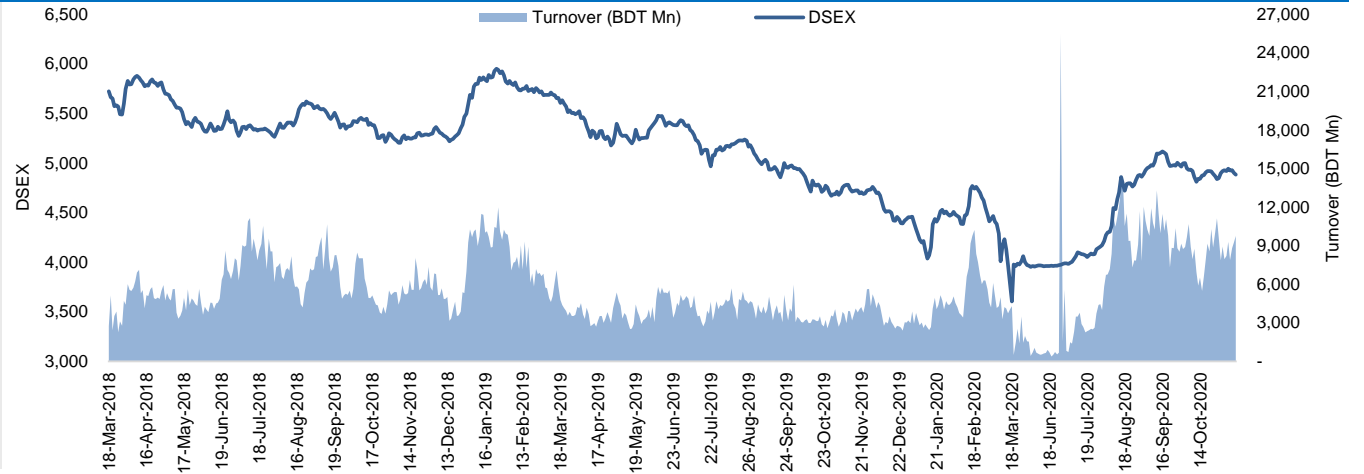


The market closed in red today. The benchmark index DSEX (-0.33%) lost 15.95 points and closed at 4,883.70. The blue-chip index DS30 (+0.42%), the Shariah-based index DSES (+0.25%), and the large-cap index CDSET (+0.64%) closed at 1,710.43, 1,115.53, and 1,001.51 points, respectively. All the large-cap sectors posted negative performance today except Bank (+0.30%) and Telecommunication (+0.56%). NBF1 experienced the highest loss of 2.40% followed by Engineering (-1.43%), Pharmaceutical (-0.28%), Food & Allied (-0.22%) and Fuel & Power (-0.15%), respectively. Block trades contributed 2.4% of the overall market turnover. Beximco Pharmaceuticals Ltd. (+6.0%) was the most traded share with a turnover of BDT 1,127 million.



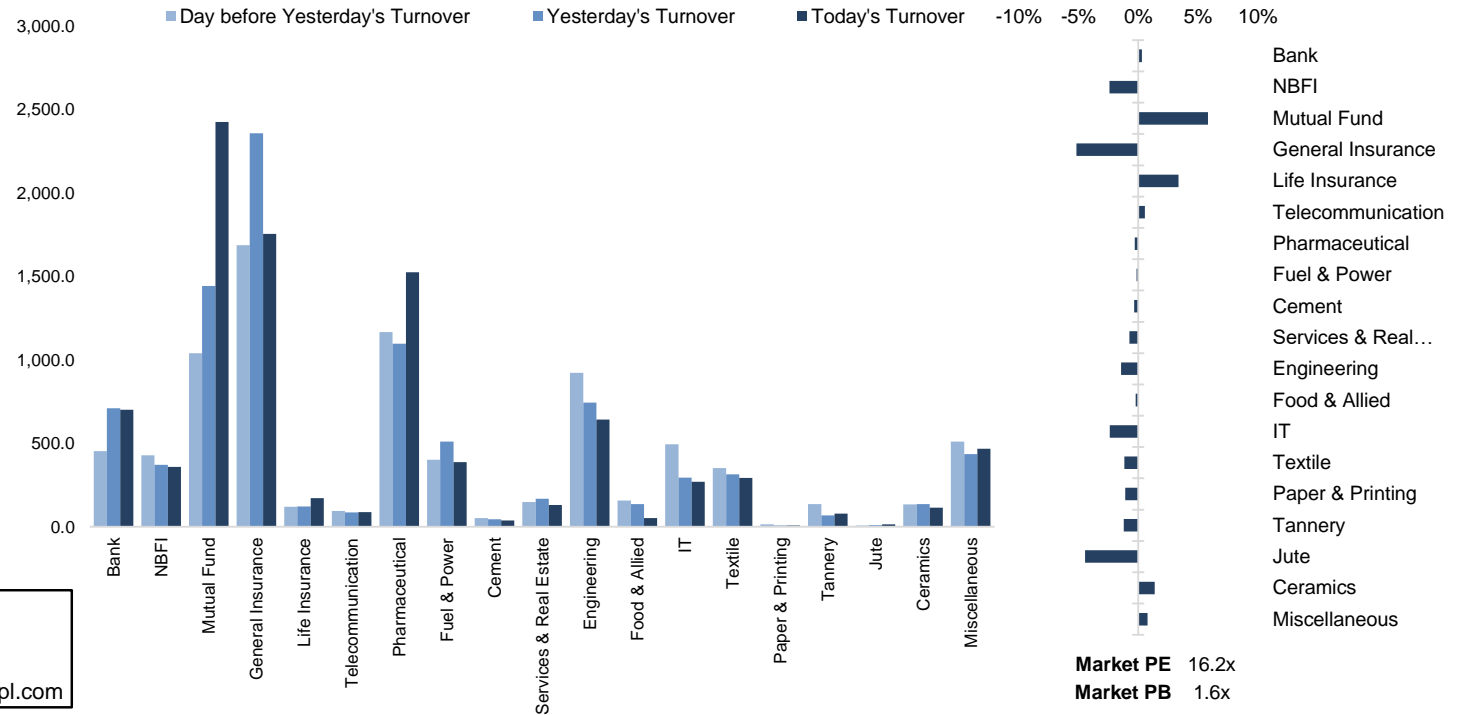
Index	Closing	Opening	Point Δ	%Δ	YTD %Δ
DSEX	4,883.70	4,899.65	-15.95	-0.33%	+9.7%
DS30	1,710.43	1,703.33	+7.11	+0.42%	+13.0%
DSES	1,115.53	1,112.80	+2.73	+0.25%	+11.6%
CDSEI	1,001.51	995.13	+6.38	+0.64%	+11.3%

Figure: Sectorial Turnover (BDT Mn)

Figure: Sectorial Mcap Change

	Advanced	Declined	Unchanged	Total
All Category	79	187	88	354
A Category (Equity)	70	127	61	258
B Category (Equity)	5	32	19	56
N Category (Equity)	1	3	0	4
Z Category (Equity)	3	25	8	36
Mutual Funds	37	0	0	37
Corporate Bonds	1	0	1	2

		Today	Last Day	Daily %Δ
Mcap	Mn BDT	3,969,837	3,980,191	-0.3%
	Mn USD	46,726	46,848	
Turnover	Mn BDT	9,753	9,251	+5.4%
	Mn USD	115	109	
Volume	Mn Shares	489	371	+31.7%
No. of Trade		175,696	167,418	+4.9%



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Market PE 16.2x  
Market PB 1.6x

Sector Index	Closing	Opening	Points Δ	%Δ	No. of Companies	Mcap (BDT Mn)	% of Total Mcap	Turnover (BDT Mn)	% of Total Turnover	PE	PB	Top Twenty Market Cap	Mcap (BDT Mn)	% of Total Mcap	Turnover (BDT Mn)	PE	PB
Bank	1,335	1,331	+3.96	+0.30%	30	552,506	16.1%	701.1	7.4%	7.7x	0.7x	GP	452,080	13.2%	41.9	12.7x	10.7x
NBFI	1,849	1,894	-45.45	-2.40%	23	167,274	4.9%	358.0	3.8%	125.8x	2.7x	WALTONHIL	235,921	6.9%	71.9	32.2x	2.9x
Mutual Fund	942	890	+51.83	+5.82%	37	47,816	1.4%	2,425.7	25.5%	NM	0.9x	BATBC	199,332	5.8%	0.0	17.3x	5.3x
General Insurance	3,615	3,812	-197.08	-5.17%	36	86,176	2.5%	1,754.8	18.4%	19.1x	1.7x	SQRPHARMA	170,114	5.0%	76.6	12.7x	2.2x
Life Insurance	2,059	1,992	+67.13	+3.37%	12	54,510	1.6%	171.6	1.8%	NM	NM	UPGDCL	164,581	4.8%	59.4	23.2x	5.0x
Telecommunication	4,667	4,641	+26.20	+0.56%	2	473,947	13.8%	87.8	0.9%	13.0x	9.7x	RENATA	103,543	3.0%	27.7	25.8x	4.8x
Pharmaceutical	2,958	2,966	-8.38	-0.28%	32	559,138	16.3%	1,524.5	16.0%	19.3x	2.4x	ICB	69,377	2.0%	33.5	31.2x	1.6x
Fuel & Power	1,711	1,714	-2.58	-0.15%	20	436,239	12.7%	386.5	4.1%	12.8x	1.4x	MARICO	66,805	2.0%	3.5	22.9x	41.9x
Cement	1,215	1,220	-4.23	-0.35%	7	74,875	2.2%	38.0	0.4%	28.8x	1.9x	BERGERPBL	61,761	1.8%	5.0	27.6x	7.0x
Services & Real Estate	1,040	1,048	-7.69	-0.73%	9	41,997	1.2%	130.6	1.4%	59.2x	0.9x	BRACBANK	59,002	1.7%	163.1	13.9x	1.3x
Engineering	3,219	3,266	-46.62	-1.43%	40	383,678	11.2%	642.1	6.7%	28.5x	1.7x	BXPBARMA	56,210	1.6%	1,126.8	16.0x	1.7x
Food & Allied	13,323	13,353	-29.82	-0.22%	17	251,053	7.3%	51.2	0.5%	21.0x	5.6x	LHBL	44,132	1.3%	21.7	21.3x	2.6x
IT	2,149	2,202	-52.39	-2.38%	10	24,071	0.7%	268.7	2.8%	23.0x	2.1x	SUMITPOWER	42,395	1.2%	22.7	7.7x	1.3x
Textile	1,038	1,051	-12.09	-1.15%	56	106,407	3.1%	292.2	3.1%	103.4x	0.7x	ISLAMIBANK	41,699	1.2%	7.5	7.4x	0.7x
Paper & Printing	5,024	5,079	-55.46	-1.09%	4	14,168	0.4%	7.9	0.1%	52.2x	1.0x	OLYMPIC	35,389	1.0%	5.3	17.5x	4.3x
Tannery	1,669	1,689	-20.54	-1.22%	6	17,967	0.5%	78.1	0.8%	NM	1.7x	DUTCHBANGL	35,310	1.0%	8.5	7.7x	1.2x
Jute	8,309	8,696	-386.49	-4.44%	3	1,868	0.1%	15.3	0.2%	NM	9.7x	TITASGAS	34,425	1.0%	16.9	9.7x	0.5x
Ceramics	437	431	+5.92	+1.37%	5	22,931	0.7%	114.6	1.2%	58.3x	1.5x	EBL	28,819	0.8%	1.2	7.2x	1.0x
Miscellaneous	1,889	1,874	+14.85	+0.79%	13	106,421	3.1%	467.8	4.9%	33.2x	1.2x	PUBALIBANK	25,605	0.7%	5.0	10.7x	0.8x
												MJLBD	25,308	0.7%	7.1	14.5x	2.2x

Top Ten Gainers	Close Price (BDT)	Δ%	Turnover (BDT Mn)	PE	PB
PF1STMF	8.8	+10.0%	66.1	NM	1.5x
SPCERAMICS	25.4	+10.0%	100.9	121.0x	0.9x
SEMLIBLSF	13.3	+9.9%	69.2	NM	1.5x
SEMLLECMF	13.3	+9.9%	105.4	NM	1.5x
SEMLFBSLGF	13.4	+9.8%	69.0	NM	1.3x
1STPRIMFMF	22.4	+9.8%	20.2	NM	2.1x
CAPMBDBLMF	13.6	+9.7%	63.0	NM	1.6x
CAPMIBLMF	22.9	+9.6%	12.8	NM	2.5x
ATCSLGF	11.5	+9.5%	82.7	NM	1.1x
NLI1STMF	15.1	+9.4%	158.7	NM	1.3x

Top Twenty Free Float Mcap	Free Float Mcap (BDT Mn)	% of Total Free Float Mcap	PE	PB
SQRPHARMA	111,306	8.7%	12.7x	2.2x
BATBC	52,723	4.1%	17.3x	5.3x
RENATA	50,550	3.9%	25.8x	4.8x
BXPBARMA	48,796	3.8%	16.0x	1.7x
GP	45,208	3.5%	12.7x	10.7x
BRACBANK	32,870	2.6%	13.9x	1.3x
OLYMPIC	25,562	2.0%	17.5x	4.3x
ISLAMIBANK	20,315	1.6%	7.4x	0.7x
EBL	20,121	1.6%	7.2x	1.0x
CITYBANK	17,949	1.4%	8.0x	0.9x
PUBALIBANK	17,542	1.4%	10.7x	0.8x
BEXIMCO	17,074	1.3%	47.8x	0.4x
UPGDCL	16,458	1.3%	23.2x	5.0x
SUMITPOWER	15,610	1.2%	7.7x	1.3x
LHBL	15,587	1.2%	21.3x	2.6x
NBL	14,393	1.1%	5.8x	0.4x
ALARABANK	12,504	1.0%	6.0x	1.0x
BEACONPHAR	12,078	0.9%	45.3x	3.7x
PRIMEBANK	11,687	0.9%	16.5x	0.8x
IFIC	11,046	0.9%	9.4x	0.6x

Most Traded Share	Close Price (BDT)	Δ%	Turnover (BDT Mn)	PE	PB
BXPBARMA	138.6	+6.0%	1,126.8	16.0x	1.7x
BEXIMCO	24.4	+7.0%	288.0	47.8x	0.4x
TRUSTB1MF	7.3	+7.4%	177.1	NM	0.8x
EASTERNINS	112.5	+4.5%	167.3	28.2x	2.5x
BRACBANK	44.5	-	163.1	13.9x	1.3x
NLI1STMF	15.1	+9.4%	158.7	NM	1.3x
ASIAPACINS	77.3	-4.8%	157.7	42.6x	3.7x
NPOLYMAR	74.8	-1.6%	148.7	18.2x	2.1x
FBFIF	6.4	+1.6%	141.2	NM	0.7x
GRAMEENS2	17.6	+4.1%	139.8	NM	1.1x

Top Ten Losers	Close Price (BDT)	Δ%	Turnover (BDT Mn)	PE	PB
BSC	39.9	-9.9%	37.4	21.7x	0.7x
GLOBALINS	36.8	-9.6%	92.7	34.9x	2.8x
BNICL	38.6	-9.4%	53.5	18.8x	1.9x
AGRANINS	29.0	-9.4%	17.5	45.8x	1.6x
SHYAMPSUG	57.4	-9.2%	0.6	NM	NM
FINEFOODS	50.4	-9.0%	12.9	NM	4.7x
FEDERALINS	22.2	-9.0%	48.7	31.3x	1.8x
DHAKAINS	47.0	-8.9%	26.6	19.5x	2.4x
PHENIXINS	37.1	-8.8%	11.0	18.1x	1.0x
PURABIGEN	27.0	-8.8%	32.0	23.4x	2.1x

Block Trade	Maximum Price (BDT)	Minimum Price (BDT)	Turnover (BDT Mn)	Quantity ('000)	No. of
AMANFEED	24.2	24.2	0.5	21	1
ANWARGALV	142	142	17.0	120	3
ASIAPACINS	81	81	3.1	38	1
BDFINANCE	24.5	24.5	9.8	400	1
BXPBARMA	134	134	73.7	550	1
DACCADYE	8.6	8.6	0.5	59	1
DBH	89	83.4	12.1	138	8
DOREENPWR	63	63	3.8	60	1
DSHGARME	124.2	124	3.7	30	2
GENEXIL	61.5	61.5	1.2	20	1

Block Trade	Maximum Price (BDT)	Minimum Price (BDT)	Turnover (BDT Mn)	Quantity ('000)	No. of Trade
GHAIL	15.9	15.1	4.1	270	5
IFIC	11.3	11.3	1.1	100	1
KOHINOOR	440	431.5	2.6	6	5
NAHEEACP	47	47	0.7	15	1
NATLIFEINS	230	230	2.3	10	1
NCCBLMF1	9.3	9.3	0.7	80	1
PARAMOUNT	143.5	143.5	2.0	14	1
PENINSULA	23.5	23.5	1.6	70	1
PHOENIXFIN	27.5	27.5	0.6	23	1
POPULARLIF	76.7	70.1	1.2	17	2
PRAGATILIF	81.1	81.1	2.4	30	1
PRIMEINSUR	39.5	39.5	0.6	15	1
PROGRESLIF	105	105	1.9	18	1
PROVATIINS	74	72.4	20.9	286	9
PTL	64.1	61	11.1	182	5
RENATA	1225	1225	8.8	7	1
SAIFPOWER	14.5	14.5	0.5	35	1
SAIHAMTEX	22.1	22.1	0.5	23	1
SANDHANINS	26.4	26	45.0	1,724	4
SAPORTL	29.6	29.6	0.8	27	1
SONARGAON	22.1	22.1	0.5	23	1
<b>Total</b>			<b>235.6</b>		<b>65</b>

#### Upcoming Corporate Events

DSE Ticker	Right Share	Dividend		Event	Date
		Stock	Cash		
FEKDIL	NA	2.0%	3.0%	Record Date	12-Nov-20
BDLAMPS	NA	0.0%	10.0%	Record Date	12-Nov-20
BSRMLTD	NA	0.0%	15.0%	Record Date	15-Nov-20
BSRMSTEEL	NA	0.0%	15.0%	Record Date	15-Nov-20
ENVOYTEX	NA	0.0%	5.0%	Record Date	15-Nov-20
SUMITPOWER	NA	0.0%	20.0%	Record Date	15-Nov-20

#### Upcoming IPOs

Company Name	Event	Opening Date	Closing Date
Crystal Insurance	Subscription	10-11-20	16-11-20
Robi Axiata Limited	Subscription	17-11-20	23-11-20
Energypac Power	Subscription	07-12-20	13-12-20

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#### Important DSE News

##### BDSERVICE

(Q3 Un-audited): EPS was Tk. 0.79 for January-March 2020 as against Tk. (0.14) for January-March 2019; EPS was Tk. 2.46 for July 2019-March 2020 as against Tk. (4.87) for July 2018-March 2019. NOCFPS was Tk. 3.52 for July 2019-March 2020 as against Tk. 1.95 for July 2018-March 2019. NAV per share was Tk. 0.44 as on March 31, 2020 and Tk. (2.03) as on June 30, 2019.

The Board of Directors has recommended No dividend for the year ended on June 30, 2020. Date of AGM: 23.12.2020, Time: 6:00 PM, Venue: InterContinental, Dhaka. Record date: 01.12.2020. The Company has also reported EPS of Tk. (4.73), NAV per share of Tk. (6.76) and NOCFPS of Tk. 0.98 for the year ended on June 30, 2020 as against Tk. (3.73), Tk. (2.03) and Tk. (2.56) respectively for the same period of the previous year.

(Q1 Un-audited): EPS was Tk. (1.24) for July-September 2020 as against Tk. 0.44 for July-September 2019; NOCFPS was Tk. 0.96 for July-September 2020 as against Tk. 1.16 for July-September 2019. NAV per share was Tk. (8.00) as on September 30, 2020 and Tk. (6.76) as on June 30, 2020.

##### SONALIANSH

The Board of Directors has recommended 10% cash dividend for the year ended on June 30, 2020. Date of AGM: 24.12.2020, Time: 11:30 AM, Venue: 193, Fakirapool, Dhaka- 1000. Record Date: 03.12.2020. The Company has also reported EPS of Tk. 0.62, NAV per share of Tk. 225.53 and NOCFPS of Tk. 4.69 for the year ended on June 30, 2020 as against Tk. 1.01, Tk. 225.91 and Tk. 4.08 respectively for the same period of the previous year.

##### TITASGAS

(Q1 Un-audited): EPS was Tk. 0.67 for July-September 2020 as against Tk. 0.72 for July-September 2019; NOCFPS was Tk. (12.28) for July-September 2020 as against Tk. 0.16 for July-September 2019. NAV per share was Tk 72.06 as on September 30, 2020 and Tk. 71.39 as on June 30, 2020.

##### GPHISPAT

(Q1 Un-audited): EPS was Tk. 0.73 for July-September 2020 as against Tk. 0.46 for July-September 2019; NOCFPS was Tk. 4.54 for July-September 2020 as against Tk. 1.19 for July-September 2019. NAV per share was Tk. 17.78 as on September 30, 2020 and Tk. 17.01 as on June 30, 2020.

##### MATINSPIINN

(Q1 Un-audited): EPS was Tk. 0.86 for July-September 2020 as against Tk. 0.18 for July-September 2019; NOCFPS was Tk. 4.54 for July-September 2020 as against Tk. 0.27 for July-September 2019. NAV per share was Tk. 50.16 as on September 30, 2020 and Tk. 49.29 as on June 30, 2020.

##### SAIFPOWER

The Board of Directors has recommended 5% cash and 5% stock dividend for the year ended on June 30, 2020. Date of AGM: 29.12.2020, Time: 11:00 AM, Venue: Digital Platform. Record Date: 02.12.2020. The Company has also reported Consolidated EPS of Tk. 1.14, Consolidated NAV per share of Tk. 16.63 and Consolidated NOCFPS of Tk. 3.40 for the year ended on June 30, 2020 as against Tk. 1.50, Tk. 16.82 and Tk. 5.38 respectively for the same period of the previous year. The Company has also informed that i) Bonus Shares has been recommended in view to utilize its retained amount as capital for further business expansion. ii) Bonus shares is declared out of accumulated profit. iii) Bonus shares is not declared from capital reserve or revaluation reserve or any unrealized gain or out of profit earned prior to incorporation of the Company or through reducing paid up capital or through doing anything so that the post-dividend retained earnings become negative or a debit balance.

##### BSC

The Board of Directors has recommended 10% cash dividend for the year ended on June 30, 2020. Date of AGM: 23.12.2020, Time: 11:00 AM,

Venue: Digital Platform. Record date: 03.12.2020. The Corporation has also reported EPS of Tk. 2.72, NAV per share of Tk. 56.03 and NOCFPS of Tk. 8.10 for the year ended on June 30, 2020 as against Tk. 1.15 (restated), Tk. 53.79 (restated) and Tk. 4.80 respectively for the same period of the previous year.

(Q1 Un-audited): EPS was Tk. 0.58 for July-September 2020 as against Tk. 1.46 for July-September 2019. NOCFPS was Tk. 2.36 for July- September 2020 as against Tk. 1.43 for July- September 2019. NAV per share was Tk. 56.61 as on September 30, 2020 and Tk. 56.03 as on June 30, 2020.

#### RAHIMTEXT

(Q1 Un-audited): EPS was Tk. 0.82 for July-September 2020 as against Tk. 1.70 for July-September 2019; NOCFPS was Tk. 0.21 or July-September 2020 as against Tk. 8.65 or July-September 2019. NAV per share was Tk. 37.66 as on September 30, 2020 and Tk. 36.85 as on June 30, 2020.

#### APEXTANRY

(Q1 Un-audited): EPS was Tk. (2.25) for July-September 2020 as against Tk. 0.35 for July-September 2019; NOCFPS was Tk. (10.29) for July-September 2020 as against Tk. (8.15) for July-September 2019. NAV per share was Tk. 61.73 as on September 30, 2020 and Tk. 63.89 as on June 30, 2020. The Company has also informed that EPS decreased due to Covid-19 pandemic, consequently gross profit, operating profit, profit before income tax and profit after tax decreased compare to last year in the same period. NOCFPS decrease due to collections from turnover and bills receivables decreased by 30% compared to same period previous year. Payment for purchase of leather, chemicals, spare parts, creditors and other expenses decreased by 18%. So, overall net operating cash flow per share impact negatively.

#### SONALIPAPR

(Q1 Un-audited): EPS was Tk. 0.69 for July-September 2020 as against Tk. 0.86 for July-September 2019. NOCFPS was Tk. 7.99 for July- September 2020 as against Tk. 11.14 for July- September 2019. NAV per share was Tk. 308.58 as on September 30, 2020 and Tk. 307.88 as on June 30, 2020.

#### NFML

The Company has informed that as per Board of Directors' decision, the Company inked an agreement with Habigonj Agro Ltd. a sister concern of Pran-RFL Group to manufacture Fish/Cattle/Poultry Feed on per Kilogram basis at memberbari Unit. Under this agreement Habijong Agro will yearly off Take about 24,000 MT Feed from NFML. Tenor of the manufacturing agreement is two years annually.

#### DESHBANDHU

The auditor of the Deshbandhu Polymer Limited has given the "Qualified Opinion"& "Emphasis of Matter" paragraphs in the Auditor's Report for the year ended on 30 June 2020. In this regard, we may disseminate the following news through our online trading system: Qualified Opinion: The company's inventory in transit is carried in the statement of financial position at BDT. 305,851,655. Management has not provided sufficient appropriate valid documents to confirm the balance. We are also unable to confirm this balance from alternative source. Emphasis of Matter: We draw attention to note 3.9, The company has yet to transfer 10% contribution of Workers Profit Participation Fund (WPPF) to the Bangladesh Workers Welfare fund as per section 234 of Bangladesh Labour Law 2006 (amendment 2018).

#### SEMLFBSLGF

Padma Bank Securities Limited, one of the Corporate Sponsors of the Fund, has expressed its intention to sell 20,00,000 units out of its total holding of 2,40,00,000 units of the Fund at prevailing market price (In the Public Market) through Stock Exchange (DSE) within next 30 working days.

#### FUWANGFOOD

The auditor of the IT Consultants Limited has given the "Qualified Opinion"& "Emphasis of Matter" paragraphs in the Auditor's Report for the year ended on 30 June 2020. In this regard, we may disseminate the following news through our online trading system: Qualified Opinion: 1. Revaluation shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period, but the entity did not revalue its building since 2010. Emphasis of Matter: We draw attention to the fact disclosed in note-9.03. Note-9.03 Composition of the Shareholders: Among other issues, the auditor has referred that, Although the Sponsors/Directors Shareholding position is 5.83/ as on 30th June 2020. But the Directors are trying to comply the BSEC notification No. BSEC/CMRRC/2009-193/217/Admin/90, dated May 21, 2019. The Subsequent position of the directors/Sponsors is 7.84% of total number of Shares.

#### DESCO

The auditor of Dhaka Electric Supply Company Ltd. has given the following "Qualified Opinion" paragraph in the audit report of the Company prepared for the year ended on June 30, 2020. In this regard, we may disseminate the following news through our online trading system: Qualified Opinion: 1. In the year 2013 an amendment has been made in section-232 of Labor Law-2006. Due to the amendment DESCO requires to maintain Workers Profit Participation Fund (WPPF). The company approves the requirement in this year and makes provision for 2017-18 to 2019-20. But the company didn't make provision for the years 2013-14 to 2016-17 which we have calculated amounting Tk. 201,366,278. As a result the company understates its liability by the same amount. 2. As per Labor law- 2006 (amendment 2013) Section 234 (1) (b), an entity should pay amount of WPPF within 9 months of the close of every year. But the company did not pay amount of WPPF Tk. 99,493,608.

#### PLFSL

Referring to the earlier news disseminated on 27.10.2020 regarding Trading suspension of Shares of the Company, upon authorization of the Board, the Management of DSE has decided to extend the suspension period of trading of shares of the Company for further period of 15 days effective from November 12, 2020 in accordance with Sub-Section (7) & (8) of the Section 9 of the Securities and Exchange Ordinance, 1969 and Regulation 50 of the Dhaka Stock Exchange (Listing) Regulations, 2015.

#### ZAHINTEX

The auditor of the Zahintex Industries Ltd. has given the following Emphasis of Matter paragraph in the Auditors Report for the year ended on 30 June 2020.1.The company's inventories note no. 06 are carried in the statement of financial position at Tk.1,620,843,158 which is higher than Turnover Tk.324,922,872. It's appreciating higher inventory due to underutilization of manufacturing capacity 2.According to Bangladesh Labour Act 2006, Bangladesh Labour (Amended) Act 2018, Bangladesh Labour Rules 2015, the company yet to introduce employees benefit scheme i.e. Employees Provident Fund, Employees Gratuity Fund.3.The company has maintained a Workers Profit Participation Fund (WPPF) which is indulge in company bank accounts without a separate bank account at Tk. 38,41,791. 4.Company has incurred gross loss Tk. 1,07,62,026 net loss Tk. 30,83,51,821 resulting Earning Per Share negative 3.77

#### ITC

The auditor of the IT Consultants Limited has given the "Qualified Opinion"& "Emphasis of Matter" paragraphs in the Auditor's Report for the year ended on 30 June 2020. In this regard, we may disseminate the following news through our online trading system: Qualified Opinion: 1. Note # 8.00 to the financial statements disclosed Inventories amounting to BDT 291,043,322, which inter-alia includes Store Materials amounting to BDT 246,361,647. Due to not having adequate supporting documents, we could not confirm the value of this Store Materials. 2. Note # 3.01(d) to the financial statements disclosed the methods of charging depreciation on

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Property, Plant & Equipment, which is not in compliance with the Paragraph 60 of International Accounting Standard (IAS)-16 3.Note # 3.02(c) to the financial statements disclosed the methods of charging amortization on Intangible Assets, which is not in compliance with Paragraph 97 and 108 of International Accounting Standard (IAS)-38. Emphasis of Matter: Without qualifying our opinion, we draw attention to note # 3.01 (c) to the financial statements, wherein, the Company disclosed the reason for not conducting the revaluation of non-current assets.

**BBS**

The auditor of the Bangladesh Building Systems Ltd. has given the Qualified Opinion & Emphasis of Matter paragraphs in the Auditors Report for the year ended on 30 June 2020. Qualified Opinion: 01. The Company has taken full contract price as revenue which non-compliance with the requirement of IFRS: 15 Revenue from Contracts with Customers. In most of the contracts with parties there is a warranty clause. But the company did not keep any provision in the financial statements for fulfillment of warranty obligation. As a result the revenue is overstated. 02. As referred in note: 8.00 in the financial statements, Inventories were carried at BDT 979,759,504 at the reporting date. Inventories were physically verified at the reporting date. The company did not consider obsolete and damaged items during valuation and valuation of finished goods has been done at selling price. As a result, closing inventories are overstated. Emphasis of Matter: As disclosed in note: 4.00 to the financial statements, property, plant and equipment of BDT 1,006,777,562 was reported in the statement of financial position. We could not verify the fixed assets in absence of fixed assets register, identification number, Purchase date, cost, accumulated depreciation, WDV etc. against individual assets. The company also did not carry out any fixed assets physical inventory at the year end EPS was Tk. 0.11 for July-September 2020 as against Tk. (0.02) for July-September 2019; NOCFPS was Tk. (0.21) for July-September 2020 as against Tk. 1.37 for July-September 2019. NAV per share was Tk. 18.32 as on September 30, 2020 and Tk. 18.20 as on June 30, 2020. The company made a provision of BDT 7,191,824 for WPPF at 5% on net operating profit of the year ended 30th June 2019. Out of this amount 10% is to be transferred to Workers Welfare Fund and 10% is to be transferred to Workers Welfare Foundation Fund maintained by Govt. exchequer. The company did not comply with this statutory requirement. Out of Total receivables of TK. 935,573,335 we sent balance confirmation requests to 20 parties covering tk. 286,010,252. We received reply from 13 parties confirming their balance Tk 220,760,585. Remaining confirmations from 7 parties for an amount of tk. 263,933,667 was not received

**SILVAPHL**

(Q1 Un-audited): EPS was Tk. 0.35 for July-September 2020 as against Tk. 0.29 for July-September 2019; NOCFPS was Tk. 0.42 for July-September 2020 as against Tk. 0.26 for July-September 2019. NAV per share was Tk. 16.45 as on September 30, 2020 and Tk. 16.10 as on June 30, 2020

**QUASEMIND**

(Q1 Un-audited): EPS was Tk. 0.98 for July-September 2020 as against Tk. 0.39 for July-September 2019; NOCFPS was Tk. 0.20 for July-September 2020 as against Tk. 0.29 for July-September 2019. NAV per share was Tk. 32.04 as on September 30, 2020 and Tk. 31.01 as on June 30, 2020.

**MAKSONSPIN**

The Company has informed that the Board of Directors has decided to acquire 02 Nos. Industrial Plot of 10 acre each total of 20 acre for 50 years lease at Mirsarai, Feni Economic Zones of Bangabandhu Sheikh Mujib Shilpa Nagar on one time upfront basis at a rental rate of US\$ 0.60 per square meter per annum totaling US\$ 24,28,116.00 equivalent to BDT 20,63,89,860.00 @ Tk. 85.00 (Apprx.) excluding VAT and Registration cost from its own source of fund for the future expansion.

**APEXSPINN**

(Q1 Un-audited): EPS was Tk. 0.71 for July-September 2020 as against Tk. 0.50 (restated) for July-September 2019; NOCFPS was Tk. 8.87 for July-September 2020 as against Tk. 0.48 (restated) for July-September 2019. NAV per share was Tk. 54.94 as on September 30, 2020 and Tk. 54.17 as on June 30, 2020.

**OIMEX**

Mrs. Khairun Nesa Lucky, one of the Sponsor Directors of the Company, has expressed her intention to sell 38,00,000 shares out of her total holding of 79,79,015 shares of the Company at prevailing market price (in the Block Market) through Stock Exchange (DSE) within next 30 working days.

**KBPPWBIL**

(Q1 Un-audited): EPS was Tk. (0.06) for July-September 2020 as against Tk. (0.05) for July-September 2019; NOCFPS was Tk. 0.07 for July-September 2020 as against Tk. 0.47 for July-September 2019. NAV per share (including revaluation surplus) was Tk. 12.50 as on September 30, 2020 and Tk. 12.55 as on June 30, 2020.

**FINEFOODS**

(Q1 Un-audited): EPS was Tk. (0.126) for July-September, 2020 as against Tk. 0.344 for July-September, 2019; NOCFPS was Tk. (0.250) for July-September, 2020 as against Tk. (0.005) for July-September, 2019. NAV per share was Tk. 10.70 as on September 30, 2020 and Tk. 11.182 as on September 30, 2019.

**SAVAREFR**

(Q1 Un-audited): EPS was Tk. (0.25) for July-September 2020 as against Tk. (0.21) for July-September 2019; NOCFPS was Tk. 2.03 for July-September 2020 as against Tk. 0.05 for July-September 2019. NAV per share was Tk. 2.63 as on September 30, 2020 and Tk. 2.88 as on June 30, 2020. The Company also informed that decrease in Inventory, decrease in Trade Debtors and Increase in Advance against sale are the main reason of the significant increase in NOCFPS per share this year than previous year.

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