ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Financial Position (Un-audited)

as at September 30, 2020

Particulars	Notes	Amount in Taka	
		30-09-2020	30-06-2020 (Restated)
Assets			
Marketable Investments- at Market	3.00	31,04,77,640	25,42,88,208
Cash & Cash Equivalents	4.00	2,82,78,187	52,24,937
Other Current Assets	5.00	34,77,233	14,96,617
Total Assets		**34,22,33,060**	**26,10,09,762**
Equity and Liabilities			
Equity:			
Unit Capital	6.00	15,80,66,700	15,63,69,100
Reserve and Surplus	7.00	15,35,04,217	15,49,21,761
Unrealized Gain/(Losses) on Investments	8.00	(76,01,944)	(8,92,88,712)
Total Equity		**30,39,68,973**	**22,20,02,149**
Liabilities:			
Current Liabilities	9.00	3,82,64,087	3,90,07,613
Total Equity and Liabilities		**34,22,33,060**	**26,10,09,762**

Net Asset Value (NAV) Per Unit		
Net Asset-at Cost	48,55,01,350	48,52,21,294
Net Asset-at Market	30,39,68,973	22,20,02,149
Number of Units Outstanding	15,80,667	15,63,691
Net Asset Value-at Cost	**307.15**	**310.31**
Net Asset Value-at Market	**192.30**	**141.97**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Profit or Loss and other Comprehensive Income (Un-audited)

For the period ended September 30, 2020

Particulars	Notes	Amount in Taka 01 July, 2020 to 30 September, 2020	Amount in Taka 01 July, 2019 to 30 September, 2019 (Restated)
Income			
Profit on sale of investments		38,15,120	17,95,140
Dividend from investment in securities		22,97,789	11,25,583
Interest on bank deposits and bonds	10.00	2,939	1,400
Premium on sale of units		1,20,320	1,49,730
Total Income		**62,36,168**	**30,71,853**
Expenses			
Management fee		13,49,025	14,95,645
Trustee fee		64,730	74,504
Custodian fee		69,524	74,495
Annual BSEC fee		74,722	69,822
Commission to agents		953	1,849
Audit fee		5,750	5,750
Other operating expenses	11.00	81,446	85,946
Total Expenses		**16,46,150**	**18,08,011**
Net income for the period		**45,90,018**	**12,63,842**
Add: Other Comprehensive Income			
Unrealized gain/ (losses) on investments	12.00	8,16,86,768	(3,40,85,961)
Total Comprehensive Income		**8,62,76,786**	**(3,28,22,119)**
Net Income for the period		45,90,018	12,63,842
Number of Units Outstanding		15,80,667	16,97,498
Earnings Per Unit for the period		**2.90**	**0.74**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Changes in Equity (Un-audited)

For the period ended September 30, 2020

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Retained Earnings	Unrealized gain/ (losses) on investments	Total Equity
Balance as at July 01, 2020	**15,63,69,100**	**13,77,80,429**	**29,34,919**	**1,42,06,413**	**(8,92,88,712)**	**22,20,02,149**
Unit Capital	16,97,600	-	-	-	-	16,97,600
Unit Premium reserve	-	10,29,048	-	-	-	10,29,048
Unrealized gain/ (losses) on investments	-	-	-	-	8,16,86,768	8,16,86,768
Dividend paid (2nd Half) 2019-2020	-	-	-	(70,36,610)	-	(70,36,610)
Net Income for the period ended September 30, 2020	-	-	-	45,90,018	-	45,90,018
Balance as at September 30, 2020	**15,80,66,700**	**13,88,09,477**	**29,34,919**	**1,17,59,821**	**(76,01,944)**	**30,39,68,973**

Statement of Changes in Equity

For the period ended September 30, 2019

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Retained Earnings	Unrealized gain/ (losses) on investments	Total Equity
Balance as at July 01, 2019	**16,73,94,600**	**14,56,62,669**	**29,34,919**	**1,72,47,323**	**(18,47,38,351)**	**14,85,01,160**
Unit Capital	23,55,200	-	-	-	-	23,55,200
Unit Premium reserve	-	19,72,474	-	-	-	19,72,474
Unrealized gain/ (losses) on investments	-	-	-	-	(3,40,85,961)	(3,40,85,961)
Dividend paid (2nd Half) 2018-2019	-	-	-	(1,00,43,676)	-	(1,00,43,676)
Net Income for the period ended September 30, 2019	-	-	-	12,63,842	-	12,63,842
Balance as at September 30, 2019	**16,97,49,800**	**14,76,35,143**	**29,34,919**	**84,67,489**	**(21,88,24,312)**	**10,99,63,039**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Cash Flows (Un-audited)

For the period ended September 30, 2020

Particulars	Amount in Taka	
	01 July, 2020 to 30 September, 2020	01 July, 2019 to 30 September, 2019
Cash flow from operating activities		
Dividend from investment in shares	15,03,789	18,39,580
Interest on bank deposits and bonds	2,939	4,52,400
Premium income on unit sold	1,20,320	1,49,730
Expenses	(4,19,934)	(11,63,874)
Net cash inflow/(outflow) from operating activities	**12,07,114**	**12,77,836**
Cash flow from investment activities		
Sale of Securitiess	3,76,95,698	1,75,44,308
Purchase of Securities	(1,11,33,634)	(2,06,22,948)
Share application money	(12,00,000)	-
Net cash inflow/(outflow) from investing activities	**2,53,62,064**	**(30,78,640)**
Cash flow from financing activities		
Units sold	24,06,400	29,94,600
Units surrendered	(7,08,800)	(6,39,400)
Premium received on sale of units	14,68,504	25,15,964
Premium refunded on surrender of units	(4,39,456)	(5,43,490)
Dividend paid during the period	(62,42,576)	(55,66,101)
Net cash inflow/(outflow) from financing activities	**(35,15,928)**	**(12,38,427)**
Net cash increase/(decrease)	**2,30,53,250**	**(30,39,231)**
Cash or equivalents at the beginning of the period	52,24,937	1,00,54,640
Cash or equivalents at the end of the period	**2,82,78,187**	**70,15,409**

Net Operating Cash Flow	12,07,114	12,77,836
Number of Units Outstanding	15,80,667	16,97,498
Net Operating Cash Flow Per Unit (NOCFPU)	**0.76**	**0.75**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

ICB AMCL PENSION HOLDERS UNIT FUND

Notes on the financial statements (Un-audited)

As at and for the period ended September 30, 2020

1.00 Legal status and nature of business

The ICB AMCL Pension Holders ' Unit Fund was established under a Trust Deed executed between the ICB Capital Management Ltd . (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee". The Trust Deed was executed on July 15, 2004. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on September 15, 2004 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on September 18, 2004 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on October 19, 2004.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People 's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

The ICB AMCL Pension Holders' Unit Fund is a open-end mutual fund. The objectives of the Fund are to provide regular income and capital appreciation in long run to the investors by investing the Fund both in capital market and money market instruments. Units are offered for public subscriptions on a continuous basis. The units are transferable and can be redeemed by surrendering them to the Fund.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and regulations.

2.02 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on September 30, 2020.

2.03 Comparative Figures

Relevant Notes and disclosures are also presented in a comparative way for better understanding. Previous year's figure has been presented whenever considered necessary to ensure comparability with the current year presentation as per "IAS-8: Accounting Policies, Changes in Accounting Estimates and Errors". Financial Statements has been re-stated for the year ended June 30, 2020. The effect of unrealized gain or Loss re-stated during the year.

2.03 Pricing of units

Units issued are recorded at the offer price , determined by the Company for the applications received during business hours on that date /week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present Tk 5.00 only). Units redeemed are recorded at the redemption price . The redemption price represents Net Asset Value (NAV).

2.04 Premium on sale of units

This indicates the difference between sale and repurchase price, which at present is Taka 5.00 per unit.

2.05 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 70% of annual profit during the period, net of provisions.

2.06 Management fee

ICB Asset Management Company Ltd , the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

2.07 Trustee fee

The Trustee is entitled to an annual Trustee fee of @ Tk. 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the life of the Fund.

2.08 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum.

2.09 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.

2.10 Revenue Recognization

(a) Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place.

(b) Dividend and Interest Income are recognized on accrual basis.

	Amount in Taka	
	30-Sep-2020	30-Jun-2020 (Restated)
3.00 Marketable Investments- at Market		
Listed Securities	30,13,49,490	24,51,60,058
Non Listed Securities		
Open-end Mutual Fund		
ICB AMCL Second NRB Unit Fund	47,28,150	47,28,150
Preference shares		
Bangladesh Development Company	44,00,000	44,00,000
	31,04,77,640	**25,42,88,208**

3.01 Sector wise break up of Investments in Securities is as follows:

Sector/Category	No of Shares	Total Cost Price (Tk)	Total Market Price (Tk)	Difference Surplus/(Deficit)
Banks	22,05,675	3,97,06,960	2,50,07,950	(1,46,99,010)
Funds	31,54,190	2,67,71,054	2,27,65,503	(40,05,551)
Engineering	4,09,076	3,26,03,440	1,55,72,787	(1,70,30,653)
Food & Allied Products	6,25,000	1,72,51,065	1,48,67,750	(23,83,315)
Fuel & Power	9,48,953	6,21,20,284	5,20,61,010	(1,00,59,274)
Textiles	19,24,814	3,94,29,760	2,80,33,021	(1,13,96,739)
Pharmaceuticals & Chemical	2,15,686	1,66,41,379	1,41,90,519	(24,50,860)
Services	2,98,860	1,05,90,401	51,89,473	(54,00,928)
Cement	1,78,342	1,61,00,193	85,49,501	(75,50,691)
Ceramic Industry	3,68,654	2,35,50,079	94,54,453	(1,40,95,627)
Insurance	8,79,917	5,55,15,653	3,61,80,701	(1,93,34,952)
Travel & Leisure	2,42,344	57,91,154	28,03,026	(29,88,128)
Finance & Leasing	36,17,428	9,27,65,393	5,39,57,314	(3,88,08,079)
Miscellaneous	5,23,312	4,20,09,060	1,27,16,482	(2,92,92,578)
Non Listed Securities		1,11,64,142	91,28,150	(20,35,992)
		49,20,10,017	**31,04,77,640**	**(18,15,32,377)**

4.00 Cash & Cash Equivalents		
IFIC, Principal Br. 1001-121272-041	2,51,62,612	18,75,610
IFIC, Agrabad Br. 2030-159137-041	8,089	2,58,089
IFIC, Rajshahi Br. 6080-326902-041	2,038	1,27,038
IFIC, Khulna Br. 4060-237526-041	1,44,144	42,783
IFIC Barishal Br. 5064-304029-041	2,654	2,654
IFIC, Bogra Br. 6082-248738-041	5,953	20,209
IFIC, VIP Rd. Br. 1020-195047-041	19	19
Standard Bank Ltd. Sylhet Br. STD 1136000375	7,613	7,613
IFIC, Federation Br. D/A 2005-06 (1st Half), 1008-111333-041	14,675	14,675
IFIC, Federation Br. D/A 2004-05 (2nd half) 1008-111320-041	30,607	30,607
IFIC, Federation Br. D/A 2005-06 (2nd Half) 1008-111337-041	1,349	1,349
IFIC, Federation. Br. D/A 2006-07 (1st Half) 1008-111352-041	22,468	22,468
IFIC, Federation Br. D/A 2006-07 (2nd Half) 1008-111356-041	45,457	45,457
IFIC, Federation. Br. D/A 2007-08 (1st Half) 1008-123614-041	17,938	17,938
IFIC, Federation Br. D/A 2007-08 (2nd Half) 1008-000115-041	54,670	54,670
IFIC, Federation. Br. D/A 2008-09 (1st Half) 1008-000139-041	47,956	47,956
IFIC, Federation. Br. D/A 2008-09 (2nd Haf) 1008-000169-041	66,670	66,670
IFIC, Federation. Br. D/A 2009-10 (1st Half) 1008-000205-041	87,994	87,994
IFIC, Federation. Br. D/A 2009-10 (2nd Half) 1008-000252-041	5,724	5,724
Shahjalal Islami, Moti. D/A 2010-11(2nd H) 4015 131000008 6	570	570
Shahjalal Islami, Moti D/A 2011-12(1st H) 4015 131000009 8	60,988	60,907
Shahjalal Islami, Moti D/A 2011-12(2nd H) 4015 1310000106 5	18,854	18,854

Shahjalal Islami, Moti D/A 2012-13(1st H) 4015 1310000127 8	1,00,491	1,00,491
Shahjalal Islami, Moti D/A 2012-13(2nd H) 4015 13100004076	5,08,992	5,07,986
IFIC, Federation D/A 2013-14 (1st H) 1008-000543-041	1,64,354	1,64,354
IFIC, Principal D/A 2013-14 (2nd Half) 1001-000578-041	2,68,635	2,68,635
IFIC, Principal D/A 2014-15 (1st Half) 1001-709946-041	2,50,410	2,50,410
IFIC, Principal D/A 2014-15 (2nd Half) 1001-759348-041	93,366	93,366
IFIC, Principal D/A 2015-16 (1st Half) 1001-042390-041	14,017	14,017
IFIC, Principal D/A 2015-16 (2n Half) 1001-095845-041	1,20,445	1,20,445
IFIC, Principal D/A 2016-17 (1st Half) 1001-0263339-041	90,896	90,896
IFIC, Principal D/A 2016-17 (2nd Half) 0170140254041	1,74,674	1,74,674
IFIC, Principal, D/A 2017-18 (1st half) 0170181439041	1,10,902	1,10,902
IFIC, Principal D/A 2017-18 (2nd Half) 0170216290041	1,67,009	1,67,009
IFIC, Principal D/A 2018-19 (1st Half) 0100100184041	1,17,847	1,17,847
IFIC, Principal D/A 2018-19 (2nd Half) 0100100213041	1,14,961	1,15,040
Jamuna Bank Kakrail D/A 2019-20 (1st Half) 0090320000816	82,476	1,19,011
Jamuna Bank Kakrail D/A 2019-20 (2nd Half) 0090320000941	89,670	-
Total	**2,82,78,187**	**52,24,937**

5.00	**Other Current Assets**		
	Dividend Receivable	15,61,500	7,67,500
	Interest on Preference Share	7,15,733	7,15,733
	Advance Payment of Trustee Fee	-	6,321
	Advance Annual Fee Paid	-	7,063
		34,77,233	**14,96,617**
6.00	**Unit Capital**		
	Opening Balance	15,63,69,100	16,73,94,600
	Add: Unit Sold during the Period	24,06,400	50,54,900
		15,87,75,500	**17,24,49,500**
	Less: Unit Surrender by Holder	7,08,800	1,60,80,400
	Closing Balance as at September 30, 2020	**15,80,66,700**	**15,63,69,100**

The Unit Capital represents 15,80,667 Numbers of Units of Tk 100 each.

7.00	**Reserve and Surplus**		
	Unit Premium Reserve (Note 7.01)	13,88,09,477	13,77,80,429
	Dividend Equalization Reserve (Note 7.02)	29,34,919	29,34,919
	Retained Earnings (Note 7.03)	1,17,59,821	1,42,06,413
		15,35,04,217	**15,49,21,761**
7.01	**Unit Premium Reserve**		
	Opening Balance	13,77,80,429	14,56,62,669
	Add: Premium on Sale of Units during the Period	14,68,504	41,13,905
		13,92,48,933	**14,97,76,574**
	Less: Adjustment Against Surrender of Units during the Period	4,39,456	1,19,96,145
	Closing Balance as at September 30, 2020	**13,88,09,477**	**13,77,80,429**
7.02	**Dividend Equalization Reserve**		
	Opening Balance	29,34,919	29,34,919
	Closing Balance as at September 30, 2020	**29,34,919**	**29,34,919**
7.03	**Retained Earnings**		
	Opening Balance	1,42,06,413	1,72,47,323
	Less: 2019-2020 Dividend Paid (2nd Half)	70,36,610	1,00,43,676
		71,69,803	**72,03,647**
	Less: 2019-2020 Dividend Paid (1st Half)	-	50,19,780
	Addition during the Period	45,90,018	1,20,22,546
	Closing Balance as at September 30, 2020	**1,17,59,821**	**1,42,06,413**
8.00	**Unrealized Gain/ (Losses) on Investments**		
	Opening Balance	(8,92,88,712)	(18,47,38,351)
	Add/(Less): for the period	8,16,86,768	(7,84,80,794)
	Adjustment of Cumulative Provision for Investments	-	17,39,30,433
	Closing Balance as at September 30, 2020	**(76,01,944)**	**(8,92,88,712)**

	Amount in Taka	
	30-Sep-2020	30-Jun-2020 (Restated)
9.00 Current Liabilities		
Management Fee Payable to ICB AMCL	1,31,78,459	1,18,29,434
Trustee Fee Payable to ICB	58,409	-
Custodian Fee Payable to ICB	69,524	2,67,334
Annual Fee Payable to BSEC	67,659	-
Commission Payable to Unit Sales Agents	5,600	4,646
Audit Fee Payable	5,750	23,000
Dividend Payable (Note-9.01)	58,08,254	50,14,220
Payable for Purchase of Share	1,12,08,527	1,39,58,919
Suspense	78,51,895	78,51,895
Other Liabilities	10,010	58,165
Total Current Liabilities	**3,82,64,087**	**3,90,07,613**
9.01 Dividend Payable		
Dividend Payable for FY 2004-05 (1st half)	7,145	7,145
Dividend Payable for FY 2004-05 (2nd half)	383	383
Dividend Payable for FY 2005-06 (1st half)	481	481
Dividend Payable for FY 2005-06 (2nd half)	335	335
Dividend Payable for FY 2006-07 (1st half)	20,809	20,809
Dividend Payable for FY 2006-07 (2nd half)	33,664	33,664
Dividend Payable for FY 2007-08 (1st half)	1,855	1,855
Dividend Payable for FY 2007-08 (2nd half)	34,085	34,085
Dividend Payable for FY 2008-09 (1st half)	1,78,078	1,78,078
Dividend Payable for FY 2008-09 (2nd half)	3,35,512	3,35,512
Dividend Payable for FY 2009-10 (1st half)	1,70,604	1,70,604
Dividend Payable for FY 2009-10 (2nd half)	42,503	42,503
Dividend Payable for FY 2010-11 (1st half)	4,596	4,596
Dividend Payable for FY 2010-11 (2nd half)	6,532	6,532
Dividend Payable for FY 2011-12 (1st half)	1,94,479	1,94,479
Dividend Payable for FY 2011-12 (2nd half)	3,61,704	3,61,704
Dividend Payable for FY 2012-13 (1st half)	1,96,730	1,96,730
Dividend Payable for FY 2012-13 (2nd half)	7,66,483	7,66,483
Dividend Payable for FY 2013-14 (1st half)	1,92,814	1,92,814
Dividend Payable for FY 2013-14 (2nd half)	1,90,687	1,90,687
Dividend Payable for FY 2014-15 (1st half)	1,83,981	1,83,981
Dividend Payable for FY 2014-15 (2nd half)	89,937	89,937
Dividend Payable for FY 2015-16 (1st half)	1,59,821	1,59,821
Dividend Payable for FY 2015-16 (2nd half)	1,15,170	1,15,170
Dividend Payable for FY 2016-17 (1st half)	88,654	88,654
Dividend Payable for FY 2016-17 (2nd half)	1,65,068	1,65,068
Dividend Payable for FY 2017-18 (1st half)	1,05,651	1,05,651
Dividend Payable for FY 2017-18 (2nd half)	1,59,340	1,59,340
Dividend Payable for FY 2018-19 (1st half)	6,95,487	6,95,487
Dividend Payable for FY 2018-19 (2nd half)	1,22,662	1,22,741
Dividend Payable for FY 2019-20 (1st half)	3,51,747	3,88,891
Dividend Payable for FY 2019-20 (2nd Half)	8,31,257	-
	58,08,254	**50,14,220**

	Amount in Taka	
	01 July, 2020 to 30 September, 2020	01 July, 2019 to 30 September, 2019 (Restated)
10.00 Interest on Bank Deposits and Bonds		
Interest Income on Short Term deposits	2,939	1,400
	2,939	**1,400**
11.00 Other Operating Expenses		
Bank Charges & Excise Duty	206	-
Publicity Expenses	61,249	81,888

CDBL Charges	281	4,058
Dividend Distribution Expenses	20	-
IPO Application Expenses	3,000	-
Others	16,690	-
	81,446	**85,946**

	Amount in Taka	
	01 July, 2020 to 30 September, 2020	**01 July, 2019 to 30 September, 2019 (Restated)**
12.00 Calculation of Unrealized gain/ (losses) on investments		
Unrealized Gain/(losses) as on 30 June	(26,32,19,145)	(18,47,38,351)
Unrealized Gain/(losses) as on 30 September	(18,15,32,377)	(21,88,24,312)
Increase/(Decrease)	8,16,86,768	(3,40,85,961)