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Aziz Halim Khair Choudhury
Chartered Accountants
Exclusive Correspondent Firm of **PKF** International

Bangladesh General Insurance Company Ltd
Trustee of Bangladesh Fund

ICB Asset Management Company Ltd.
Asset Manager of Bangladesh Fund

Auditor's Report
and
Audited Financial Statements
of
Bangladesh Fund
For the year ended 30 June 2024

Bangladesh Fund
For the year ended 30 June 2024

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INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEE OF BANGLADESH FUND

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of "**Bangladesh Fund**" (the "Fund"), which comprise the statement of financial position as at 30 June 2024 and the related statement of profit or loss and other comprehensive income, statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion except for the effects of the matter described in the basis for qualified opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of "**Bangladesh Fund**" as at 30 June 2024 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and comply with Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, Trust Deed and other applicable laws and regulations.

Basis for Qualified opinion

1. As per Clause 3.3 "Investment Restriction 3,3,5," the fund shall not invest in, or lend to, any scheme under the same Asset Management company. Still, we observed that AMC (ICB Asset Management Company Ltd) invested in some schemes managed by the AMC. The matter has been disclosed in note # 5.00Investments in listed securities Taka 48,190,112 as of 30 June 2024. Examples are given below:

Fund Name	No. of Share	Fair Market Value as at 30 June 2024
CLOSE-END MUTUAL FUNDS		
ICB AMCL THIRD NRB MUTUAL FUND	2,132,500	10,662,500
ICB EMPLOYEES PROV.M.F.ONE:S.O	3,350,000	19,262,500
PRIME BANK 1ST ICB AMCL M FUND	1,376,700	8,810,880
Total		**48,190,112**

2. As per Clause 3.3 "Investment Restriction 3,3,5", the fund shall not invest in, or lend to, any scheme under the same Asset Management company. Still, we observed that AMC (ICB Asset Management Company Ltd.) invested in the following scheme that had been managed by them. The matter has been disclosed in note # 6.00 Investment in non-listed securities Taka 21,730,599 as of 30 June 2024. Examples are given below:

Fund Name	No. of Share	Fair Market Value as at 30 June 2024
OPEN-END MUTUAL FUNDS:		
ICB AMCL Second NRB Unit Fund	2,497,770	21,730,599
Total		**21,730,599**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Sl. No.	Key Audit Matter	Auditor's Response
1	**Valuation and existence of Investments:** The valuation and existence of the portfolio of investments is considered as a key audit matter due to the magnitude of potential misstatement as the portfolio of investments represents the principal element of the net asset of the Fund. Valuation of Investments is required to be in compliance with the valuation policy as approved by the Trustee in compliance with সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১	**Principal audit procedures performed:** We gained an understanding of the internal control structure and operating effectiveness of key controls surrounding valuation and existence of investments. We tested the valuation of the investments by testing the compliance with the valuation policy as approved by the Trustee in compliance with সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and by comparing the investment valuation from prices obtained from independent sources. We tested the existence of the Investments by obtaining and reconciling the direct confirmations of the holdings from following sources: • Custodian of the Fund • CDBL • Brokerage House We agreed the holdings as per above confirmations with the Fund's accounting records. We reviewed the reconciliations for the cases where differences were observed, if any.

Information Other than the Financial Statements and Auditor's Report Thereon

The Asset Management Company (AMC) is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement therein of this other information; we are required to report the fact. However, we have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

The Asset Management Company (AMC) is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and Trust Deed, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management of the Asset Management Company (AMC) is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going

Aziz Halim Khair Choudhury Chartered Accountants ahkc

concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the financial reporting process of the fund.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion the effectiveness of the fund's internal control;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparing financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the fund to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. However, we have not come across any significant audit findings.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Aziz Halim Khair Choudhury * Chartered Accountants *
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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

We also report the following:

(a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

(b) the statement of financial position, statement of profit or loss and other comprehensive income and statement of cashflow dealt with by this report are in agreement with the books of accounts and returns;

(c) in our opinion, proper books of accounts as required law have been kept the Fund so far as it appeared from our examination of those books;

(d) the expenditure incurred and payments were made for the purpose of the Fund's business; and

(e) The investment made by the Fund is as per Rule 56 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

Signed for and on behalf of

Aziz Halim Khair Choudhury

Chartered Accountants

Signed by:

Md. Aftab Uddin Ahmed FCA

Senior Partner

ICAB Enrollment # 804

DVC: 2408250804AS788390

Dated: 25 August 2024

Dhaka

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

Particulers	Notes	June 30, 2024 BDT	June 30, 2023 BDT
Assets			
Investment in Listed Securities	5.00	13,816,922,052	17,711,148,698
Investment in Non-listed Securities	6.00	141,229,639	196,786,211
Investment in Money Market	8.00	225,499,600	485,000,000
Cash and Cash Equivalents	9.00	182,823,382	60,094,048
Other Current Assets	10.00	110,315,302	76,922,431
Total Assets		**14,476,789,975**	**18,529,951,388**
Equity and Liabilities			
A) Unit Holder's Equity		**14,206,619,522**	**18,240,550,174**
Unit Capital	11.00	17,506,800,800	17,535,295,200
Unit Premium Reserve	12.00	60,012,303	58,437,028
Dividend Equalization Reserve	13.00	200,000,000	300,000,000
Retained Earnings	14.00	(3,560,193,581)	346,817,946
B) Liabilities		**270,170,454**	**289,401,214**
Unclaimed/ Dividend Payable	15.00	3,565,021	2,918,786
Current Liabilities	16.00	266,605,433	286,482,428
Total Equity and Liabilities (A+B)		**14,476,789,975**	**18,529,951,388**
Net Asset Value (NAV) per unit of Tk. 100 each			
NAV-at Cost Value	17.00	**123.24**	**122.92**
NAV-at Market Value	18.00	**81.15**	**104.02**

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

Asset Manager
ICB Asset Management Company Limited

Trustee
Bangladesh General Insurance Co. Ltd.

Signed in terms of our separate report of even date annexed.

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartedred Accountants

Signed by:
Md. Aftab uddin Ahemd FCA
Senior Partner
ICAB Enrollment No # 804
DVC: 2408250804AS788390

Dated: 25 August 2024
Dhaka

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Revenue Income)
For the Year ended June 30, 2024

Particulers	Notes	July 01, 2023 to June 30, 2024 BDT	July 01, 2022 to June 30, 2023 BDT
A) Income		**783,278,709**	**1,035,150,698**
Profit on sale of investments	19.00	199,161,694	480,676,293
Dividend from investments in securities	20.00	514,378,185	503,666,643
Interest on bank deposits and bonds	21.00	69,715,581	50,807,462
Other income		23,250	300
B) Expenses		**296,036,922**	**320,966,344**
Management fee	22.00	249,523,475	265,826,084
Trustee fee	23.00	14,206,620	17,721,739
Custodian fee	24.00	16,407,801	17,789,774
BSEC fee	25.00	14,206,620	18,240,550
Audit fee	26.00	381,417	63,250
Other operating expenses	27.00	1,301,238	1,311,019
Commission to selling agents		9,751	13,928
Profit Before Provision (A-B)		**487,241,787**	**714,184,354**
(Provision)/Write back of provision against diminution in value of investment	7.00	(4,055,870,934)	(411,742,455)
Profit for the Period		**(3,568,629,147)**	**302,441,899**
Add: Other Comprehensive Income			
Unrealized gain/ (losses) on investments		-	-
Total Comprehensive Income		**(3,568,629,147)**	**302,441,899**
Earnings Per Unit (EPU)	28.00	**(20.38)**	**1.72**

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

Asset Manager
ICB Asset Management Company Limited

Trustee
Bangladesh General Insurance Co. Ltd.

Signed in terms of our separate report of even date annexed.

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartedred Accountants

Signed by:
Md. Aftab uddin Ahemd FCA
Senior Partner
ICAB Enrollment No # 804
DVC: 2408250804AS788390

Dated: 25 August 2024
Dhaka

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF CHANGES IN EQUITY
As at June 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, 2023	17,535,295,200	58,437,028	300,000,000	346,817,945	18,240,550,173
Adjustment of unit capital	(28,494,400)	-	-	-	(28,494,400)
Adj. of unit premium Reserve	-	1,575,275	-	-	1,575,275
Profit for the period	-	-	-	(3,568,629,147)	(3,568,629,147)
Cash Dividend (2.5%)	-	-	(100,000,000)	(338,382,380)	(438,382,380)
Balance as at June 30, 2024	17,506,800,800	60,012,303	200,000,000	(3,560,193,581)	14,206,619,522
		As at June 30, 2023			
Balance as at July 01, 2022	17,552,684,100	57,571,131	300,000,000	570,747,725	18,481,002,956
Prior Year Adjustment	-	-	-	208,845	208,845
Adjustment of unit capital	(17,388,900)	-	-	-	(17,388,900)
Adj. of unit premium Reserve	-	865,897	-	-	865,897
Profit for the period	-	-	-	302,441,899	302,441,899
Cash Dividend (3%)	-	-	-	(526,580,523)	(526,580,523)
Balance as at June 30, 2023	17,535,295,200	58,437,028	300,000,000	346,817,946	18,240,550,174

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

Asset Manager
ICB Asset Management Company Limited

Trustee
Bangladesh General Insurance Co. Ltd.

Dated: 25 August 2024
Dhaka

Aziz Halim Khair Choudhury Chartered Accountants ahkc

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF CASH FLOWS
For the Year ended June 30, 2024

Particulers	Notes	July 01, 2023 to June 30, 2024 BDT	July 01, 2022 to June 30, 2023 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	29.00	504,788,012	483,355,055
Interest Received on Bank Deposits and Bonds	30.00	55,396,682	53,090,518
Profit on Sale of Investments	19.00	199,161,694	480,676,293
Other income		23,250	300
Payment of Fees & Expenses	31.00	(324,726,099)	(194,474,805)
Net Cash Generated from Operating Activities	34.00	**434,643,538**	**822,647,361**
B) Cash Flows from Investing Activities			
Sale of Securities (at cost)	32.00	1,670,616,273	1,887,687,873
Purchase of Securities	33.00	(1,777,377,808)	(2,412,591,002)
Share Application Money (IPO+Bond)		(613,609,197)	(5,365,000)
Refund of Share Application Money (IPO+Bond)		613,611,397	5,365,000
Investment in New Treasury Instruments (T-Bill)		(252,736,200)	-
Encashment of Treasury Instruments (T-Bill)		97,251,600	-
Investment in New Fixed Deposit (FDR)		(89,565,000)	(235,000,000)
Encashment of Fixed Deposit (FDR)		504,550,000	530,000,000
Net Cash Inflow from/(Used in) Investing Activities		**152,741,065**	**(229,903,129)**
C) Cash Flows from Financing Activities			
Units Sold	11.00	6,646,500	9,206,300
Units Surrendered		(35,140,900)	(26,595,200)
Adjustment of premium on Surrendered of Units	12.00	1,709,155	1,140,746
Adjustment of premium on Sales of Units		(133,880)	(274,849)
Dividend Cradited to investors account during the Period	15.00	(437,736,146)	(532,455,865)
Net Cash Used in Financing Activities		**(464,655,271)**	**(548,978,868)**
Net Cash Increase/(Decrease) (A+B+C)		**122,729,333**	**43,765,364**
Cash and Cash Equivalents at the Beginning of the period		60,094,048	16,328,684
Cash and Cash Equivalents at the End of the period		**182,823,382**	**60,094,048**
Net Operating Cash Flows Per Unit (NOCFPU)	35.00	**2.48**	**4.69**

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

Asset Manager
ICB Asset Management Company Limited

Trustee
Bangladesh General Insurance Co. Ltd.

Dated: 25 August 2024
Dhaka

Aziz Halim Khair Choudhury ahkc Chartered Accountants

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
NOTES TO THE FINANCIAL STATEMENTS
As at and For the Year ended June 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 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.

3.00 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 12 (Twelve) months from July 01, 2023 to June 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:

Unit holders criteria	Status	Tax rate
In case of Company	Resident or non-resident (u/s	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:

- Ø Statement Of Financial Position (Balance Sheet) As at June 30, 2024;
- Ø Statement Of Profit Or Loss And Other Comprehensive Income (Revenue Income) For the Year ended June 30,
- Ø Statement Of Changes In Equity As at June 30, 2024;
- Ø Statement Of Cash Flows For the Year ended June 30, 2024 &
- Ø Notes To The Financial Statements, 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.

Aziz Halim Khair Choudhury ahkc Chartered Accountants

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 June 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 June 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.

4.03 Net Asset Value (NAV) calculation

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

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.

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4.05 Revenue Recognization

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 brokarage 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: 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 June 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.

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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 Transection 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 l8(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.

Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
05.00	**Investment in Listed Securities**		
	Listed Securities (N: 5.01)	13,816,922,052	17,711,148,698
	Total	**13,816,922,052**	**17,711,148,698**

05.01 **Sector wise break up of investments in Listed securities As at June 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	1,875,190,267	1,206,087,511	(669,102,756)
Funds	309,446,092	249,507,157	(59,938,935)
Engineering	2,092,083,040	1,022,444,736	(1,069,638,304)
Food And Allied Products	1,529,542,958	1,276,251,040	(253,291,918)
Fuel And Power	4,650,395,170	2,995,100,240	(1,655,294,931)
Textiles	622,323,672	398,293,653	(224,030,019)
Pharmaceuticals And Chemical	2,182,422,318	1,780,760,721	(401,661,598)
Cement	1,172,240,485	827,241,928	(344,998,557)
IT	40,807,911	28,359,384	(12,448,527)
Tannery Industries	269,337,455	229,973,435	(39,364,020)
Ceramic Industry	501,432,304	248,477,300	(252,955,004)
Insurance	2,052,123,106	1,207,350,330	(844,772,776)
G-Sec	592,933,696	597,634,020	4,700,324
Telecommunication	1,136,245,443	913,912,800	(222,332,643)
Travel And Leisure	110,110,782	64,680,000	(45,430,782)
Finance And Leasing	1,706,957,295	499,069,945	(1,207,887,350)
Corporate Bond	172,261,126	147,694,515	(24,566,611)
Miscellaneous	148,178,347	124,083,339	(24,095,008)
Sub Total	**21,164,031,469**	**13,816,922,052**	**(7,347,109,417)**

Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
06.00	**Investment in Non-listed Securities**		
	Preference shares (N: 6.01)	-	10,000,000
	Non-listed Bonds (N:6.02)	49,460,000	78,452,400
	Open-end Mutual Funds (N: 6.03)	91,769,639	108,333,811
	Total	**141,229,639**	**196,786,211**

Non-listed Securities Break-up

Notes	Category/Name	As at June 30, 2024		As at June 30, 2023	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.01	**Preference shares**				
	Union Capital Limited	-	-	10,000,000	10,000,000
	Sub Total	-	-	**10,000,000**	**10,000,000**
06.02	**Non-listed Bonds**				
	Ashugonj Power Station Company Ltd.	50,000,000	49,460,000	75,000,000	78,452,400
	Sub Total	**50,000,000**	**49,460,000**	**75,000,000**	**78,452,400**

Notes	Category/Name	As at June 30, 2024		As at June 30, 2023	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.03	**Open-ended mutual funds**				
	Alliance Sandhani Life Unit Fund	10,080,000	7,680,000	10,080,000	8,736,000
	CAPITEC IBBL Shariah Unit Fund	1,000,000	798,000	1,000,000	892,000
	CAPM Unit Fund	10,016,950	7,507,150	10,016,950	10,861,560
	CWT-Community Bank Shariah Fund	2,000,000	1,994,000	-	-
	EDGE Bangladesh Mutual Fund	10,110,000	10,600,000	10,110,000	11,110,000
	Ekush Growth Fund	5,000,000	4,950,500	5,000,000	5,125,000
	Grameen Bank-AIMS First Unit Fund	10,000,000	10,180,000	10,000,000	10,500,000

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Notes	Particulars			June 30, 2024 BDT	June 30, 2023 BDT
	ICB AMCL Second NRB Unit Fund	30,432,501	21,730,599	30,432,501	22,913,031
	IDLC Growth Fund	10,000,000	10,540,000	10,000,000	11,510,000
	UFS Bank Asia Unit Fund	10,000,000	-	10,000,000	10,020,000
	VIPB NLI 1st Unit Fund	2,619,504	2,586,350	2,619,504	2,732,860
	VIPB SEBL 1st Unit Fund	11,831,763	13,203,040	11,831,763	13,933,360
	Sub Total	**113,090,717**	**91,769,639**	**111,090,717**	**108,333,811**

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'

07.00 (Provision)/Write back of provision against diminution in value of investment

Opening Balance as at July 01	(3,313,099,562)	(2,901,357,104)
Closing Balance as at June 30	(7,368,970,496)	(3,313,099,559)
Increase/ (Decrease) (N:7.01)	**(4,055,870,934)**	**(411,742,455)**

07.01 Increased/Decreased in Fair value For the Year ended June 30, 2024

Particulars	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Investment in Listed Securities (N:5.01)	21,164,031,469	13,816,922,052	(7,347,109,417)
Investment in Non-listed Securities (N: 6)	163,090,717	141,229,639	(21,861,078)
Total	**21,327,122,187**	**13,958,151,691**	**(7,368,970,496)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(3,313,099,562)
Increase/ (Decrease)			**(4,055,870,934)**

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.

08.00 Investments in Money Market

Fixed Deposits (FDR) (N:8.01)	70,015,000	485,000,000
Treasury Instruments (T-Bill) (N: 8.02)	155,484,600	-
Grand Total	**225,499,600**	**485,000,000**

08.01 Fixed Deposits (FDR) with

Financial Institutions (N: 8.01.01)	50,000,000	100,000,000
Banks (N: 8.01.01)	20,015,000	385,000,000
Total	**70,015,000**	**485,000,000**

8.01.01 Deposit in Financial Institutions

Name of the Financial Institution and Branches	Instrument No.		
Investment Corporation of Bangladesh, Head Office	12322/1/2200	-	30,000,000
Investment Corporation of Bangladesh, Head Office	12323/1/2201	-	20,000,000
Investment Corporation of Bangladesh, Head Office	12417/1/2294	30,000,000	30,000,000
Investment Corporation of Bangladesh, Head Office	12418/1/2295	20,000,000	20,000,000
Sub Total		**50,000,000**	**100,000,000**

8.01.01 Deposit in Banks

Name of the Bank and Branches	Instrument No.		
Agrani Bank PLC, Foreign Exchange Branch	16150	-	100,000,000
Community Bank PLC, Motijheel Branch	20653	-	30,000,000
Dhaka Bank PLC, Shajhanpur Branch	343046	-	20,000,000
Exim Bank PLC, Panthpath Branch	1132311	-	10,000,000
IFIC Bank PLC, Principal Branch	1440424	-	45,000,000
IFIC Bank PLC, Gulshan Branch	1378553	-	20,000,000
Islami Bank Bangladesh PLC., Gulshan Branch	258007	20,015,000	100,000,000
NCC Bank, Islamic Banking Branch	1139	-	20,000,000
One Bank PLC, Motijheel Branch	12039	-	40,000,000
Sub Total		**20,015,000**	**385,000,000**

Notes	Particulars		June 30, 2024 BDT	June 30, 2023 BDT
08.02	**Treasury Instruments with**			
	Name and Tenor of T-Bill	ISIN no		
	91-Days Bangladesh Bank Treasury Bill	BD0909154249	97,177,800	-
	91-Days Bangladesh Bank Treasury Bill	BD0909161244	58,306,800	-
	Total		155,484,600	-
09.00	**Cash and Cash Equivalents**			
	STD accounts (N:9.01)		179,162,965	54,750,387
	STD/SND accounts with selling agent (N: 9.02)		597,929	863,044
	Dividend account (N: 9.03)		3,062,488	4,480,617
	Grand Total		182,823,382	60,094,048
09.01	**STD accounts with**			
	Name of the Bank and Branches	Account no.		
	Agrani Bank PLC, Principal Branch	0200000262626	54,085	53,878
	Bangladesh Development Bank PLC, Principal Branch	0650240000003	78,958	78,562
	Dhaka Bank PLC, Kakrail Branch	1061500000628	178,886,691	54,277,597
	Sonali Bank PLC, Local Office	0002636002975	79,077	274,231
	Janata Bank PLC, Local Office	0100001434921	35,294	35,535
	Rupali Bank PLC, Local Office	0018024000174	28,859	30,584
	Total		179,162,965	54,750,387
09.02	**STD/SND accounts (operated by selling agent) with**			
	Name of the Selling Agents			
	Bangladesh Development Bank PLC (N: 9.02.01)		5,832	7,307
	Investment Corporation of Bangladesh (N: 9.02.02)		357,799	623,596
	Janata Bank PLC (N: 9.02.03)		1,959	3,039
	Sonali Bank PLC (N: 9.02.04)		232,339	229,102
	Total		597,929	863,044
9.02.01	**Bangladesh Development Bank PLC**			
	Name of the Bank and Branches	Account no.		
	Bangladesh Development Bank PLC, Karwan Bzr Br.	067024000007	5,832	7,307
	Sub Total		5,832	7,307
9.02.02	**Investment Corporation of Bangladesh**			
	Name of the Bank and Branches	Account no.		
	Bangladesh Development Bank PLC, Agrabad Branch	0510200000620	38,809	122,577
	Bangladesh Development Bank PLC, Principal Br. (B2I)	0650240000012	149,191	147,123
	Bangladesh Development Bank PLC, Khulna Corp. Br.	0520240000020	41,630	6,491
	Sonali Bank PLC, Barishal Corporate Branch	0304240001009	2,157	19,956
	Sonali Bank PLC, Bogra Bazar Branch	0607004000178	28,087	27,847
	Rupali Bank PLC, Nayapaltan Corporate Branch	0505024000073	46,395	260,877
	Sonali Bank PLC, Sylhet Corporate Branch	5627536000519	10,586	30,099
	Sonali Bank PLC, Rajshahi Corporate Branch	4617736000547	40,943	8,626
	Sub Total		357,799	623,596
9.02.03	**Janata Bank PLC**			
	Name of the Bank and Branches	Account no.		
	Janata Bank PLC, Local Office	0100001435102	1,959	3,039
	Sub Total		1,959	3,039
9.02.04	**Sonali Bank PLC**			
	Name of the Bank and Branches	Account no.		
	Sonali Bank PLC, Dhanmondi Branch	4415004000852	13,661	13,565
	Sonali Bank PLC, Local Office	0002636003016	199,958	195,712
	Sonali Bank PLC, Khulna Corporate Branch	2715136000758	573	565
	Sonali Bank PLC, Krishibhaban Branch	1612136001051	997	2,110
	Sonali Bank PLC, Mirpur Cant. Branch	4418004000065	17,150	17,150
	Sub Total		232,339	229,102

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Notes	Particulars			June 30, 2024 BDT	June 30, 2023 BDT
9.03	**Dividend account with**				
	Name of the Bank and Branches	Div. Year	Account no.		
	Sahjalal Islami Bank PLC, Motijheel Br.	2012-13	0013100004077	50,372	168,660
	IFIC Bank PLC, Principal Branch	2013-14 (interim)	1001000564041	124,375	162,991
	IFIC Bank PLC, Principal Branch	2013-14	1001000579041	95,752	173,622
	IFIC Bank PLC, Principal Branch	2014-15 (interim)	1001754570041	206,605	338,572
	IFIC Bank PLC, Principal Branch	2014-15	1001759349041	89,480	86,703
	IFIC Bank PLC, Principal Branch	2015-16	1001095850041	186,961	634,780
	IFIC Bank PLC, Principal Branch	2016-17	0170140257041	283,032	911,761
	IFIC Bank PLC, Principal Branch	2017-18	0170216291041	252,357	242,461
	IFIC Bank PLC, Principal Branch	2018-19	0100100214041	165,193	528,007
	Jamuna Bank PLC, Shantinagar Branch	2019-20 (interim)	1201000018492	395,801	684,517
	Jamuna Bank PLC, Shantinagar Branch	2019-20	1201000018527	119,778	119,997
	Jamuna Bank PLC, Shantinagar Branch	2020-21 (interim)	1201000018684	353,360	352,967
	IFIC Bank PLC, Principal Branch	2021-22	0100100411041	71,774	75,579
	Dhaka Bank PLC, Kakrail Branch	2022-23	1061500000810	667,649	-
	Total			**3,062,488**	**4,480,617**
10.00	**Other Current Assets**				
	Dividend Receivable (N: 10.01)			75,280,379	65,690,206
	Interest Receivable (N:10.02)			24,351,607	10,032,708
	Advance and Prepayments (N:10.03)			9,007,250	197,268
	Receivable from Broker House (ISTCL) for sell Purchase of Securities			1,676,066	1,002,249
	Grand Total			**110,315,302**	**76,922,431**
10.01	**Dividend Receivable**				
	Sector wise break up of dividend receivable is as under:				
	Banks			48,285,405	42,359,965
	Cement			-	661,250
	Engineering			5,869,450	1,893,371
	Finance And Leasing			-	1,039,907
	Fuel And Power			226,409	11,996,472
	Insurance			18,336,360	5,895,815
	Miscellaneous			-	452,000
	Pharmaceuticals And Chemical			1,101,280	212,380
	Tannery Industries			1,461,474	1,179,046
	Total			**75,280,379**	**65,690,206**
	Details of Dividend Receivable are shown in "Annexure- D".				
10.02	**Interest Receivable**				
	Term Deposits (FDR) (N: 10.02.01)			1,434,814	4,060,986
	Listed Bonds (N: 10.02.02)			21,608,636	5,971,721
	Treasury Bills (N:10.02.03)			1,308,158	-
	Total			**24,351,607**	**10,032,708**
10.02.01	**Interest Receivable on Term Deposits (FDR)**				
	Name of the Bank/Institution and Branches		Instrument No.		
	Investment Corporation of Bangladesh, Head Office		12417/1/2294	787,500	453,125
	Investment Corporation of Bangladesh, Head Office		12418/1/2295	525,000	1,087,500
	Islami Bank Bangladesh PLC., Gulshan Branch		258007	122,314	446,667
	Agrani Bank PLC, Foreign Exchange Branch			-	41,667
	Community Bank PLC, Motijheel Branch			-	290,250
	Dhaka Bank PLC, Shajhanpur Branch			-	282,889
	Exim Bank PLC, Panthpath Branch			-	146,667
	IFIC Bank PLC, Gulshan Branch			-	191,111
	IFIC Bank PLC, Principal Branch			-	440,000
	NCC Bank PLC, Islamic Banking Branch			-	275,000
	One Bank PLC, Motijheel Branch			-	406,111
	Sub Total			**1,434,814**	**4,060,986**

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Notes	Particulars		June 30, 2024 BDT	June 30, 2023 BDT
10.02.02	**Interest Receivable on Listed Bonds**			
	Name of the Issuer and Instruments			
	Islami Bank Bangladesh PLC., IBBL Mudaraba Perpetual Bond		6,787,810	5,971,721
	Bangladesh Bank, 15 Years Treasury Bond		1,332,872	-
	Bangladesh Bank, 10 Years Treasury Bond		972,349	-
	Bangladesh Bank, 10 Years Treasury Bond		2,470,055	-
	Bangladesh Bank, 5 Years Treasury Bond		2,350,549	-
	Bangladesh Bank, 5 Years Treasury Bond		235,406	-
	Bangladesh Bank, 2 Years Treasury Bond		7,459,594	-
	Sub Total		**21,608,636**	**5,971,721**
10.02.03	**Interest Receivable on Treasury Instruments**			
	Name and Tenor of T-Bill	ISIN no		
	91-Days Bangladesh Bank Treasury Bill	BD0909154249	1,081,778	-
	91-Days Bangladesh Bank Treasury Bill	BD0909161244	226,380	-
	Total		**1,308,158**	-
10.03	**Advance and Prepayments**			
	Advance payment of trustee fee to BGIC		3,770,311	197,268
	Income Tax Deducted at source as Advance		152,261	-
	Accrued Interest Paid against T-Bond		5,084,678	-
	Total		**9,007,250**	**197,268**
11.00	**Unit Capital**			
	Opening balance		17,535,295,200	17,552,684,100
	Add: Unit sold during the period		6,646,500	9,206,300
			17,541,941,700	**17,561,890,400**
	Less: Unit surrender by holder		(35,140,900)	(26,595,200)
	Closing balance		**17,506,800,800**	**17,535,295,200**
	(The Unit capital represents 175068008 number of Units of BDT 100 each.)			
12.00	**Unit Premium Reserve**			
	Opening balance		58,437,028	57,571,131
	Add: Premium on surrender of Units during the Period		1,709,155	1,140,746
			60,146,183	**58,711,877**
	Less: Adjustment against sale of Units during the Period		(133,880)	(274,849)
	Closing balance		**60,012,303**	**58,437,028**
13.00	**Dividend Equalization Reserve**			
	Opening Balance		300,000,000	300,000,000
	Less: Cash Dividend		(100,000,000)	-
	Closing Balance		**200,000,000**	**300,000,000**
14.00	**Retained Earnings**			
	Opening balance		346,817,945	570,747,725
	Add/(Less): Prior Year Adjustment		-	208,845
	Add/(Less): Profit for the period		(3,568,629,147)	302,441,899
			(3,221,811,201)	**873,398,469**
	Less: Cash Dividend		(338,382,380)	(526,580,523)
	Closing balance		**(3,560,193,581)**	**346,817,946**
15.00	**Unclaimed/ Dividend Payable**			
	Opening balance		2,918,786	8,794,128
	Add: Dividend Declared during the Period		438,382,380	526,580,523
			441,301,166	**535,374,651**
	Less: Dividend Credited to Investors Account		(437,736,146)	(532,455,865)
	Closing balance (N:15.01)		**3,565,021**	**2,918,786**

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Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
15.01	**FY wise break up of dividend payable is as Follows:**		
	For the Financial Year 2012-13	49,655	49,680
	For the Financial Year 2013-14 (interim)	121,810	121,810
	For the Financial Year 2013-14	90,547	90,547
	For the Financial Year 2014-15 (interim)	202,830	202,830
	For the Financial Year 2014-15	115,579	115,645
	For the Financial Year 2015-16	178,552	178,726
	For the Financial Year 2016-17	270,951	271,047
	For the Financial Year 2017-18	285,138	285,138
	For the Financial Year 2018-19	159,062	159,066
	For the Financial Year 2019-20 (interim)	393,362	393,362
	For the Financial Year 2019-20	132,928	132,934
	For the Financial Year 2020-21 (interim)	361,005	362,505
	For the Financial Year 2021-22	549,472	555,496
	For the Financial Year 2022-23	654,129	-
	Sub Total	**3,565,021**	**2,918,786**
16.00	**Current Liabilities**		
	Management fee payable to ICB AMCL	249,523,475	265,826,084
	Custodian fee payable to ICML	16,407,801	17,789,774
	Annual fee payable to BSEC	391,731	202,221
	Audit fee payable to AHKC	86,250	63,250
	Commission payable to Unit sales agents	63,976	67,686
	Share Application Money Payable for Trasury Bond Auction	2,200	-
	CDBL Transuction Charge payable	130,000	333,413
	Adjustable Amount for Preference share (Union Capital Ltd)	-	2,200,000
	Total	**266,605,433**	**286,482,428**
17.00	**Net asset value per Unit (at cost price)**		
	Total assets (Investment considered at cost price)	21,845,760,471	21,843,050,950
	Less: Total liabilities	(270,170,454)	(289,401,214)
	Net asset value (NAV)	**21,575,590,017**	**21,553,649,736**
	Number of Units	175,068,008	175,352,952
	NAV per Unit at Cost Value	**123.24**	**122.92**
18.00	**Net asset value per Unit (at market price)**		
	Total assets (*)	14,476,789,975	18,529,951,388
	Less: Total liabilities	(270,170,454)	(289,401,214)
	Net asset value (NAV)	**14,206,619,522**	**18,240,550,174**
	Number of Units	175,068,008	175,352,952
	NAV per Unit at Market Value	**81.15**	**104.02**

*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.

Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
19.00	**Profit on Sale of Investments**		
	Listed Securities (N:19.01)	199,161,694	480,676,293
	Non-listed Securities	-	-
	Total	**199,161,694**	**480,676,293**
19.01	**Capital Gain from Listed Securities**		
	Sector wise break up of gain/(loss) on sale of securities is as under:		
	Banks	46,317,106	2,981,984
	Cement	-	2,495,981
	Engineering	10,026,184	22,096,384
	Finance And Leasing	25,760	55,970
	Food And Allied Products	7,312,756	9,739,298

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Notes	Particulars		June 30, 2024 BDT	June 30, 2023 BDT
	Fuel And Power		5,335,509	2,861,826
	Funds		3,109,098	13,181
	Insurance		95,528,233	108,736,015
	IT		1,361,663	15,942,357
	Miscellaneous		8,135,266	18,756,213
	Pharmaceuticals And Chemical		11,833,616	234,253,597
	Services		1,289,640	19,510,604
	Tannery Industries		168,957	8,499,855
	Textiles		8,717,905	32,591,796
	Travel And Leisure		-	2,141,233
	Sub total		**199,161,694**	**480,676,293**
20.00	**Dividend from Investment in Securities**			
	Listed Securities		511,962,935	499,569,968
	Non listed Securities (N: 20.01)		2,415,250	4,096,674
	Total		**514,378,185**	**503,666,643**
20.01	**Income from Non listed Securities**			
	Capitec IBBL Shariah Unit Fund		-	88,750
	CAPM Unit Fund		1,090,250	-
	EDGE Bangladesh Mutual Fund		-	350,000
	EKUSH Growth Fund		125,000	-
	Grameen Bank AIMS First Unit Fund		500,000	-
	ICB AMCL 2nd NRB Unit Fund		-	1,928,324
	IDLC Growth Fund		700,000	1,300,000
	VIPB SEBL 1st Unit Fund		-	429,600
	Sub total		**2,415,250**	**4,096,674**
	Details of Income from Investment in Securities are shown in "Annexure- C".			
21.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits (N:21.01)		5,335,089	3,954,864
	Fixed Deposits (FDR) (N: 21.02)		17,898,658	22,653,210
	Listed Bonds (N: 21.03)		31,415,669	13,699,388
	Treasury Bills (N: 21.04)		4,056,558	-
	Preference Share (Union Capital Limited)		3,117,100	-
	Non-Listed Bonds (Ashuganj Power Station Co. Ltd., Non-Convertible.. Bond)		7,892,508	10,500,000
	Grand Total		**69,715,581**	**50,807,462**
21.01	**Interest on Bank Deposits**			
	STD Accounts (N: 21.01.01)		5,192,575	3,778,512
	STD/SND Accounts with Selling Agent (N:21.01.02)		8,827	11,815
	Dividend Accounts (N:21.01.03)		133,686	164,537
	Total		**5,335,089**	**3,954,864**
21.01.01	**STD accounts with**			
	Name of the Bank and Branches	Account no.		
	Agrani Bank PLC, Principal Branch	0200000262626	1,530	1,159
	Bangladesh Development Bank PLC, Principal Branch	0650240000003	1,570	1,495
	Dhaka Bank PLC, Kakrail Branch	1061500000628	5,183,721	3,769,677
	Janata Bank PLC, Local Office	0100001434921	909	705
	Sonali Bank PLC, Local Office	0002636002975	4,846	5,477
	Sub Total		**5,192,575**	**3,778,512**
21.01.02	**STD/SND accounts (operated by selling agent) with**			
	Name of the Selling Agent, Bank and Branches	Account no.		
	A) Bangladesh Development Bank PLC			
	Bangladesh Development Bank PLC, Karwan Bzr Br.	0670240000079	175	1,623
			175	**1,623**
	B) Janata Bank PLC			
	Janata Bank PLC, Local Office	0100001435102	70	77
			70	**77**

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Notes	Particulars			June 30, 2024 BDT	June 30, 2023 BDT
	C) Sonali Bank PLC				
	Sonali Bank PLC, Dhanmondi Branch		4415004000852	96	95
	Sonali Bank PLC, Khulna Corporate Branch		2715136000758	-	38
	Sonali Bank PLC, Krishibhaban Branch		1612136001051	37	368
	Sonali Bank PLC, Local Office		0002636003016	4,246	3,909
				4,379	**4,410**
	D) Investment Corporation of Bangladesh				
	Bangladesh Development Bank PLC, Khulna Corp. Br.		0520240000020	83	1,423
	Bangladesh Development Bank PLC, Principal Br. (B2I)		0650240000012	2,671	2,553
	Sonali Bank PLC, Barishal Corporate Branch		0304240001009	301	257
	Sonali Bank PLC, Bogra Bazar Branch		0607004000178	470	324
	Sonali Bank PLC, Sylhet Corporate Branch		5627536000519	358	806
	Sonali Bank PLC, Rajshahi Corporate Branch		4617736000547	321	342
				4,203	**5,705**
	Sub Total (A+B+C+D)			**8,827**	**11,815**
21.01.03	**Dividend Accounts with**				
	Name of the Bank and Branches	Div. Year	Account no.		
	Sahjalal Islami Bank PLC, Motijheel Br.	2012-13	0013100004077	2,484	2,837
	IFIC Bank PLC, Principal Branch.	2013-14 (interim)	1001000564041	6,683	6,190
	IFIC Bank PLC, Principal Branch.	2013-14	1001000579041	6,429	6,591
	IFIC Bank PLC, Principal Branch.	2014-15 (interim)	1001754570041	10,334	10,316
	IFIC Bank PLC, Principal Branch.	2014-15	1001759349041	3,993	4,756
	IFIC Bank PLC, Principal Branch.	2015-16	1001095850041	20,006	19,322
	IFIC Bank PLC, Principal Branch.	2016-17	0170140257041	29,017	27,739
	IFIC Bank PLC, Principal Branch.	2017-18	0170216291041	11,196	7,545
	IFIC Bank PLC, Principal Branch.	2018-19	0100100214041	16,840	18,098
	Jamuna Bank PLC, Shantinagar Branch.	2019-20 (interim)	1201000018527	4,935	7,555
	Jamuna Bank PLC, Shantinagar Branch.	2019-20	1201000018492	1,086	1,331
	Jamuna Bank PLC, Shantinagar Branch.	2020-21 (interim)	1201000018684	3,193	4,029
	IFIC Bank PLC, Principal Branch.	2021-22	0100100411041	3,368	48,230
	Dhaka Bank PLC, Kakrail Branch	2022-23	1061500000810	14,122	-
	Sub Total			**133,686**	**164,537**
21.02	**Interest on Fixed Deposits (FDR)**				
	A) Name of the Bank and Branches		Instrument No.		
	Agrani Bank PLC, Foreign Exchange Branch		16150	1,552,083	5,469,375
	Community Bank PLC, Motijheel Branch		20653	317,250	890,250
	Dhaka Bank PLC, Shajhanpur Branch		343046	97,111	601,639
	Exim Bank PLC, Basundhara Road Branch		3040635	102,708	-
	Exim Bank PLC, Panthpath Branch		1132311	200,000	316,667
	IFIC Bank PLC, Gulshan Branch		1378553	208,889	191,111
	IFIC Bank PLC, Principal Branch		1440424	460,000	3,015,694
	Islami Bank Bangladesh Limited, Gulshan Branch		258007	3,714,321	6,255,863
	Islami Bank Bangladesh Limited, Gulshan Branch		924383	1,123,740	-
	Islami Bank Bangladesh Limited, Gulshan Branch		280018	1,278,356	-
	Islami Bank Bangladesh Limited, Gulshan Branch		39244	1,272,192	-
	One Bank PLC, Motijheel Branch		12039	316,389	1,086,111
	NCC Bank, NCC Islamic Branch		1139	94,854	626,500
	Sub Total			**10,737,894**	**18,453,210**
	B) Name of the Institution and Branches		Instrument No.		
	Investment Corporation of Bangladesh, Head Office		12322/1/2200	2,892,708	843,750
	Investment Corporation of Bangladesh, Head Office		12323/1/2201	1,143,056	1,868,750
	Investment Corporation of Bangladesh, Head Office		12417/1/2294	1,875,000	892,500
	Investment Corporation of Bangladesh, Head Office		12418/1/2295	1,250,000	595,000
	Sub Total			**7,160,764**	**4,200,000**
	Total (A+B)			**17,898,658**	**22,653,210**

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Notes	Particulars		June 30, 2024 BDT	June 30, 2023 BDT
21.03	**Interest on Listed Bonds**			
	Name of the Issuer and Instruments			
	Treasury Bond (N:21.03.01)		16,088,899	-
	Ashuganj Power Station Com. Ltd., Non-Convertible ... Coupon Bearing Bond		2,730,000	2,730,000
	Al Arafah Islami Bank PLC., AIBL Mudaraba Perpetual Bond		3,034,413	2,905,211
	Islami Bank Bangladesh PLC., IBBL Mudaraba Perpetual Bond		7,102,111	5,708,686
	Islami Bank Bangladesh PLC., IBBL 2nd Perpetual Mudaraba Bond		2,460,246	2,355,491
	Total		**31,415,669**	**13,699,388**
21.03.01	**Interest on Treasury Bond**			
	Name of the Issuer and Tenor of T-Bond			
	Bangladesh Bank, 15 Years Treasury Bond		1,332,872	-
	Bangladesh Bank, 10 Years Treasury Bond		972,349	-
	Bangladesh Bank, 10 Years Treasury Bond		2,470,055	-
	Bangladesh Bank, 5 Years Treasury Bond		3,618,623	-
	Bangladesh Bank, 5 Years Treasury Bond		235,406	-
	Bangladesh Bank, 2 Years Treasury Bond		7,459,594	-
	Sub Total		**16,088,899**	**-**
21.04	**Interest on Treasury Instruments**			
	Name and Tenor of T-Bill	ISIN no		
	91-Days Bangladesh Bank Treasury Bill	BD0909154249	2,748,400	-
	91-Days Bangladesh Bank Treasury Bill	BD0909161244	1,308,158	-
	Total		**4,056,558**	**-**
22.00	**Management Fee**			
	Management Fee for IAMCL (N:22.01)		249,523,475	265,826,084
	Total		**249,523,475**	**265,826,084**
22.01	**Calculation**			
	Weekly Average Net Asset Value			
	Total NAV (Sum of NAV Computed each week)		865,014,713,412	921,530,425,506
	Number of Week		52	52
	Average NAV		**16,634,898,335**	**17,721,738,952**
	Percentage of Management Fee (as per BSEC Directive)		0.015	0.015
	Management Fee in this period		**249,523,475**	**265,826,084**
23.00	**Trustee Fee**			
	Trustee Fee for BGIC (N:23.01)		14,206,620	17,721,739
	Total		**14,206,620**	**17,721,739**
23.01	**Calculation**			
	Net Asset Value (NAV) of the Fund		14,206,619,522	17,721,738,952
	Percentage of Trusteeship Fee		0.10	0.10
	Trustee Fee in this period		**14,206,620**	**17,721,739**
24.00	**Custodian Fee**			
	Custodian Fee for ICB (N: 24.01)		16,407,801	17,789,774
	Total		**16,407,801**	**17,789,774**
24.01	**Calculation**			
	Securities Value at the end of Each Month			
	Total Listed Securities (Average Closing market price on CSE & DSE)		191,661,803,186	206,641,662,215
	Total Non-Listed Securities (Price made by AMC and Trustee)		2,163,888,304	2,495,630,120
	Total Term Deposits (FDR) and Treasury Instruments (T-Bill)		3,067,917,200	4,340,000,000
	Total Securities Value		**196,893,608,690**	**213,477,292,335**
	Number of month		12	12
	Monthly Average Securities Value		**16,407,800,724**	**17,789,774,361**
	Percentage of Safekeeping Fee		0.10	0.10
	Custodian Fee		**16,407,801**	**17,789,774**

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Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
25.00	**BSEC Fee**		
	Annual Fee for BSEC (N: 25.01)	14,206,620	18,240,550
	Total	**14,206,620**	**18,240,550**
25.01	**Calculation**		
	Net Asset Value (NAV) of the Fund	14,206,619,522	18,240,550,174
	Percentage of Annual fee	0.10	0.10
	Annual BSEC Fee in this period	**14,206,620**	**18,240,550**
26.00	**Audit Fee**		
	Audit fee for AHKC	86,250	63,250
	Special Audit Fee for S.F. Ahmed	295,167	-
	Total	**381,417**	**63,250**
27.00	**Other Operating Expenses**		
	Advertisement Expense	232,781	196,009
	Bank Charges	64,750	60,329
	CDBL Transection Charges	413,169	584,695
	Dividend Distribution Expenses	600	1,830
	Excise Duty	503,850	360,266
	Legal Expenses	-	3,000
	IPO Application Expenses	11,000	11,000
	Printing and Stationary	75,087	93,890
	Total	**1,301,238**	**1,311,019**
28.00	**Earnings Per Unit (EPU)**		
	Profit for the period (numerator)	(3,568,629,147)	302,441,899
	Number of Units (denominator)	175,068,008	175,352,952
	Earnings Per Unit	**(20.38)**	**1.72**

NB: The Earnings Per Unit (EPU) has been decreased due to keeping more provision than previous period .

Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	514,378,185	503,666,643
	Add: Previous Period Dividend Receivable	65,690,206	45,378,618
		580,068,391	**549,045,261**
	Less: Current Period Dividend Receivable	(75,280,379)	(65,690,206)
	Total	**504,788,012**	**483,355,055**
30.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	69,715,581	50,807,462
	Add: Previous Period Interest Receivable	10,032,708	12,315,764
		79,748,289	**63,123,226**
	Less: Current Period Interest Receivable	(24,351,607)	(10,032,708)
	Total	**55,396,682**	**53,090,518**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	296,036,922	320,966,344
	Add: Share Application Money Payable	2,200	-
	Add: Previous Period Operating Expenses payable (N: 31.01)	286,285,160	160,002,466
		582,324,282	**480,968,810**
	Less: Current Period Operating Expenses payable (N: 31.02)	(257,598,183)	(286,494,005)
	Total	**324,726,099**	**194,474,805**
31.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	286,482,428	160,002,466
	Less: Advance Payment of Fees & Suspense's	(197,268)	-
	Sub Total	**286,285,160**	**160,002,466**

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Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
31.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	266,605,433	286,482,428
	Add/(Less): Prior Year Adjustment	-	208,845
	Less: Advance Payment of Fees & Suspense's	(9,007,250)	(197,268)
	Sub Total	**257,598,183**	**286,494,005**
32.00	**Sale of Securities (at Cost)**		
	Sales from Direct Share (Investment at Cost Price)	1,629,790,090	1,851,375,391
	Add: Encashment of ASPCL Bond	25,000,000	25,000,000
	Add:Principal Redemption of Listed Bond (ASPCL Bond)	6,500,000	-
	Add:Principal Redemption of Preference Share (Union Capital Ltd.)	10,000,000	-
	Add: Sale of /Transfer to Unit Certificates	-	2,619,504
	Add: Previous Period Receivable from Broker House (ISTCL)	1,002,249	9,695,227
		1,672,292,339	1,888,690,122
	Less: Current Period Receivable from Broker House (ISTCL)	(1,676,066)	(1,002,249)
	Total	**1,670,616,273**	**1,887,687,873**
33.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	1,176,196,322	2,389,746,538
	Add: Purchase for Listed Bond (G-Sec)	592,933,696	-
	Add: Purchase for Pre-IPO Securities	6,247,790	208,010
	Add: Purchase for Unit Certificates	2,000,000	22,636,454
	Total	**1,777,377,808**	**2,412,591,002**
34.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit for the Period	(3,568,629,147)	302,441,899
	Provision/(Write back of Provision) against Diminution in Value of Investment	4,055,870,934	411,742,455
	A) Operating Cash Flow Before Changes in Working Capital	**487,241,787**	**714,184,354**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (N: 34.01)	(23,909,072)	(18,028,532)
	(Decrease)/Increase of Current Liabilities (N: 34.02)	(28,686,977)	126,491,539
	B) Changes	**(52,596,050)**	**108,463,007**
34.01	**Decrease/(Increase) of Other Current Assets**		
	Previous Period Dividend Receivable	65,690,206	45,378,618
	Less: Current Period Dividend Receivable	(75,280,379)	(65,690,206)
		(9,590,173)	**(20,311,588)**
	Add: Previous Period Interest Receivable	10,032,708	12,315,764
	Less: Current Period Interest Receivable	(24,351,607)	(10,032,708)
	Decrease/(Increase)	**(23,909,072)**	**(18,028,532)**
34.02	**(Decrease)/Increase of Current Liabilities**		
	Previous Period Operating Expenses payable	286,285,160	160,002,466
	Less: Current Period Operating Expenses payable	(257,598,183)	(286,494,005)
	(Decrease)/Increase	**(28,686,977)**	**126,491,539**
	Net Cash Generated from Operating Activities (A+B)	**434,645,738**	**822,647,361**
35.00	**Net Operating Cash Flows**		
	Net cash inflow/(outflow) from operating activities (numerator)	434,643,538	822,647,361
	Number of Units (denominator)	175,068,008	175,352,952
	Net operating cash flows per Unit (NOCFPU)	**2.48**	**4.69**

NB: Net operating cash flow per Unit (NOCFPU) per Unit has been decreased due to less dividend received & capital gain than the previous period.

Aziz Halim Khair Choudhury Chartered Accountants ahkc

Notes	Particulars	June 30, 2024 BDT	June 30, 2023 BDT
36.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	346,817,945	570,747,725
	Add/(Less): Prior Year Adjustment	-	208,845
	Less: Cash Dividend	(338,382,380)	(526,580,523)
		8,435,565	**44,376,047**
	Add/(Less): Profit for the Period	(3,568,629,147)	302,441,899
		(3,560,193,581)	**346,817,946**
	Add: Dividend Equalization Reserve	300,000,000	300,000,000
	Less: Cash Dividend	(100,000,000)	-
	Total Reserve and Earnings	**(3,360,193,581)**	**646,817,946**
	Number of Units	175,068,008	175,352,952
	Profit Available for Distribution	**(19.19)**	**3.69**

37.00 Event after reporting period

a) The Trustee Committee at the meeting held on 22 August 2024 has decided to distribute No Cash Dividend (0%) Cash dividend and taking into consideration available fund from distributable reserves.

b) Except for the fact stated above no circumstances have arisen since the balance date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

38.00 Approval of the Financial Statements

Approval of the Financial Statements were Authorized for issue in accordance with a regulation of the Fund's board of Trustee on 22 August 2024.

Asset Manager
ICB Asset Management Company Limited

Trustee
Bangladesh General Insurance Co. Ltd.

Dated: 25 August 2024
Dhaka

Aziz Halim Khair Choudhury Chartered Accountants

BANGLADESH FUND
PORTFOLIO STATEMENT
As on 30-June-2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
BANKS									
1	AB BANK PLC	10,987,504	25.74	282,797,656	6.70	6.70	6.70	73,616,277	(209,181,379)
2	Al-ARAFAH ISLAMI BANK PLC	466,137	23.48	10,946,556	23.60	23.50	23.55	10,977,526	30,971
3	BANK ASIA PLC	2,500,000	17.52	43,793,143	18.30	17.50	17.90	44,750,000	956,857
4	BRAC BANK PLC	834,955	33.90	28,301,975	34.30	34.70	34.50	28,805,948	503,973
5	CITY BANK PLC	1,100,000	19.81	21,795,943	18.50	18.30	18.40	20,240,000	(1,555,943)
6	DHAKA BANK PLC	10,070,000	13.32	134,136,278	9.90	9.70	9.80	98,686,000	(35,450,278)
7	DUTCH-BANGLA BANK PLC	1,722,486	50.16	86,406,650	47.40	46.70	47.05	81,042,966	(5,363,684)
8	EASTERN BANK PLC	1,367,416	23.28	31,838,834	25.90	26.20	26.05	35,621,187	3,782,353
9	EXIM BANK PLC	8,251,250	13.50	111,416,754	8.30	8.20	8.25	68,072,813	(43,343,942)
10	JAMUNA BANK PLC	2,223,690	19.33	42,985,400	16.60	16.70	16.65	37,024,439	(5,960,961)
11	MERCANTILE BANK PLC	7,905,000	14.41	113,938,972	9.80	9.90	9.85	77,864,250	(36,074,722)
12	NATIONAL BANK LTD.	16,089,000	10.97	176,573,926	6.10	6.10	6.10	98,142,900	(78,431,026)
13	NCC BANK PLC	5,300,000	12.23	64,828,276	9.80	9.80	9.80	51,940,000	(12,888,276)
14	PUBALI BANK PLC	562,500	20.98	11,798,673	25.80	26.10	25.95	14,596,875	2,798,202
15	SOCIAL ISLAMI BANK PLC	6,640,545	13.82	91,748,387	7.30	7.20	7.25	48,143,951	(43,604,436)
16	SOUTHEAST BANK PLC	12,502,232	16.29	203,671,067	9.20	9.30	9.25	115,645,646	(88,025,421)
17	STANDARD BANK PLC	13,105,886	10.80	141,572,860	6.30	6.20	6.25	81,911,788	(59,661,072)
18	UNION BANK PLC	105,000	9.52	1,000,000	6.40	6.40	6.40	672,000	(328,000)
19	UNITED COMMERCIAL BANK PLC	12,491,325	14.50	181,064,228	8.30	8.60	8.45	105,551,696	(75,512,531)
20	UTTARA BANK PLC	5,625,000	16.81	94,574,690	20.10	20.00	20.05	112,781,250	18,206,560
	Sector Total:	**119,849,926**		**1,875,190,267**				**1,206,087,511**	**(669,102,756)**
CEMENT									
1	CONFIDENCE CEMENT PLC	192,937	104.55	20,170,725	67.80	66.30	67.05	12,936,426	(7,234,299)
2	CROWN CEMENT PLC	4,824,666	88.89	428,844,902	63.00	61.30	62.15	299,852,992	(128,991,910)
3	HEIDELBERG MATERIALS BANGLADESH PLC	675,000	442.49	298,680,409	242.70	226.50	234.60	158,355,000	(140,325,409)
4	LAFARGE HOLCIM BANGLADESH LIMITED	2,500,000	76.32	190,806,143	62.30	62.80	62.55	156,375,000	(34,431,143)
5	MEGHNA CEMENT MILLS PLC	2,199,487	85.67	188,426,596	71.50	77.50	74.50	163,861,782	(24,564,814)
6	PREMIER CEMENT MILLS PLC	563,405	80.42	45,311,711	63.30	64.00	63.65	35,860,728	(9,450,982)
	Sector Total:	**10,955,495**		**1,172,240,485**				**827,241,928**	**(344,998,557)**
CERAMIC INDUSTRY									
1	RAK CERAMICS (BD) LIMITED	9,502,000	52.77	501,432,304	26.20	26.10	26.15	248,477,300	(252,955,004)
	Sector Total:	**9,502,000**		**501,432,304**				**248,477,300**	**(252,955,004)**

Aziz Halim Khair Choudhury Chartered Accountants
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BANGLADESH FUND
PORTFOLIO STATEMENT
As on 30-June-2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
CORPORATE BOND									
1	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000	4,499.00	4,600.00	4,549.50	33,588,959	(3,326,042)
2	APSCL BOND	5,200	3,789.05	19,703,051	4,317.50	3,750.00	4,033.75	20,975,500	1,272,449
3	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000	4,600.00	4,500.00	4,550.00	27,236,300	(2,693,700)
4	IBBL MUDARABA PERPETUAL BOND	91,234	939.49	85,713,074	832.50	612.00	722.25	65,893,757	(19,819,318)
	Sector Total:	**109,803**		**172,261,126**				**147,694,515**	**(24,566,611)**
ENGINEERING									
1	AFTAB AUTOMOBILES LIMITED	3,976,079	69.79	277,486,413	30.00	29.80	29.90	118,884,762	(158,601,651)
2	APPOLLO ISPAT COMPLEX LIMITED	4,383,766	18.30	80,212,991	3.80	3.60	3.70	16,219,934	(63,993,057)
3	ATLAS BANGLADESH LTD.	2,006,859	162.17	325,459,231	72.90	0.00	72.90	146,300,021	(179,159,210)
4	BANGLADESH LAMPS LTD.	5,852	146.18	855,439	134.30	130.10	132.20	773,634	(81,805)
5	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	979,953	103.40	101,324,957	90.00	90.60	90.30	88,489,756	(12,835,201)
6	BBS CABLES PLC	350,000	48.86	17,099,773	25.50	25.20	25.35	8,872,500	(8,227,273)
7	BENGAL WINDSOR THERMOPLASTICS PLC	1,112,717	45.65	50,790,166	20.10	19.60	19.85	22,087,432	(28,702,733)
8	BSRM STEELS LIMITED	5,250,000	110.74	581,394,368	57.90	59.50	58.70	308,175,000	(273,219,368)
9	IFAD AUTOS PLC	77,448	48.76	3,776,254	27.80	28.50	28.15	2,180,161	(1,596,093)
10	KDS ACCESSORIES LIMITED	1,300,000	56.69	73,699,024	37.90	38.00	37.95	49,335,000	(24,364,024)
11	NATIONAL POLYMER INDUSTRIES PLC	690,107	48.06	33,167,712	39.30	39.00	39.15	27,017,689	(6,150,022)
12	NAVANA CNG LIMITED	914,462	61.24	56,005,747	21.50	21.90	21.70	19,843,825	(36,161,922)
13	OIMEX ELECTRODE LIMITED	2,112	28.62	60,445	23.50	23.50	23.50	49,632	(10,813)
14	RUNNER AUTOMOBILES PLC	367,615	50.50	18,566,105	24.50	24.30	24.40	8,969,806	(9,596,299)
15	S. ALAM COLD ROLLED STEELS LTD	7,836,775	52.03	407,713,010	20.00	20.60	20.30	159,086,533	(248,626,477)
16	SINGER BANGLADESH LIMITED	220,252	160.92	35,442,067	131.50	128.60	130.05	28,643,773	(6,798,295)
17	WALTON HI-TECH INDUSTRIES PLC	26,831	1,081.93	29,029,338	649.40	656.20	652.80	17,515,277	(11,514,061)
	Sector Total:	**29,500,828**		**2,092,083,040**				**1,022,444,736**	**(1,069,638,304)**
FINANCE AND LEASING									
1	DBH FINANCE PLC	3,562,350	71.02	252,994,145	31.70	32.00	31.85	113,460,848	(139,533,298)
2	IDLC FINANCE PLC	5,590,000	53.00	296,259,100	29.50	29.20	29.35	164,066,500	(132,192,600)
3	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	7,918,995	20.75	164,289,783	3.70	3.60	3.65	28,904,332	(135,385,451)
4	IPDC FINANCE LIMITED	100,000	18.64	1,863,722	18.60	19.00	18.80	1,880,000	16,278
5	ISLAMIC FINANCE & INVESTMENT LTD	2,146,840	22.14	47,526,190	9.00	8.60	8.80	18,892,192	(28,633,998)
6	NATIONAL HOUSING FINANCE PLC	110,987	39.85	4,423,341	25.30	26.20	25.75	2,857,915	(1,565,426)
7	PHOENIX FINANCE AND INVESTMENTS LTD	3,787,443	25.70	97,322,452	6.10	6.30	6.20	23,482,147	(73,840,305)
8	PREMIER LEASING & FINANCE LIMITED	6,126,750	16.12	98,735,636	3.40	3.60	3.50	21,443,625	(77,292,011)
9	PRIME FINANCE & INVESTMENT LTD.	3,848,400	82.11	315,994,960	6.30	6.40	6.35	24,437,340	(291,557,620)
10	UNION CAPITAL LIMITED	1,598,625	19.88	31,775,516	7.00	7.40	7.20	11,510,100	(20,265,416)
11	UTTARA FINANCE AND INVESTMENTS LIMITED	4,738,438	83.52	395,772,450	17.80	19.40	18.60	88,134,947	(307,637,503)
	Sector Total:	**39,528,828**		**1,706,957,295**				**499,069,945**	**(1,207,887,350)**

Aziz Halim Khair Choudhury Chartered Accountants Dhaka

BANGLADESH FUND
PORTFOLIO STATEMENT
As on 30-June-2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
FOOD AND ALLIED PRODUCTS									
1	AGRICULTURAL MARKETING COMPANY LTD. (PRAN)	150,000	191.96	28,794,295	229.40	225.00	227.20	34,080,000	5,285,705
2	BATBC LIMITED	2,130,600	405.68	864,342,885	322.80	323.00	322.90	687,970,740	(176,372,145)
3	GOLDEN HARVEST AGRO INDUSTRIES LTD	3,300,000	25.38	83,769,458	13.80	13.70	13.75	45,375,000	(38,394,458)
4	NATIONAL TEA COMPANY LTD.	70,000	660.89	46,262,343	381.00	382.50	381.75	26,722,500	(19,539,843)
5	OLYMPIC INDUSTRIES LTD.	1,461,000	202.52	295,878,577	132.40	129.00	130.70	190,952,700	(104,925,877)
6	UNILEVER CONSUMER CARE LIMITED	103,000	2,043.64	210,495,401	2,826.70	0.00	2,826.70	291,150,100	80,654,699
	Sector Total:	**7,214,600**		**1,529,542,958**				**1,276,251,040**	**(253,291,918)**
G-SEC									
1	05Y BGTB 15/05/2029	1,500,000	100.24	150,360,850	101.27	103.07	102.17	153,255,000	2,894,150
2	10Y BGTB 17/04/2034	1,490,000	99.32	147,980,621	100.28	100.28	100.28	149,417,200	1,436,579
3	15Y BGTB 27/03/2039	500,000	99.64	49,819,550	100.15	96.66	98.41	49,205,000	(614,550)
4	2Y BGTB 03/01/2026	2,000,000	99.48	198,968,400	99.95	99.60	99.78	199,560,000	591,600
5	5Y BGTB 13/12/2028	487,000	94.05	45,804,275	94.49	95.22	94.86	46,196,820	392,545
	Sector Total:	**5,977,000**		**592,933,696**				**597,634,020**	**4,700,324**
FUEL AND POWER									
1	ASSOCIATED OXYGEN LIMITED	1,199,000	32.89	39,438,510	17.70	18.00	17.85	21,402,150	(18,036,360)
2	BARAKA POWER LIMITED	4,975,983	30.19	150,232,436	12.10	12.30	12.20	60,706,993	(89,525,443)
3	CVO PETROCHEMICAL REFINERY PLC	38,000	207.68	7,891,890	142.90	142.30	142.60	5,418,800	(2,473,090)
4	DHAKA ELECTRIC SUPPLY COMPANY LTD.	7,077,000	77.35	547,374,761	24.50	24.10	24.30	171,971,100	(375,403,661)
5	DOREEN POWER GENERATIONS & SYSTEMS LTD	2,075,183	64.07	132,947,393	25.70	25.40	25.55	53,020,926	(79,926,468)
6	ENERGYPAC POWER GENERATION PLC	2,835,000	41.90	118,800,000	18.90	19.00	18.95	53,723,250	(65,076,750)
7	JAMUNA OIL COMPANY LIMITED	2,394,307	185.69	444,607,948	174.60	174.00	174.30	417,327,710	(27,280,238)
8	KHULNA POWER COMPANY LIMITED	425,000	44.48	18,902,684	26.60	26.80	26.70	11,347,500	(7,555,184)
9	LINDE BANGLADESH LIMITED	159,384	1,295.45	206,473,571	1,283.20	1,237.50	1,260.35	200,879,624	(5,593,947)
10	LUB-RREF (BANGLADESH) LIMITED	550,000	31.86	17,524,451	17.50	17.60	17.55	9,652,500	(7,871,951)
11	MEGHNA PETROLEUM LIMITED	3,398,832	205.49	698,425,007	198.60	198.20	198.40	674,328,269	(24,096,738)
12	MJL BANGLADESH PLC	1,725,000	98.72	170,284,587	77.60	78.60	78.10	134,722,500	(35,562,087)
13	PADMA OIL CO. LTD.	1,675,625	258.40	432,980,222	187.40	183.00	185.20	310,325,750	(122,654,472)
14	POWER GRID CO. OF BANGLADESH LTD.	11,996,472	66.74	800,611,122	39.10	38.60	38.85	466,062,937	(334,548,185)
15	SHAHJIBAZAR POWER CO. LTD.	2,268,303	100.54	228,050,655	65.50	67.10	66.30	150,388,489	(77,662,166)
16	SUMMIT POWER LIMITED	5,900,000	39.30	231,875,870	22.10	21.20	21.65	127,735,000	(104,140,870)
17	TITAS GAS TRANS. & DIST. CO. LTD.	4,773,589	76.83	366,771,970	22.40	22.40	22.40	106,928,394	(259,843,576)
18	UNITED POWER GEN. & DIST. CO. LTD.	134,823	275.93	37,202,093	143.20	141.00	142.10	19,158,348	(18,043,745)
	Sector Total:	**53,601,501**		**4,650,395,170**				**2,995,100,240**	**(1,655,294,931)**

Aziz Halim Khair Choudhury Chartered Accountants
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BANGLADESH FUND
PORTFOLIO STATEMENT
As on 30-June-2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
INSURANCE									
1	AGRANI INSURANCE CO. LTD.	738,971	46.72	34,527,991	29.10	0.00	29.10	21,504,056	(13,023,935)
2	ASIA PACIFIC GENERAL INSURANCE CO. LTD.	1,903,140	65.28	124,235,053	39.90	37.10	38.50	73,270,890	(50,964,163)
3	CENTRAL INSURANCE COMPANY LTD.	262,400	49.54	13,000,298	46.70	49.20	47.95	12,582,080	(418,218)
4	DELTA LIFE INSURANCE COMPANY LTD	528,561	124.52	65,815,278	81.70	80.00	80.85	42,734,157	(23,081,121)
5	DHAKA INSURANCE LIMITED	428,790	52.14	22,356,514	38.50	38.40	38.45	16,486,976	(5,869,538)
6	EASTERN INSURANCE COMPANY LTD	5,200	44.31	230,430	44.60	38.60	41.60	216,320	(14,110)
7	EASTLAND INSURANCE COMPANY LTD	932,300	34.07	31,761,108	21.40	21.20	21.30	19,857,990	(11,903,118)
8	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	1,495,824	110.24	164,903,949	33.90	33.70	33.80	50,558,851	(114,345,098)
9	GREEN DELTA INSURANCE PLC	3,441,990	90.52	311,558,055	47.70	45.70	46.70	160,740,933	(150,817,122)
10	ISLAMI INSURANCE BANGLADESH LTD	93,388	41.55	3,879,991	39.40	37.00	38.20	3,567,422	(312,570)
11	MEGHNA LIFE INSURANCE CO. LTD	1,485,000	93.49	138,840,034	69.80	73.80	71.80	106,623,000	(32,217,034)
12	MERCANTILE ISLAMI INSURANCE PLC	1,010,251	53.17	53,715,787	31.70	28.10	29.90	30,206,505	(23,509,282)
13	NATIONAL LIFE INSURANCE COMPANY LTD	5,700	91.08	519,166	102.70	99.50	101.10	576,270	57,104
14	NITOL INSURANCE CO. LTD.	2,101,075	54.07	113,600,182	31.00	31.50	31.25	65,658,594	(47,941,588)
15	PEOPLES INSURANCE COMPANY LTD	1,661,955	45.01	74,801,012	40.20	36.20	38.20	63,486,681	(11,314,331)
16	PHOENIX INSURANCE COMPANY LTD	500,000	38.24	19,119,386	27.70	28.20	27.95	13,975,000	(5,144,386)
17	PIONEER INSURANCE COMPANY LTD	2,420,000	70.39	170,339,166	46.70	43.00	44.85	108,537,000	(61,802,166)
18	POPULAR LIFE INSURANCE CO. LTD	1,502,874	65.53	98,477,697	51.90	51.40	51.65	77,623,442	(20,854,255)
19	PRAGATI INSURANCE LTD.	1,905,385	60.91	116,049,298	46.90	48.00	47.45	90,410,518	(25,638,779)
20	PRAGATI LIFE INSURANCE LTD.	50,000	77.62	3,880,993	140.50	138.60	139.55	6,977,500	3,096,507
21	PRIME INSURANCE COMPANY LTD.	590,052	46.43	27,393,718	34.80	35.80	35.30	20,828,836	(6,564,883)
22	PRIME ISLAMI LIFE INSURANCE LTD.	2,195,384	137.51	301,892,167	37.70	37.00	37.35	81,997,592	(219,894,575)
23	PROGRESSIVE LIFE INSURANCE CO. LTD.	326,788	121.35	39,656,099	41.00	42.20	41.60	13,594,381	(26,061,718)
24	RELIANCE INSURANCE LTD	475,000	41.56	19,740,175	60.50	71.60	66.05	31,373,750	11,633,575
25	SENA KALYAN INSURANCE COMPANY LIMITED	942,421	47.86	45,104,534	48.90	47.00	47.95	45,189,087	84,553
26	TRUST ISLAMI LIFE INSURANCE LIMITED	1,050,000	54.02	56,725,023	45.90	47.00	46.45	48,772,500	(7,952,523)
	Sector Total:	**28,052,449**		**2,052,123,106**				**1,207,350,330**	**(844,772,776)**
IT									
1	AAMRA TECHNOLOGIES LIMITED	816,617	35.98	29,382,086	21.30	21.80	21.55	17,598,096	(11,783,990)
2	BDCOM ONLINE LTD	171,133	36.59	6,261,905	26.00	25.70	25.85	4,423,788	(1,838,117)
3	IT CONSULTANTS PLC	150,000	34.43	5,163,920	42.40	42.10	42.25	6,337,500	1,173,580
	Sector Total:	**1,137,750**		**40,807,911**				**28,359,384**	**(12,448,527)**

Aziz Halim Khair Choudhury Chartered Accountants
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BANGLADESH FUND
PORTFOLIO STATEMENT
As on 30-June-2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
MISCELLANEOUS									
1	ARAMIT LIMITED	77,000	343.62	26,458,956	237.00	228.50	232.75	17,921,750	(8,537,206)
2	BANGLADESH EXPORT IMPORT COMPANY LTD.	375,000	120.82	45,307,094	115.60	115.70	115.65	43,368,750	(1,938,344)
3	BANGLADESH SHIPPING CORPORATION	245,000	118.83	29,112,355	101.90	102.30	102.10	25,014,500	(4,097,855)
4	JMI HOSPITAL REQUISITE MANUFACTURING LTD	450,000	72.93	32,818,364	70.70	69.80	70.25	31,612,500	(1,205,864)
5	USMANIA GLASS SHEET FACTORY LTD	157,896	91.72	14,481,577	38.40	39.70	39.05	6,165,839	(8,315,738)
	Sector Total:	**1,304,896**		**148,178,347**				**124,083,339**	**(24,095,008)**
PHARMACEUTICALS AND CHEMICAL									
1	ACI FORMULATIONS LIMITED	1,275,000	162.42	207,080,812	126.80	119.00	122.90	156,697,500	(50,383,312)
2	ACI LIMITED	1,522,500	257.89	392,638,558	132.20	129.90	131.05	199,523,625	(193,114,933)
3	ACME LABORATORIES LTD.	4,372,674	78.44	342,982,821	68.50	68.50	68.50	299,528,169	(43,454,652)
4	ACME PESTICIDES LIMITED	950,000	30.55	29,019,784	14.80	15.00	14.90	14,155,000	(14,864,784)
5	AFC AGRO BIOTECH LTD.	4,247,601	35.94	152,645,335	13.00	13.90	13.45	57,130,233	(95,515,101)
6	BEXIMCO PHARMACEUTICALS LTD.	35,742	141.42	5,054,694	118.10	118.40	118.25	4,226,492	(828,202)
7	FAR CHEMICAL INDUSTRIES LTD.	164,550	43.28	7,121,123	18.30	18.30	18.30	3,011,265	(4,109,858)
8	IBN SINA PHARMACEUTICAL INDUSTRY PLC	540,000	284.63	153,697,755	249.80	245.00	247.40	133,596,000	(20,101,755)
9	KEYA COSMETICS LIMITED	2,188,267	10.58	23,146,800	4.00	3.90	3.95	8,643,655	(14,503,145)
10	MARICO BANGLADESH LIMITED	43,000	1,242.75	53,438,060	2,274.50	2,270.00	2,272.25	97,706,750	44,268,690
11	RENATA PLC	615,875	802.26	494,089,206	770.10	0.00	770.10	474,285,338	(19,803,868)
12	SQUARE PHARMACEUTICALS PLC	1,553,062	204.28	317,257,372	210.90	211.50	211.20	328,006,694	10,749,322
13	TECHNO DRUGS LIMITED	125,000	34.00	4,250,000	34.00	34.00	34.00	4,250,000	-
	Sector Total:	**17,633,271**		**2,182,422,318**				**1,780,760,721**	**(401,661,598)**
TANNARY INDUSTRIES									
1	APEX FOOTWEAR LIMITED	113,578	244.68	27,790,420	238.90	238.00	238.45	27,082,674	(707,746)
2	APEX TANNERY LIMITED	725,000	137.09	99,387,745	90.10	89.60	89.85	65,141,250	(34,246,495)
3	BATA SHOE COMPANY (BD) LIMITED	142,953	994.45	142,159,291	977.20	950.00	963.60	137,749,511	(4,409,780)
	Sector Total:	**981,531**		**269,337,455**				**229,973,435**	**(39,364,020)**
TELECOMMUNICATION									
1	BANGLADESH SUBMARINE CABLES PLC	2,042,000	172.98	353,234,169	123.50	118.30	120.90	246,877,800	(106,356,369)
2	GRAMEEN PHONE LTD.	2,700,000	290.00	783,011,274	247.70	246.40	247.05	667,035,000	(115,976,274)
	Sector Total:	**4,742,000**		**1,136,245,443**				**913,912,800**	**(222,332,643)**

Aziz Halim Khair Choudhury
ahkc
Chartered Accountants

BANGLADESH FUND
PORTFOLIO STATEMENT
As on 30-June-2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
TEXTILES									
1	APEX SPINNING & KNITTING MILLS LTD	57,519	105.81	6,086,246	106.60	103.60	105.10	6,045,247	(40,999)
2	ARGON DENIMS LIMITED	2,699,994	22.18	59,895,708	15.40	15.90	15.65	42,254,906	(17,640,802)
3	C & A TEXTILES LIMITED	875,000	10.86	9,498,335	6.90	7.10	7.00	6,125,000	(3,373,335)
4	DRAGON SWEATER AND SPINNING LIMITED	355,160	15.33	5,444,959	9.10	9.10	9.10	3,231,956	(2,213,003)
5	ENVOY TEXTILES LIMITED	100,000	36.85	3,685,393	35.60	33.50	34.55	3,455,000	(230,393)
6	ESQUIRE KNIT COMPOSITE PLC	600,000	32.86	19,718,008	18.70	20.40	19.55	11,730,000	(7,988,008)
7	EVINCE TEXTILES LIMITED	2,425,000	17.39	42,162,017	10.40	10.40	10.40	25,220,000	(16,942,017)
8	FAMILYTEX (BD) LIMITED	2,932,734	8.66	25,403,784	3.30	3.20	3.25	9,531,386	(15,872,398)
9	GENERATION NEXT FASHIONS LTD.	5,600,000	8.89	49,785,812	5.00	4.90	4.95	27,720,000	(22,065,812)
10	HWA WELL TEXTILES (BD) PLC	200,000	47.10	9,419,937	42.40	43.00	42.70	8,540,000	(879,937)
11	MALEK SPINNING MILLS PLC	35,000	26.91	941,890	31.20	31.60	31.40	1,099,000	157,110
12	MATIN SPINNING MILLS PLC	1,102,392	50.71	55,900,187	44.10	45.20	44.65	49,221,803	(6,678,384)
13	MITHUN KNITTING AND DYEING LTD	256,243	52.56	13,468,879	27.30	27.90	27.60	7,072,307	(6,396,573)
14	R. N. SPINNING MILLS LIMITED	663,396	101.91	67,603,568	12.70	12.80	12.75	8,458,299	(59,145,269)
15	SAIHAM COTTON MILLS LTD.	315,000	16.23	5,113,193	13.50	13.20	13.35	4,205,250	(907,943)
16	SAIHAM TEXTILE MILLS LTD.	170,000	18.39	3,126,241	13.70	13.40	13.55	2,303,500	(822,741)
17	SHASHA DENIMS LIMITED	800,000	27.89	22,311,934	21.80	21.30	21.55	17,240,000	(5,071,934)
18	SQUARE TEXTILES PLC	3,350,000	59.14	198,112,166	46.20	45.80	46.00	154,100,000	(44,012,166)
19	TALLU SPINNING MILLS LTD.	1,400,000	15.94	22,318,740	5.90	6.00	5.95	8,330,000	(13,988,740)
20	TOSRIFA INDUSTRIES LIMITED	100,000	23.27	2,326,676	23.60	24.60	24.10	2,410,000	83,324
	Sector Total:	**24,037,438**		**622,323,672**				**398,293,653**	**(224,030,019)**
TRAVEL AND LEISURE									
1	UNIQUE HOTEL & RESORTS PLC	1,200,000	77.96	93,556,956	54.10	53.70	53.90	64,680,000	(28,876,956)
2	UNITED AIRWAYS (BD) LTD.	1,089,000	15.20	16,553,827	0.00	0.00	0.00	-	(16,553,827)
	Sector Total:	**2,289,000**		**110,110,782**				**64,680,000**	**(45,430,782)**

Aziz Halim Khair Choudhury Chartered Accountants
ahkc

BANGLADESH FUND
PORTFOLIO STATEMENT
As on 30-June-2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	Company Name	No. of Shares	Cost price Rate	Cost price Total	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
CLOSE END MUTUAL FUNDS									
1	CAPM BDBL MUTUAL FUND 01	2,138,530	9.93	21,239,601	7.60	16,252,828	(4,986,773)	16,252,828	(4,986,773)
2	DBH FIRST MUTUAL FUND	1,280,000	8.34	10,681,229	4.35	5,568,000	(5,113,229)	9,248,000	(1,433,229)
3	FIRST BANGLADESH FIXED INCOME FUND	6,500,000	6.44	41,873,221	3.55	23,075,000	(18,798,221)	41,873,221	-
4	GRAMEEN ONE : SCHEME TWO	5,500,000	15.29	84,108,147	11.65	64,075,000	(20,033,147)	74,285,750	(9,822,397)
5	ICB AMCL THIRD NRB MUTUAL FUND	2,132,500	9.32	19,871,064	5.00	10,662,500	(9,208,564)	12,887,764	(6,983,300)
6	ICB EMPLOYEES PROV.M.F.ONE:S.O	3,350,000	12.35	41,363,605	5.75	19,262,500	(22,101,105)	21,014,550	(20,349,055)
7	L R GLOBAL BANGLADESH M F ONE	3,409,708	9.19	31,349,947	3.80	12,956,890	(18,393,056)	24,953,948	(6,395,999)
8	MBL 1ST MUTUAL FUND	700,000	8.37	5,858,801	4.90	3,430,000	(2,428,801)	5,081,300	(777,501)
9	NCCBL MUTUAL FUND-1	3,479,069	8.63	30,033,735	5.25	18,265,112	(11,768,623)	26,910,599	(3,123,136)
10	PRIME BANK 1ST ICB AMCL M FUND	1,376,700	9.99	13,759,694	6.40	8,810,880	(4,948,814)	8,987,098	(4,772,596)
11	TRUST BANK 1ST MUTUAL FUND	600,000	6.96	4,176,808	3.55	2,130,000	(2,046,808)	4,136,100	(40,708)
12	VANGUARD AML BD FINANCE MUTUAL	500,000	10.26	5,130,240	5.35	2,675,000	(2,455,240)	3,876,000	(1,254,240)
	Sector Total:	**30,966,507**		**309,446,092**		**187,163,711**	**(122,282,381)**	**249,507,157**	**(59,938,935)**
OPEN-END MUTUAL FUNDS (Script wise)									
1	ALIANCE SANDHANI LIFE UNIT FUND	960,000	10.50	10,080,000	8.00	7,680,000	(2,400,000)	7,680,000	(2,400,000)
2	CAPITEC IBBL SHARIAH UNIT FUND	100,000	10.00	1,000,000	7.98	798,000	(202,000)	798,000	(202,000)
3	CAPM UNIT FUND	89,000	112.55	10,016,950	84.35	7,507,150	(2,509,800)	7,507,150	(2,509,800)
4	CWT-COMMUNITY BANK SHARIAH FUND	200,000	10.00	2,000,000	9.97	1,994,000	(6,000)	1,994,000	(6,000)
5	EDGE BANGLADESH MUTUAL FUND	1,000,000	10.11	10,110,000	10.60	10,600,000	490,000	10,600,000	490,000
6	EKUSH GROWTH FUND	500,000	10.00	5,000,000	9.90	4,950,500	(49,500)	4,950,500	(49,500)
7	GRAMEEN BANK-AIMS FIRST UNIT FUND	1,000,000	10.00	10,000,000	10.18	10,180,000	180,000	10,180,000	180,000
8	ICB AMCL SECOND NRB UNIT FUND	2,497,770	12.18	30,432,501	8.70	21,730,599	(8,701,902)	21,730,599	(8,701,902)
9	IDLC GROWTH FUND	1,000,000	10.00	10,000,000	10.54	10,540,000	540,000	10,540,000	540,000
10	UFS BANK ASIA UNIT FUND	1,000,000	10.00	10,000,000	0.00	-	(10,000,000)	-	(10,000,000)
11	VIPB NLI 1ST UNIT FUND	299,000	8.76	2,619,504	8.65	2,586,350	(33,154)	2,586,350	(33,154)
12	VIPB SEBL 1ST UNIT FUND	1,432,000	8.26	11,831,763	9.22	13,203,040	1,371,277	13,203,040	1,371,277
	Sector Total:	**10,077,770**		**113,090,717**		**91,769,639**	**(21,321,079)**	**91,769,639**	**(21,321,078)**
NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT WISE)									
1	Ashuganj Power Station Compnay Limited	10,000	5,000.00	50,000,000	4,946.00	49,460,000	(540,000)	49,460,000	(540,000)
	Sector Total:	**10,000**		**50,000,000**		**49,460,000**	**(540,000)**	**49,460,000**	**(540,000)**
Grand Total:		**397,472,593**		**21,327,122,187**				**13,958,151,691**	**(7,368,970,496)**

Aziz Halim Khair Choudhury Chartered Accountants Dhaka
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BANGLADESH FUND
Statement of Non-Performing Investment
As on 30-June-2024

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
Listed Securities and Mutual Funds									
1	NATIONAL BANK LTD.	16,089,000	10.97	176,573,926	6.10	6.10	6.10	98,142,900	(78,431,026)
2	ATLAS BANGLADESH LTD.	2,006,859	162.17	325,459,231	72.90	0.00	72.90	146,300,021	(179,159,210)
3	APPOLLO ISPAT COMPLEX LIMITED	4,383,766	18.30	80,212,991	3.80	3.60	3.70	16,219,934	(63,993,057)
4	UNION CAPITAL LIMITED	1,598,625	19.88	31,775,516	7.00	7.40	7.20	11,510,100	(20,265,416)
5	UTTARA FINANCE AND INVESTMENTS LIMITED	4,738,438	83.52	395,772,450	17.80	19.40	18.60	88,134,947	(307,637,503)
6	PRIME FINANCE & INVESTMENT LTD.	3,848,400	82.11	315,994,960	6.30	6.40	6.35	24,437,340	(291,557,620)
7	PREMIER LEASING & FINANCE LIMITED	6,126,750	16.12	98,735,636	3.40	3.60	3.50	21,443,625	(77,292,011)
8	PHOENIX FINANCE AND INVESTMENTS LTD	3,787,443	25.70	97,322,452	6.10	6.30	6.20	23,482,147	(73,840,305)
9	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	7,918,995	20.75	164,289,783	3.70	3.60	3.65	28,904,332	(135,385,451)
10	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	1,495,824	110.24	164,903,949	33.90	33.70	33.80	50,558,851	(114,345,098)
11	PROGRESSIVE LIFE INSURANCE CO. LTD.	326,788	121.35	39,656,099	41.00	42.20	41.60	13,594,381	(26,061,718)
12	USMANIA GLASS SHEET FACTORY LTD	157,896	91.72	14,481,577	38.40	39.70	39.05	6,165,839	(8,315,738)
13	KEYA COSMETICS LIMITED	2,188,267	10.58	23,146,800	4.00	3.90	3.95	8,643,655	(14,503,145)
14	FAR CHEMICAL INDUSTRIES LTD.	164,550	43.28	7,121,123	18.30	18.30	18.30	3,011,265	(4,109,858)
15	TALLU SPINNING MILLS LTD.	1,400,000	15.94	22,318,740	5.90	6.00	5.95	8,330,000	(13,988,740)
16	MITHUN KNITTING AND DYEING LTD	256,243	52.56	13,468,879	27.30	27.90	27.60	7,072,307	(6,396,573)
17	R. N. SPINNING MILLS LIMITED	663,396	101.91	67,603,568	12.70	12.80	12.75	8,458,299	(59,145,269)
18	FAMILYTEX (BD) LIMITED	2,932,734	8.66	25,403,784	3.30	3.20	3.25	9,531,386	(15,872,398)
19	UNITED AIRWAYS (BD) LTD.	1,089,000	15.20	16,553,827	0.00	0.00	0.00	0	(16,553,827)
20	Alliance Sandhani Life Unit Fund	960,000	10.50	10,080,000	0.00	0.00	8.00	7,680,000	(2,400,000)
21	Ekush Growth Fund	500,000	10.00	5,000,000	0.00	0.00	9.90	4,950,500	(49,500)
22	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000	0.00	0.00	0.00	0	(10,000,000)
23	VIPB NLI 1st Unit Fund	299,000	8.76	2,619,504	0.00	0.00	9.22	2,586,350	(33,154)
Total				**2,108,494,794**				**589,158,177**	**(1,519,336,616)**

Aziz Halim Khair Choudhury Chartered Accountants
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BANGLADESH FUND
Profit on Sale of Investments
01 July 2023 to 30 June 2024

Annexure 'B'

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANKS						
1	BANK ASIA PLC	7,500,000	19.20	17.52	144,000,990	12,621,565
2	BRAC BANK PLC	487,500	42.35	35.67	20,647,373	3,257,614
3	CITY BANK PLC	1,040,000	22.86	21.80	23,775,922	1,108,186
4	EASTERN BANK PLC	400,000	26.05	23.28	10,419,120	1,105,520
5	JAMUNA BANK PLC	3,280,437	21.87	20.97	71,740,591	2,937,362
6	NCC BANK PLC	265,000	12.59	12.23	3,335,815	94,388
7	NRB BANK LIMITED	192,307	11.48	10.00	2,207,107	284,037
8	PRIME BANK PLC	3,600,000	21.78	20.17	78,419,799	5,793,459
9	PUBALI BANK PLC	150,000	27.94	23.60	4,191,661	652,051
10	RUPALI BANK PLC	510,000	40.70	35.76	20,757,607	2,518,085
11	UTTARA BANK PLC	2,614,516	25.01	18.91	65,398,148	15,944,839
					Sub Total:	**46,317,106**
ENGINEERING						
12	BD. THAI ALUMINIUM LTD	200,000	17.99	16.03	3,597,790	390,925
13	GOLDEN SON LTD.	3,350,000	22.93	21.33	76,831,925	5,374,019
14	OIMEX ELECTRODE LIMITED	1,036,457	31.38	28.62	32,524,752	2,857,488
15	OLYMPIC ACCESSORIES LIMITED	873,026	19.53	17.92	17,048,316	1,403,751
					Sub Total:	**10,026,184**
FINANCE AND LEASING						
16	NATIONAL HOUSING FINANCE PLC	25,000	42.91	41.88	1,072,850	25,760
					Sub Total:	**25,760**
FOOD AND ALLIED PRODUCTS						
17	UNILEVER CONSUMER CARE LIMITED	179,126	2,084.47	2,043.64	373,382,656	7,312,756
					Sub Total:	**7,312,756**
FUEL AND POWER						
18	ASSOCIATED OXYGEN LIMITED	354,000	37.77	32.97	13,368,937	1,696,601
19	LINDE BANGLADESH LIMITED	8,500	1,312.09	1,295.41	11,152,795	141,825
20	LUB-RREF (BANGLADESH) LIMITED	579,000	38.21	32.21	22,125,115	3,474,561
21	MEGHNA PETROLEUM LIMITED	22,961	206.63	205.65	4,744,419	22,522
					Sub Total:	**5,335,509**
FUNDS						
22	AIBL 1st ISLAMIC MUTUAL FUND	100,000	8.38	7.94	838,320	44,130
23	CAPM BDBL MUTUAL FUND 01	176,186	10.88	9.93	1,916,587	166,725
24	ICB AMCL SONALI BANK 1ST MF	2,600,000	10.04	9.60	26,114,887	1,144,273
25	PRIME BANK 1ST ICB AMCL M FUND	1,400,000	10.18	9.99	14,251,440	258,860
26	RELIANCE INSURANCE MUTUAL FUND	600,000	12.13	9.64	7,278,191	1,495,111
					Sub Total:	**3,109,098**
INSURANCE						
27	AGRANI INSURANCE CO. LTD.	144,672	49.45	45.70	7,153,927	542,186
28	ASIA PACIFIC GENERAL INSURANCE CO. LTD.	195,633	67.92	65.51	13,286,854	471,464
29	CENTRAL INSURANCE COMPANY LTD.	809,420	57.83	52.44	46,810,688	4,360,713
30	CONTINENTAL INSURANCE LTD.	114,135	45.85	30.32	5,233,632	1,772,736
31	CRYSTAL INSURANCE COMPANY LIMITED	335,712	61.61	36.77	20,684,269	8,339,560
32	DELTA LIFE INSURANCE COMPANY LTD	462,740	162.41	124.19	75,155,095	17,686,128
33	DHAKA INSURANCE LIMITED	4,519	59.88	58.25	270,598	7,360
34	EASTERN INSURANCE COMPANY LTD	190,000	68.31	47.09	12,978,575	4,030,714
35	KARNAFULI INSURANCE COMPANY LTD	305,226	34.67	28.02	10,581,918	2,027,971
36	MEGHNA LIFE INSURANCE CO. LTD	89,158	107.04	95.86	9,543,716	997,387
37	PEOPLES INSURANCE COMPANY LTD	197,850	46.88	45.09	9,275,878	354,624
38	PHOENIX INSURANCE COMPANY LTD	251,449	41.07	38.35	10,326,335	683,241
39	PIONEER INSURANCE COMPANY LTD	11,343	82.24	77.49	932,794	53,854

Aziz Halim Khair Choudhury Chartered Accountants

BANGLADESH FUND
Profit on Sale of Investments
01 July 2023 to 30 June 2024

Annexure 'B'

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
40	PRAGATI INSURANCE LTD.	109,514	70.56	65.67	7,727,404	535,094
41	PRAGATI LIFE INSURANCE LTD.	852,249	114.73	77.62	97,780,009	31,624,994
42	RELIANCE INSURANCE LTD	575,000	75.88	41.56	43,629,532	19,733,509
43	REPUBLIC INSURANCE COMPANY LTD.	190,000	40.40	31.35	7,676,686	1,720,445
44	SENA KALYAN INSURANCE COMPANY LIMITED	19,121	51.25	48.83	979,965	46,211
45	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,633	292,913
46	TRUST ISLAMI LIFE INSURANCE LIMITED	37,724	66.26	59.71	2,499,551	247,130
					Sub Total:	**95,528,233**
IT						
47	BDCOM ONLINE LTD	230,000	40.28	37.87	9,264,434	553,667
48	IT CONSULTANTS PLC	50,000	40.92	34.43	2,045,900	324,590
49	eGENERATION LIMITED	200,000	43.20	40.78	8,639,686	483,406
					Sub Total:	**1,361,663**
MISCELLANEOUS						
50	ARAMIT LIMITED	4,874	351.35	343.62	1,712,468	37,651
51	BANGLADESH SHIPPING CORPORATION	55,000	128.06	118.83	7,043,527	508,102
52	BERGER PAINTS BANGLADESH LTD.	12,000	1,799.05	1,331.42	21,588,567	5,611,554
53	JMI HOSPITAL REQUISITE MANUFACTURING LTD	85,000	84.79	75.72	7,207,556	771,567
54	KHAN BROTHERS PP WOVEN BAG IND. LTD.	220,000	25.85	20.36	5,686,604	1,206,392
					Sub Total:	**8,135,266**
PHARMACEUTICALS AND CHEMICAL						
55	ACME LABORATORIES LTD.	177,326	84.63	78.44	15,006,875	1,097,814
56	ACTIVE FINE CHEMICALS LIMITED	400,000	19.13	17.43	7,650,475	676,558
57	BEXIMCO PHARMACEUTICALS LTD.	56,258	143.92	141.42	8,096,843	140,745
58	MARICO BANGLADESH LIMITED	1,000	2,255.68	1,242.75	2,255,680	1,012,934
59	ORION PHARMA LTD	140,000	79.93	56.39	11,190,163	3,295,010
60	SQUARE PHARMACEUTICALS PLC	846,938	208.77	202.15	176,816,014	5,610,555
					Sub Total:	**11,833,616**
SERVICES						
61	SUMMIT ALLIANCE PORT LIMITED	599,449	32.47	30.32	19,465,693	1,289,640
					Sub Total:	**1,289,640**
TANNARY INDUSTRIES						
62	APEX FOOTWEAR LIMITED	1,000	322.35	261.55	322,354	60,803
63	BATA SHOE COMPANY (BD) LIMITED	7,722	1,009.23	995.23	7,793,300	108,155
					Sub Total:	**168,957**
TEXTILES						
64	C & A TEXTILES LIMITED	325,000	11.51	10.86	3,740,005	212,065
65	DRAGON SWEATER AND SPINNING LIMITED	441,840	18.04	15.33	7,970,411	1,196,522
66	EVINCE TEXTILES LIMITED	1,428,391	18.16	17.39	25,944,599	1,110,022
67	MALEK SPINNING MILLS PLC	815,000	34.07	26.91	27,764,859	5,832,247
68	SAIHAM COTTON MILLS LTD.	64,920	17.10	16.23	1,110,407	56,606
69	TOSRIFA INDUSTRIES LIMITED	700,000	23.71	23.27	16,597,193	310,443
					Sub Total:	**8,717,905**
	Grand Total:					**199,161,694**

Aziz Halim Khair Choudhury Chartered Accountants

BANGLADESH FUND
Dividend from Investment in Securities
01 July 2023 to 30 June 2024

Annexure 'C'

Sl No.	Company Name	Div. Per Share	No of Share	Gross Dividend (BDT)
1	AAMRA TECHNOLOGIES LTD.	1.00	816,617	816,617
2	ACI FORMULATION LIMITED	2.50	1,275,000	3,187,500
3	ACI LIMITED	4.00	1,522,500	6,090,000
4	ACME LABORATORIES LTD.	3.30	4,410,000	14,553,000
5	ACME PESTICIDES LIMITED	0.01	890,000	8,900
6	AFTAB AUTOMOBILES LTD.	1.00	3,976,079	3,976,079
7	AGRANI INSURANCE CO. LTD.	1.20	738,971	886,765
8	AGRANI INSURANCE CO. LTD.	0.80	621,189	496,951
9	AGRICULTURAL MARKETING COMPANY LTD. (PRAN)	3.20	150,000	480,000
10	AL ARAFAH ISLAMI BANK (TAX RETURN)			77,582
11	Al-ARAFAH ISLAMI BANK PLC	1.00	443,940	443,940
12	APEX FOOTWEAR LIMITED	3.50	50,000	175,000
13	APEX TANNERY LTD.	0.50	725,000	362,500
14	ARAMIT LIMITED	2.50	77,000	192,500
15	ARGON DENIMS LIMITED	1.00	2,649,994	2,649,994
16	ASIA PACIFIC GENERAL INSURANCE CO. LTD.	1.20	1,903,140	2,283,768
17	ASSOCIATED OXYGEN LIMITED	0.10	1,164,093	116,409
18	BANGLADESH LAMPS LTD.	1.00	2,000	2,000
19	BANGLADESH SHIPPING CORPORATION	2.50	300,000	750,000
20	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	2.50	979,953	2,449,883
21	BANGLADESH SUBMARINE CABLE CO.	5.10	2,042,000	10,414,200
22	BANK ASIA PLC	1.50	2,500,000	3,750,000
23	BARAKA POWER LIMITED.	0.50	4,975,983	2,487,992
24	BATA SHOE COMPANY (BD) LIMITED	10.50	139,188	1,461,474
25	BATA SHOES (BD) LTD.	33.00	142,205	4,692,765
26	BATBC LIMITED	10.00	1,465,000	14,650,000
27	BBS CABLES LTD.	0.20	350,000	70,000
28	BDCOM ONLINE LIMITED	1.00	140,000	140,000
29	BENGAL WINDSOR THERMOPLASTICS	0.50	1,112,717	556,359
30	BERGER PAINTS (TAX RETURN)			72,000
31	BEXIMCO LIMITED(SHARE)	1.00	375,000	375,000
32	BEXIMCO PHARMACEUTICALS LTD.	3.50	92,000	322,000
33	BRAC BANK PLC	1.00	150,000	150,000
34	BSRM STEELS LIMITED	2.50	5,250,000	13,125,000
35	C & A TEXTILES LIMITED	0.05	875,000	43,750
36	C & A TEXTILES LIMITED	0.04	1,040,000	35,360
37	CAPM BDBL MUTUAL FUND 01	0.60	2,314,716	1,388,830
38	CENTRAL INSURANCE COMPANY LTD.	1.20	125,000	150,000
39	CITY BANK PLC	1.50	1,000,000	1,500,000
40	CONFIDENCE CEMENT PLC	0.50	183,750	91,875
41	CROWN CEMENT PLC	2.00	4,824,666	9,649,332
42	CVO PETROCHEMICAL REFINERY LIMITED	0.50	38,000	19,000
43	DBH FINANCE PLC	1.50	3,562,350	5,343,525
44	DBH FIRST MUTUAL FUND	0.30	1,280,000	384,000
45	DELTA LIFE INSURANCE CO.LTD.	3.00	479,849	1,439,547
46	DELTA LIFE INSURANCE COMPANY LIMITED.(2019 & 2020)			2,879,094
47	DHAKA INSURANCE (TAX RETURN)			24,855
48	DHAKA BANK (TAX RETURN)			855,000
49	DHAKA BANK PLC	1.00	10,070,000	10,070,000
50	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1.00	7,077,000	7,077,000
51	DHAKA INSURANCE LIMITED	1.70	428,790	728,943
52	DOREEN POWER GENERATIONS AND SYSTEMS LTD	1.10	2,075,183	2,282,701
53	DRAGON SWEATER AND SPINNING LIMITED	0.10	355,160	35,516
54	DUTCH-BANGLA BANK PLC	1.75	1,465,946	2,565,406
55	EASTERN INSURANCE (TAX RETURN)			62,700
56	EASTERN BANK PLC	1.25	1,251,562	1,564,453
57	EASTLAND INS. (TAX RETURN)			109,815
58	EASTLAND INSURANCE COMPANY LTD	1.00	932,300	932,300
59	ENERGYPAC POWER GENERATION PLC	0.50	2,835,000	1,417,500

Aziz Halim Khair Choudhury Chartered Accountants
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BANGLADESH FUND
Dividend from Investment in Securities
01 July 2023 to 30 June 2024

Annexure 'C'

Sl No.	Company Name	Div. Per Share	No of Share	Gross Dividend (BDT)
60	ESQUIRE KNIT COMPOSITE LTD.	1.00	470,000	470,000
61	EVINCE TEXTILES LTD.	0.23	3,853,391	867,013
62	EXIM BANK LTD. (TAX RETURN)			1,237,688
63	EXIM BANK LIMITED	1.00	8,251,250	8,251,250
64	FIRST BANGLADESH FIXED INCOME FUND	0.50	6,500,000	3,250,000
65	GENERATION NEXT FASHIONS LTD.	0.10	5,600,000	560,000
66	GOLDEN HARVEST AGRO IND. LTD.	0.10	3,300,000	330,000
67	GOLDEN SON LTD.	0.10	3,350,000	335,000
68	GRAMEEN ONE : SCHEME TWO	0.65	5,500,000	3,575,000
69	GRAMEEN PHONE LTD.	12.50	2,700,000	33,750,000
70	GREEN DELTA INSURANCE LTD	2.50	3,441,990	8,604,975
71	HEIDELBERG CEMENT (TAX RETURN)			101,250
72	HEIDELBERG CEMENT BANGLADESH LTD	2.50	675,000	1,687,500
73	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.00	540,000	3,240,000
74	ICB AMCL SONALI BANK 1ST MF	0.25	2,600,000	650,000
75	ICB AMCL THIRD NRB MUTUAL FUND	0.30	2,132,500	639,750
76	ICB EMPLOYEES PROV.M.F.ONE:S.O	0.30	3,350,000	1,005,000
77	IDLC FINANCE PLC	1.50	5,590,000	8,385,000
78	IFAD AUTOS LIMITED	1.00	77,448	77,448
79	INFORMATION TECHNOLOGY CONSULTANTS	1.00	150,000	150,000
80	ISLAMI INSURANCE BANGLADESH LTD	1.50	78,239	117,359
81	ISLAMIC FINANCE & INVESTMENTLIMITED (TAX RETURN)			161,013
82	JAMUNA BANK PLC	1.75	2,049,484	3,586,597
83	JAMUNA OIL COMPANY LTD.	13.00	2,357,706	30,650,178
84	JMI HOSPITAL REQUISITE MANUFACTURING LIMITED	0.50	220,000	110,000
85	KARNUFULI INS.(TAX RETURN)			45,784
86	KHULNA POWER COMPANY LTD.	1.00	425,000	425,000
87	L R GLOBAL BANGLADESH M F ONE	0.30	3,409,708	1,022,912
88	LAFARGE HOLCIM BANGLADESH LIMITED	5.00	2,500,000	12,500,000
89	LUB-RREF (BANGLADESH) LIMITED	0.20	550,000	110,000
90	MARICO BANGLADESH LIMITED	20.00	44,000	880,000
91	MEGHNA CEMENT MILLS LTD.	0.50	2,094,750	1,047,375
92	MEGHNA LIFE INSURANCE CO. LTD	2.00	1,300,000	2,600,000
93	MEGHNA PETROLEUM LTD.	16.00	3,325,000	53,200,000
94	MERCANTILE BANK PLC	1.00	7,905,000	7,905,000
95	MERCANTILE INS.(TAX RETURN)			151,538
96	MERCANTILE ISLAMI INSURANCE PLC	1.00	1,010,251	1,010,251
97	MJL BANGLADESH PLC	5.00	1,725,000	8,625,000
98	NATIONAL LIFE INSURANCE COMPANY LTD	3.80	5,700	21,660
99	NAVANA CNG LIMITED	1.00	914,462	914,462
100	NCC BANK (TAX RETURN)			397,500
101	NCC BANK PLC	1.20	5,300,000	6,360,000
102	NCCBL MUTUAL FUND-1	0.45	3,479,069	1,565,581
103	NITOL INS.(TAX RETURN).			329,971
104	NITOL INSURANCE CO. LTD.	1.05	2,101,075	2,206,129
105	OLYMPIC INDUSTRIES LTD.	6.00	1,461,000	8,766,000
106	ORION PHARMA LIMITED	1.00	140,000	140,000
107	PADMA OIL COMPANY.	13.50	1,675,625	22,620,938
108	PEOPLES INSURANCE COMPANY LTD	1.00	1,661,955	1,661,955
109	PHOENIX INSURANCE COMPANY LTD	1.20	500,000	600,000
110	PIONEER INSURANCE COMPANY LTD	2.00	2,200,000	4,400,000
111	POPULAR LIFE INSURANCE CO. LTD	3.80	263,238	1,000,304
112	POWER GRID CO. OF BANGLADESH LTD.	1.00	11,996,472	11,996,472
113	PRAGATI INSURANCE LTD.	2.00	1,780,734	3,561,468
114	PRAGATI LIFE INSURANCE LTD.	1.20	901,351	1,082,699
115	PREMIER CEMENT MILLS PLC	1.00	563,405	563,405
116	PRIME BANK 1ST ICB AMCL M FUND	0.30	2,776,700	833,010
117	PRIME INSURANCE COMPANY LTD.	1.20	590,052	708,062
118	PUBALI BANK PLC	1.25	500,000	625,000

Aziz Halim Khair Choudhury
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Chartered Accountants

BANGLADESH FUND
Dividend from Investment in Securities
01 July 2023 to 30 June 2024

Annexure 'C'

Sl No.	Company Name	Div. Per Share	No of Share	Gross Dividend (BDT)
119	RAK CERAMICS (BD) LIMITED	1.00	9,502,000	9,502,000
120	RECEIVED TAX AMT. OF UNION BANK			7,875
121	RELIANCE INSURANCE LTD	2.50	475,000	1,187,500
122	RELIANCE INSURANCE MUTUAL FUND	0.50	600,000	300,000
123	RENATA LTD.	6.25	615,875	3,849,219
124	S. ALAM COLD ROLLED STEELS LTD	0.50	7,836,775	3,918,388
125	SENA KALYAN INSURANCE COMPANY LIMITED	1.35	176,297	238,001
126	SHAHJIBAZAR POWER CO. LTD.	1.10	2,268,303	2,495,133
127	SHASHA DENIMS LIMITED	1.00	800,000	800,000
128	SINGER BANGLADESH LIMITED	3.50	220,252	770,882
129	SOCIAL ISLAMI BANK PLC	0.50	6,324,329	3,162,165
130	SOCIAL ISLAMI BANK (TAX RETURN)			451,738
131	SOUTH EAST BANK (TAX RETURN)			1,040,312
132	SOUTHEAST BANK PLC	0.60	12,021,377	7,212,826
133	SQUARE PHARMACEUTICALS LTD.	10.50	1,400,000	14,700,000
134	SQUARE TEXTILE MILLS LTD.	3.00	3,300,241	9,900,723
135	STANDARD BANK (TAX RETURN)			467,789
136	STANDARD BANK PLC	0.25	12,786,231	3,196,558
137	SUMMIT ALLIANCE PORT LIMITED	1.20	599,449	719,339
138	SUMMIT POWER LIMITED	1.00	5,900,000	5,900,000
139	THE CITY BANK (TAX RETURN)			300,000
140	TITAS GAS TRANS. & DIST. CO. LTD.	0.50	4,773,589	2,386,795
141	TRUST BANK 1ST MUTUAL FUND	0.50	600,000	300,000
142	TRUST ISLAMI LIFE INSURANCE LIMITED	0.20	272,276	54,455
143	UNILEVER CONSUMER CARE LIMITED	30.00	258,691	7,760,730
144	UNION BANK PLC	0.50	105,000	52,500
145	UNIQUE HOTEL & RESORTS LIMITED	2.00	1,157,144	2,314,288
146	UNITED COMMERCIAL BANK PLC	0.50	11,896,500	5,948,250
147	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	8.00	134,823	1,078,584
148	UTTARA BANK PLC	1.75	5,000,000	8,750,000
149	VANGUARD AML BD FINANCE MUTUAL	0.20	500,000	100,000
150	WALTON HI-TECH INDUSTRIES PLC	30.00	26,831	804,930
151	MEGHNA BANK PLC			39
152	JAMUNA BANK PLC			9
153	AB BANK PLC			8
154	SOUTH EAST BANK PLC			8
155	AL ARAFA ISLAMI BANK LIMITED			7
156	ESTERN BANK			7
157	SOCIAL ISLAMI BANK LIMITED			6
158	ICB AMCL 2ND NRB UNIT FUND			2
158	PEOPLES INSURANCE COMPANY LIMITED			0
160	CITY GENERAL (DEDUCT TAX)			(7,875)
161	CONFIDENCE CEMENT PLC (DEDUCT TAX)			(13,125)
162	KHAN BRATHERS (ADJUSTED)			(44,000)
163	JAMUNA BANK PLC (DEDUCT TAX)			(429,832)
164	POWER GRID (DEDUCT TAX)			(1,799,471)
	Total			511,962,935

Aziz Halim Khair Choudhury Chartered Accountants
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BANGLADESH FUND
DIVIDEND RECEIVABLE AS ON JUNE 2024

Annexure 'D'

Sl No.	Company Name	No Share	Div. Per Share	Gross Dividend (BDT)
1	AFC ARGO BIOTECH LTD.	4,247,601	0.05	212,380
2	AFTAB AUTOMOBILES LTD.	3,976,079	1.00	3,976,079
3	AFTAB AUTOMOBILES LTD.	3,786,742	0.50	1,893,371
4	LUB-RREF (BANGLADESH) LIMITED	550,000	0.20	110,000
5	SOUTH BANGA AGR. & COMM. BANK LTD.	4,400	0.30	1,320
6	ASSOCIATED OXYGEN LIMITED	1,164,093	0.10	116,409
7	ACME PESTICIDES LIMITED	890,000	0.01	8,900
8	AGRANI INSURANCE CO. LTD.	738,971	1.20	886,765
9	CENTRAL INSURANCE COMPANY LTD.	125,000	1.20	150,000
10	PRIME INSURANCE COMPANY LTD.	590,052	1.20	708,062
11	UNITED COMMERCIAL BANK PLC	11,896,500	0.50	5,948,250
12	PIONEER INSURANCE COMPANY LTD	2,200,000	2.00	4,400,000
13	EXIM BANK LIMITED	8,251,250	1.00	8,251,250
14	MERCANTILE ISLAMI INSURANCE PLC	1,010,251	1.00	1,010,251
15	JAMUNA BANK PLC	2,049,484	1.75	3,586,597
16	PEOPLES INSURANCE COMPANY LTD	1,661,955	1.00	1,661,955
17	PRAGATI INSURANCE LTD.	1,780,734	2.00	3,561,468
18	MARICO BANGLADESH LIMITED	44,000	20.00	880,000
19	BATA SHOE COMPANY (BD) LIMITED	139,188	10.50	1,461,474
20	DHAKA BANK PLC	10,070,000	1.00	10,070,000
21	SOCIAL ISLAMI BANK PLC	6,324,329	0.50	3,162,165
22	NITOL INSURANCE CO. LTD.	2,101,075	1.05	2,206,129
23	ASIA PACIFIC GENERAL INSURANCE CO. LTD.	1,903,140	1.20	2,283,768
24	ISLAMI INSURANCE BANGLADESH LTD	78,239	1.50	117,359
25	Al-ARAFAH ISLAMI BANK PLC	443,940	1.00	443,940
26	DHAKA INSURANCE LIMITED	428,790	1.70	728,943
27	NATIONAL LIFE INSURANCE COMPANY LTD	5,700	3.80	21,660
28	NCC BANK PLC	5,300,000	1.20	6,360,000
29	PHOENIX INSURANCE COMPANY LTD	500,000	1.20	600,000
30	SOUTHEAST BANK PLC	12,021,377	0.60	7,212,826
31	STANDARD BANK PLC	12,786,231	0.25	3,196,558
32	UNION BANK PLC	105,000	0.50	52,500
	Total			**75,280,379**

Aziz Halim Khair Choudhury * Chartered Accountants *
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