Bangladesh Fund

Statement of Financial Position (Unaudited)
As at 31 March 2023

	Notes	31/Mar/2023	30/Jun/2022
		BDT	BDT
Assets			
Investment in listed securities	5	17,163,690,321	17,583,771,420
Investment in non-listed securities	6	222,794,638	202,309,838
Investment in money market (FDR)	7	440,000,000	780,000,000
Cash and cash equivalents	8	42,467,029	16,328,684
Other current assets	9	31,107,242	67,389,609
Total assets		**17,900,059,229**	**18,649,799,551**
Equity and liabilities			
Equity			
Unit capital	10	17,537,831,100	17,552,684,100
Unit premium reserve	11	58,357,187	57,571,131
Dividend equalisation reserve		300,000,000	300,000,000
Retained earnings	12	(226,641,255)	570,747,726
Total equity		**17,669,547,032**	**18,481,002,957**
Liabilities			
Unclaimed/ dividend payable	13	2,957,984	8,794,128
Other liabilities	14	227,554,212	160,002,466
Total liabilities		**230,512,196**	**168,796,594**
Total equity and liabilities		**17,900,059,227**	**18,649,799,551**
Net Asset Value (NAV) per unit			
At cost price	15	**120.68**	**121.82**
At market price	16	**100.75**	**105.29**

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

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Dated: 30 April 2023

Bangladesh Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited))
For the year ended 31 March 2023

	Notes	01.07.2022 to 31.03.2023 BDT	01.07.2021 to 31.03.2022 BDT "Re-stated"	01.01.2023 to 31.03.2023 BDT	01.01.2022 to 31.03.2022 BDT "Re-stated"
Income					
Profit on sale of investments		155,329,236	722,155,311	24,120,997	112,212,161
Profit on surrendered of unit certificate of investment		-	3,780,000	-	3,780,000
Dividend from investments in securities		375,173,688	426,807,569	123,764,990	162,095,446
Interest on bank deposits and bonds	17	31,420,064	31,275,552	12,568,968	14,936,208
Other income		250	-	250	-
Total Income		**561,923,238**	**1,184,018,432**	**160,455,205**	**293,023,815**
Expenses					
Management fee		198,944,078	206,172,657	65,488,418	70,353,770
Trustee fee		13,138,020	14,165,712	4,240,976	4,690,252
Custodian fee		13,260,173	14,160,964	4,628,347	4,623,492
Annual BSEC fee		13,228,856	14,286,007	4,550,350	4,810,547
Audit fee		46,000	69,000	-	-
Other operating expenses	18	872,406	1,598,813	182,557	228,716
Commission to selling agents		13,929	545	247	-
Total Expenses		**239,503,462**	**250,453,698**	**79,090,895**	**84,706,777**
Profit for the year before provision		**322,419,776**	**933,564,734**	**81,364,310**	**208,317,038**
(Provision)/Write back of provision against diminution in	19	(593,228,234)	736,620,437	78,001,922	(33,601,907)
Profit for the year		**(270,808,458)**	**1,670,185,171**	**159,366,232**	**174,715,131**
Other comprehensive income		-	-	-	-
Total		**(270,808,458)**	**1,670,185,171**	**159,366,232**	**174,715,131**
Number of units outstanding		175,378,311	175,651,740	175,378,311	175,651,740
Profit available for distribution for the year		(270,808,458)	1,670,185,170	159,366,232	174,715,131
Earnings per unit for the year	20	**(1.54)**	**9.51**	**0.91**	**1.00**

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

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Dated: 30 April 2023

Bangladesh Fund

Statement of Changes in Equity (Unaudited)
For the year ended 31 March 2023

Particulars	Unit capital	Unit premium reserve	Dividend equalisation reserve	Retained earnings	Total
	BDT	BDT	BDT	BDT	BDT
Balance as at 01 July 2022	17,552,684,100	57,571,131	300,000,000	570,747,726	18,481,002,957
Adjustment of unit capital	(14,853,000)	-	-	-	(14,853,000)
Adjustment of unit premium reserve	-	786,056	-	-	786,056
Profit for the year	-	-	-	(270,808,458)	(270,808,458)
Dividend paid for FY 2021-22 (3%)	-	-	-	(526,580,523)	(526,580,523)
Balance as at 31 March 2023	**17,537,831,100**	**58,357,187**	**300,000,000**	**(226,641,255)**	**17,669,547,032**

Statement of Changes in Equity (Unaudited)
For the year ended 31 march 2022 (Re-stated)

Particulars	Unit capital	Unit premium reserve	Dividend equalisation reserve	Retained earnings	Total
Balance as at 01 July 2021	17,581,971,400	56,467,806	300,000,000	(633,975,278)	17,304,463,928
Adjustment of unit capital	(8,210,000)	-	-	-	(8,210,000)
Adjustment of unit premium reserve	-	407,686	-	-	407,686
Profit for the year	-	-	-	1,495,470,041	1,495,470,041
Balance as at 31 March 2022	**17,573,761,400**	**56,875,492**	**300,000,000**	**861,494,763**	**18,792,131,655**

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

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Dated: 30 April 2023

Bangladesh Fund

Statement of Cash Flows (Unaudited)
For the year ended 31 March 2023

	Notes	01.07.2022 to 31.03.2023 BDT	01.07.2021 to 31.03.2022 BDT
A. Cash flows from operating activities			
Dividend receipts from investment in securities	20	401,097,893	422,195,922
Interest receipts on bank deposits and bonds	21	40,214,925	37,261,112
Other income		250	-
Payment of management fee and other expenses	22	(176,732,704)	(214,730,573)
Net cash from/(used in) operating activities	23	**264,580,364**	**244,726,461**
B. Cash flows from investing activities			
Sale of securities	24	936,129,666	3,987,193,070
Purchase of securities		(968,088,075)	(3,602,942,623)
Share application money		(4,685,000)	(123,290,340)
Refund of share application money		4,685,000	123,290,340
Investment in New FDR		(190,000,000)	(700,000,000)
Encashment of FDR		530,000,000	210,000,000
Net cash from/(used in) investing activities		**308,041,591**	**(105,749,553)**
C. Cash flows from financing activities			
Units sold		9,206,300	6,092,600
Units surrendered		(24,059,300)	(22,890,000)
Adjustment of premium on surrendered of units		1,060,905	1,516,028
Adjustment of premium on sales of units		(274,849)	(754,168)
Dividend paid during the year	25	(532,416,667)	(4,889,493)
Net cash from/(used in) financing activities		**(546,483,611)**	**(20,925,033)**
D. Net change		**26,138,344**	**608,051,875**
E. Opening cash and cash equivalents		**16,328,684**	**373,467,805**
F. Closing cash and cash equivalents (F=D+E)		**42,467,028**	**981,519,680**
Net operating cash flows per unit	26	**1.51**	**1.39**

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

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Dated: 30 April 2023

Bangladesh Fund

Notes to the Financial Statements (Unaudited)
For the year ended 31 March 2023

1. Fund profile

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" and "Custodian". The Trustee was subsequently changed to Bangladesh General Insurance Company Ltd effective from 01 December 2021. 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 Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.

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 the 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 Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 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.

2. Nature of the Fund

The Bangladesh Fund is an 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. Basis of accounting

3.1 Statement of compliance

The financial statements have been prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in compliance with the International Financial Reporting Standards (IFRSs) which also cover International Accounting Standards(IASs), so far adopted and applicable to the Fund. The disclosures of information are made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, and other applicable laws and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the

3.2 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical cost convention.

3.3 Functional and presentation currency

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

3.4 Reporting period

The financial statements are prepared for a period from 1 July 2022 to 31 March 2023.

3.5 Components of the financial statements

Following are the components of the financial statements:

(i) Statement of financial position (balance sheet);
(ii) Statement of profit or loss and other comprehensive income (revenue account);
(iii) Statement of changes in equity;
(iv) Statement of cash flows;
(v) Explanatory notes to the above financial statements which also describe accounting policies adopted and followed by the Fund.

4. Significant accounting policies

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

Set out below is an index of the significant accounting policies, the details of which are available on the current and following pages:

A. Policy of investment in securities
B. Valuation policy
C. Net Asset Value (NAV) calculation
D. Revenue recognition
E. Management fee
F. Trustee fee
G. Custodian fee
H. Annual BSEC fee
I. Taxation
J. Dividend policy
K. Cash and cash equivalents
L. Provisions
M. Statement of cash flows
N. Earnings per unit
O. Pricing of units
P. Dividend Equalisation Reserve
Q. Financial Risk Management

A. Policy of investment in securities

(i) The fund shall invest subject to the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ 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.

(ii) At least 60% of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% are to be invested in listed securities.

(iii) Not more than 25% of the total assets of the Fund shall be invested in any fixed-income

(vi) Not more than 15% of the total assets of the Fund shall be invested in pre-IPOs at a time.

(v) 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, preference shares, debentures or securitised debts.

B. Valuation policy

(i) IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

(ii) 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 dimunition 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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

(iii) The market value of listed securities are valued at the average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 31 March 2023.

(iv) The fair value of non-listed securities is valued based on the reporting date offering value of the instruments i.e., on 31 March 2023.

(v) Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commision's Directive No. SEC/CMRRCD/2009-193/172 dated 30.06.2015.

C. Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:
Total NAV = VA - LT
NAV per unit = Total NAV/No. of units outstanding.

VA: 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.

LT: 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.

D. Revenue recognition

(i) Income arising from the sale of investments are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

(ii) The cash dividend is recognised on an accrual basis. Dividends are recognised immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognised when shareholders' right to receive dividends is established.

(iii) Interest income is recognised on an accrual basis.

(iv) Capital gain is recognised on being realised.

E. Management fee

The Fund is to be paid annual management fees of 1.5% on weekly average NAV as per Directive dt. 08.01.2013 SEC /CMRRCD/2006-157/143/Admin/47.

F. 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 or as may be agreed upon between the parties

G. Custodian fee

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

H. 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 NAV of the Fund or BDT 100,000 whichever is higher.

I. 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 a dividend to its unitholders an amount which shall not be less than 50% of annual profit during the year , net of provisions . 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.

J. Cash and cash equivalents

Cash and cash equivalents comprise bank balances.

K. Provisions

(i) 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 'Provisions, Contingent Liabilities and Contingent Assets.'

(ii) Provision is made against diminution in the market value of investment as per Rule 67 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

(iii) As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated 30 June 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.

L. Statement of cash flows

Cash flows have been prepared under the direct method according to IAS-7 'Statement of Cash Flows.'

M. Earnings per unit

Earnings per unit have been calculated following IAS-33 'Earnings per Share' and shown on the face of Profit or Loss and Other Comprehensive Income.

N. Pricing of units

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 plus 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.

O. Dividend equalisation reserve

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

P. Financial risk management

ICB AMCL seeks to reduce financial risks (especially 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 ICB policies and procedures.

Bangladesh Fund

Notes to the Financial Statements
For the year ended 31 March 2023

	31/Mar/2023 BDT	30/Jun/2022 BDT
5. Investment in listed securities		
Listed securities (note 5.1)	17,163,690,321	17,583,771,420
	17,163,690,321	**17,583,771,420**

5.1 Sector wise break up of investments in listed securities as at 31 March 2023:

Sector/Category	Total cost	Total market value	Surplus/(Deficit)
	BDT	BDT	BDT
BANKS	2,218,645,194.05	1,866,263,128.00	(352,382,066)
FUNDS	356,460,007.58	330,657,848.51	(25,802,159)
ENGINEERING	2,222,416,181.12	1,407,886,904.50	(814,529,277)
FOOD AND ALLIED PRODUCTS	1,087,220,352.31	1,118,364,901.50	31,144,549
FUEL AND POWER	4,585,143,253.41	3,634,197,512.95	(950,945,740)
TEXTILES	581,315,081.38	478,640,592.75	(102,674,489)
PHARMACEUTICALS AND CHEMICAL	2,452,608,937.79	2,948,775,509.05	496,166,571
SERVICES	8,666,467.06	8,140,500.00	(525,967)
CEMENT	1,164,811,983.58	793,916,293.60	(370,895,690)
IT	41,196,661.56	41,065,722.40	(130,939)
TANNARY INDUSTRIES	244,982,399.58	218,652,400.40	(26,329,999)
CERAMIC INDUSTRY	501,432,304.41	407,160,700.00	(94,271,604)
INSURANCE	2,151,385,741.06	1,643,887,007.30	(507,498,734)
TELECOMMUNICATION	889,917,470.26	954,713,750.00	64,796,280
TRAVEL AND LEISURE	150,222,635.44	128,775,000.00	(21,447,635)
FINANCE AND LEASING	1,700,670,231.18	874,063,638.80	(826,606,592)
CORPORATE BOND	178,761,125.54	188,944,904.50	10,183,779
MISCELLANEOUS	124,123,551.73	119,584,006.65	(4,539,545)
	20,659,979,579	**17,163,690,321**	**(3,496,289,258)**

	31/Mar/2023 BDT	30/Jun/2022 BDT
6. Investment in non-listed securities		
Preference shares	10,000,000	10,000,000
Non-listed bonds	104,565,400	105,646,000
Open-ended mutual funds (note 6.1)	108,229,238	86,663,838
	222,794,638	**202,309,838**
6.1 Open-ended mutual funds		
ICB AMCL Second NRB Unit Fund	23,599,288	23,820,478
VIPB SEBL 1st Unit Fund	13,775,840	14,649,360
IDLC Growth Fund	11,430,000	12,380,000
EDEG Bangladesh Mutual Fund	11,230,000	11,410,000
UFS Bank Asia Unit Fund	10,020,000	9,810,000
Alliance Shandhani Life Unit Fund	8,880,000	8,640,000
Ekush Growth Fund	5,050,000	4,910,000
Capitec IBBL Shariah Unit Fund	919,000	1,044,000
VIPB NLI 1st Mutual Fund	2,702,960	-
Grameen bank AIMS First Unit Fund	10,000,000	-
CAPM Unit Fund	10,622,150	-
	108,229,238	**86,663,838**

Category wise break up of investments in non-listed securities as at 31 March 2023:

Category	Total cost	Total market value
Preference shares		
Union Capital Limited	10,000,000	10,000,000
Non-listed bonds		
Ashugonj Power Station Limited	100,000,000	104,565,400
Open-ended mutual funds		
Alliance Shandhani Life Unit Fund	10,080,000	8,880,000
IDLC Growth Fund	10,000,000	11,430,000
UFS Bank Asia Unit Fund	10,000,000	10,020,000
EDEG Bangladesh Mutual Fund	10,110,000	11,230,000
ICB AMCL Second NRB Unit Fund	30,432,501	23,599,288
Capitec IBBL Shariah Unit Fund	1,000,000	919,000
VIPB SEBL 1st Unit Fund	11,831,763	13,775,840
CAPM Unit Fund	10,016,950	10,622,150
VIPB NLI 1st Mutual Fund	2,619,504	2,702,960
Grameen bank AIMS First Unit Fund	10,000,000	10,000,000
Ekush Growth Fund	5,000,000	5,050,000
	221,090,718	**222,794,638**

	31/Mar/2023 BDT	30/Jun/2022 BDT
7.00 Investment in Money Market (FDR)		
Investment Corporation of Bangladesh	100,000,000	50,000,000
IFIC Bank Limited, Principal branch	-	100,000,000
IFIC Bank Limited, Principal branch	-	100,000,000
IFIC Bank Limited, Principal branch	-	100,000,000
First Security Islami Bank, corporate branch	-	20,000,000
Social Islami Bank Limited, Banasree branch	-	10,000,000
Agrani Bank Limited, Foreign exchange branch	100,000,000	100,000,000
Islami Bank Bangladesh Limited, Gulshan Circle-1 branch	100,000,000	100,000,000
Janata Bank Limited, Nagar Bhaban branch	-	200,000,000
One bank,motijheel Br	40,000,000	-
IFIC Bank Limited, Gulshan branch	20,000,000	-
Dhaka bank, Shajhanpur Br	20,000,000	-
NCC bank, NCC Islamic Br	20,000,000	-
Community Bank, Motijheel Br	30,000,000	-
Exim bank,Panthpath	10,000,000	-
	440,000,000	**780,000,000**
8. Cash and cash equivalents		
STD accounts (note 8.1)	37,069,143	10,511,124
STD/SND accounts with selling agent (note 8.2)	933,078	1,076,094
Dividend account (note 8.4)	4,464,808	4,741,466
	42,467,029	**16,328,684**

8.1 STD accounts

Name of the bank and branches	Account no.		
Sonali Bank Limited, Local branch	000236002975	62,656	59,909
Agrani Bank Limited, Principal branch	0200000262626	53,857	54,041
Janata Bank Limited, Local branch	0100001434921	35,759	35,980
Rupali Bank Limited, Local branch	0018024000174	30,585	30,585
Bangladesh Development Bank Limited, Principal branch	0650240000003	78,403	78,217
Shajalal Islami Bank Limited, Motijheel branch	13100001192	-	1,472,409
Dhaka Bank Limited, Kakrail branch	1061500000628	36,807,883	8,779,983
		37,069,143	**10,511,124**

		31/Mar/2023 BDT	30/Jun/2022 BDT
8.2 STD/SND accounts with selling agent			
Investment Corporation of Bangladesh (note 8.2.1)		695,335	720,543
Sonali Bank Limited (note 8.2.2)		226,948	224,689
Janata Bank Limited (note 8.2.3)		3,580	4,265
Bangladesh Development Bank Limited (note 8.2.4)		7,215	126,597
		933,078	**1,076,094**

8.2.1 Investment Corporation of Bangladesh

Name of the bank and branches	Account no.		
Rupali Bank Limited, Nayapaltan corporate branch	0505024000073	261,452	355,230
Sonali Bank Limited, Rajshahi corporate branch	4617736000547	55,656	1,871
Sonali Bank Limited, Sylhet corporate branch	5627536000519	30,403	179,145
Sonali Bank Limited, Barishal corporate branch	0304240001009	19,817	17,699
Sonali Bank Limited, Bogra bazar branch	0607004000178	27,668	14,569
Bangladesh Development Bank Limited, Khulna corporate	0520240000020	31,065	47,315
Bangladesh Development Bank Limited, Agrabad branch	0510200000620	122,922	22,443
Bangladesh Development Bank Limited, Principal branch	0650240000012	146,352	82,271
		695,335	**720,543**

8.2.2 Sonali Bank Limited

Name of the bank and branches	Account no.		
Sonali Bank Limited, Khulna corporate branch	2715136000758	530	524
Sonali Bank Limited, Local branch	0002636003016	193,764	191,803
Sonali Bank Limited, Krishibhaban branch	1612136001051	1,986	1,742
Sonali Bank Limited, Dhanmondi branch	4415004000852	13,518	13,470
Sonali Bank Limited, Mirpur cantonment branch	4418004000065	17,150	17,150
		226,948	**224,689**

8.2.3 Janata Bank Limited

Name of the bank and branches	Account no.		
Janata Bank Limited, Local branch	0100001435102	3,580	4,263
Janata Bank Limited, Rajshahi corporate branch	0100001797349	-	2
		3,580	**4,265**

8.2.4 Bangladesh Development Bank Limited

Name of the bank and branches	Account no.		
Bangladesh Development Bank Limited, Karwan bazar	0670240000079	7,215	126,597

			31/Mar/2023 BDT	30/Jun/2022 BDT
8.4	**Dividend account**			
	Shahjalal Islami Bank Limited,	13100004077	167,410	166,319
	IFIC Bank Limited, Principal branch	1001000564041	160,205	158,102
	IFIC Bank Limited, Principal branch	1001000579041	170,617	168,331
	IFIC Bank Limited, Principal branch	1001754570041	333,547	329,556
	IFIC Bank Limited, Principal branch	1001759349041	85,837	486,096
	IFIC Bank Limited, Principal branch	1001095850041	624,864	617,126
	IFIC Bank Limited, Principal branch	0170140257041	897,272	885,673
	IFIC Bank Limited, Principal branch	0170216291041	244,053	244,136
	IFIC Bank Limited, Principal branch	0100100214041	521,297	514,124
	Jamuna Bank Ltd, Shantinagar branch	00090320000923	684,645	684,202
	Jamuna Bank Ltd, Shantinagar branch	00090320000950	120,486	120,523
	Jamuna Bank Ltd, Shantinagar branch	00090320001119	362,457	367,278
	IFIC Bank Limited, Principal branch	0100100411041	92,118	-
			4,464,808	**4,741,466**
9	**Other current assets**			
	Dividend receivable		19,454,413	45,378,618
	Interest receivable on FDR and bonds		3,520,903	12,315,764
	Receivable from ISTCL		3,350,938	9,695,227
	Advance payment of trustee fee		4,780,988	-
			31,107,242	**67,389,609**
10	**Unit capital**			
	Opening balance		17,552,684,100	17,581,971,400
	Add: Unit sold during the year		9,206,300	6,392,600
			17,561,890,400	17,588,364,000
	Less: Unit surrender by holder		(24,059,300)	(35,679,900)
	Closing balance		**17,537,831,100**	**17,552,684,100**
	(The unit capital represents 175,378,311 number of units of BDT 100 each.)			
11	**Unit premium reserve**			
	Opening balance		57,571,131	56,467,806
	Add: Premium on surrender of units during the year		1,060,905	1,844,803
			58,632,036	58,312,609
	Less: Adjustment against sale of units during the year		(274,849)	(741,478)
	Closing balance		**58,357,187**	**57,571,131**
12	**Retained earnings**			
	Opening balance		570,747,726	(633,975,278)
	Add: Net profit for the year		(270,808,458)	1,204,723,004
			299,939,268	570,747,726
	Less: Dividend paid		(526,580,523)	-
	Closing balance		**(226,641,255)**	**570,747,726**
13	**Unclaimed/ dividend payable**			
	Opening balance		8,794,128	13,692,731
	Add: Addition during the year		526,580,523	-
			535,374,651	13,692,731
	Less: Paid during the year		(532,416,668)	(4,898,603)
	Closing balance		**2,957,984**	**8,794,128**
	Year wise breakdown of dividend payable			
	Dividend payable for FY 2012-13		49,680	49,680
	Dividend payable for FY 2013-14 (interim)		121,810	121,810
	Dividend payable for FY 2013-14		90,547	90,547
	Dividend payable for FY 2014-15 (interim)		202,830	202,830
	Dividend payable for FY 2014-15		115,645	6,515,645
	Dividend payable for FY 2015-16		178,726	178,745
	Dividend payable for FY 2016-17		271,047	271,047
	Dividend payable for FY 2017-18		290,208	290,208
	Dividend payable for FY 2018-19		161,601	161,630
	Dividend payable for FY 2019-20 (interim)		396,252	398,952

	Dividend payable for FY 2019-20	133,434	133,490
	Dividend payable for FY 2020-21 (interim)	373,173	379,544
	Dividend payable for FY 2021-22	573,031	-
		2,957,984	**8,794,128**

		31/Mar/2023 BDT	30/Jun/2022 BDT
14	**Other liabilities**		
	Management fee payable to ICB AMCL	198,944,078	139,468,409
	Custodian fee payable to ICML	13,260,173	18,295,337
	Annual fee payable to BSEC	13,228,856	260,645
	Audit fee payable	46,000	46,000
	Commission payable to unit sales agents	75,105	61,826
	TDS & VAT payable	-	1,835,249
	CDBL fee payable	-	35,000
	Other liability payable	2,000,000	-
		227,554,212	**160,002,466**
15	**Net asset value per unit (at cost price)**		
	Total assets (Investment considered at cost price)	21,394,644,567	21,551,156,655
	Less: Total liabilities	230,512,196	168,796,594
	Net asset value (NAV)	**21,164,132,372**	**21,382,360,061**
	Number of units	175,378,311	175,526,841
	NAV per unit at cost	**120.68**	**121.82**
16	**Net asset value per unit (at market price)**		
	Total assets	17,900,059,229	18,649,799,551
	Less: Total liabilities	230,512,196	168,796,594
	Net asset value (NAV)	**17,669,547,034**	**18,481,002,957**
	Number of units	175,378,311	175,526,841
	NAV per unit at market value	**100.75**	**105.29**

		01.07.2022 to 31.03.2023 BDT	01.07.2021 to 31.03.2022 BDT
17	**Interest on bank deposits and bonds**		
	Interest on short term deposit	2,552,114	1,334,364
	Interest on fixed deposit	15,584,098	21,573,454
	Interest on listed bonds	7,990,701	325,791
	Interest on non-listed bonds	5,293,151	8,041,943
		31,420,064	**31,275,552**
18	**Other operating expenses**		
	CDBL charges	207,485	913,592
	Excise duty	360,266	300,700
	Advertisement expenses	151,159	153,600
	Others	-	129,195
	Printing and stationery	93,890	42,584
	IPO expenses	11,000	29,000
	Bank charges	46,776	17,464
	Dividend distribution expenses	1,830	12,678
		872,406	**1,598,813**
19	**(Provision)/Write back of provision against diminution in value of investment**		
	Balance as at July 01, 2022	(2,901,357,104)	(2,984,939,194)
	Closing Balance as at March 31, 2023	(3,494,585,338)	(2,248,318,757)
	(Provision)/Write back of provision against diminution in value of investment	**(593,228,233.73)**	**736,620,437**
20	**Earnings per unit for the year**		
	Profit for the period (numerator)	(270,808,458)	1,670,185,171
	Number of units (denominator)	175,378,311	175,651,740
	Earnings Per Unit	**(1.54)**	**9.51**

(N.B: Earnings Per Unit (EPU) has been decreased due to the adoption of International Financial Reporting Standards (IFRS).)

		01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022
		BDT	BDT
21	**Dividend from investment in shares**		
	Dividend income	375,173,688	-
	Add: Previous year dividend receivable	45,378,618	38,394,680
		420,552,306	38,394,680
	Less: Current year dividend receivable	(19,454,413)	(6,779,670)
		401,097,893	**31,615,010**
22	**Interest receipts on bank deposits and bonds**		
	Interest on bank deposits and bonds	31,420,064	31,275,552
	Add: Previous year Interest receivable on FDR and bond	12,315,764	11,714,310
		43,735,828	42,989,862
	Less: Current year Interest receivable on FDR and bond	(3,520,903)	(5,728,750)
		40,214,925	**37,261,112**
23	**Payment of management fee and other expenses**		
	Total management fee and other expenses	239,503,462	250,453,698
	Add: Previous year operating expenses payable	160,002,466	222,750,534
		399,505,928	473,204,232
	Less: Current year operating expenses payable	(222,773,224)	(257,164,398)
		176,732,704	**216,039,834**
24	**Reconciliation between net profit to operating cash flow**		
	Profit for the year	(270,808,458)	1,495,470,041
	Less: Profit on sale of investments	(155,329,236)	(609,943,150)
	Write back of provision against fall in value of investment	593,228,234	(770,222,345)
	Profit on Surrendered of Unit Certificate of Investment	-	-
	Operating cash flow before changes in working capital	167,090,540	115,304,546
	Changes in working capital:		
	Decrease/(Increase) of other current assets	34,719,066	(121,871,549)
	(Decrease)/Increase of current liabilities	62,770,758	(56,372,809)
		97,489,824	(178,244,358)
	Net operating cash flows	**264,580,364**	**(62,939,812)**
25	**Sale of securities**		
	Sales from direct share (cost price)	774,456,141	1,792,441,989
	Add: Prior year receivable	9,695,227	1,309,261
	Profit on sale of investments	155,329,236	722,155,311
		939,480,604	2,515,906,561
	Less:Current year receivable	(3,350,938)	(29,849,779)
		936,129,666	**2,486,056,782**
26	**Dividend paid during the year**		
	Dividend declare during the year	526,580,523	-
	Add: Previous year dividend payable	8,794,128	13,692,731
		535,374,651	13,692,731
	Less: Current year dividend payable	(2,957,984)	(8,941,832)
		532,416,667	**4,750,899**
27	**Net operating cash flows per unit**		
	Net cash inflow/(outflow) from operating activities (numerator)	264,580,364	244,726,461
	Number of units (denominator)	175,378,311	175,737,614
	Net operating cash flows per unit (NOCFPU)	**1.51**	**1.39**

**** Net operating cash flow per share (NOCFPS) has been increased due to rise of dividend and interest received in this period.****

Asset Management Company Ltd. ICB Accounts Department

BANGLADESH FUND
PORTFOLIO STATEMENT
AS ON 30-March-2023

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	BANKS								
1	AB BANK LTD.	10,560,847	26.78	282,797,956.45	9.90	10.00	9.95	105,080,427.65	-177,717,528.80
2	AL ARAFA ISLAMI BANK LTD.	493,761	25.40	12,540,268.02	23.60	24.20	23.90	11,800,887.90	-739,380.12
3	BANK ASIA LIMITED	10,000,000	17.52	175,172,567.91	20.40	20.50	20.45	204,500,000.00	29,327,432.09
4	BRAC BANK LTD.	500,000	39.01	19,503,997.29	38.50	38.70	38.60	19,300,000.00	-203,997.29
5	DHAKA BANK LTD.	9,500,000	14.12	134,136,277.71	13.20	13.30	13.25	125,875,000.00	-8,261,277.71
6	DUTCH BANGLA BANK LIMITED	1,022,858	64.14	65,602,820.75	62.60	63.00	62.80	64,235,482.40	-1,367,338.35
7	EASTERN BANK LTD.	1,112,500	28.64	31,861,136.03	31.80	32.20	32.00	35,600,000.00	3,738,863.97
8	EXIM BANK OF BANGLADESH LTD.	8,251,250	13.50	111,416,754.36	10.40	10.50	10.45	86,225,562.50	-25,191,191.86
9	JAMUNA BANK LTD.	4,912,370	22.76	111,788,629.07	21.30	21.40	21.35	104,879,099.50	-6,909,529.57
10	MERCANTILE BANK LIMITED	7,750,000	14.70	113,938,972.14	13.60	13.70	13.65	105,787,500.00	-8,151,472.14
11	N C C BANK LTD.	5,416,000	12.84	69,559,525.99	13.80	13.90	13.85	75,011,600.00	5,452,074.01
12	NATIONAL BANK LTD.	16,089,000	10.97	176,573,925.70	8.30	8.40	8.35	134,343,150.00	-42,230,775.70
13	PRIME BANK LIMITED	3,600,000	20.17	72,626,336.48	19.10	20.00	19.55	70,380,000.00	-2,246,336.48
14	PUBALI BANK LTD.	650,000	23.60	15,338,282.92	26.30	26.30	26.30	17,095,000.00	1,756,717.08
15	RUPALI BANK LTD	500,000	36.48	18,239,523.65	25.20	25.80	25.50	12,750,000.00	-5,489,523.65
16	SOCIAL ISLAMI BANK LIMITED	6,023,171	15.23	91,748,387.47	12.30	12.50	12.40	74,687,320.40	-17,061,067.07
17	SOUTHEAST BANK LIMITED	11,559,017	17.62	203,671,066.71	13.80	13.90	13.85	160,092,385.45	-43,578,681.26
18	STANDARD BANK LTD	12,474,372	11.35	141,572,859.93	8.80	8.90	8.85	110,398,192.20	-31,174,667.73
19	THE CITY BANK LTD.	2,000,000	22.23	44,463,678.73	21.80	22.00	21.90	43,800,000.00	-663,678.73
20	U.C.B.L	11,330,000	15.98	181,064,227.71	13.00	13.10	13.05	147,856,500.00	-33,207,727.71
21	UNION BANK LIMITED	100,000	10.00	1,000,000.00	9.30	9.40	9.35	935,000.00	-65,000.00
22	UTTARA BANK LTD.	6,679,400	21.56	144,027,999.03	23.30	23.30	23.30	155,630,020.00	11,602,020.97
	Sector Total	**130,524,546**		**2,218,645,194.05**				**1,866,263,128.00**	**-352,382,066.05**
	CEMENT								
23	CONFIDENCE CEMENT LTD.	175,000	115.26	20,170,725.06	89.00	90.00	89.50	15,662,500.00	-4,508,225.06
24	CROWN CEMENT PLC	4,824,666	88.89	428,844,901.63	74.40	71.30	72.85	351,476,918.10	-77,367,983.53
25	HEIDELBERG CEMENT BD LTD	675,000	442.49	298,680,409.05	179.10	185.50	182.30	123,052,500.00	-175,627,909.05
26	LAFARGE HOLCIM BANGLADESH LIMITED	2,390,000	76.73	183,377,641.21	64.80	65.00	64.90	155,111,000.00	-28,266,641.21
27	MEGHNA CEMENT MILLS LTD.	2,094,750	89.95	188,426,595.95	58.10	59.80	58.95	123,485,512.50	-64,941,083.45
28	PREMIER CEMENT MILLS LIMITED	563,405	80.42	45,311,710.68	44.50	44.70	44.60	25,127,863.00	-20,183,847.68
	Sector Total	**10,722,821**		**1,164,811,983.58**				**793,916,293.60**	**-370,895,689.98**
	CERAMIC INDUSTRY								
29	RAK CERAMICS(BANGLADESH) LTD.	9,502,000	52.77	501,432,304.41	42.90	42.80	42.85	407,160,700.00	-94,271,604.41
	Sector Total	**9,502,000**		**501,432,304.41**				**407,160,700.00**	**-94,271,604.41**
	CORPORATE BOND								
30	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,999.00	4,560.00	4,779.50	35,287,048.50	-1,627,951.50
31	APSCL NON-CONVERTIBLE AND FULLY R	5,200	5,039.05	26,203,051.20	5,500.00	5,100.00	5,300.00	27,560,000.00	1,356,948.80
32	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	5,000.00	4,850.00	4,925.00	29,481,050.00	-448,950.00
33	IBBL MUDARABA PERPETUAL BOND	91,234	939.49	85,713,074.34	1,053.00	1,065.00	1,059.00	96,616,806.00	10,903,731.66
	Sector Total	**109,803**		**178,761,125.54**				**188,944,904.50**	**10,183,778.96**
	ENGINEERING								
34	AFTAB AUTOMOBILES LTD.	3,786,742	73.28	277,486,413.22	24.50	24.70	24.60	93,153,853.20	-184,332,560.02
35	APPOLLO ISPAT COMPLEX LIMITED	4,383,766	18.30	80,212,990.81	8.20	8.30	8.25	36,166,069.50	-44,046,921.31
36	ATLAS(BANGLADESHD) LTD.	2,006,859	162.17	325,459,230.99	104.20	0.00	104.20	209,114,707.80	-116,344,523.19
37	BANGLADESH LAMPS LTD.	2,000	187.07	374,134.21	253.60	256.70	255.15	510,300.00	136,165.79
38	BANGLADESH STEEL RE-ROLLING MILLS	979,953	103.40	101,324,957.34	90.00	90.60	90.30	88,489,755.90	-12,835,201.44
39	BANGLADESH THAI ALUMINIU LTD.	68,000	19.59	1,332,450.17	13.60	14.20	13.90	945,200.00	-387,250.17
40	BBS CABLES LTD.	350,000	48.86	17,099,773.12	49.90	49.90	49.90	17,465,000.00	365,226.88
41	BENGAL WINDSOR THERMOPLASTICS	1,112,717	45.65	50,790,165.62	28.30	28.50	28.40	31,601,162.80	-19,189,002.82
42	BSRM STEELS LIMITED	5,250,000	110.74	581,394,367.79	63.90	65.00	64.45	338,362,500.00	-243,031,867.79
43	GOLDEN SON LTD.	3,350,000	21.33	71,457,904.68	18.20	18.20	18.20	60,970,000.00	-10,487,904.68
44	GPH ISPAT LTD.	3,059,500	39.17	119,851,105.45	44.80	45.20	45.00	137,677,500.00	17,826,394.55
45	IFAD AUTOS LIMITED	77,448	48.76	3,776,254.35	44.10	43.90	44.00	3,407,712.00	-368,542.35
46	NAVANA CNG LIMITED	870,917	64.31	56,005,746.95	24.20	23.80	24.00	20,902,008.00	-35,103,738.95
47	OIMEX ELECTRODE LIMITED	1,025,322	28.73	29,455,602.56	17.20	17.20	17.20	17,635,538.40	-11,820,064.16
48	OLYMPIC ACCESSORIES LIMITED	873,026	17.92	15,644,564.10	9.90	9.50	9.70	8,468,352.20	-7,176,211.90
49	RUNNER AUTO MOBILES	367,615	50.50	18,566,104.74	48.40	48.40	48.40	17,792,566.00	-773,538.74
50	S. ALAM COLD ROLLED STEELS LTD	7,836,775	52.03	407,713,009.92	33.30	34.00	33.65	263,707,478.75	-144,005,531.17
51	SINGER BANGLADESH LTD.	220,252	160.92	35,442,067.27	151.90	151.80	151.85	33,445,266.20	-1,996,801.07
52	WALTON HI-TECH INDUSTRIES LIMITED	26,831	1,081.93	29,029,337.83	1,047.70	1,044.80	1,046.25	28,071,933.75	-957,404.08
	Sector Total	**35,647,723**		**2,222,416,181.12**				**1,407,886,904.50**	**-814,529,276.62**
	FINANCE AND LEASING								
53	DELTA BRAC HOUSING CORPORATION	3,492,500	72.44	252,994,145.09	57.80	58.10	57.95	202,390,375.00	-50,603,770.09
54	IDLC FINANCE LIMITED	5,590,000	53.00	296,259,099.73	46.50	46.60	46.55	260,214,500.00	-36,044,599.73
55	INTL. LEASING & FIN. SERVICES	7,918,995	20.75	164,289,782.55	5.60	5.70	5.65	44,742,321.75	-119,547,460.80
56	ISLAMIC FINANCE AND INVESTMENT	2,146,840	22.14	47,526,189.62	19.70	19.90	19.80	42,507,432.00	-5,018,757.62
57	PHOENIX FINANCE & INV. LTD.	3,787,443	25.70	97,322,452.02	16.30	16.30	16.30	61,735,320.90	-35,587,131.12
58	PREMIER LEASING & FINANCE LTD.	6,126,750	16.12	98,735,636.09	6.80	7.00	6.90	42,274,575.00	-56,461,061.09
59	PRIME FINANCE & INVESTMENT LTD.	3,848,400	82.11	315,994,959.93	11.50	11.50	11.50	44,256,600.00	-271,738,359.93
60	UNION CAPITAL LIMITED	1,598,625	19.88	31,775,516.32	7.70	7.60	7.65	12,229,481.25	-19,546,035.07
61	UTTARA FINANCE & INVEST. LTD	4,738,438	83.52	395,772,449.83	33.80	35.30	34.55	163,713,032.90	-232,059,416.93
	Sector Total	**39,247,991**		**1,700,670,231.18**				**874,063,638.80**	**-826,606,592.38**
	FOOD AND ALLIED PRODUCTS								
62	AGRICULTURAL MARKETING CO.LTD	150,000	191.96	28,794,295.01	254.70	266.60	260.65	39,097,500.00	10,303,204.99
63	BATBC	1,465,000	438.57	642,511,998.39	518.70	519.10	518.90	760,188,500.00	117,676,501.61
64	GOLDEN HARVEST AGRO IND. LTD.	3,300,000	25.38	83,769,458.48	17.50	17.50	17.50	57,750,000.00	-26,019,458.48
65	NTC	80,000	660.89	52,871,248.53	603.00	600.00	601.50	48,120,000.00	-4,751,248.53
66	OLYMPIC INDUSTRIES LTD.	1,275,000	208.69	266,079,949.61	155.40	156.00	155.70	198,517,500.00	-67,562,449.61
67	UNILEVER CONSUMER CARE LIMITED	4,687	2,814.89	13,193,402.29	3,134.50	0.00	3,134.50	14,691,401.50	1,497,999.21
	Sector Total	**6,274,687**		**1,087,220,352.31**				**1,118,364,901.50**	**31,144,549.19**
	FUEL AND POWER								
68	BARAKA POWER LIMITED.	4,975,983	30.19	150,232,435.52	21.30	21.40	21.35	106,237,237.05	-43,995,198.47
69	CVO PETROCHEMICAL REFINERY LIMITEI	116,391	207.68	24,172,239.34	163.70	163.90	163.80	19,064,845.80	-5,107,393.54
70	DHAKA ELECTRIC SUPPLY CO. LTD.	7,077,000	77.35	547,374,761.13	36.60	37.70	37.15	262,910,550.00	-284,464,211.13

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
71	DOREEN POWER GENERATIONS AND SY:	2,075,183	64.07	132,947,393.29	61.00	60.80	60.90	126,378,644.70	-6,568,748.59
72	ENERGYPAC POWER GENERATION LIMIT	2,835,000	41.90	118,800,000.00	34.50	34.70	34.60	98,091,000.00	-20,709,000.00
73	JAMUNA OIL COMPANY LTD.	2,313,436	185.95	430,187,421.81	178.50	179.30	178.90	413,873,700.40	-16,313,721.41
74	KHULNA POWER COMPANY LTD.	425,000	44.48	18,902,684.38	26.60	26.80	26.70	11,347,500.00	-7,555,184.38
75	LINDE BANGLADESH LIMITED	155,000	1,288.56	199,727,199.82	1,397.70	1,418.70	1,408.20	218,271,000.00	18,543,800.18
76	LUB-RREF (BANGLADESH) LIMITED	300,000	33.78	10,132,725.00	35.10	35.60	35.35	10,605,000.00	472,275.00
77	MEGHNA PETROLEUM LTD.	3,330,000	205.67	684,889,873.84	198.70	198.30	198.50	661,005,000.00	-23,884,873.84
78	MJL BANGLADESH LIMITED	1,725,000	98.72	170,284,587.44	86.70	85.90	86.30	148,867,500.00	-21,417,087.44
79	PADMA OIL COMPANY.	1,675,625	258.40	432,980,221.68	209.20	206.30	207.75	348,111,093.75	-84,869,127.93
80	POWER GRID CO. OF BANGLADESH LTD.	11,996,472	66.74	800,611,121.99	52.40	52.70	52.55	630,414,603.60	-170,196,518.39
81	SHAHJIBAZAR POWER CO. LTD.	2,268,303	100.54	228,050,655.24	65.50	67.10	66.30	150,388,488.90	-77,662,166.34
82	SUMMIT POWER LTD	5,900,000	39.30	231,875,869.61	34.00	34.10	34.05	200,895,000.00	-30,980,869.61
83	TITAS GAS TRANSMISSION & D.C.L	4,773,589	76.83	366,771,969.83	40.90	41.30	41.10	196,194,507.90	-170,577,461.93
84	UNITED POWER GENERATION & DISTRIBI	134,823	275.93	37,202,093.49	233.70	234.20	233.95	31,541,840.85	-5,660,252.64
	Sector Total	**52,076,805**		**4,585,143,253.41**				**3,634,197,512.95**	**-950,945,740.46**
	INSURANCE								
100	AGRANI INSURANCE CO. LTD.	621,189	48.90	30,376,570.55	33.80	0.00	33.80	20,996,188.20	-9,380,382.35
101	ASIA PACIFIC GENERAL INSURANCE	1,800,000	67.96	122,334,607.82	43.60	44.10	43.85	78,930,000.00	-43,404,607.82
102	CENTRAL INSURANCE CO LTD.	700,000	53.46	37,420,235.10	37.40	42.00	39.70	27,790,000.00	-9,630,235.10
103	CONTINENTAL INSURANCE LTD.	91,000	30.59	2,784,003.87	29.40	29.90	29.65	2,698,150.00	-85,853.87
104	CRYSTAL INSURANCE COMPANY LIMITEC	350,000	37.00	12,950,178.06	35.10	36.80	35.95	12,582,500.00	-367,678.06
105	DELTA LIFE INSURANCE CO.LTD.	1,071,000	124.19	133,009,844.92	143.90	142.00	142.95	153,099,450.00	20,089,605.08
106	EASTLAND INSURANCE CO.LTD	732,100	35.94	26,313,645.00	23.70	26.00	24.85	18,192,685.00	-8,120,960.00
107	FAREAST ISLAMI LIFE INSURANCE	1,495,824	110.24	164,903,949.12	75.10	82.80	78.95	118,095,304.80	-46,808,644.32
108	GREEN DELTA INSURANCE	3,441,990	90.52	311,558,054.98	65.10	66.30	65.70	226,138,743.00	-85,419,311.98
109	ISLAMI COMMERCIAL INSURANCE COMP/	7,614	10.00	76,140.00	28.30	28.20	28.25	215,095.50	138,955.50
110	KARNAFULI INSURANCE CO.LTD.	300,000	28.12	8,437,140.56	27.80	0.00	27.80	8,340,000.00	-97,140.56
111	MEGHNA LIFE INSURANCE CO. LTD	3,972,903	95.86	380,826,421.89	74.00	73.90	73.95	293,796,176.85	-87,030,245.04
112	MERCHANTILE INSURANCE CO. LTD.	1,010,251	53.17	53,715,786.74	29.20	31.00	30.10	30,408,555.10	-23,307,231.64
113	NITOL INSURANCE COMPANY LTD.	1,999,825	54.86	109,714,582.35	35.50	39.80	37.65	75,293,411.25	-34,421,171.10
114	PEOPLES INSURANCE CO. LTD.	1,100,000	51.90	57,090,622.39	31.90	34.70	33.30	36,630,000.00	-20,460,622.39
115	PHOENIX INSURANCE CO.LTD.	672,497	38.65	25,990,989.18	34.40	34.60	34.50	23,201,146.50	-2,789,842.68
116	PIONEER INSURANCE COMPANY LTD	836,030	89.20	74,573,853.22	71.80	71.90	71.85	60,068,755.50	-14,505,097.72
117	POPULAR LIFE INSURANCE CO. LTD	136,013	65.55	8,915,477.11	68.80	67.00	67.90	9,235,282.70	319,805.59
118	PRAGATI INSURANCE LTD.	1,300,000	69.83	90,776,796.87	61.60	60.30	60.95	79,235,000.00	-11,541,796.87
119	PRAGATI LIFE INSURANCE LTD.	1,455,000	77.70	113,055,191.63	105.30	108.90	107.10	155,830,500.00	42,775,308.37
120	PRIME ISLAMI LIFE INSURANCE LTD.	2,195,384	137.51	301,892,167.49	57.10	57.50	57.30	125,795,503.20	-176,096,664.29
121	PROGRESSIVE LIFE INSURANCE CO	326,788	121.35	39,656,099.22	77.30	81.90	79.60	26,012,324.80	-13,643,774.42
122	RELIANCE INSURANCE CO. LTD	1,050,000	41.56	43,636,197.67	55.40	58.80	57.10	59,955,000.00	16,318,802.33
123	REPUBLIC INSURANCE COMPANY LTD	42,974	32.05	1,377,185.32	31.60	31.10	31.35	1,347,234.90	-29,950.42
	Sector Total	**26,708,382**		**2,151,385,741.06**				**1,643,887,007.30**	**-507,498,733.76**
	IT								
124	AAMRA TECHNOLOGIES LTD.	738,679	36.05	26,632,328.35	35.70	35.50	35.60	26,296,972.40	-335,355.95
125	INFORMATION TECHNOLOGY CONSULTA	425,000	34.27	14,564,333.21	35.00	34.50	34.75	14,768,750.00	204,416.79
	Sector Total	**1,163,679**		**41,196,661.56**				**41,065,722.40**	**-130,939.16**
	MISCELLANEOUS								
126	ARAMIT LIMITED	85,967	327.26	28,133,773.97	259.40	269.00	264.20	22,712,481.40	-5,421,292.57
127	BERGER PAINTS BANGLADESH LTD.	23,089	1,331.42	30,741,104.40	1,733.40	1,717.10	1,725.25	39,834,297.25	9,093,192.85
128	BEXIMCO LIMITED(SHARE)	375,000	120.82	45,307,094.36	115.60	115.70	115.65	43,368,750.00	-1,938,344.36
129	BSC	21,000	46.66	979,791.58	127.40	127.10	127.25	2,672,250.00	1,692,458.42
130	KHAN BROTHERS PP WOVEN BAG IND	220,000	20.36	4,480,210.14	10.20	10.10	10.15	2,233,000.00	-2,247,210.14
131	USMANIA GLASS SHEET	157,896	91.72	14,481,577.28	56.70	54.30	55.50	8,763,228.00	-5,718,349.28
	Sector Total	**882,952**		**124,123,551.73**				**119,584,006.65**	**-4,539,545.08**
	PHARMACEUTICALS AND CHEMICAL								
132	ACI FORMULATION LIMITED	1,213,824	162.77	197,579,567.16	155.00	156.30	155.65	188,931,705.60	-8,647,861.56
133	ACI LIMITED	1,522,500	257.89	392,638,558.04	260.20	261.20	260.70	396,915,750.00	4,277,191.96
134	ADVENT PHARMA LIMITED	150,000	22.90	3,434,510.80	22.70	22.90	22.80	3,420,000.00	-14,510.80
135	AFC AGRO BIOTECH LTD.	4,247,601	35.94	152,645,334.57	23.50	24.10	23.80	101,092,903.80	-51,552,430.77
136	BEXIMCO PHARMACEUTICALS LTD.	2,520,000	99.83	251,572,467.71	146.20	145.70	145.95	367,794,000.00	116,221,532.29
137	FAR CHEMICAL INDUSTRIES LTD.	493,650	14.43	7,121,122.93	10.60	10.70	10.65	5,257,372.50	-1,863,750.43
138	KEYA COSMETICS LIMITED	2,188,267	10.58	23,146,799.62	6.40	6.50	6.45	14,114,322.15	-9,032,477.47
139	MARICO BANGLADESH LIMITED	44,000	1,242.75	54,680,805.96	2,421.50	2,380.00	2,400.75	105,633,000.00	50,952,194.04
140	ORION PHARMA LIMITED	140,000	56.39	7,895,152.61	79.60	79.60	79.60	11,144,000.00	3,248,847.39
141	RENATA (BD) LTD.	786,450	779.45	613,000,618.31	1,217.90	0.00	1,217.90	957,817,455.00	344,816,836.69
142	SQUARE PHARMACEUTICALS LTD.	1,900,000	201.00	381,890,962.94	209.80	210.20	210.00	399,000,000.00	17,109,037.06
143	THE ACME LABORATORIES LTD.	4,550,000	78.44	356,891,882.51	85.00	84.80	84.90	386,295,000.00	29,403,117.49
144	THE IBN SINA PHARMA. LTD.	40,000	252.78	10,111,154.63	286.60	281.40	284.00	11,360,000.00	1,248,845.37
	Sector Total	**19,796,292**		**2,452,608,937.79**				**2,948,775,509.05**	**496,166,571.26**
	SERVICES								
145	SUMMIT ALLIANCE PORT LIMITED	270,000	32.10	8,666,467.06	30.20	30.10	30.15	8,140,500.00	-525,967.06
	Sector Total	**270,000**	**32.10**	**8,666,467.06**	**30.20**	**30.10**	**30.15**	**8,140,500.00**	**-525,967.06**
	TANNARY INDUSTRIES								
146	APEX FOOTWEAR LIMITED	38,000	254.99	9,689,705.25	299.80	301.00	300.40	11,415,200.00	1,725,494.75
147	APEX TANNERY LTD.	725,000	137.09	99,387,744.91	109.20	111.00	110.10	79,822,500.00	-19,565,244.91
148	BATA SHOES (BD) LTD.	136,506	995.60	135,904,949.42	946.70	920.10	933.40	127,414,700.40	-8,490,249.02
	Sector Total	**899,506**	**1,387.68**	**244,982,399.58**	**1,355.70**	**1,332.10**	**1,343.90**	**218,652,400.40**	**-26,329,999.18**
	TELECOMMUNICATION								
149	BANGLADESH SUBMARINE CABLE CO.	1,875,000	168.86	316,604,756.11	218.90	217.20	218.05	408,843,750.00	92,238,993.89
150	GRAMEEN PHONE LTD.	1,900,000	301.74	573,312,714.15	286.60	288.00	287.30	545,870,000.00	-27,442,714.15
	Sector Total	**3,775,000**		**889,917,470.26**				**954,713,750.00**	**64,796,279.74**
	TEXTILES								
151	ARGON DENIMS LIMITED	2,649,994	22.24	58,938,798.05	18.20	18.80	18.50	49,024,889.00	-9,913,909.05
152	C & A TEXTILES LIMITED	730,000	11.26	8,222,686.80	10.20	10.20	10.20	7,446,000.00	-776,686.80
153	ESQUIRE KNIT COMPOSITE LTD.	470,000	34.97	16,435,456.13	34.50	34.80	34.65	16,285,500.00	-149,956.13
154	EVINCE TEXTILES LTD.	3,853,391	17.39	66,996,593.82	9.40	9.40	9.40	36,221,875.40	-30,774,718.42
155	FAMILYTEX (BD) LTD.	2,932,734	8.66	25,403,783.96	4.90	4.70	4.80	14,077,123.20	-11,326,660.76
156	GENERATION NEXT FASHIONS LTD	5,600,000	8.89	49,785,812.23	6.00	6.20	6.10	34,160,000.00	-15,625,812.23
157	HWA WELL TEXTILES (BD) LIMITED	101,466	44.94	4,560,071.97	47.30	48.50	47.90	4,860,221.40	300,149.43
158	MALEK SPINNING MILLS LTD.	850,000	26.91	22,874,501.62	27.10	27.20	27.15	23,077,500.00	202,998.38

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
159	MITHUN KNITTING AND DYEING LTD	256,243	52.56	13,468,879.41	15.60	16.90	16.25	4,163,948.75	-9,304,930.66
160	R. N. SPINNING MILLS LIMITED	3,706,125	18.24	67,603,567.62	6.20	6.40	6.30	23,348,587.50	-44,254,980.12
161	SAIHAM COTTON MILLS LTD.	379,920	16.23	6,166,993.85	16.40	16.60	16.50	6,268,680.00	101,686.15
162	SAIHAM TEXTILE MILLS LTD	50,000	19.64	981,961.00	17.60	18.80	18.20	910,000.00	-71,961.00
163	SHASHA DENIMS LIMITED	800,000	27.89	22,311,934.19	27.00	27.20	27.10	21,680,000.00	-631,934.19
164	SQUARE TEXTILE MILLS LTD.	3,300,241	59.16	195,245,300.81	67.50	67.50	67.50	222,766,267.50	27,520,966.69
165	TALLU SPINNING MILLS LTD.	1,400,000	15.94	22,318,739.92	9.90	10.60	10.25	14,350,000.00	-7,968,739.92
	Sector Total	**27,080,114**		**581,315,081.38**				**478,640,592.75**	**-102,674,488.63**
	TRAVEL AND LEISURE								
166	UNIQUE HOTEL & RESORTS LIMITED	1,700,000	78.63	133,668,808.80	76.00	75.50	75.75	128,775,000.00	-4,893,808.80
167	UNITED AIRWAYS (BD) LIMITED	1,089,000	15.20	16,553,826.64	0.00	0.00	0.00	0.00	-16,553,826.64
	Sector Total	**2,789,000**		**150,222,635.44**				**128,775,000.00**	**-21,447,635.44**
	Total Listed Securities (A):	**367,471,301**		**20,303,519,571**				**16,833,032,472**	**-3,470,487,099**
	Non Listed Securities:								
	C. NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES:								
1	Ashuganj Power Station Compnay Limited	20,000	5,000.00	100,000,000.00			5,228.27	104,565,400.00	4,565,400.00
	Sector Total	**20,000**	**5,000.00**	**100,000,000.00**			**5,228.27**	**104,565,400.00**	**4,565,400.00**
	D. PREFERENCE SHARE								
1	UNON CAPITAL LTD.	1	10,000,000	10,000,000.00			10,000,000.00	10,000,000.00	-
	Sector Total	**1**	**10,000,000**	**10,000,000.00**			**10,000,000.00**	**10,000,000.00**	**0.00**
	Total Non Listed Securities (B):	**20,001**		**110,000,000.00**				**114,565,400.00**	**4,565,400.00**

SL	Company Name	No. of Shares	Cost Price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value
			Rate	Total					
	MUTUAL FUNDS:								
	CLOSE-END MUTUAL FUNDS								
1	AIBL 1st ISLAMIC MUTUAL FUND	100,000	7.94	794,186.92	7.50	750,000.00	-44,186.92	794,186.92	0
2	CAPM BDBL MUTUAL FUND 01	2,327,316	9.93	23,114,604.87	9.90	23,040,428.40	-74,176.47	23,114,604.86	-0
3	DBH FIRST MUTUAL FUND	1,280,000	8.34	10,681,229.06	7.00	8,960,000.00	-1,721,229.06	10,681,229.05	-0
4	FIRST BANGLADESH FIXED INCOME FUNI	6,500,000	6.44	41,873,220.94	5.05	32,825,000.00	-9,048,220.93	41,873,220.93	-0
5	GRAMEEN ONE : SCHEME TWO	5,473,635	15.29	83,706,597.75	15.15	82,925,570.25	-781,027.50	83,706,597.75	-0
6	ICB AMCL SONALI BANK 1ST MF	2,600,000	9.60	24,970,613.30	7.80	20,280,000.00	-4,690,613.30	22,276,800.00	-2,693,813
7	ICB AMCL THIRD NRB MUTUAL FUND	2,132,500	9.32	19,871,064.10	6.60	14,074,500.00	-5,796,564.10	16,585,518.75	-3,285,545
8	ICB EMPLOYEES PROV.M.F.ONE:S.O	3,350,000	12.35	41,363,605.01	7.15	23,952,500.00	-17,411,105.01	27,051,250.00	-14,312,355
9	L R GLOBAL BANGLADESH M F ONE	3,409,708	9.19	31,349,946.73	6.45	21,992,616.60	-9,357,330.13	30,286,731.31	-1,063,215
10	MBL 1ST MUTUAL FUND	700,000	8.37	5,858,801.07	6.60	4,620,000.00	-1,238,801.07	5,858,801.07	0
11	NCCBL MUTUAL FUND-1	3,479,069	8.63	30,033,734.78	6.85	23,831,622.65	-6,202,112.13	30,033,734.77	-0
12	PRIME BANK 1ST ICB AMCL M FUND	2,776,700	9.99	27,752,273.77	7.75	21,519,425.00	-6,232,848.77	23,177,114.90	-4,575,159
13	RELIANCE INSURANCE MUTUAL FUND	600,000	9.64	5,783,081.13	10.15	6,090,000.00	306,918.87	6,090,000.00	306,919
14	TRUST BANK 1ST MUTUAL FUND	600,000	6.96	4,176,808.20	5.65	3,390,000.00	-786,808.20	4,176,808.20	0
15	VANGUARD AML BD FINANCE MUTUAL	500,000	10.26	5,130,240.00	7.40	3,700,000.00	-1,430,240.00	4,951,250.00	-178,990
	Sector Total	**35,828,928**		**356,460,007.63**		**291,951,662.90**	**-64,508,345**	**330,657,848.51**	**-25,802,159.12**
	OPEN-END MUTUAL FUNDS:								
1	ICB AMCL Second NRB Unit Fund	2,268,617	13.41	30,432,501.00	10.00	22,686,170.00	-7,746,331.00	23,599,288.00	-6,833,213
2	Grameen Bank-AIMS First Unit Fund	1,000,000	10.00	10,000,000.00	10.00	10,000,000.00	0.00	10,000,000.00	0
3	Ekush Growth Fund	500,000	10.00	5,000,000.00	10.10	5,050,000.00	50,000.00	5,050,000.00	50,000
4	CAPM UNIT FUND	89,000	112.55	10,016,950.00	119.35	10,622,150.00	605,200.00	10,622,150.00	605,200
5	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	9.19	919,000.00	-81,000.00	919,000.00	-81,000
6	VIPB SEBL 1st Unit Fund	1,432,000	8.26	11,831,762.60	9.62	13,775,840.00	1,944,077.40	13,775,840.00	1,944,077
7	IDLC GROWTH FUND	1,000,000	10.00	10,000,000.00	11.43	11,430,000.00	1,430,000.00	11,430,000.00	1,430,000
8	EDGE BANGLADESH MUTUAL FUND	1,000,000	10.11	10,110,000.00	11.23	11,230,000.00	1,120,000.00	11,230,000.00	1,120,000
9	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000.00	10.02	10,020,000.00	20,000.00	10,020,000.00	20,000
10	VIPB NLI 1st UNIT FUND	299,000	8.76	2,619,503.67	9.04	2,702,960.00	83,456.33	2,702,960.00	83,456
11	ALIANCE SANDHANI LIFE UNIT FUND	960,000	10.50	10,080,000.00	9.25	8,880,000.00	-1,200,000.00	8,880,000.00	-1,200,000
	Sector Total	**9,648,617**		**111,090,717.27**		**107,316,120.00**	**-3,774,597.27**	**108,229,238.00**	**-2,861,479.27**
	Total Mutual Funds (C):	**45,477,545**		**467,550,724.90**		**399,267,782.90**	**-68,282,942.00**	**438,887,086.51**	**-28,663,638.39**
	Grand Total (A+B+C):	**412,968,847**	**0.00**	**20,881,070,296**	**0.00**	**17,346,865,655**	**-3,534,204,641**	**17,386,484,959**	**-3,494,585,337**