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BANGLADESH FUND
TRUSTEE: BANGLADESH GENERAL INSURANCE COMPANY LTD (BGIC)
CUSTODIAN: ICB CAPITAL MANAGEMENT LIMITED (ICML)



**UNAUDITED FINANCIAL STATEMENTS
OF
BANGLADESH FUND**

For the Period from July 01, 2024 to September 30, 2024

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BANGLADESH FUND
 (Managed by ICB Asset Management Company Ltd.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
 As at September 30, 2024

Particulars	Notes	Sep 30, 2024	June 30, 2024
		BDT	BDT
Assets			
Investment in Listed Securities	5.00	14,74,57,68,493	13,81,69,22,052
Investment in Non-listed Securities	6.00	14,60,06,227	14,12,29,639
Investment in Money Market	8.00	5,00,00,000	22,54,99,600
Cash and Cash Equivalents	9.00	13,48,57,209	18,28,23,382
Other Current Assets	10.00	14,92,95,237	11,03,15,302
Total Assets		15,22,59,27,166	14,47,67,89,975
Equity and Liabilities			
A) Unit Holder's Equity		15,15,76,03,813	14,20,66,19,522
Unit Capital	11.00	17,50,64,09,400	17,50,68,00,800
Unit Premium Reserve	12.00	6,00,61,412	6,00,12,303
Dividend Equalization Reserve	13.00	20,00,00,000	20,00,00,000
Retained Earnings	14.00	(2,60,88,66,999)	(3,56,01,93,581)
B) Liabilities		6,83,23,353	27,01,70,454
Unclaimed/ Dividend Payable	15.00	35,64,721	35,65,021
Current Liabilities	16.00	6,47,58,632	26,66,05,433
Total Equity and Liabilities (A+B)		15,22,59,27,166	14,47,67,89,975
Net Asset Value (NAV) per unit of Tk. 100 each			
NAV-at Cost Value	17.00	124.16	123.24
NAV-at Market Value	18.00	86.58	81.15

These financial statements should be read in conjunction with the annexed notes.

For and on behalf of Trustee and Asset Manager of
 Bangladesh Fund



Asset Manager
 (ICB Asset Management Co. Ltd.)

Trustee

(Bangladesh General Insurance Co. Ltd.)



Head of Finance & Accounts
 (ICB Asset Management Co. Ltd.)

Place: Dhaka, Bangladesh

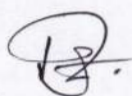
Date: November 10, 2024

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2024 to September 30, 2024

Particulars	Notes	Jul 01, 2024 to Sep 30, 2024	Jul 01, 2023 to Sep 30, 2023
		BDT	BDT
A) Income		22,98,70,779	10,59,50,312
Profit on sale of investments	19.00	4,57,50,560	6,24,19,108
Dividend from investments in securities	20.00	15,29,88,261	3,20,73,260
Interest on bank deposits and bonds	21.00	3,11,31,958	1,14,57,944
B) Expenses		6,86,41,605	8,15,89,666
Management fee	22.00	5,70,50,214	6,76,38,569
Trustee fee	23.00	37,89,401	45,09,238
Custodian fee	24.00	37,68,178	45,33,026
BSEC fee	25.00	37,89,401	44,26,142
Audit fee	26.00	86,250	63,250
Other operating expenses	27.00	1,58,161	4,09,808
Commission to selling agents		-	9,633
Profit Before Provision (A-B)		16,12,29,174	2,43,60,646
(Provision)/Write back of provision against diminution in value of investment	7.00	79,00,97,409	(12,38,63,121)
Profit for the Period		95.13.26.583	(9.95.02.475)
Earnings Per Unit (EPU)	28.00	5.43	(0.57)

These financial statements should be read in conjunction with the annexed notes.

For and on behalf of Trustee and Asset Manager of
Bangladesh Fund



Asset Manager
(ICB Asset Management Co. Ltd.)

Trustee

(Bangladesh General Insurance Co. Ltd.)



Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Place: Dhaka, Bangladesh

Date: November 10, 2024

Quarterly Accounts (3 months)



BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at September 30, 2024

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	17,50,68,00,800	6,00,12,303	20,00,00,000	(3,56,01,93,581)	14,20,66,19,522
Adjustment of unit capital	(3,91,400)	-	-	-	(3,91,400)
Adj. of unit premium Reserve	-	49,109	-	-	49,109
Profit for the period	-	-	-	95,13,26,583	95,13,26,583
Balance as at September 30, 2024	17,50,64,09,400	6,00,61,412	20,00,00,000	(2,60,88,66,999)	15,15,76,03,813

As at September 30, 2023

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT
Balance as at July 01, 2023	17,53,52,95,200	5,84,37,028	30,00,00,000	34,68,17,946	18,24,05,50,174
Adjustment of unit capital	18,43,400	-	-	-	18,43,400
Adj. of unit premium Reserve	-	58,694	-	-	58,694
Profit for the period	-	-	-	(9,95,02,475)	(9,95,02,475)
Cash Dividend (2.5%)	-	-	(10,00,00,000)	(33,83,82,380)	(43,83,82,380)
Balance as at September 30, 2023	17,53,71,38,600	5,84,95,722	20,00,00,000	(9,10,66,909)	17,70,45,67,413

For and on behalf of Trustee and Asset Manager of
Bangladesh Fund

Asset Manager
(ICB Asset Management Co. Ltd)

Trustee
(Bangladesh General Insurance Co. Ltd.)

Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Place: Dhaka, Bangladesh
Date: November 10, 2024

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF CASH FLOWS (Unaudited)
 For the Period from July 01, 2024 to September 30, 2024

Particulers	Notes	Jul 01, 2024 to Sep 30, 2024 BDT	Jul 01, 2023 to Sep 30, 2023 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	29.00	14,24,27,048	7,98,54,444
Interest Received on Bank Deposits and Bonds	30.00	2,83,93,442	1,94,97,805
Profit on Sale of Investments	19.00	4,57,50,560	6,24,19,108
Payment of Fees & Expenses	31.00	(27,40,21,533)	(2,68,22,907)
Net Cash Generated from Operating Activities	32.00	(5,74,50,482)	13,49,48,450
B) Cash Flows from Investing Activities			
Sale of Securities (at cost)	33.00	19,96,29,188	34,36,76,390
Purchase of Securities	34.00	(34,14,80,992)	(21,63,78,357)
Share Application Money (IPO+Bond)		(32,51,57,699)	-
Refund of Share Application Money (IPO+Bond)		30,13,36,805	-
Investment in New Treasury Instruments (T-Bill)		-	-
Encashment of Treasury Instruments (T-Bill)		15,54,84,600	-
Investment in New Fixed Deposit (FDR)		-	-
Encashment of Fixed Deposit (FDR)		2,00,15,000	28,50,00,000
Net Cash Inflow from/(Used in) Investing Activities		98,26,901	41,22,98,033
C) Cash Flows from Financing Activities			
Units Sold		-	66,21,500
Units Surrendered	11.00	(3,91,400)	(47,78,100)
Adjustment of premium on Surrendered of Units		49,109	1,91,124
Adjustment of premium on Sales of Units	12.00	-	(1,32,430)
Dividend Cradited to investors account during the Period	15.00	(300)	(43,76,94,719)
Net Cash Used in Financing Activities		(3,42,591)	(43,57,92,625)
Net Cash Increase/(Decrease) (A+B+C)		(4,79,66,172)	11,14,53,858
Cash and Cash Equivalents at the Beginning of the period		18,28,23,382	6,00,94,048
Cash and Cash Equivalents at the End of the period		13,48,57,209	17,15,47,906
Net Operating Cash Flows Per Unit (NOCFPU)	35.00	(0.33)	0.77

These financial statements should be read in conjunction with the annexed notes.
 For and on behalf of Trustee and Asset Manager of
 Bangladesh Fund


Asset Manager
 (ICB Asset Management Co. Ltd.)

Trustee
 (Bangladesh General Insurance Co. Ltd.)


Head of Finance & Accounts
 (ICB Asset Management Co. Ltd.)

Place: Dhaka, Bangladesh
 Date: November 10, 2024

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2024 to September 30, 2024

1.00 Fund profile

The **Bangladesh Fund** (hereinafter referred to as 'the 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' and 'Custodian'. The Trustee was subsequently changed to Bangladesh General Insurance Company Ltd effective from December 01, 2021. The Trust Deed was executed on April 28, 2011. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on May 04, 2011 under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on September 22, 2011 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.

ICB Asset Management Company Ltd (IAMCL) is the Manager of the Fund. IAMCL 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 December 05, 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. 59.06 crore. Registration of the Company with the BSEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

2.00 Nature of the Fund

The Bangladesh Fund is a special purpose open-ended mutual fund. The Fund's main objective is to assist in stabilising the capital market, provide liquidity in the market, and declare an attractive dividend to the unitholders. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

3.00 Basis of accounting**3.01 Statement of compliance**

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, the Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

3.02 Reporting period

These financial statements cover 03 (Three) months from July 01, 2024 to September 30, 2024.

3.03 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with generally accepted accounting principles (GAAP).

3.04 Functional and presentation currency

The financial statements are presented in Bangladeshi Taka (BDT), which is also the functional currency of the Fund.

3.05 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which from the basis of making judgments about the carrying, values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

3.06 Financial risk management

IAMCL seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable IAMCL policies and procedures.

3.07 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

Unit holders of the Fund are liable to pay withholding tax on dividend income as per Section 117 of Income Tax Act, 2023. The Tax deduction rates are as under:

<u>Unit holders criteria</u>	<u>Status</u>	<u>Tax rate</u>
In case of Company	Resident or non-resident (u/s 102)	20%
In case of Individual	Non-resident (u/s 119)	30%
In case of Individual	Resident (if have TIN)	10%
In case of Individual	Resident (if have no TIN)	15%

3.08 Comparative information

As guided in paragraph 36 and 38 of IAS-1: 'Presentation of Financial Statement' of comparative information in respect of the previous year have presented in all numerical information in the financial statement and the narrative and descriptive information where, it is relevant for understanding of the current year's financial statements.

3.09 Components of the financial statements

The Financial Statement as per IAS-1 (10) comprise of:

- Statement Of Financial Position (Unaudited) As at September 30, 2024;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2024 to September 30, 2024;
- Statement Of Changes In Equity (Unaudited) As at September 30, 2024;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2024 to September 30, 2024 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

4.00 Significant accounting policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.

4.01 Investment policy

Parameters of various investment as per Trust Deed (3.2) of the fund is summarized below. All these investments are to be approved by BSEC, Bangladesh Bank and any other authorities as required.

- 4.01.01: The fund shall invest subject to the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.
- 4.01.02: Not less than 75% (Seventy-Five) of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% (Fifty) shall be invested in listed securities.
- 4.01.03: Not more than 25% (Twenty-Five) of the total assets of the Fund shall be invested in any fixed-income securities.
- 4.01.04: Not more than 15% (Fifteen) of the total assets of the Fund shall be invested in pre-IPOs at a time.
- 4.01.05: All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, G-sec, preference shares, debentures or securitised debts.

4.02 Valuation policy

Valuation of various investments as per Trust Deed (3.5) of the fund is made as under:

- 4.02.01: IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.
- 4.02.02: Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from diminution in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 67 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.
- 4.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange (CSE) on the date of valuation i.e., on September 30, 2024.
- 4.02.04: The fair value of non-listed securities is valued based on the reporting date offering value of the instruments i.e., on September 30, 2024.
- 4.02.05: Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated June 30, 2015.
- 4.02.06: Last week surrender price (Reporting period) of unit certificate has been recognized as market price.
- 4.02.07: As most of the securities in OTC market are rarely traded, it is difficult to determined the fair value that's why market price of OTC has been shown as zero (0) value.

Quarterly Accounts (3 months)

4.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per Trust Deed (3.6) using the following formula:

$$\text{Total NAV} = V_A - L_T$$

Where,

V_A : Value of total assets of the Fund as on date

L_T : Total liabilities of the Fund as on date

NAV per unit = Total NAV/No. of units outstanding.

V_A : Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortised on that date - Printing, publication and stationery expenses amortised on date.

L_T : Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

4.04 Dividend policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (3.7.2) and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended, The Fund is required to distribute in the form of dividend in cash to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions. Distribution of dividend and limits there of the fund is summarised below:

- 4.04.01: Being a 'Growth scheme' in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.
- 4.04.02: Before declaring any dividend, the investment in financial assets and securities (both listed and non-listed) should be fair-valued in accordance with IFRS 9 to calculate the profit/loss of the mutual fund.
- 4.04.03: Before declaration of dividend the Asset Management Company shall make a provision in consultation with the auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts.
- 4.04.04: Any unrealized gain from both listed securities and non-listed securities may be considered either through 'Profit and Loss account' or 'Other Comprehensive Income' as decided by Asset Manager, approved by Trustee and commented by Auditor.
- 4.04.05: Surpluses arising simply from the valuation of investments shall not be available for dividend.
- 4.04.06: The Fund may create a dividend equalization reserve by suitable appropriation from the income of the Scheme to ensure consistency in dividend disbursement for each year.
- 4.04.07: ICB Asset Management Company Ltd will dispatch the Dividend warrants, at the expense of the Fund, within 45 days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

4.05 Revenue Recognition

a) Capital gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokerage commission (Tk.0.20) on sale of shares (Note: 19).

b) Dividend income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS-1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established.(Note: 20).

c) Interest income

Interest income comprises of interest income on fund kept at the bank account, treasury Instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis.(Note: 21).

4.06 Management fee

The Fund is to be paid annual management fees of 1.5% on weekly average NAV as per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2006-157/143/Admin/47 dated January 08, 2013.

The management fee is calculated on the closing of each day of the week based on that week's average NAV of the Fund and they are accumulated up to the closing date of the financial statements. The computation of management fee for the period is stated in Note 22.

4.07 Trustee fee

As per Trust Deed (4.2.21) The Trustee is entitled to an annual Trustee fee of 0.10% on NAV of the Fund on semi-annual in advance basis during the entire life of the Fund or as may be agreed upon between the parties. The computation of trustee fee for the period is stated in Note 23.

4.08 Custodian fee

As per Trust Deed (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance (dematerialized and non-dematerialized) of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 24.

4.09 Annual BSEC fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, 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. The computation of annual fee of BSEC for the period is stated in Note 25.

4.10 Provisions

4.10.01: A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 (10&13) : 'Provisions, Contingent Liabilities and Contingent Assets'.

4.10.02: Provision is made against diminution in the market value of investment as per Rule 67 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.

4.10.03: Required Provision has been kept from current year income according to IFRS-9. Due to decrease erosion of marketable investment write back of provision has been made from profit and loss (Note 7) &

4.10.04: As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments considering conservative approach.

4.11 Earnings per unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on September 30, 2024 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 28).

4.12 Money market instruments

Primary Issue/Auction of 91-day, 182-day & 364-day T-Bills in Bangladesh Bank and Fixed/Term Deposit Receipts in Listed Banks and Non-Banking Financial Institutions with interest accrues as on the reporting date.

4.13 Cash and cash equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. Cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

4.14 CDBL Transaction Charge

The Central Depository of Bangladesh (CDBL) Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7).

4.15 Dividend equalization reserve

Divisible profit is transferred to dividend equalization reserve on a rational basis based on the decision of the Board of Trustees to ensure reasonable dividends from year to year.

4.16 Net Asset Value (NAV) Per Unit

In accordance with Rule 60 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Net Asset Value per unit is calculated using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 17 and 18.

4.17 Statement of Changes in Equity

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

4.18 Statement of cash flows

Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the fund to generate cash and cash equivalents and needs of the fund to utilise those cash flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 18(a) and 10 of IAS 7: 'Cash flow Statement'. In accordance with Rule 69 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 (enclosure-3 of Schedule 6, contents of Cash Flow Statements), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

4.19 Pricing of units (Premium/Discount)

In accordance with Rule 61 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Units issued are recorded at the offer price, determined by the asset management company considering 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; published weekly at daily newspaper and Asset managers website. The allowable difference between sale and repurchase prices (at present BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.

4.19.01: There will be a Cumulative Investment Plan (CIP) scheme in this Unit Fund. Under this scheme, a unit holder instead of receiving dividend can re-invest such dividend income accrued for purchasing Unit at a rate determined by ICB Asset Management Company Ltd. The unit holders can change their dividend preference from CIP to cash in future as per their need.

4.19.02: This Unit Fund will have a Scheme for Systematic Investment Plan (SIP). Unit holders have the opportunity to invest a fixed sum on a regular basis, such as monthly or quarterly under this scheme; In order to buy a unit at a rate specified by ICB Asset Management Company Ltd on a particular date of the month. The unit holders can change their SIP duration term (3y) in future as per their need.

4.19.03: In Cumulative Investment Plan (CIP) &/or Systematic Investment Plan (SIP) investor get Tk 1.00 less than the regular price.

4.20 Commission payable to selling agent(s)

The Fund pays commission to the authorized selling agent(s) appointed by the asset manager on the total sale amount of unit sales, accruable on collection basis and payable at the end of the quarter. The Selling Agent Commission is applicable for sale of unit; not on surrender of units. If individuals are appointed as selling agents by the Asset Manager, the commission payable to them will vary and fixed as per Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The selling agent commission may change in future with prior approval from the Trustee. As per Selling Agent Letter no:BDD/59/1026 Dated 11 October 2018 of Investment Corporation of Bangladesh (ICB), The Fund shall pay commission to the authorized Selling Agents appointed by the ICB Asset Management Company Ltd @ 0.50% on the transaction amount of sales.

4.21 General

4.21.01: Figures appearing in these financial statements have been rounded off to the nearest Taka. Because of such rounding off, in some instances the total may not match the sum of individual balances.; and

4.21.02: Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

Quarterly Accounts (3 months)

Notes	Particulars	Sep 30, 2024	June 30, 2024
		BDT	BDT

05.00 Investment in Listed Securities

Listed Securities (N: 5.01)	14,74,57,68,493	13,81,69,22,052
Total	14,74,57,68,493	13,81,69,22,052

05.01 Sector wise break up of investments in Listed securities As at September 30, 2024 as follows:

Sector/Category	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Difference Surplus/(Deficit)
Shares, Bonds, G-Sec and Close-end Mutual Funds			
Banks	1,86,70,96,509	1,40,43,43,358	(46,27,53,151)
Funds	30,63,87,555	26,04,24,742	(4,59,62,812)
Engineering	2,09,20,22,594	88,75,38,381	(1,20,44,84,213)
Food And Allied Products	1,52,34,12,024	1,47,89,86,190	(4,44,25,834)
Fuel And Power	4,63,84,22,074	2,98,55,72,475	(1,65,28,49,599)
Textiles	62,55,51,459	42,22,91,939	(20,32,59,520)
Pharmaceuticals And Chemical	2,07,87,74,159	1,78,70,30,664	(29,17,43,495)
Cement	1,18,48,66,128	81,53,30,206	(36,95,35,923)
It	4,08,07,911	2,58,62,296	(1,49,45,615)
Tannery Industries	27,86,71,812	23,47,79,213	(4,38,92,598)
Ceramic Industry	50,14,32,304	23,37,49,200	(26,76,83,104)
Insurance	2,03,57,46,295	1,20,88,12,570	(82,69,33,726)
G-Sec (T-Bond)	87,69,55,196	88,35,12,440	65,57,244
Telecommunication	1,12,17,66,403	1,21,97,96,557	9,80,30,154
Travel And Leisure	11,01,10,782	6,43,20,000	(4,57,90,782)
Finance And Leasing	1,70,77,25,472	57,64,02,137	(1,13,13,23,336)
Corporate Bond	17,22,61,126	14,19,75,119	(3,02,86,007)
Miscellaneous	14,75,47,286	11,50,41,006	(3,25,06,280)
Sub Total	21,30,95,57,090	14,74,57,68,493	(6,56,37,88,597)

06.00 Investment in Non-listed Securities

Non-listed Bonds (N:6.01)	4,91,60,000	4,94,60,000
Open-end Mutual Funds (N: 6.02)	9,68,46,227	9,17,69,639
Total	14,60,06,227	14,12,29,639

Non-listed Securities Break-up

Category/Name	As at September 30, 2024		As at June 30, 2024	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)

06.01 Non-listed Bonds

Ashugonj Power Station Company Ltd.	5,00,00,000	4,91,60,000	7,50,00,000	7,84,52,400
Sub Total	5,00,00,000	4,91,60,000	7,50,00,000	7,84,52,400

06.02 Open-ended mutual funds

Alliance Sandhani Life Unit Fund	1,00,80,000	80,16,000	1,00,80,000	76,80,000
CAPITEC IBBL Shariah Unit Fund	10,00,000	7,73,000	10,00,000	7,98,000
CAPM Unit Fund	1,00,16,950	77,69,700	1,00,16,950	75,07,150
CWT-Community Bank Shariah Fund	-	-	20,00,000	19,94,000
EDGE Bangladesh Mutual Fund	1,01,10,000	1,17,30,000	1,01,10,000	1,06,00,000
Ekush Growth Fund	50,00,000	54,85,500	50,00,000	49,50,500

Quarterly Accounts (3 months)

Notes	Particulars	Sep 30, 2024		June 30, 2024	
		BDT		BDT	
06.02	Open-ended mutual funds				
	Grameen Bank-AIMS First Unit Fund	1,00,00,000	1,04,60,000	1,00,00,000	1,01,80,000
	ICB AMCL Second NRB Unit Fund	3,04,32,501	2,27,29,707	3,04,32,501	2,17,30,599
	IDLC Growth Fund	1,00,00,000	1,12,50,000	1,00,00,000	1,05,40,000
	UFS Bank Asia Unit Fund*	1,00,00,000	-	1,00,00,000	-
	VIPB NLI 1 st Unit Fund	26,19,504	30,37,840	26,19,504	25,86,350
	VIPB SEBL 1 st Unit Fund	1,18,31,763	1,55,94,480	1,18,31,763	1,32,03,040
	Sub Total	11,10,90,717	9,68,46,227	11,30,90,717	9,17,69,639

*UFS Bank Asia Unit Fund managed by Universal Financial Solutions Ltd (UFS) lastly disclosed their net asset value and price per unit as on 18 December 2022. Later, the office of UFS along with their website was also found closed. In this context, as no updated information is available regarding the NAV and Price of the Fund and considering the overall situation, the market value of UFS Bank Asia Unit Fund had been fixed at zero.

Details of Investment in Listed and Non-listed Securities are given in 'Annexure-A'

	Jul 01, 2024 to Sep 30, 2024	Jul 01, 2023 to Sep 30, 2023
	BDT	BDT
07.00 (Provision)/Write back of provision against diminution in value of investment		
Opening Balance as at July 01	(7,36,89,70,496)	(3,31,30,99,562)
Closing Balance as at September 30	(6,57,88,73,087)	(3,43,69,62,683)
Increase/ (Decrease)	79,00,97,409	(12,38,63,121)

07.01 Performance of investment For the Period from July 01, 2024 to September 30, 2024

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	19,38,98,52,517	14,32,86,95,950	(5,06,11,56,567)
Non-performing Investments	2,08,07,95,290	56,30,78,770	(1,51,77,16,520)
Total	21,47,06,47,807	14,89,17,74,720	(6,57,88,73,087)
Less: Previous year's Investment diminution reserve against fall in value of securities			(7,36,89,70,496)
Increase/ (Decrease)			79,00,97,409

Valuation of investment in listed close-ended Mutual Funds has been made As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated 30.06.2015.

	Sep 30, 2024	Jun 30, 2024
	BDT	BDT
08.00	Investments in Money Market	
	Fixed Deposits (FDR) (N:8.01)	5,00,00,000
	Treasury Instruments (T-Bill) (N: 8.02)	-
	Grand Total	5,00,00,000
08.01	Fixed Deposits (FDR) with	
	Financial Institutions (N: 8.01.01)	5,00,00,000
	Banks (N: 8.01.01)	-
	Total	5,00,00,000

8.01.01 Deposit in Financial Institutions

Name of the Financial Institution and Branches	Instrument No.	Sep 30, 2024	Jun 30, 2024
Investment Corporation of Bangladesh, Head Office	12417/1/2294	3,00,00,000	3,00,00,000
Investment Corporation of Bangladesh, Head Office	12418/1/2295	2,00,00,000	2,00,00,000
Sub Total		5,00,00,000	5,00,00,000

Quarterly Accounts (3 months)

Notes	Particulars	Sep 30, 2024		June 30, 2024	
		BDT		BDT	
8.01.01 Deposit in Banks					
	<u>Name of the Bank and Branches</u>	<u>Instrument No.</u>			
	Islami Bank Bangladesh PLC., Gulshan Branch	258007	-	2,00,15,000	
	Sub Total		-	2,00,15,000	
08.02 Treasury Instruments with					
	<u>Name and Tenor of T-Bill</u>	<u>ISIN no</u>			
	91-Days Bangladesh Bank Treasury Bill	BD0909154249	-	9,71,77,800	
	91-Days Bangladesh Bank Treasury Bill	BD0909161244	-	5,83,06,800	
	Total		-	15,54,84,600	
09.00 Cash and Cash Equivalents					
	STD accounts (N:9.01)		13,09,94,293	17,91,62,965	
	STD/SND accounts with selling agent (N: 9.02)		8,00,729	5,97,929	
	Dividend account (N: 9.03)		30,62,188	30,62,488	
	Grand Total		13,48,57,209	18,28,23,382	
09.01 SND accounts with					
	<u>Name of the Bank and Branches</u>	<u>Account no.</u>			
	Agrani Bank PLC, Principal Branch	0200000262626	54,085	54,085	
	Bangladesh Development Bank PLC, Principal Branch	0650240000003	78,958	78,958	
	Dhaka Bank PLC, Kakrail Branch	1061500000628	13,07,18,019	17,88,86,691	
	Sonali Bank PLC, Local Office	0002636002975	79,077	79,077	
	Janata Bank PLC, Local Office	0100001434921	35,294	35,294	
	Rupali Bank PLC, Local Office	0018024000174	28,859	28,859	
	Total		13,09,94,293	17,91,62,965	
09.02 STD/SND accounts (operated by selling agent) with					
	<u>Name of the Selling Agents</u>				
	Bangladesh Development Bank PLC (N: 9.02.01)		5,832	5,832	
	Investment Corporation of Bangladesh (N: 9.02.02)		5,60,598	3,57,799	
	Janata Bank PLC (N: 9.02.03)		1,959	1,959	
	Sonali Bank PLC (N: 9.02.04)		2,32,339	2,32,339	
	Total		8,00,729	5,97,929	
9.02.01 Bangladesh Development Bank PLC					
	<u>Name of the Bank and Branches</u>	<u>Account no.</u>			
	Bangladesh Development Bank PLC, Karwan Bzr Br.	0670240000079	5,832	5,832	
	Sub Total		5,832	5,832	
9.02.02 Investment Corporation of Bangladesh					
	<u>Name of the Bank and Branches</u>	<u>Account no.</u>			
	Bangladesh Development Bank PLC, Agrabad Branch	0510200000620	7,837	38,809	
	Bangladesh Development Bank PLC, Principal Br. (B2I)	0650240000012	1,49,191	1,49,191	
	Bangladesh Development Bank PLC, Khulna Corp. Br.	0520240000020	722	41,630	
	Sonali Bank PLC, Barishal Corporate Branch	0304240001009	2,157	2,157	
	Sonali Bank PLC, Bogra Bazar Branch	0607004000178	3,27,972	28,087	
	Rupali Bank PLC, Nayapaltan Corporate Branch	0505024000073	21,190	46,395	
	Sonali Bank PLC, Sylhet Corporate Branch	5627536000519	10,586	10,586	
	Sonali Bank PLC, Rajshahi Corporate Branch	4617736000547	40,943	40,943	
	Sub Total		5,60,598	3,57,799	

Quarterly Accounts (3 months)

Notes	Particulars	Sep 30, 2024	June 30, 2024
		BDT	BDT
9.02.03 Janata Bank PLC			
<u>Name of the Bank and Branches</u>	<u>Account no.</u>		
Janata Bank PLC, Local Office	0100001435102	1,959	1,959
Sub Total		1,959	1,959
9.02.04 Sonali Bank PLC			
<u>Name of the Bank and Branches</u>	<u>Account no.</u>		
Sonali Bank PLC, Dhanmondi Branch	4415004000852	13,661	13,661
Sonali Bank PLC, Local Office	0002636003016	1,99,958	1,99,958
Sonali Bank PLC, Khulna Corporate Branch	2715136000758	573	573
Sonali Bank PLC, Krishibhaban Branch	1612136001051	997	997
Sonali Bank PLC, Mirpur Cant. Branch	4418004000065	17,150	17,150
Sub Total		2,32,339	2,32,339
9.03 Dividend account with			
<u>Name of the Bank and Branches</u>	<u>Div. Year</u>	<u>Account no.</u>	
Sahjalal Islami Bank PLC, Motijheel Br.	2012-13	0013100004077	50,372
IFIC Bank PLC, Principal Branch	2013-14 (interim)	1001000564041	1,24,375
IFIC Bank PLC, Principal Branch	2013-14	1001000579041	95,752
IFIC Bank PLC, Principal Branch	2014-15 (interim)	1001754570041	2,06,605
IFIC Bank PLC, Principal Branch	2014-15	1001759349041	89,480
IFIC Bank PLC, Principal Branch	2015-16	1001095850041	1,86,961
IFIC Bank PLC, Principal Branch	2016-17	0170140257041	2,83,032
IFIC Bank PLC, Principal Branch	2017-18	0170216291041	2,52,357
IFIC Bank PLC, Principal Branch	2018-19	0100100214041	1,65,193
Jamuna Bank PLC, Shantinagar Branch	2019-20 (interim)	1201000018527	3,95,801
Jamuna Bank PLC, Shantinagar Branch	2019-20	1201000018492	1,19,778
Jamuna Bank PLC, Shantinagar Branch	2020-21 (interim)	1201000018684	3,53,360
IFIC Bank PLC, Principal Branch	2021-22	0100100411041	71,474
Dhaka Bank PLC, Kakrail Branch	2022-23	1061500000810	6,67,649
Total		30,62,188	30,62,488
10.00 Other Current Assets			
Dividend Receivable (Annex. D)		8,58,41,591	7,52,80,379
Interest Receivable (FDR and Bonds)		2,70,90,124	2,43,51,607
Advance and Prepayments (N:10.01)		1,25,42,577	90,07,250
Share application money		2,38,18,695	-
Receivable from Broker House (ISTCL) for sell Purchase of Securities		2,250	16,76,066
Grand Total		14,92,95,237	11,03,15,302
10.01 Advance and Prepayments			
Advance payment of trustee fee to BGIC		68,97,424	37,70,311
Income Tax Deducted at source as Advance		26,250	1,52,261
Accrued Interest Paid against T-Bond		56,18,903	50,84,678
Total		1,25,42,577	90,07,250
11.00 Unit Capital			
Opening balance		17,50,68,00,800	17,53,52,95,200
Add: Unit sold during the period		-	66,46,500
		17,50,68,00,800	17,54,19,41,700
Less: Unit surrender by holder		(3,91,400)	(3,51,40,900)
Closing balance		17,50,64,09,400	17,50,68,00,800

(The Unit capital represents 175064094 number of Units of BDT 100 each.)

Quarterly Accounts (3 months)

Notes	Particulars	Sep 30, 2024	June 30, 2024
		BDT	BDT
12.00 Unit Premium Reserve			
Opening balance		6,00,12,303	5,84,37,028
Add: Premium on surrender of Units during the Period		49,109	17,09,155
		6,00,61,412	6,01,46,183
Less: Adjustment against sale of Units during the Period		-	(1,33,880)
Closing balance		6,00,61,412	6,00,12,303
13.00 Dividend Equalization Reserve			
Opening Balance		20,00,00,000	30,00,00,000
Less: Cash Dividend		-	(10,00,00,000)
Closing Balance		20,00,00,000	20,00,00,000
14.00 Retained Earnings			
Opening balance		(3,56,01,93,581)	34,68,17,946
Add/(Less): Profit for the period		95,13,26,583	(3,56,86,29,147)
		(2,60,88,66,999)	(3,22,18,11,201)
Less: Cash Dividend		-	(33,83,82,380)
Closing balance		(2,60,88,66,999)	(3,56,01,93,581)
15.00 Unclaimed/ Dividend Payable			
Opening balance		35,65,021	29,18,786
Add: Dividend Declared during the Period		-	43,83,82,380
		35,65,021	44,13,01,166
Less: Dividend Credited to Investors Account		(300)	(43,77,36,146)
Closing balance (N:15.01)		35,64,721	35,65,021
15.01 FY wise break up of dividend payable is as Follows:			
For the Financial Year 2012-13		49,655	49,655
For the Financial Year 2013-14 (interim)		1,21,810	1,21,810
For the Financial Year 2013-14		90,547	90,547
For the Financial Year 2014-15 (interim)		2,02,830	2,02,830
For the Financial Year 2014-15		1,15,579	1,15,579
For the Financial Year 2015-16		1,78,552	1,78,552
For the Financial Year 2016-17		2,70,951	2,70,951
For the Financial Year 2017-18		2,85,138	2,85,138
For the Financial Year 2018-19		1,59,062	1,59,062
For the Financial Year 2019-20 (interim)		3,93,362	3,93,362
For the Financial Year 2019-20		1,32,928	1,32,928
For the Financial Year 2020-21 (interim)		3,61,005	3,61,005
For the Financial Year 2021-22		5,49,172	5,49,472
For the Financial Year 2022-23		6,54,129	6,54,129
Sub Total		35,64,721	35,65,021
16.00 Current Liabilities			
Management fee payable to ICB AMCL		5,70,50,214	24,95,23,475
Custodian fee payable to ICML		37,68,178	1,64,07,801
Annual fee payable to BSEC		37,89,401	3,91,731
Audit fee payable to AHKC		86,250	86,250
Commission payable to Unit sales agents		54,589	63,976
Share Application Money Payable for Trasury Bond Auction		-	2,200
CDBL Transaction Charge payable		10,000	1,30,000
Total		6,47,58,632	26,66,05,433

Quarterly Accounts (3 months)

Notes	Particulars	Sep 30, 2024	June 30, 2024
		BDT	BDT
17.00 Net asset value per Unit (at cost price)			
Total Assets (*)		15,22,59,27,166	14,47,67,89,975
Add: Unrealized Loss/(Gain)		6,57,88,73,087	7,36,89,70,496
Total Asset at Cost Price		21,80,48,00,253	21,84,57,60,471
Less: Total liabilities		(6,83,23,353)	(27,01,70,454)
Net asset value (NAV)		21,73,64,76,900	21,57,55,90,017
Number of Units		17,50,64,094	17,50,68,008
NAV per Unit at Cost Value		124.16	123.24
18.00 Net asset value per Unit (at market price)			
Total assets (*)		15,22,59,27,166	14,47,67,89,975
Less: Total liabilities		(6,83,23,353)	(27,01,70,454)
Net asset value (NAV)		15,15,76,03,813	14,20,66,19,522
Number of Units		17,50,64,094	17,50,68,008
NAV per Unit at Market Value		86.58	81.15
*Total Assets Include investment in the listed securities, mutual funds, non-listed securities, etc. The basis of the calculation in listed securities was taken at market value, the calculation of mutual fund was taken at cost (if 85% of NAV is greater than acquisition cost, value was taken at cost, otherwise 85% of NAV has been taken) and the calculation of non-listed securities was taken as per note 4.02.			
		Jul 01, 2024 to Sep 30, 2024	Jul 01, 2023 to Sep 30, 2023
		BDT	BDT
19.00 Profit on Sale of Investments			
Listed Securities (Annex. B)		4,56,52,560	6,24,19,108
Non-listed Securities (CWT-CB Sariah UF)		98,000	-
Total		4,57,50,560	6,24,19,108
20.00 Dividend from Investment in Securities			
Listed Securities (Annex. C)		15,29,88,261	3,20,73,260
Non listed Securities		-	-
Total		15,29,88,261	3,20,73,260
21.00 Interest on Bank Deposits and Bonds			
Bank Deposits		721	(1,037)
Fixed Deposits (FDR)		15,80,463	61,24,118
Listed Bonds		2,37,04,188	13,65,000
Treasury Bills		32,07,242	-
Non-Listed Bonds (Ashuganj Power Station Co. Ltd., Non-Convertible.. Bond)		26,39,344	39,69,863
Grand Total		3,11,31,958	1,14,57,944
22.00 Management Fee			
Management Fee for IAMCL (N:22.01)		5,70,50,214	6,76,38,569
Total		5,70,50,214	6,76,38,569

Quarterly Accounts (3 months)

Notes	Particulars	Jul 01, 2024 to Sep 30, 2024	Jul 01, 2023 to Sep 30, 2023
		BDT	BDT
22.01	Calculation		
	<u>Weekly Average Net Asset Value</u>		
	Total NAV (Sum of NAV Computed each week)	1,96,16,17,86,429	2,32,56,88,48,227
	Number of Week	13	13
	Average NAV	15,08,93,68,187	17,88,99,11,402
	Percentage of Management Fee (as per BSEC Directive)	0.015	0.015
	Management Fee in this period	5,70,50,214	6,76,38,569
23.00	Trustee Fee		
	Trustee Fee for BGIC (N:23.01)	37,89,401	45,09,238
	Total	37,89,401	45,09,238
23.01	Calculation		
	Net Asset Value (NAV) of the Fund	15,15,76,03,813	17,70,45,67,413
	Percentage of Trusteeship Fee	0.10	0.10
	Trustee Fee in this period	37,89,401	45,09,238
24.00	Custodian Fee		
	Custodian Fee for ICB (N: 24.01)	37,68,178	45,33,026
	Total	37,68,178	45,33,026
24.01	Calculation		
	<u>Securities Value at the end of Each Month</u>		
	Total Listed Securities (Average Closing market price on CSE & DSE)	44,01,18,16,655	52,43,98,39,802
	Total Non-Listed Securities (Price made by AMC and Trustee)	43,39,04,807	57,80,23,840
	Total Term Deposits (FDR) and Treasury Instruments (T-Bill)	40,37,91,400	93,50,00,000
	Total Securities Value	44,84,95,12,862	53,95,28,63,642
	Number of month	3	3
	Monthly Average Securities Value	14,94,98,37,621	17,98,42,87,881
	Percentage of Safekeeping Fee	0.10	0.10
	Custodian Fee	37,68,178	45,33,026
25.00	BSEC Fee		
	Annual Fee for BSEC (N: 25.01)	37,89,401	44,26,142
	Total	37,89,401	44,26,142
25.01	Calculation		
	Net Asset Value (NAV) of the Fund	15,15,76,03,813	17,70,45,67,413
	Percentage of Annual fee	0.10	0.10
	Annual BSEC Fee in this period	37,89,401	44,26,142
26.00	Audit Fee		
	Audit fee for AHKC	86,250	63,250
	Total	86,250	63,250

Quarterly Accounts (3 months)

Notes	Particulars	Jul 01, 2024 to Sep 30, 2024	Jul 01, 2023 to Sep 30, 2023
		BDT	BDT
27.00 Other Operating Expenses			
Advertisement Expense		78,593	93,844
Bank Charges		1,103	3,415
CDBL Transaction Charges		5,466	80,049
Excise Duty		60,000	1,85,000
Printing and Stationary		13,000	47,500
Total		1,58,161	4,09,808
28.00 Earnings Per Unit (EPU)			
Profit for the period (numerator)		95,13,26,583	(9,95,02,475)
Number of Units (denominator)		17,50,64,094	17,53,71,386
Earnings Per Unit		5.43	(0.57)
NB: The Earnings Per Unit (EPU) has been increased due to keeping write back of provision than previous period .			
29.00 Dividend Received from Investment in Securities			
Dividend Income from Investment in Securities		15,29,88,261	3,20,73,260
Add: Previous Period Dividend Receivable		7,52,80,379	6,56,90,206
		22,82,68,640	9,77,63,466
Less: Current Period Dividend Receivable		(8,58,41,591)	(1,79,09,022)
Total		14,24,27,048	7,98,54,444
30.00 Interest Received on Bank Deposits and Bonds			
Interest Income on Bank Deposits and Bonds		3,11,31,958	1,14,57,944
Add: Previous Period Interest Receivable		2,43,51,607	1,00,32,708
		5,54,83,566	2,14,90,652
Less: Current Period Interest Receivable		(2,70,90,124)	(19,92,847)
Total		2,83,93,442	1,94,97,805
31.00 Payment of Fees & Expenses			
Total Expenses		6,86,41,605	8,15,89,666
Add: Previous Period Operating Expenses payable (N: 31.01)		25,75,95,983	28,62,85,160
		32,62,37,588	36,78,74,826
Less: Current Period Operating Expenses payable (N: 31.02)		(5,22,16,055)	(34,10,51,919)
Total		27,40,21,533	2,68,22,907
31.01 Previous Period Operating Expenses payable			
Current Liabilities (Previous Period)		26,66,05,433	28,62,85,160
Less: Share Application Money (Treasury Bond Auction)		(2,200)	-
Less: Advance Payment of Fees & Suspense's		(90,07,250)	-
Sub Total		25,75,95,983	28,62,85,160
31.02 Current Period Operating Expenses payable			
Current Liabilities (Current Period)		6,47,58,632	34,92,60,167
Less: Advance Payment of Fees & Suspense's		(1,25,42,577)	(82,08,248)
Sub Total		5,22,16,055	34,10,51,919
32.00 Reconciliation Between Profit and Operating Cash Flows			
Profit for the Period		95,13,26,583	(9,95,02,475)
Provision/(Write back of Provision) against Diminution in Value of Investment		(79,00,97,409)	12,38,63,121
A) Operating Cash Flow Before Changes in Working Capital		16,12,29,174	2,43,60,646

Quarterly Accounts (3 months)

Notes	Particulars	Jul 01, 2024 to Sep 30, 2024	Jul 01, 2023 to Sep 30, 2023
		BDT	BDT
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (N: 32.01)	(1,32,99,729)	5,58,21,045
	(Decrease)/Increase of Current Liabilities (N: 32.02)	(20,53,79,927)	5,47,66,759
	B) Changes	(21,86,79,656)	11,05,87,804
32.01	Decrease/(Increase) of Other Current Assets		
	Previous Period Dividend Receivable	7,52,80,379	6,56,90,206
	Less: Current Period Dividend Receivable	(8,58,41,591)	(1,79,09,022)
		(1,05,61,213)	4,77,81,184
	Add: Previous Period Interest Receivable	2,43,51,607	1,00,32,708
	Less: Current Period Interest Receivable	(2,70,90,124)	(19,92,847)
	Decrease/(Increase)	(1,32,99,729)	5,58,21,045
32.02	(Decrease)/Increase of Current Liabilities		
	Previous Period Operating Expenses payable	25,75,95,983	28,62,85,160
	Less: Current Period Operating Expenses payable	(5,22,16,055)	(34,10,51,919)
	(Decrease)/Increase	(20,53,79,927)	5,47,66,759
	Net Cash Generated from Operating Activities (A+B)	(5,74,50,482)	13,49,48,450
33.00	Sale of Securities (at Cost)		
	Sales from Direct Share (Investment at Cost Price)	19,59,55,372	34,47,01,052
	Add: Sale of /Transfer to Unit Certificates	20,00,000	-
	Add: Previous Period Receivable from Broker House (ISTCL)	16,76,066	10,02,249
		19,96,31,438	34,57,03,301
	Less: Current Period Receivable from Broker House (ISTCL)	(2,250)	(20,26,911)
	Total	19,96,29,188	34,36,76,390
34.00	Purchase of Securities		
	Purchase for Direct Share (Cost Price)	5,74,59,492	21,43,78,357
	Add: Purchase for Listed Bond (G-Sec)	28,40,21,500	-
	Add: Purchase for Unit Certificates	-	20,00,000
	Total	34,14,80,992	21,63,78,357
35.00	Net Operating Cash Flows		
	Net cash inflow/(outflow) from operating activities (numerator)	(5,74,50,482)	13,49,48,450
	Number of Units (denominator)	17,50,64,094	17,53,71,386
	Net operating cash flows per Unit (NOCFPU)	(0.33)	0.77

NB: Net operating cash flow per Unit (NOCFPU) per Unit has been decreased due to more Payment of fees/expenses & less capital gain than the previous period.

Quarterly Accounts (3 months)

Notes	Particulars	Jul 01, 2024 to Sep 30, 2024	Jul 01, 2023 to Sep 30, 2023
		BDT	BDT
36.00	Profit and Earnings Per Unit Available for Distribution		
	Retained Earnings Brought Forward	(3,56,01,93,581)	34,68,17,946
	Less: Cash Dividend	-	(33,83,82,380)
		(3,56,01,93,581)	84,35,566
	Add/(Less): Profit for the Period	95,13,26,583	(9,95,02,475)
		(2,60,88,66,999)	(9,10,66,909)
	Add: Dividend Equalization Reserve	20,00,00,000	30,00,00,000
	Less: Cash Dividend	-	(10,00,00,000)
	Total Reserve and Earnings	(2,40,88,66,999)	10,89,33,091
	Number of Units	17,50,64,094	17,53,71,386
	Profit Available for Distribution	(13.76)	0.62

37.00 Approval of the Financial Statements

The Trustee committee at the meeting held on October 30, 2024, approved the unaudited financial statements of the Fund for the period ended September 30, 2024, and authorized the same for an issue.



Asset Manager

ICB Asset Management Company Limited

Trustee

Bangladesh General Insurance Co. Limited



Head of Finance & Accounts

ICB Asset Management Company Limited

Place: Dhaka, Bangladesh

Date: November 10, 2024

BANGLADESH FUND

PORTFOLIO STATEMENT
AS ON September 30, 2024

AS ON September 30, 2024										Annexure 'A'
SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation / (Erosion)	
			Rate	Total	DSE	CSE	Average			
BANKS										
1	AB BANK PLC	1,09,87,504	25.74	28,27,97,710.76	9.30	9.40	9.35	10,27,33,162.40	-18,00,64,548.36	
2	AI-ARAFAH ISLAMI BANK PLC	4,00,000	23.48	93,93,420.92	23.50	23.00	23.25	93,00,000.00	-93,420.92	
3	BANK ASIA PLC	20,00,000	17.52	3,50,34,493.34	19.00	18.10	18.55	3,71,00,000.00	20,65,506.66	
4	BRAC BANK PLC	7,50,000	33.90	2,54,22,306.31	54.20	53.90	54.05	4,05,37,500.00	1,51,15,193.69	
5	CITY BANK PLC	10,10,000	19.81	2,00,12,637.73	22.60	22.80	22.70	2,29,27,000.00	29,14,362.27	
6	DHAKA BANK PLC	1,00,00,000	13.32	13,32,03,849.71	12.20	12.40	12.30	12,30,00,000.00	-1,02,03,849.71	
7	DUTCH-BANGLA BANK PLC	17,20,000	50.16	8,62,81,943.01	53.40	55.00	54.20	9,32,24,000.00	69,42,056.99	
8	EASTERN BANK PLC	20,00,000	24.41	4,88,14,746.90	25.60	26.10	25.85	5,17,00,000.00	28,85,253.10	
9	EXPORT IMPORT BANK OF BANGLADESH PLC	82,51,250	13.50	11,14,16,754.36	8.80	8.80	8.80	7,26,11,000.00	-3,88,05,754.36	
10	JAMUNA BANK PLC	18,75,000	19.33	3,62,44,977.74	18.00	18.20	18.10	3,39,37,500.00	-23,07,477.74	
11	MERCANTILE BANK PLC	79,05,000	14.41	11,39,38,972.14	10.60	10.70	10.65	8,41,88,250.00	-2,97,50,722.14	
12	NATIONAL BANK LTD.	1,60,89,000	10.97	17,65,73,925.70	6.30	6.40	6.35	10,21,65,150.00	-7,44,08,775.70	
13	NCC BANK PLC	51,80,905	12.23	6,33,71,529.97	10.80	10.90	10.85	5,62,12,819.25	-71,58,710.72	
14	PUBALI BANK PLC	5,62,500	20.98	1,17,98,672.92	25.60	25.40	25.50	1,43,43,750.00	25,45,077.08	
15	SOCIAL ISLAMI BANK PLC	66,40,545	13.82	9,17,48,387.47	12.30	12.30	12.30	8,16,78,703.50	-1,00,69,683.97	
16	SOUTHEAST BANK PLC	1,25,02,232	16.29	20,36,71,066.71	9.70	9.60	9.65	12,06,46,538.80	-8,30,24,527.91	
17	STANDARD BANK PLC	1,31,05,886	10.80	14,15,72,859.93	6.90	7.20	7.05	9,23,96,496.30	-4,91,76,363.63	
18	UNION BANK PLC	1,05,000	9.52	10,00,000.00	7.00	7.00	7.00	7,35,000.00	-2,65,000.00	
19	UNITED COMMERCIAL BANK PLC	1,24,91,325	14.50	18,10,64,227.71	11.40	11.60	11.50	14,36,50,237.50	-3,74,13,990.21	
20	UTTARA BANK PLC	55,75,000	16.81	9,37,34,025.34	21.70	21.80	21.75	12,12,56,250.00	2,75,22,224.66	
Sector Total:		11,91,51,147		1,86,70,96,509				1,40,43,43,358	(46,27,53,151)	
CEMENT										
21	CONFIDENCE CEMENT PLC	1,92,937	104.55	2,01,70,725.06	59.10	60.00	59.55	1,14,89,398.35	-86,81,326.71	
22	CROWN CEMENT PLC	48,24,666	88.89	42,88,44,901.63	57.40	56.50	56.95	27,47,64,728.70	-15,40,80,172.93	
23	HEIDELBERG MATERIALS BANGLADESH PLC	6,75,000	442.49	29,86,80,409.05	291.80	285.00	288.40	19,46,70,000.00	-10,40,10,409.05	
24	LAFARGE HOLCIM BANGLADESH LIMITED	25,00,000	76.32	19,08,06,142.56	61.70	61.60	61.65	15,41,25,000.00	-3,66,81,142.56	
25	MEGHNA CEMENT MILLS PLC	21,99,487	85.67	18,84,26,595.95	64.80	57.70	61.25	13,47,18,578.75	-5,37,08,017.20	
26	PREMIER CEMENT MILLS PLC	7,50,000	77.25	5,79,37,354.17	63.00	58.50	60.75	4,55,62,500.00	-1,23,74,854.17	
Sector Total:		1,11,42,090		1,18,48,66,128				81,53,30,206	(36,95,35,923)	
CERAMIC INDUSTRY										
27	RAK CERAMICS (BD) LIMITED	95,02,000	52.77	50,14,32,304.41	24.40	24.80	24.60	23,37,49,200.00	-26,76,83,104.41	
Sector Total:		95,02,000		50,14,32,304				23,37,49,200	(26,76,83,104)	
CORPORATE BOND										
28	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	3,69,15,000.00	4,288.00	4,600.00	4,444.00	3,28,10,052.00	-41,04,948.00	
29	APSCCL NON-CONVERTIBLE AND FULLY REDEEMABLE CORPORATE BOND	8,28,096	5,000.00	41,403,051.20	4,288.00	3,750.00	4,019.00	2,08,98,800.00	11,95,748.80	
30	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	2,99,30,000.00	4,400.00	4,500.00	4,450.00	2,66,37,700.00	-32,92,300.00	
31	IBBL MUDARABA PERPETUAL BOND	91,234	939.49	8,57,13,074.34	770.00	581.00	675.50	6,16,28,567.00	-2,40,84,507.34	
Sector Total:		1,09,803		17,22,61,126				14,19,75,119	(3,02,86,007)	



SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market	Appreciation
			Rate	Total	DSE	CSE	Average	Price	/(Erossion)
ENGINEERING									
32	AFTAB AUTOMOBILES LIMITED	39,76,079	69.79	27,74,86,413.22	28.70	28.10	28.40	11,29,20,643.60	-16,45,65,769.62
33	APPOLLO ISPAT COMPLEX LIMITED	43,83,766	18.30	8,02,12,990.81	3.90	3.80	3.85	1,68,77,499.10	-6,33,35,491.71
34	ATLAS BANGLADESH LTD.	20,06,859	162.17	32,54,59,230.99	57.90	0.00	57.90	11,61,97,136.10	-20,92,62,094.89
35	BANGLADESH LAMPS LTD.	5,852	146.18	8,55,439.30	119.80	125.30	122.55	7,17,162.60	-1,38,276.70
36	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	9,79,953	103.40	10,13,24,957.34	78.80	78.20	78.50	7,69,26,310.50	-2,43,98,646.84
37	BBS CABLES PLC	3,50,000	48.86	1,70,99,773.12	20.80	20.50	20.65	72,27,500.00	-98,72,273.12
38	BENGAL WINDSOR THERMOPLASTICS PLC	11,12,717	45.65	5,07,90,165.62	17.20	18.70	17.95	1,99,73,270.15	-3,08,16,895.47
39	BSRM STEELS LIMITED	52,50,000	110.74	58,13,94,367.79	57.80	56.70	57.25	30,05,62,500.00	-28,08,31,867.79
40	IFAD AUTOS PLC	77,448	48.76	37,76,254.35	22.00	22.60	22.30	17,27,090.40	-20,49,163.95
41	KDS ACCESSORIES LIMITED	13,00,000	56.69	7,36,99,023.60	34.90	35.10	35.00	4,55,00,000.00	-2,81,99,023.60
42	NATIONAL POLYMER INDUSTRIES PLC	6,90,107	48.06	3,31,67,711.53	37.80	37.50	37.65	2,59,82,528.55	-71,85,182.98
43	NAVANA CNG LIMITED	9,14,462	61.24	5,60,05,746.95	21.80	22.00	21.90	2,00,26,717.80	-3,59,79,029.15
44	RUNNER AUTOMOBILES PLC	3,67,615	50.50	1,85,66,104.74	24.00	23.00	23.50	86,38,952.50	-99,27,152.24
45	S. ALAM COLD ROLLED STEELS LTD	78,36,775	52.03	40,77,13,009.92	11.60	10.80	11.20	8,77,71,880.00	-31,99,41,129.92
46	SINGER BANGLADESH LIMITED	2,20,252	160.92	3,54,42,067.27	134.90	142.00	138.45	3,04,93,889.40	-49,48,177.87
47	WALTON HI-TECH INDUSTRIES PLC	26,831	1,081.93	2,90,29,337.83	595.50	596.80	596.15	1,59,95,300.65	-1,30,34,037.18
Sector Total:		2,94,98,716		2,09,20,22,594				88,75,38,381	(1,20,44,84,213)
FINANCE AND LEASING									
48	DBH FINANCE PLC	35,62,350	71.02	25,29,94,145.09	38.50	38.50	38.50	13,71,50,475.00	-11,58,43,670.09
49	IDLC FINANCE PLC	55,90,000	53.00	29,62,59,099.73	36.00	35.60	35.80	20,01,22,000.00	-9,61,37,099.73
50	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD.	18,995	20.75	16,42,89,782.55	4.00	4.10	4.05	3,20,71,929.75	-13,22,17,852.80
51	IPDC FINANCE LIMITED	1,00,000	18.64	18,63,722.46	21.10	21.20	21.15	21,15,000.00	2,51,277.54
52	ISLAMIC FINANCE & INVESTMENT LTD	21,46,840	22.14	4,75,26,189.62	15.60	16.20	15.90	3,41,34,756.00	-1,33,91,433.62
53	NATIONAL HOUSING FINANCE PLC	1,35,580	38.29	51,91,518.74	27.00	26.60	26.80	36,33,544.00	-15,57,974.74
54	PHOENIX FINANCE AND INVESTMENTS LTD	37,87,443	25.70	9,73,22,452.02	6.70	7.20	6.95	2,63,22,728.85	-7,09,99,723.17
55	PREMIER LEASING & FINANCE LIMITED	61,26,750	16.12	9,87,35,636.09	3.90	4.10	4.00	2,45,07,000.00	-7,42,28,636.09
56	PRIME FINANCE & INVESTMENT LTD.	38,48,400	82.11	31,59,94,959.93	5.70	5.60	5.65	2,17,43,460.00	-29,42,51,499.93
57	UNION CAPITAL LIMITED	15,98,625	19.88	3,17,75,516.32	7.60	7.90	7.75	1,23,89,343.75	-1,93,86,172.57
58	UTTARA FINANCE AND INVESTMENTS LIMITED	47,38,438	83.52	39,57,72,449.83	18.20	16.50	17.35	8,22,11,899.30	-31,35,60,550.53
Sector Total:		3,95,53,421		1,70,77,25,472				57,64,02,137	(1,13,13,23,336)
FOOD AND ALLIED PRODUCTS									
59	AGRICULTURAL MARKETING COMPANY LTD. (PRAN)	1,50,000	191.96	2,87,94,295.01	233.50	248.80	241.15	3,61,72,500.00	73,78,204.99
60	BATBC LIMITED	21,30,600	405.68	86,43,42,884.61	394.10	392.20	393.15	83,76,45,390.00	-2,66,97,494.61
61	GOLDEN HARVEST AGRO INDUSTRIES LTD	33,00,000	25.38	8,37,69,458.48	11.60	11.50	11.55	3,81,15,000.00	-4,56,54,458.48
62	NATIONAL TEA COMPANY LTD.	70,000	660.89	4,62,62,342.53	318.80	337.80	328.30	2,29,81,000.00	-2,32,81,342.53
63	OLYMPIC INDUSTRIES LTD.	14,61,000	202.52	29,58,78,577.11	184.50	184.10	184.30	26,92,62,300.00	-2,66,16,277.11
64	UNILEVER CONSUMER CARE LIMITED	1,00,000	2,043.64	20,43,64,466.45	2,748.10	0.00	2,748.10	27,48,10,000.00	7,04,45,533.55
Sector Total:		72,11,600		1,52,34,12,024				1,47,89,86,190	(4,44,25,834)
G-SEC									
65	05Y BGTB 15/05/2029	15,00,000	100.24	15,03,60,850.00	101.06	101.06	101.06	15,15,90,000.00	12,29,150.00
66	10Y BGTB 17/04/2034	19,90,000	98.93	19,68,64,071.00	99.88	99.88	99.88	19,87,61,200.00	18,97,129.00
67	15Y BGTB 27/03/2039	10,00,000	98.20	9,82,03,600.00	99.11	99.11	99.11	9,91,10,000.00	9,06,400.00
68	2Y BGTB 03/01/2026	20,00,000	99.48	19,89,68,400.00	99.49	99.49	99.49	19,89,80,000.00	11,600.00
69	5Y BGTB 13/12/2028	24,87,000	93.51	23,25,58,275.30	94.52	94.52	94.52	23,50,71,240.00	25,12,964.70
Sector Total:		89,77,000		87,69,55,196				88,35,12,440	65,57,244



SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erosion)
			Rate	Total	DSE	CSE	Average		
FUEL AND POWER									
70	ASSOCIATED OXYGEN LIMITED	11,99,000	32.89	3,94,38,509.65	15.70	15.60	15.65	1,87,64,350.00	-2,06,74,159.65
71	BARAKA POWER LIMITED	49,75,983	30.19	15,02,32,435.52	12.50	12.20	12.35	6,14,53,390.05	-8,87,79,045.47
72	CVO PETROCHEMICAL REFINERY PLC	38,000	207.68	78,91,890.15	131.40	139.80	135.60	51,52,800.00	-27,39,090.15
73	DHAKA ELECTRIC SUPPLY COMPANY LTD.	70,77,000	77.35	54,73,74,761.13	22.00	24.60	23.30	16,48,94,100.00	-38,24,80,661.13
74	DOREEN POWER GENERATIONS & SYSTEMS LTD	20,75,183	64.07	13,29,47,393.29	21.20	21.30	21.25	4,40,97,638.75	-8,88,49,754.54
75	ENERGY PAC POWER GENERATION PLC	28,35,000	41.90	11,88,00,000.00	17.40	17.20	17.30	4,90,45,500.00	-6,97,54,500.00
76	JAMUNA OIL COMPANY LIMITED	23,85,000	185.69	44,28,79,695.69	178.90	177.80	178.35	42,53,64,750.00	-1,75,14,945.69
77	KHULNA POWER COMPANY LIMITED	4,25,000	44.48	1,89,02,684.38	11.80	11.70	11.75	49,93,750.00	-1,39,08,934.38
78	LINDE BANGLADESH LIMITED	1,59,000	1,295.45	20,59,76,119.45	1,171.80	1,262.00	1,216.90	19,34,87,100.00	-1,24,89,019.45
79	LUB-RREF (BANGLADESH) LIMITED	5,50,000	31.86	1,75,24,450.76	14.30	13.90	14.10	77,55,000.00	-97,69,450.76
80	MEGHNA PETROLEUM LIMITED	33,55,000	205.49	68,94,17,982.38	211.20	209.00	210.10	70,48,85,500.00	-1,54,67,517.62
81	MJL BANGLADESH PLC	17,17,500	98.72	16,95,44,219.69	99.20	99.00	99.10	17,02,04,250.00	6,60,030.31
82	PADMA OIL CO. LTD.	16,75,625	258.40	43,29,80,221.68	200.50	199.30	199.90	33,49,57,437.50	-9,80,22,784.18
83	POWER GRID CO. OF BANGLADESH LTD.	1,19,96,472	66.74	80,06,11,121.99	39.80	38.40	39.10	46,90,62,055.20	-33,15,49,066.79
84	SHAHJIBAZAR POWER CO. LTD.	22,68,303	100.54	22,80,50,655.24	45.00	44.70	44.85	10,17,33,389.55	-12,63,17,265.69
85	SUMMIT POWER LIMITED	59,00,000	39.30	23,18,75,869.61	17.20	17.30	17.25	10,17,75,000.00	-13,01,00,869.61
86	TITAS GAS TRANS. & DIST. CO. LTD.	47,73,589	76.83	36,67,71,969.83	23.00	23.00	23.00	10,97,92,547.00	-25,69,79,422.83
87	UNITED POWER GEN. & DIST. CO. LTD.	1,34,823	275.93	3,72,02,093.49	134.30	135.00	134.65	1,81,53,916.95	-1,90,48,176.54
Sector Total:		5,35,40,478		4,63,84,22,074				2,98,55,72,475	(1,65,28,49,599)
INSURANCE									
88	AGRANI INSURANCE CO. LTD.	7,38,971	46.72	3,45,27,990.72	27.50	0.00	27.50	2,03,21,702.50	-1,42,06,288.22
89	ASIA PACIFIC GENERAL INSURANCE CO. LTD.	19,03,140	65.28	12,42,35,052.92	36.30	37.00	36.65	6,97,50,081.00	-5,44,84,971.92
90	CENTRAL INSURANCE COMPANY LTD.	23,161	49.54	11,47,485.67	43.80	48.00	45.90	10,63,089.90	-84,395.77
91	DELTA LIFE INSURANCE COMPANY LTD	5,28,561	124.52	6,58,15,278.15	92.10	95.00	93.55	4,94,46,881.55	-1,63,68,396.60
92	DHAKA INSURANCE LIMITED	4,32,239	52.10	2,25,21,452.61	43.00	41.30	42.15	1,82,18,873.85	-43,02,578.76
93	EASTERN INSURANCE COMPANY LTD	1,09,016	47.05	51,29,139.17	44.10	46.00	45.05	49,11,170.80	-2,17,968.37
94	EASTLAND INSURANCE PLC	9,32,300	34.07	3,17,61,108.18	21.10	22.30	21.70	2,02,30,910.00	-1,15,30,198.18
95	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	14,95,824	110.24	16,49,03,949.12	42.60	45.40	44.00	6,58,16,256.00	-9,90,87,693.12
96	GREEN DELTA INSURANCE PLC	34,41,990	90.52	31,15,58,054.98	48.60	51.00	49.80	17,14,11,102.00	-14,01,46,952.98
97	ISLAMI INSURANCE BANGLADESH LTD	1,00,492	41.37	41,57,601.40	44.00	44.00	44.00	44,21,648.00	2,64,046.60
98	MEGHNA LIFE INSURANCE CO. LTD	14,85,000	93.49	13,88,40,034.42	64.10	67.90	66.00	9,80,10,000.00	-4,08,30,034.42
99	MERCANTILE ISLAMI INSURANCE PLC	10,10,251	53.17	5,37,15,786.74	27.60	28.40	28.00	2,82,87,028.00	-2,54,28,758.74
100	NITOL INSURANCE CO. LTD.	21,01,075	54.07	11,36,00,182.24	27.10	27.60	27.35	5,74,64,401.25	-5,61,35,780.99
101	PEOPLES INSURANCE COMPANY LTD	16,61,955	45.01	7,48,01,012.02	30.20	31.30	30.75	5,11,05,116.25	-2,36,95,895.77
102	PHOENIX INSURANCE COMPANY LTD	5,50,000	37.40	2,05,72,286.01	25.80	24.50	25.15	1,38,32,500.00	-67,39,786.01
103	PIONEER INSURANCE COMPANY LTD	24,20,000	70.39	17,03,39,166.24	48.90	50.00	49.45	11,96,69,000.00	-5,06,70,166.24
104	POPULAR LIFE INSURANCE CO. LTD	15,02,874	65.53	9,84,77,696.66	54.80	55.80	55.30	8,31,08,932.20	-1,53,68,764.46
105	PRAGATI INSURANCE LTD.	19,16,877	60.88	11,66,94,136.65	53.10	56.90	55.00	10,54,28,235.00	-1,12,65,901.65
106	PRAGATI LIFE INSURANCE LTD.	10,000	77.62	7,76,198.99	222.60	232.80	227.70	22,77,000.00	15,00,801.01
107	PRIME INSURANCE COMPANY LTD.	5,90,052	46.43	2,73,93,718.33	39.00	39.00	39.00	2,30,12,028.00	-43,81,690.33
108	PRIME ISLAMI LIFE INSURANCE LTD.	21,95,384	137.51	30,18,92,167.49	38.20	41.40	39.80	8,73,76,283.20	-21,45,15,884.29
109	PROGRESSIVE LIFE INSURANCE CO. LTD.	3,26,788	121.35	3,96,56,099.22	37.50	42.20	39.85	1,30,22,501.80	-2,66,33,597.42
110	RELIANCE INSURANCE LTD	4,75,000	41.56	1,97,40,175.17	58.60	60.00	59.30	2,81,67,500.00	84,27,324.83
111	SENA INSURANCE PLC	7,68,184	47.86	3,67,65,498.70	45.30	47.40	46.35	3,56,05,328.40	-11,60,170.30
112	TRUST ISLAMI LIFE INSURANCE LIMITED	10,50,000	54.02	5,67,25,023.42	35.20	35.00	35.10	3,68,55,000.00	-1,98,70,023.42
Sector Total:		2,77,69,134		2,03,57,46,295				1,20,88,12,570	(82,69,33,726)



SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erosion)
			Rate	Total	DSE	CSE	Average		
IT									
113	AAMRA TECHNOLOGIES LIMITED	8,16,617	35.98	2,93,82,086.45	20.00	20.10	20.05	1,63,73,170.85	-1,30,08,915.60
114	BDCOM ONLINE LTD	1,71,133	36.59	62,61,904.76	23.50	23.50	23.50	40,21,625.50	-22,40,279.26
115	IT CONSULTANTS PLC	1,50,000	34.43	51,63,920.07	37.00	35.90	36.45	54,67,500.00	3,03,579.93
Sector Total:		11,37,750		4,08,07,911				2,58,62,296	(1,49,45,615)
MISCELLANEOUS									
116	ARAMIT LIMITED	77,000	343.62	2,64,58,956.45	213.30	218.00	215.65	1,66,05,050.00	-98,53,906.45
117	BANGLADESH EXPORT IMPORT COMPANY LTD.	3,75,000	120.82	4,53,07,094.36	115.60	115.70	115.65	4,33,68,750.00	-19,38,344.36
118	BANGLADESH SHIPPING CORPORATION	2,45,000	118.83	2,91,12,354.86	84.80	84.70	84.75	2,07,63,750.00	-83,48,604.86
119	JMI HOSPITAL REQUISITE MANUFACTURING LTD	4,41,425	72.92	3,21,87,303.04	64.00	63.70	63.85	2,81,84,986.25	-40,02,316.79
120	USMANIA GLASS SHEET FACTORY LTD	1,57,896	91.72	1,44,81,577.28	40.50	37.00	38.75	61,18,470.00	-83,63,107.28
Sector Total:		12,96,321		14,75,47,286				11,50,41,006	(3,25,06,280)
PHARMACEUTICALS AND CHEMICAL									
121	ACI FORMULATIONS LIMITED	12,75,000	162.42	20,70,80,811.72	130.80	138.00	134.40	17,13,60,000.00	-3,57,20,811.72
122	ACI LIMITED	15,22,500	257.89	39,26,38,558.04	144.60	145.20	144.90	22,06,10,250.00	-17,20,28,308.04
123	ACME LABORATORIES LTD.	43,30,000	78.44	33,96,35,566.51	85.30	85.10	85.20	36,89,16,000.00	-2,92,80,433.49
124	ACME PESTICIDES LIMITED	9,50,000	30.55	2,90,19,783.72	14.10	14.40	14.25	1,35,37,500.00	-1,54,82,283.72
125	AFC AGRO BIOTECH LTD.	42,47,601	35.94	15,26,45,334.57	10.10	9.10	9.60	4,07,76,969.60	-11,18,68,364.97
126	BEXIMCO PHARMACEUTICALS LTD.	35,742	141.42	50,54,693.71	73.00	72.50	72.75	26,00,230.50	-24,54,463.21
127	FAR CHEMICAL INDUSTRIES LTD.	1,64,550	43.28	71,21,122.93	15.50	15.40	15.45	25,42,297.50	-45,78,825.43
128	IBN SINA PHARMACEUTICAL INDUSTRY PLC	2,48,096	284.63	7,06,14,436.57	357.90	357.30	357.60	8,87,19,129.60	1,81,04,693.03
129	KEYA COSMETICS LIMITED	21,88,267	10.58	2,31,46,799.62	5.10	5.10	5.10	1,11,60,161.70	-1,19,86,637.92
130	MARICO BANGLADESH LIMITED	38,000	1,242.75	4,72,24,332.36	2,311.90	2,300.00	2,305.95	8,76,26,100.00	4,04,01,767.64
131	RENATA PLC	6,15,875	802.26	49,40,89,205.55	700.60	0.00	700.60	43,14,82,025.00	-6,26,07,180.55
132	SQUARE PHARMACEUTICALS PLC	15,20,000	204.28	31,05,03,513.24	229.20	228.30	228.75	34,77,00,000.00	3,71,96,486.76
Sector Total:		1,71,35,631		2,07,87,74,159				1,78,70,30,664	(29,17,43,495)
TANNERY INDUSTRIES									
133	APEX FOOTWEAR LIMITED	1,54,013	241.05	3,71,24,775.92	239.90	226.10	233.00	3,58,85,029.00	-12,39,746.92
134	APEX TANNERY LIMITED	7,25,000	137.09	9,93,87,744.91	86.60	91.50	89.05	6,45,61,250.00	-3,48,26,494.91
135	BATA SHOE COMPANY (BD) LIMITED	1,42,953	994.45	14,21,59,290.67	934.40	945.00	939.70	13,43,32,934.10	-78,26,356.57
Sector Total:		10,21,966		27,86,71,812				23,47,79,213	(4,38,92,598)
TELECOMMUNICATION									
136	BANGLADESH SUBMARINE CABLES PLC	20,42,000	172.98	35,32,34,168.71	142.90	143.10	143.00	29,20,06,000.00	-6,12,28,168.71
137	GRAMEEN PHONE LTD.	26,50,073	290.00	76,85,32,234.46	350.20	350.00	350.10	92,77,90,557.30	15,92,58,322.84
Sector Total:		46,92,073		1,12,17,66,403				1,21,97,96,557	9,80,30,154
TRAVEL AND LEISURE									
138	UNIQUE HOTEL & RESORTS PLC	12,00,000	77.96	9,35,56,955.78	53.20	54.00	53.60	6,43,20,000.00	-2,92,36,955.78
139	UNITED AIRWAYS (BD) LTD.	10,89,000	15.20	1,65,53,826.64	0.00	0.00	0.00	0.00	-1,65,53,826.64
Sector Total:		22,89,000		11,01,10,782				6,43,20,000	(4,57,90,782)



SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erosion)
			Rate	Total	DSE	CSE	Average		
TEXTILES									
140	APEX SPINNING & KNITTING MILLS LTD	57,419	105.81	60,75,664.34	111.50	122.00	116.75	67,03,668.25	6,28,003.91
141	ARGON DENIMS LIMITED	26,99,994	22.18	5,98,95,708.05	16.30	16.70	16.50	4,45,49,901.00	-1,53,45,807.05
142	C & A TEXTILES LIMITED	8,75,000	10.86	94,98,334.80	5.20	5.10	5.15	45,06,250.00	-49,92,084.80
143	DRAGON SWEATER AND SPINNING LIMITED	3,55,160	15.33	54,44,959.00	8.80	8.80	8.80	31,25,408.00	-23,19,551.00
144	ENVOY TEXTILES LIMITED	2,05,683	36.61	75,29,386.99	42.80	39.60	41.20	84,74,139.60	9,44,752.61
145	ESQUIRE KNIT COMPOSITE PLC	6,00,000	32.86	1,97,18,008.13	20.50	21.60	21.05	1,26,30,000.00	-70,88,008.13
146	EVINCE TEXTILES LIMITED	24,25,000	17.39	4,21,62,016.54	10.50	10.50	10.50	2,54,62,500.00	-1,66,99,516.54
147	FAMILYTEX (BD) LIMITED	29,32,734	8.66	2,54,03,783.96	2.90	3.00	2.95	86,51,565.30	-1,67,52,218.66
148	GENERATION NEXT FASHIONS LTD.	56,00,000	8.89	4,97,85,812.23	5.20	5.20	5.20	2,91,20,000.00	-2,06,65,812.23
149	HWA WELL TEXTILES (BD) PLC	2,21,109	46.94	1,03,79,558.12	45.10	45.50	45.30	1,00,16,237.70	-3,63,320.42
150	MALEK SPINNING MILLS PLC	35,000	26.91	9,41,889.62	28.80	28.60	28.70	10,04,500.00	62,610.38
151	MATIN SPINNING MILLS PLC	11,97,033	50.40	6,03,27,096.21	44.00	43.00	43.50	5,20,70,935.50	-82,56,160.71
152	MITHUN KNITTING AND DYEING LTD	2,56,243	52.56	1,34,68,879.41	13.20	16.00	14.60	37,41,147.80	-97,27,731.61
153	R. N. SPINNING MILLS LIMITED	6,63,396	101.91	6,76,03,567.62	14.50	13.90	14.20	94,20,223.20	-5,81,83,344.42
154	SAIHAM COTTON MILLS LTD.	1,68,490	16.23	27,34,988.27	16.30	16.20	16.25	27,37,962.50	2,974.23
155	SAIHAM TEXTILE MILLS LTD.	1,00,000	18.39	18,38,965.70	16.30	16.00	16.15	16,15,000.00	-2,23,965.70
156	SHASHA DENIMS LIMITED	8,00,000	27.89	2,23,11,934.19	19.80	19.30	19.55	1,56,40,000.00	-66,71,934.19
157	SQUARE TEXTILES PLC	33,50,000	59.14	19,81,12,165.60	52.00	52.30	52.15	17,47,02,500.00	-2,34,09,665.60
158	TALLU SPINNING MILLS LTD.	14,00,000	15.94	2,23,18,739.92	5.80	5.80	5.80	81,20,000.00	-1,41,98,739.92
Sector Total:		2,39,42,261		62,55,51,459				42,22,91,939	(20,32,59,520)



SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation / (Erosion)
			Rate	Total	DSE	CSE	Average		

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender	Total Market Price/ Surrender Price	Appreciation / (Erosion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation / (Erosion) as per Fair Market Value
			Rate	Total					

FUNDS

159 CAPM BDBL MUTUAL FUND 01	21,38,530	9.93	2,12,39,601.19	6.80	1,45,42,004.00	-66,97,597.19	1,58,14,429	(54,25,172)
160 DBH FIRST MUTUAL FUND	12,80,000	8.34	1,06,81,229.05	4.65	59,52,000.00	-47,29,229.05	99,22,560	(7,58,669)
161 FIRST BANGLADESH FIXED INCOME FUND	65,00,000	6.44	4,18,73,220.93	3.50	2,27,50,000.00	-1,91,23,220.93	4,18,73,221	-
162 GRAMEEN ONE : SCHEME TWO	53,00,000	15.29	8,10,49,667.25	13.65	7,23,45,000.00	-87,04,667.25	7,61,34,500	(49,15,167)
163 ICB AMCL THIRD NRB MUTUAL FUND	21,32,500	9.32	1,98,71,064.10	4.50	95,96,250.00	-1,02,74,814.10	1,46,82,263	(51,88,802)
164 ICB EMPLOYEES PROV.M F ONE S.O	33,50,000	12.35	4,13,63,547.53	5.50	1,84,25,000.00	-2,29,38,547.53	2,27,80,000	(1,85,83,548)
165 L R GLOBAL BANGLADESH M F ONE	34,09,708	9.19	3,13,49,946.74	3.95	1,34,68,346.60	-1,78,81,600.14	2,62,87,144	(50,62,803)
166 MBL 1ST MUTUAL FUND	7,00,000	8.37	58,58,801.07	4.25	29,75,000.00	-28,83,801.07	54,56,150	(4,02,651)
167 NCCBL MUTUAL FUND-1	34,79,069	8.63	3,00,33,734.77	5.30	1,84,39,065.70	-1,15,94,669.07	2,92,76,366	(7,57,369)
168 PRIME BANK 1ST ICB AMCL M FUND	13,76,700	9.99	1,37,59,693.76	4.90	67,45,830.00	-70,13,863.76	99,11,552	(38,48,142)
169 TRUST BANK 1ST MUTUAL FUND	6,00,000	6.96	41,76,808.20	3.50	21,00,000.00	-20,76,808.20	41,76,808	-
170 VANGUARD AML BD FINANCE MUTUAL	5,00,000	10.26	51,30,240.00	5.65	28,25,000.00	-23,05,240.00	41,09,750	(10,20,490)
Sector Total:	3,07,66,507		30,63,87,555		19,01,63,496	(11,62,24,058)	26,04,24,742	(4,59,62,812)

OPEN-END MUTUAL FUNDS

171 CAPITEC IBBL Shariah Unit Fund	1,00,000	10.00	10,00,000.00	7.73	7,73,000.00	-2,27,000.00	7,73,000.00	-2,27,000.00
172 CAPM UNIT FUND	89,000	112.55	1,00,16,950.00	87.30	77,69,700.00	-22,47,250.00	77,69,700.00	-22,47,250.00
173 EDGE BANGLADESH MUTUAL FUND	10,00,000	10.11	1,01,10,000.00	11.73	1,17,30,000.00	16,20,000.00	1,17,30,000.00	16,20,000.00
174 Ekush Growth Fund	5,00,000	10.00	50,00,000.00	10.97	54,85,500.00	4,85,500.00	54,85,500.00	4,85,500.00
175 UFS Bank Asia Unit Fund	10,00,000	10.00	1,00,00,000.00	0.00	0.00	-1,00,00,000.00	0.00	-1,00,00,000.00
176 ICB AMCL Second NRB Unit Fund	24,97,770	12.18	3,04,32,501.00	9.10	2,27,29,707.00	-77,02,794.00	2,27,29,707.00	-77,02,794.00
177 IDLC GROWTH FUND	10,00,000	10.00	1,00,00,000.00	11.25	1,12,50,000.00	12,50,000.00	1,12,50,000.00	12,50,000.00
178 VIPB SEBL 1st Unit Fund	14,32,000	8.26	1,18,31,762.60	10.89	1,55,94,480.00	37,62,717.00	1,55,94,480.00	37,62,717.00
179 VIPB NLI 1st UNIT FUND	2,99,000	8.76	26,19,503.67	10.16	30,37,840.00	4,18,336.00	30,37,840.00	4,18,336.00
180 ALIANCE SANDHANI LIFE UNIT FUND	9,60,000	10.50	1,00,80,000.00	8.35	80,16,000.00	-20,64,000.00	80,16,000.00	-20,64,000.00
181 Grameen Bank-AIMS First Unit Fund	10,00,000	10.00	1,00,00,000.00	10.46	1,04,60,000.00	4,60,000.00	1,04,60,000.00	4,60,000.00
	98,77,770		11,10,90,717		9,68,46,227	(1,42,44,491)	9,68,46,227	(1,42,44,491)

NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES

182 Ashuganj Power Station Company Limited	10,000	5,000.00	5,00,00,000.00	4,916.00	4,91,60,000.00	-8,40,000.00	4,91,60,000.00	-8,40,000.00
	10,000		5,00,00,000.00		4,91,60,000.00	-8,40,000.00	4,91,60,000.00	-8,40,000.00

Listed Securities: **39,86,24,668** **21,47,06,47,807** **14,82,15,13,474** **(6,64,91,34,333)** **14,89,17,74,720** **(6,57,88,73,088)**

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BANGLADESH FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jul-2024 TO: 30-Sep-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	AI-ARAFAH ISLAMI BANK PLC	66,137	24.43	23.48	1,615,505.31	62,370.46
2	BANK ASIA PLC	500,000	18.50	17.52	9,251,460.00	492,810.00
3	BRAC BANK PLC	84,955	50.66	33.90	4,303,710.33	1,424,041.67
4	CITY BANK PLC	90,000	24.29	19.81	2,186,274.19	402,969.19
5	DHAKA BANK PLC	70,000	13.97	13.32	978,040.00	45,612.00
6	DUTCH-BANGLA BANK PLC	2,486	54.89	50.16	136,456.54	11,749.08
7	EASTERN BANK PLC	40,465	27.75	24.41	1,122,941.81	135,296.37
8	JAMUNA BANK PLC	348,690	21.10	19.33	7,357,745.02	617,323.24
9	NCC BANK PLC	119,095	13.49	12.23	1,606,472.62	149,726.40
10	UTTARA BANK PLC	50,000	26.15	16.81	1,307,380.00	466,715.00
Sub Total:						3,808,613.41
ENGINEERING						
11	OIMEX ELECTRODE LIMITED	2,112	28.94	28.62	61,125.50	680.27
Sub Total:						680.27
FOOD AND ALLIED PRODUCT:						
12	UNILEVER CONSUMER CARE LIMITED	3,000	2,759.50	2,043.64	8,278,514.19	2,147,580.09
Sub Total:						2,147,580.09
FUEL AND POWER						
13	JAMUNA OIL COMPANY LIMITED	9,307	198.11	185.69	1,843,799.41	115,547.21
14	LINDE BANGLADESH LIMITED	384	1,468.83	1,295.45	564,031.18	66,579.42
15	MEGHNA PETROLEUM LIMITED	43,832	217.91	205.49	9,551,439.84	544,415.31
16	MJL BANGLADESH PLC	7,500	102.30	98.72	767,212.50	26,844.75
Sub Total:						753,386.69
FUNDS						
17	GRAMEEN ONE : SCHEME TWO	200,000	17.39	15.29	3,478,030.00	419,550.00
Sub Total:						419,550.00
INSURANCE						
18	CENTRAL INSURANCE COMPANY LTD.	239,239	56.10	49.54	13,420,909.39	1,568,096.79
19	NATIONAL LIFE INSURANCE PLC	5,700	125.65	91.08	716,194.74	197,028.48
20	PRAGATI LIFE INSURANCE LTD.	40,000	214.11	77.62	8,564,517.64	5,459,723.30
21	SENA INSURANCE PLC	174,237	50.32	47.86	8,767,122.31	428,087.22
Sub Total:						7,652,935.79
MISCELLANEOUS						
22	JMI HOSPITAL REQUISITE MANUFACTURING	10,000	74.85	72.93	748,500.00	19,203.00
Sub Total:						19,203.00
PHARMACEUTICALS AND CHEMICALS						
23	ACME LABORATORIES LTD.	42,674	87.68	78.44	3,741,628.24	394,373.56
24	IBN SINA PHARMACEUTICAL INDUSTRY PLC	291,904	347.96	284.63	101,571,527.44	18,488,209.39
25	MARICO BANGLADESH LIMITED	5,000	2,315.45	1,242.75	11,577,227.74	5,363,499.74
26	SQUARE PHARMACEUTICALS PLC	33,062	223.27	204.28	7,381,819.77	627,960.70
27	TECHNO DRUGS LIMITED	125,000	55.37	34.00	6,921,130.00	2,671,130.00
Sub Total:						27,545,173.39
TELECOMMUNICATION						
28	GRAMEEN PHONE LTD.	49,927	347.41	290.00	17,345,107.27	2,866,067.58
Sub Total:						2,866,067.58
TEXTILES						
29	APEX SPINNING & KNITTING MILLS LTD.	100	114.17	105.81	11,417.12	835.84
30	SAIHAM COTTON MILLS LTD.	146,510	18.28	16.23	2,678,811.65	300,606.99
31	SAIHAM TEXTILE MILLS LTD.	70,000	19.45	18.39	1,361,272.00	73,996.70
32	TOSRIFA INDUSTRIES LIMITED	100,000	23.91	23.27	2,390,608.00	63,929.97
Sub Total:						439,369.50
Grand Total:		2,971,316			241,607,931.75	45,652,559.72



BANGLADESH FUND
DIVIDEND INCOME: FROM JULY-2024 TO SEPTEMBER-2024 (FY-2024-2025)

Annexure-C

Sl No.	Company Name	Div. Per Share	No Share	Gross Dividend
1	DELTA LIFE INSURANCE COMPANY LTD	3.00	528,561.00	1,585,683.00
2	LINDE BANGLADESH LIMITED	154.00	159,384.00	24,545,136.00
3	MEGHNA LIFE INSURANCE CO. LTD	1.50	1,485,000.00	2,227,500.00
4	POPULAR LIFE INSURANCE CO. LTD	3.70	1,502,874.00	5,560,633.80
5	PRAGATI INSURANCE LTD.(Frac.)			19.42
6	SOCIAL ISLAMI BANK PLC (Frac.)			3.42
7	PRAGATI LIFE INSURANCE LTD.	1.40	50,000.00	70,000.00
8	GRAMEEN PHONE LTD.	16.00	2,700,000.00	43,200,000.00
9	NATIONAL HOUSING FINANCE PLC	1.00	135,580.00	135,580.00
10	MARICO BANGLADESH LIMITED	100.00	38,996.00	3,899,600.00
11	JAMUNA BANK PLC. FRAC DIV.			2.43
12	GRAMEEN ONE : SCHEME TWO	0.65	5,300,000.00	3,445,000.00
13	DELTA LIFE INSURANCE COMPANY LTD	3.00	528,561.00	1,585,683.00
14	LINDE BANGLADESH LIMITED	410.00	159,000.00	65,190,000.00
15	CONFIDENCE CEMENT PLC	1.00	192,937.00	192,937.00
16	WALTON HI-TECH INDUSTRIES PLC	35.00	26,831.00	939,085.00
17	ENVOY TEXTILES LIMITED	2.00	205,683.00	411,366.00
18	FRACTIONAL DIV.DBBL			26.34
19	FRACTIONAL DIV.STANDARD BANK			5.71
			Grand Total=	152,988,261.12



BANGLADESH FUND
DIVIDEND RECEIVABLE AS ON SEPTEMBER-2024 (FY-2024-2025)

Annexure-D

Sl	Company Name	No of Share	Div. Per Share	Gross Dividend
1	AFC AGRO BIOTECH LTD.	4,247,601	0.05	212,380.00
2	AFTAB AUTOMOBILES LTD.	3,786,742	0.50	1,893,371.00
3	LUB-RREF (BANGLADESH) LIMITED	550,000	0.20	110,000.00
4	SOUTH BANGA AGR. & COMM. BANK LTD.	4,400.00	0.30	1,320.00
5	ASSOCIATED OXYGEN LIMITED	1,164,093	0.10	116,409.30
6	SOUTHEAST BANK PLC	12,021,377	0.60	7,212,826.20
7	UNION BANK PLC	105,000	0.50	52,500.00
8	MEGHNA LIFE INSURANCE	1,485,000	1.50	2,227,500.00
9	POPULAR LIFE INSURANCE	1,502,874	3.70	5,560,633.80
10	NATIONAL HOUSING FINANCE PLC	135,580.00	1.00	135,580.00
11	DELTA LIFE INSURANCE COMPANY LTD	528,561.00	3.00	1,585,683.00
12	LINDE BANGLADESH LIMITED	159,000.00	410.00	65,190,000.00
13	CONFIDENCE CEMENT PLC	192,937.00	1.00	192,937.00
14	WALTON HI-TECH INDUSTRIES PLC	26,831.00	35.00	939,085.00
15	ENVOY TEXTILES LIMITED	205,683.00	2.00	411,366.00
Grand Total=				85,841,591.30

