BANGLADESH FUND

Statement of Financial Position (Un-audited)

as at September 30, 2020

Particulars	Notes	Amount in Taka	
		30-Sep-2020	30-June-2020 (Restated)
Assets			
Marketable Investments - at Market	3.00	14,12,33,95,279	11,49,91,62,816
Non-listed securities-at Market	4.00	33,34,69,264	31,63,11,506
Cash and Cash Equivalents	5.00	34,74,65,178	40,53,24,561
Other Current Assets	6.00	13,77,87,222	10,36,87,057
Total Assets		**14,94,21,16,943**	**12,32,44,85,940**
Equity and Liabilities			
Equity:			
Unit Capital	7.00	17,60,08,78,100	17,59,12,83,900
Reserve and Surplus	8.00	95,99,40,858	92,16,12,843
Unrealized gain/ (losses) on investments	9.00	(3,97,08,22,094)	(6,76,13,79,915)
Total Equity		**14,58,99,96,864**	**11,75,15,16,828**
Liabilities:			
Current Liabilities	10.00	35,21,20,079	57,29,69,112
Total Equity and Liabilities		**14,94,21,16,943**	**12,32,44,85,940**

Net Asset Value (NAV) per unit

Net Asset-at Cost	19,88,22,02,889	19,83,42,80,674
Net Asset-at market	14,58,99,96,864	11,75,15,16,828
Number of Units Outstanding	17,60,08,781	17,59,12,839
Net Asset Value-at Cost	**112.96**	**112.75**
Net Asset Value-at market	**82.89**	**66.80**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

ICB Asset Management Company Ltd. DHAKA

BANGLADESH 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	01 July, 2019 to 30 September, 2019 (Restated)
Income			
Profit on sale of investments		8,23,71,990	9,24,92,663
Dividend from investment in securities		9,98,85,162	6,31,14,969
Interest on bank deposits and bonds	**11.00**	71,90,120	56,37,201
Premium on Sale of Units		3,44,271	3,73,041
Total Income		**18,97,91,543**	**16,16,17,874**
Expenses			
Management Fee		5,04,09,720	5,53,22,603
Trustee Fee		33,60,648	36,88,174
Custodian Fee		33,61,946	35,35,955
Annual BSEC fee		36,51,986	34,94,440
Audit Fee		5,750	14,375
Commission to Agents		6,279	8,608
Other Operating Expenses	**12.00**	1,72,120	2,67,707
Total expenses		**6,09,68,449**	**6,63,31,862**
Net Profit for the period		**12,88,23,094**	**9,52,86,012**
Add: Other Comprehensive Income			
Unrealized gain/ (losses) on investments	**13.00**	2,79,05,57,821	(1,21,63,46,863)
Total Comprehensive Income		**2,91,93,80,915**	**(1,12,10,60,851)**
Net Income for the period		12,88,23,094	9,52,86,012
Number of Units Outstanding		17,60,08,781	17,67,36,210
Earnings Per Unit during the period		**0.73**	**0.54**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

ICB Asset Management Company Ltd. DHAKA

BANGLADESH 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, 2019	**17,59,12,83,900**	**5,58,02,068**	**30,00,00,000**	**56,58,10,775**	**(6,76,13,79,915)**	**11,75,15,16,828**
Prior year error adjustment				4,100		4,100
	17,59,12,83,900	**5,58,02,068**	**30,00,00,000**	**56,58,14,875**	**(6,76,13,79,915)**	**11,75,15,20,928**
Unit Capital	95,94,200	-	-	-	-	95,94,200
Unit Premium reserve	-	(25,42,759)	-	-	-	(25,42,759)
Unrealized gain/(losses) for the period	-	-	-		2,79,05,57,821	2,79,05,57,821
Dividend paid for FY 2019-2020	-	-	-	(8,79,56,420)	-	(8,79,56,420)
Net Income for the period ended September 30, 2020	-	-	-	12,88,23,094	-	12,88,23,094
Balance as at September 30, 2020	**17,60,08,78,100**	**5,32,59,309**	**30,00,00,000**	**60,66,81,549**	**(3,97,08,22,094)**	**14,58,99,96,864**

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	**17,67,59,73,200**	**3,85,48,455**	**30,00,00,000**	**1,00,79,43,987**	**(4,65,44,78,482)**	**14,36,79,87,160**
Prior year error adjustment				49,593		49,593
	17,67,59,73,200	**3,85,48,455**	**30,00,00,000**	**1,00,79,93,580**	**(4,65,44,78,482)**	**14,36,80,36,753**
Unit Capital	(23,52,200)	-	-	-	-	(23,52,200)
Unit Premium reserve	-	1,12,150	-	-	-	1,12,150
Unrealized gain/(losses) for the period	-	-	-		(1,21,63,46,863)	(1,21,63,46,863)
Dividend paid for FY 2018-2019	-	-	-	(53,02,79,196)	-	(53,02,79,196)
Net Income for the period ended September 30, 2019	-	-	-	7,52,86,012	-	7,52,86,012
Balance as at September 30, 2019	**17,67,36,21,000**	**3,86,60,605**	**30,00,00,000**	**55,30,00,396**	**(5,87,08,25,345)**	**12,69,44,56,656**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

BANGLADESH 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	8,36,48,656	9,33,98,381
Interest on Bank Deposits and Bonds	64,04,565	1,52,32,659
Premium Income on Unit Sold	3,44,271	3,73,041
Expenses	(1,42,65,268)	(1,39,57,330)
Net Cash Inflow/(Outflow) from Operating Activities	**7,61,32,224**	**9,50,46,751**
Cash Flow from Investing Activities		
Sale of Securitiess	49,16,86,000	55,94,69,273
Purchase of Securities	(27,86,06,124)	(64,25,96,648)
Share application money	(12,00,000)	-
Refund of Share application money	20,89,320	-
Net Cash Inflow/(Outflow) from Investing Activities	**21,39,69,196**	**(8,31,27,375)**
Cash Flow from Financing Activities		
Units sold	1,14,75,700	1,24,34,700
Units surrendered	(18,81,500)	(1,47,86,900)
Adjustment of Premium on Surrendered of Units	4,39,793	14,78,690
Adjustment of Premium on Soles of Units	(29,82,552)	(13,66,540)
Dividend paid during the period	(35,50,12,244)	(42,52,99,525)
Net Cash Inflow/(Outflow) from Financing Activities	**(34,79,60,803)**	**(42,75,39,575)**
Net cash increase/(decrease)	**(5,78,59,383)**	**(41,56,20,199)**
Cash or equivalents at the beginning of the period	40,53,24,561	65,37,43,067
Cash or equivalents at the end of the period	**34,74,65,178**	**23,81,22,868**

Net Operating Cash Flow	7,61,32,224	9,50,46,751
Number of Units Outstanding	17,60,08,781	17,67,36,210
Net Operating Cash Flow Per Unit (NOCFPU)	**0.43**	**0.54**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 29 October, 2020

ICB Asset Management Company Ltd. DHAKA

BANGLADESH FUND

Notes to the Financial Statements (Un-audited)
as at and for the period ended September 30, 2020

1.00 Legal Status and Nature of Business

The Bangladesh Fund was established under a Trust Deed executed among the Investment Corporation of Bangladesh , Sonali Bank Limited , Janata Bank Limited , Agrani Bank Limited , Rupali Bank Limited , Bangladesh Development Bank Limited, Sadharan Bima Corporation , Jiban Bima Corporation as 'Sponsor' and ICB Capital Management Limited as "Trustee". The Trust Deed was executed on 28 April 2011. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 04 May 2011 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on 22 September 2011 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,.

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 Bangladesh Fund is an open-end mutual fund. The main objective of the Fund is to help stabilize capital market, provide liquidity in the market and declare attractive dividend to the unit holders. Units are offered for public subscriptions on continuous basis. The Units are transferable and can be redeemed by surrendering them to 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.

2.04 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 3.00 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

2.05 Premium on Sale of Units

This indicates the difference between sales and repurchase price, which at present is Tk. 3.00 per unit.

2.06 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 50% of annual profit during the period, net of provisions.

2.07 Management Fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees of @ 1.5% on weekly average Net Asset Value (NAV) as per Directive dt. 08.01.2013 SEC /CMRRCD/2006-157/143/Admin/47.

2.08 Trustee Fee

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

2.09 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.

2.10 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.

2.11 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/June/2020 (Restated)
3.00 Marketable Investments - at Market		
Equity Shares (Note-3.01)	**14,12,33,95,279**	**11,49,91,62,816**

3.01 Sector wise break up of investments in securities:

Sector/Category	No. of Shares	Total Cost (Tk.)	Total Market Value (Tk.)	Difference Surplus/(Deficit)
Banks	13,92,76,690	2,40,96,24,530.18	1,83,46,91,550.75	(57,49,32,979)
Funds	6,97,30,381	57,52,80,158.81	51,07,00,747.30	(6,45,79,412)
Engineering	3,34,88,713	2,13,01,05,062.94	1,06,63,51,465.75	(1,06,37,53,597)
Food & Allied Products	68,10,475	62,36,83,502.94	49,44,24,394.70	(12,92,59,108)
Fuel & Power	4,44,43,666	3,86,95,54,059.08	2,95,47,96,216.10	(91,47,57,843)
Textiles	3,53,27,870	74,42,84,605.21	42,85,65,586.65	(31,57,19,019)
Pharmaceuticals & Chemical	2,48,57,403	2,58,56,53,429.34	2,50,01,41,200.35	(8,55,12,229)
Services	49,39,751	17,61,80,778.82	11,79,10,989.20	(5,82,69,790)
Cement	1,01,55,555	1,05,46,10,712.53	54,07,86,456.50	(51,38,24,256)
IT	57,53,803	15,43,52,823.76	14,61,77,483.95	(81,75,340)
Tannary Industies	8,40,567	24,28,68,217.81	17,96,46,060.15	(6,32,22,158)
Ceramic Industry	1,18,98,245	45,27,47,548.76	24,53,15,211.50	(20,74,32,337)
Insurance	2,09,47,048	1,51,19,39,310.85	1,06,93,56,238.15	(44,25,83,073)
Telecommunication	16,35,000	41,46,46,427.04	45,43,89,750.00	3,97,43,323
Travel & Leisure	27,11,784	13,93,48,399.47	6,39,89,611.80	(7,53,58,788)
Finance & Leasing	4,60,58,927	1,80,16,47,229.52	1,16,76,12,219.15	(63,40,35,010)
Corporate Bond	96,434	11,19,16,125.54	11,29,68,108.50	10,51,983
Miscellaneous	81,20,590	41,12,05,144.41	23,55,71,988.65	(17,56,33,156)
Total Marketable Investments		**19,40,96,48,067**	**14,12,33,95,279**	**(5,28,62,52,788)**

	30-Sep-2020	30/June/2020 (Restated)
4.00 Non-listed securities-at Market		
Preference Share		
Union Capital Limited	2,53,03,122	2,53,03,122
Non Listed Bond		
Ashugonj Power Station Ltd.	12,00,99,989	12,00,99,989
Non Listed Ordinary Share		
Energypac Power Generation Limited	9,92,25,000	9,25,62,750
Open-end Mutual Funds		
Alliance Shandhani Life Unit Fund	80,73,600	73,82,400
UFS Popular Life Unit Fund	2,95,80,000	2,56,50,000
IDLC Growth Fund	1,01,50,000	88,70,000
UFS Bank Asia Unit Fund	99,10,000	82,30,000
EDEG Bangladesh Mutual Fund	1,07,10,000	89,30,000
ICB AMCL Second NRB Unit Fund	2,04,17,553	1,92,83,245
Sub Total	**8,88,41,153**	**7,83,45,645**
Total	**33,34,69,264**	**31,63,11,506**
5.00 Cash and Cash Equivalents		
STD Accounts with		
Sonali Bank Ltd, Local Office- 000236002975	13,18,690	11,19,590
Agrani Bank Ltd, Principal Br. 0200000262626	1,50,291	1,50,291
Janata Bank Ltd, Local Office- 36002157	1,32,772	1,32,772
Rupali Bank Ltd, Local Office 0018024000174	10,43,309	10,43,309
Bangladesh Development Bank Ltd, Principal Br. 0650240000003	75,822	75,822
Shajalal Islami Bank Ltd, Motijheel Br. 401513100001192	8,54,12,199	38,12,71,631
	8,81,33,083	**38,37,93,415**
STD/SND Accounts with Selling Agent		
Investment Corporation of Bangladesh		
Rupali Bank Ltd., Noyapaltan Corp. 0505024000073	15,05,523	15,05,523
Sonali Bank Ltd., Rajshahi Corp. SND 461736000547	3,722	1,98,722
Sonali Bank Ltd., Sylhet Corp.SND 562736000519	7,51,600	17,92,794
Sonali Bank Ltd., Barishal Corp. STD 24000100-9	16,982	16,982

Sonali Bank Ltd., Bogra Bazar- SND 004000178	12,948	12,948
BDBL, Khulna Corp. STD 0520240000020	23,217	23,332
BDBL, Agrabad C/D 0510200000620	37,542	15,37,642
BDBL, Principal 0650240000012	9,49,737	9,49,737
Sonali Bank Limited		
Khulna Corporate Branch SND 271536000758	511	511
Local Office- SND A/c 000236003016	1,83,777	1,83,777
Krishibhaban Branch SND 161236001051	1,692	1,692
Dhanmondi Branch SND 004000852	13,240	13,240
Mirpur Cantonment Branch SND 004000065	1,77,263	1,77,263
Janata Bank Limited		
Local Office- SND 010236002181	14,03,429	14,03,429
Kamal Ataturk Avenue Branch STD 004000358	305	305
Rajshahi Corporate Branch SND 004001102	155	155
Bangladesh Development Bank Ltd.		
BDBL-Karwan Bazar 240000079	11,00,739	11,00,739
Sub Total	**61,82,382**	**89,18,791**
FDR Account with		
AB Bank Ltd., Jinjira Branch	1,00,00,000	-
IFIC Bank Principal Branch	2,00,00,000	-
IFIC Bank Principal Branch	3,00,00,000	-
IFIC Bank Principal Branch	2,00,00,000	-
Jamuna Bank Ltd., Mohakhali Branch	10,00,00,000	-
Jamuna Bank Ltd., Mohakhali Branch	3,00,00,000	-
Jamuna Bank Ltd., Mohakhali Branch	2,00,00,000	-
NRBC Bank Ltd., Principal Branch	1,00,00,000	-
Sub Total	**24,00,00,000**	**-**
Dividend Account		
Shahjalal Islami Bank Ltd, Motijheel Br. D/A 2012-13 A/C 4015-1310000407	1,62,970	1,62,647
IFIC Bank Ltd., Principal. D/A 2013-14 (Interim) 1001-00564-041	1,48,574	1,48,574
IFIC Bank Ltd., Principal. D/A 2013-14 -1001-000579-041	1,58,027	1,58,027
IFIC Bank Ltd., Principal. D/A 2014-15 (Interim) 1001-754570-041	3,06,947	3,06,947
IFIC Bank Ltd., Principal. D/A 2014-15 -1001-759349-041	74,07,438	74,07,438
IFIC Bank Ltd., Principal. D/A 2015-16 -1001-095850-041	5,73,701	5,73,701
IFIC Bank Ltd., Principal. D/A 2016-17 -0170140257041	8,21,589	8,21,589
IFIC Bank Ltd., Principal. D/A 2017-18 -0170216291041	25,50,291	25,50,291
IFIC Bank Ltd., Principal. D/A 2018-19 -0100100214041	4,83,141	4,83,141
Jamuna Bank Ltd., Shantinagar D/A 2019-20 (Interim) 0009-0320000923	4,43,736	-
Jamuna Bank Ltd., Shantinagar D/A 2019-20, 0090320000950	93,299	-
Sub Total	**1,31,49,713**	**1,26,12,355**
Total	**34,74,65,178**	**40,53,24,561**

6.00 Other Current Assets

Dividend Receivable	10,57,61,527	8,95,25,021
IPO Application	12,00,000	20,89,320
Interest Receivable	34,17,062	26,31,507
Receivable from ISTCL	2,05,99,373	21,39,659
Suspense	68,09,260	68,09,260
Advance payment of Trustee Fee	-	2,31,685
Advance payment of Annual BSEC Fee	-	2,60,605
	13,77,87,222	**10,36,87,057**

7.00 Unit Capital

Opening Balance	17,59,12,83,900	17,67,59,73,200
Add: Unit sold during the period	1,14,75,700	1,31,21,700
	17,60,27,59,600	**17,68,90,94,900**
Less: Unit surrender by holder	18,81,500	9,78,11,000
Closing Balance as at September 30, 2020	**17,60,08,78,100**	**17,59,12,83,900**

The Unit Capital Represents 17,60,08,781 Number of Units of Tk 100 each.

8.00 Reserve and Surplus

Unit Premium Reserve *(Note 8.01)*	5,32,59,309	5,58,02,068
Dividend Equalization reserve *(Note 8.02)*	30,00,00,000	30,00,00,000
Retained Earnings *(Note 8.03)*	60,66,81,549	56,58,10,775
	95,99,40,858	**92,16,12,843**

8.01 Unit Premium Reserve

Opening Balance	5,58,02,068	3,85,48,455
Add: Premium on surrender of units during the period	4,39,793	1,87,88,863
	5,62,41,861	**5,73,37,318**
Less: Adjustment against sale of units during the period	29,82,552	15,35,250
Closing Balance as at September 30, 2020	**5,32,59,309**	**5,58,02,068**

	Amount in Taka	
	30-Sep-2020	**30/June/2020 (Restated)**

8.02 Dividend equalization reserve

Opening Balance	30,00,00,000	30,00,00,000
Closing Balance as at September 30, 2020	**30,00,00,000**	**30,00,00,000**

8.03 Retained earnings

Opening Balance	56,58,10,775	1,00,79,43,987
Less: Dividend paid for FY 2019-2020	8,79,56,420	53,02,79,196
Add: Prior year error adjustment	4,100	51,669
	47,78,58,455	**47,77,16,460**
Less: Dividend paid for FY 2019-2020 (Interim)	-	35,28,38,760
Add: Net Profit for the period	12,88,23,094	44,09,33,075
Closing Balance as at September 30, 2020	**60,66,81,549**	**56,58,10,775**

9.00 Unrealized gain/ (losses) on investments

Opening Balance	(6,76,13,79,915)	(4,65,44,78,482)
Add/(Less): Increase/(Decrease) for the period	2,79,05,57,821	(3,42,82,85,364)
Adjustment of Cumulative Provision for Investments	-	1,32,13,83,931
Closing Balance as at September 30, 2020	**(3,97,08,22,094)**	**(6,76,13,79,915)**

10.00 Current Liabilities

Management Fee Payable to ICB AMCL	24,84,90,670	19,80,80,950
Trustee Fee Payable to ICML	31,28,963	-
Custodian Fee Payable to ICML	33,61,946	1,26,82,922
Annual Fee payable to BSEC	33,91,381	-
Audit Fee Payable	5,750	23,000
Commission payable to unit sales agents	66,427	60,148
Dividend Payable (Note 10.01)	9,36,66,044	36,07,21,868
Other Liability payable	8,898	14,00,224
	35,21,20,079	**57,29,69,112**

10.01 Dividend Payable

Dividend payable for FY 2012-13	49,730	49,730
Dividend payable for FY 2013-14 (Interim)	1,21,810	1,21,810
Dividend payable for FY 2013-14	90,547	90,547
Dividend payable for FY 2014-15 (Interim)	2,02,830	2,02,830
Dividend payable for FY 2014-15	65,15,705	65,15,705
Dividend payable for FY 2015-16	1,79,030	1,79,030
Dividend payable for FY 2016-17	2,71,047	2,71,047
Dividend payable for FY 2017-18	2,90,208	2,90,208
Dividend payable for FY 2018-19	1,62,201	1,62,201
Dividend payable for FY 2019-20 (Interim)	6,85,54,199	35,28,38,760
Dividend payable for FY 2018-21	1,72,28,737	
	9,36,66,044	**36,07,21,868**

	Amount in Taka	
	01 July, 2020 to 30 September, 2020	**01 July, 2019 to 30 September, 2019 (Restated)**

11.00 Interest on bank deposits and bonds

Interest on Short Term Deposits	11,31,300	46,80,743

Interest on Fixed Deposits	7,85,555	9,56,458
Interest on Non Listed Bonds	52,73,265	-
	71,90,120	**56,37,201**

12.00 Other Operating Expenses

Bank Charges	1,323	1,220
Excise Duty	-	85,000
Publicity Expenses	54,525	81,888
CDBL Charges	49,694	99,599
Dividend distribution expenses	30	-
IPO expenses	6,000	-
Others	60,548	-
	1,72,120	**2,67,707**

13.00 Calculation of Unrealized gain/ (losses) on investments

Unrealized Gain/(losses) as on 30 June 30	(8,08,27,63,846)	(4,65,44,78,482)
Unrealized Gain/(losses) as on 30 September	(5,29,22,06,025)	(5,87,08,25,345)
Increase/(decrease)	**2,79,05,57,821**	**(1,21,63,46,863)**