Bangladesh Fund

Statement of Financial Position (Unaudited)
As at 31 December 2022

	Notes	31/Dec/2022	30/Jun/2022
		BDT	BDT
Assets			
Investment in listed securities	5	16,994,246,957	17,583,771,420
Investment in non-listed securities	6	215,096,141	202,309,838
Other current assets	7	143,518,676	67,389,609
Cash and cash equivalents	8	320,708,548	796,328,684
Total assets		**17,673,570,322**	**18,649,799,551**
Equity and liabilities			
Equity			
Unit capital	9	17,545,658,200	17,552,684,100
Unit premium reserve	10	58,042,603	57,571,131
Dividend equalisation reserve		300,000,000	300,000,000
Retained earnings	11	(386,007,487)	570,747,726
Total equity		**17,517,693,316**	**18,481,002,957**
Liabilities			
Unclaimed/ dividend payable	12	2,964,309	8,794,128
Other liabilities	13	152,912,697	160,002,466
Total liabilities		**155,877,006**	**168,796,594**
Total equity and liabilities		**17,673,570,322**	**18,649,799,551**
Net Asset Value (NAV) per unit			
At cost	14	120.20	121.82
At market price	15	99.84	105.29

Head of Finance & Accounts	**Chief Executive Officer**	**Member of Trustee**
(ICB Asset Management Co. Ltd.)	**(ICB Asset Management Co. Ltd.)**	**(Bangladesh General Insurance Co. Ltd.)**

Dated: 02 February 2023

Bangladesh Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited))
For the year ended 31 December 2022

	Notes	01.07.2022 to 31.12.2022 BDT	01.07.2021 to 31.12.2021 BDT "Restated"	01.10.2022 to 31.12.2022 BDT	01.10.2021 to 31.12.2021 BDT "Restated"
Income					
Profit on sale of investments		131,208,239	609,943,150	28,769,346	224,872,227
Dividend receipts from investments in securities		251,408,698	264,712,123	184,571,447	205,383,554
Interest on bank deposits and bonds	16	18,851,096	16,339,344	6,346,195	9,082,928
Total income		**401,468,033**	**890,994,617**	**219,686,988**	**439,338,709**
Expenses					
Management fee		133,455,660	135,818,887	65,782,171	67,795,333
Trustee fee		8,897,044	9,475,460	4,385,478	4,940,556
Custodian fee		8,631,826	9,537,472	4,263,688	4,827,242
Annual BSEC fee		8,678,506	9,475,460	4,214,561	4,708,323
Audit fee		46,000	69,000	-	46,000
Other operating expenses	17	689,849	1,370,097	432,415	1,062,856
Commission to agents		13,682	545	-	545
Total expenses		**160,412,567**	**165,746,921**	**79,078,313**	**83,380,855**
Profit for the year before provision		**241,055,466**	**725,247,696**	**140,608,675**	**355,957,854**
(Provision)/Write back of provision against	18	(671,230,155)	770,222,345	(405,477,443)	(2,157,415,342)
Profit for the year		**(430,174,689)**	**1,495,470,041**	**(264,868,768)**	**(1,801,457,488)**
Other comprehensive income		-	-	-	-
Total		(430,174,689)	1,495,470,041	(264,868,768)	(1,801,457,488)
Number of units outstanding		175,456,582	175,737,614	175,456,582	175,737,614
Profit available for distribution for the year		(430,174,689)	1,495,470,041	(264,868,768)	(1,801,457,488)
Earnings per unit for the year	19	**(2.45)**	**8.51**	**(1.73)**	**(10.26)**

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

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

Member of Trustee
(Bangladesh General Insurance Co. Ltd.)

Dated: 02 February 2023

Bangladesh Fund

Statement of Changes In Equity (Unaudited)
For the year ended 31 December 2022

Particulars	Unit capital	Unit premium reserve	Dividend equalisation reserve	Retained earnings	Total
	BDT	BDT	BDT	BDT	BDT
Balance as at 01 July 2022	17,552,684,100	57,571,131	300,000,000	570,747,726	18,481,002,957
Adjustment of unit capital	(7,025,900)	-	-	-	(7,025,900)
Adjustment of unit premium reserve	-	471,472	-	-	471,472
Profit for the year	-	-	-	(430,174,689)	(430,174,689)
Dividend paid for FY 2021 - 2022	-	-	-	(526,580,523)	(526,580,523)
Balance as at 31 December 2022	**17,545,658,200**	**58,042,603**	**300,000,000**	**(386,007,487)**	**17,517,693,316**
Balance as at 01 July 2021	17,581,971,400	56,467,806	300,000,000	(633,975,278)	17,304,463,928
Adjustment of unit capital	(8,210,000)	-	-	-	(8,210,000)
Adjustment of unit premium reserve	-	407,686	-	-	407,686
Profit for the year	-	-	-	1,495,470,041	1,495,470,041
Balance as at 31 December 2021	**17,573,761,400**	**56,875,492**	**300,000,000**	**861,494,763**	**18,792,131,655**

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

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

Member of Trustee
(Bangladesh General Insurance Co. Ltd.)

Dated: 02 February 2023

Bangladesh Fund

Statement of Cash Flows (Unaudited)
For the year ended 31 December 2022

	Notes	01.07.2022 to 31.12.2022 BDT	01.07.2021 to 31.12.2021 BDT
A. Cash flows from operating activities			
Dividend from investment in securities	20	155,577,541	136,948,875
Interest on bank deposits and bonds	21	30,203,666	22,231,043
Payment of management fee and other expenses	22	(167,845,793)	(222,119,730)
Net cash from/(used in) operating activities	23	**17,935,414**	**(62,939,812)**
B. Cash flows from investing activities			
Sale of securities	24	852,656,847	3,377,267,888
Purchase of securities		(807,247,627)	(3,036,278,404)
Share application money		(4,685,000)	(119,540,340)
Refund of share application money		4,685,000	66,680,000
Net cash from/(used in) investing activities		**45,409,220**	**288,129,144**
C. Cash flows from financing activities			
Units sold		9,156,300	5,679,600
Units surrendered		(16,182,200)	(13,889,600)
Adjustment of premium on surrendered of units		745,821	1,143,934
Adjustment of premium on sales of units		(274,349)	(736,248)
Dividend paid during the year	25	(532,410,342)	(4,857,813)
Net cash from/(used in) financing activities		**(538,964,770)**	**(12,660,127)**
D. Net change		**(475,620,136)**	**212,529,205**
E. Opening cash and cash equivalents		**796,328,684**	**373,467,805**
F. Closing cash and cash equivalents (F=D+E)		**320,708,548**	**585,997,010**
Net operating cash flows per unit	26	**0.10**	**(0.36)**

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

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

Member of Trustee
(Bangladesh General Insurance Co. Ltd.)

Dated: 02 February 2023

1. Fund profile

The Bangladesh Fund was established under a Trust Deed executed among the Investment Corporation of Bangladesh, Sonali Bank Limited, Janata Bank Limited, Agrani Bank Limited, Rupali Bank Limited, Bangladesh Development Bank Limited, Sadharan Bima Corporation, Jiban Bima Corporation as 'Sponsor' and ICB Capital Management Limited as "Trustee" and "Custodian". The Trustee was subsequently changed to Bangladesh General Insurance Company Ltd effective from 01 December 2021. The Trust Deed was executed on 28 April 2011. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 04 May 2011 under the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on 22 September 2011 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under the Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

2. Nature of the Fund

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

3. Basis of accounting

3.1 Statement of compliance

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

3.2 Basis of measurement

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

3.3 Functional and presentation currency

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

3.4 Reporting period

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

3.5 Components of the financial statements

Following are the components of the financial statements:

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

4. Significant accounting policies

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

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

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

A. Policy of investment in securities

(i) The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) 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.

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

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

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

(v) All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitised debts.

B. Valuation policy

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

(ii) Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from dimunition in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 67 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.

(iii) The market value of listed securities are valued at the average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 31 December 2022.

(iv) The fair value of non-listed securities is valued based on the reporting date offering value of the instruments i.e., on 31 December 2022.

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

C. Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

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

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

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

D. Revenue recognition

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

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

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

(iv) Capital gain is recognised on being realised.

E. Management fee

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

F. Trustee fee

The Trustee is entitled to an annual Trustee fee of 0.10% on weekly average NAV of the Fund on semi-annual in advance basis during the entire life of the Fund or as may be agreed upon between the parties

G. Custodian fee

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

H. Annual BSEC fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, Fund is required to pay an annual fee to BSEC an amount equal to 0.10% of the NAV of the Fund or BDT 100,000 whichever is higher.

I. Dividend policy

As per Rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, the Fund is required to distribute in the form of a dividend to its unitholders an amount which shall not be less than 50% of annual profit during the year, net of provisions. Being a "Growth scheme" in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

J. Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

K. Provisions

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

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

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

L. Statement of cash flows

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

M. Earnings per unit

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

N. Pricing of units

Units issued are recorded at the offer price, determined by the asset management company considering the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.

O. Dividend equalisation reserve

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

P. Financial risk management

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

Bangladesh Fund

Notes to the Financial Statements
For the year ended 31 December 2022

	31/Dec/2022 BDT	30/Jun/2022 BDT
5. Investment in listed securities		
Listed securities (note 5.1)	16,958,163,573	17,583,771,420
	16,994,246,957	**17,583,771,420**

5.1 Sector wise break up of investments in listed securities as at 31 December 2022:

Sector/Category	Total cost	Total market value	Surplus/(Deficit)
	BDT	BDT	BDT
BANKS	2,222,391,186.76	1,868,200,168.60	(354,191,018)
FUNDS	356,460,007.58	328,538,073.00	(27,921,935)
ENGINEERING	2,214,473,564.71	1,404,520,818.10	(809,952,747)
FOOD AND ALLIED PRODUCTS	1,085,786,412.81	1,075,671,149.00	(10,115,264)
FUEL AND POWER	4,564,178,186.57	3,584,645,223.35	(979,532,963)
TEXTILES	569,848,320.99	467,266,728.85	(102,581,592)
PHARMACEUTICALS AND CHEMICAL	2,450,617,746.55	2,949,456,213.25	498,838,467
SERVICES	6,558,259.06	6,020,000.00	(538,259)
CEMENT	1,164,811,983.58	807,401,764.90	(357,410,219)
TANNARY INDUSTRIES	261,685,874.38	249,611,531.50	(12,074,343)
CERAMIC INDUSTRY	501,432,304.41	407,160,700.00	(94,271,604)
INSURANCE	2,121,942,274.96	1,586,328,064.00	(535,614,211)
TELECOMMUNICATION	889,917,470.26	954,713,750.00	64,796,280
TRAVEL AND LEISURE	150,222,635.44	100,895,000.00	(49,327,635)
FINANCE AND LEASING	1,700,670,231.18	881,130,774.05	(819,539,457)
CORPORATE BOND	178,761,125.54	189,577,746.00	10,816,620
MISCELLANEOUS	131,082,055.05	133,109,252.80	2,027,198
	20,570,839,640	**16,994,246,957**	**(3,576,592,682)**

	31/Dec/2022 BDT	30/Jun/2022 BDT
6. Investment in non-listed securities		
Preference shares	10,000,000	10,000,000
Non-listed bonds	104,565,400	105,646,000
Open-ended mutual funds (note 6.1)	100,530,741	86,663,838
	215,096,141	**202,309,838**
6.1 Open-ended mutual funds		
ICB AMCL Second NRB Unit Fund	25,366,541	23,820,478
VIPB SEBL 1st Unit Fund	14,105,200	14,649,360
IDLC Growth Fund	11,290,000	12,380,000
EDEG Bangladesh Mutual Fund	11,400,000	11,410,000
UFS Bank Asia Unit Fund	10,020,000	9,810,000
Alliance Shandhani Life Unit Fund	8,640,000	8,640,000
Ekush Growth Fund	4,995,000	4,910,000
Capitec IBBL Shariah Unit Fund	1,035,000	1,044,000
VIPB NLI 1st Mutual Fund	2,774,720	-
CAPM Unit Fund	10,904,280	-
	100,530,741	**86,663,838**

	31/Dec/2022 BDT	30/Jun/2022 BDT

Category wise break up of investments in non-listed securities as at 31 December 2022:

Category	Total cost	Total market value
Preference shares		
Union Capital Limited	10,000,000	10,000,000
Non-listed bonds		
Ashugonj Power Station Limited	100,000,000	104,565,400
Open-ended mutual funds		
Alliance Shandhani Life Unit Fund	10,080,000	8,640,000
IDLC Growth Fund	10,000,000	11,290,000
UFS Bank Asia Unit Fund	10,000,000	10,020,000
EDEG Bangladesh Mutual Fund	10,110,000	11,400,000
ICB AMCL Second NRB Unit Fund	30,432,501	25,366,541
Capitec IBBL Shariah Unit Fund	1,000,000	1,035,000
VIPB SEBL 1st Unit Fund	11,831,763	14,105,200
CAPM Unit Fund	10,016,950	10,904,280
VIPB NLI 1st Mutual Fund	2,619,504	2,774,720
Ekush Growth Fund	5,000,000	4,995,000
	211,090,718	**215,096,141**

		31/Dec/2022 BDT	30/Jun/2022 BDT
7.	**Other current assets**		
	Dividend receivable	141,209,775	45,378,618
	Interest receivable on FDR and bonds	963,194	12,315,764
	Receivable from ISTCL	1,002,250	9,695,227
	Advance payment of trustee fee	343,457	-
		143,518,676	**67,389,609**
8.	**Cash and cash equivalents**		
	STD accounts (note 8.1)	65,323,129	10,511,124
	STD/SND accounts with selling agent (note 8.2)	914,286	1,076,094
	FDR account (note 8.3)	250,000,000	780,000,000
	Dividend account (note 8.4)	4,471,133	4,741,466
		320,708,548	**796,328,684**

8.1 STD accounts

Name of the bank and branches	Account no.	31/Dec/2022 BDT	30/Jun/2022 BDT
Sonali Bank Limited, Local branch	000236002975	62,656	59,909
Agrani Bank Limited, Principal branch	0200000262626	53,857	54,041
Janata Bank Limited, Local branch	0100001434921	35,759	35,980
Rupali Bank Limited, Local branch	0018024000174	30,585	30,585
Bangladesh Development Bank Limited, Principal branch	0650240000003	78,402	78,217
Shajalal Islami Bank Limited, Motijheel branch	13100001192	-	1,472,409
Dhaka Bank Limited, Kakrail branch	1061500000628	65,061,870	8,779,983
		65,323,129	10,511,124

8.2 STD/SND accounts with selling agent

	31/Dec/2022 BDT	30/Jun/2022 BDT
Investment Corporation of Bangladesh (note 8.2.1)	556,495	720,543
Sonali Bank Limited (note 8.2.2)	226,716	224,689
Janata Bank Limited (note 8.2.3)	3,580	4,265
Bangladesh Development Bank Limited (note 8.2.4)	127,495	126,597
	914,286	1,076,094

		31/Dec/2022 BDT	30/Jun/2022 BDT

8.2.1 Investment Corporation of Bangladesh

Name of the bank and branches	Account no.	31/Dec/2022 BDT	30/Jun/2022 BDT
Rupali Bank Limited, Nayapaltan corporate branch	0505024000073	169,190	355,230
Sonali Bank Limited, Rajshahi corporate branch	4617736000547	32,288	1,871
Sonali Bank Limited, Sylhet corporate branch	5627536000519	58,339	179,145
Sonali Bank Limited, Barishal corporate branch	0304240001009	19,817	17,699
Sonali Bank Limited, Bogra bazar branch	0607004000178	27,668	14,569
Bangladesh Development Bank Limited, Khulna corporate	0520240000020	42,298	47,315
Bangladesh Development Bank Limited, Agrabad branch	0510200000620	60,443	22,443
Bangladesh Development Bank Limited, Principal branch	0650240000012	146,452	82,271
		556,495	720,543

8.2.2 Sonali Bank Limited

Name of the bank and branches	Account no.	31/Dec/2022 BDT	30/Jun/2022 BDT
Sonali Bank Limited, Khulna corporate branch	2715136000758	527	524
Sonali Bank Limited, Local branch	0002636003016	193,764	191,803
Sonali Bank Limited, Krishibhaban branch	1612136001051	1,757	1,742
Sonali Bank Limited, Dhanmondi branch	4415004000852	13,518	13,470
Sonali Bank Limited, Mirpur cantonment branch	4418004000065	17,150	17,150
		226,716	224,689

8.2.3 Janata Bank Limited

Name of the bank and branches	Account no.	31/Dec/2022 BDT	30/Jun/2022 BDT
Janata Bank Limited, Local branch	0100001435102	3,580	4,263
Janata Bank Limited, Rajshahi corporate branch	0100001797349	-	2
		3,580	4,265

8.2.4 Bangladesh Development Bank Limited

Name of the bank and branches	Account no.	31/Dec/2022 BDT	30/Jun/2022 BDT
Bangladesh Development Bank Limited, Karwan bazar branch	0670240000079	127,495	126,597

8.3 FDR Account

	31/Dec/2022 BDT	30/Jun/2022 BDT
Investment Corporation of Bangladesh	50,000,000	50,000,000
IFIC Bank Limited, Principal branch		100,000,000
IFIC Bank Limited, Principal branch		100,000,000
IFIC Bank Limited, Principal branch		100,000,000
First Security Islami Bank, corporate branch		20,000,000
Social Islami Bank Limited, Banasree branch		10,000,000
Agrani Bank Limited, Foreign exchange branch	100,000,000	100,000,000
Islami Bank Bangladesh Limited, Gulshan Circle-1 branch	100,000,000	100,000,000
Janata Bank Limited, Nagar Bhaban branch		200,000,000
	250,000,000	780,000,000

		31/Dec/2022 BDT	30/Jun/2022 BDT
8.4 Dividend account			
Shahjalal Islami Bank Limited,	13100004077	167,410	166,319
IFIC Bank Limited, Principal branch	1001000564041	160,205	158,102
IFIC Bank Limited, Principal branch	1001000579041	170,617	168,331
IFIC Bank Limited, Principal branch	1001754570041	333,547	329,556
IFIC Bank Limited, Principal branch	1001759349041	85,837	486,096
IFIC Bank Limited, Principal branch	1001095850041	624,864	617,126
IFIC Bank Limited, Principal branch	0170140257041	897,272	885,673
IFIC Bank Limited, Principal branch	0170216291041	244,053	244,136
IFIC Bank Limited, Principal branch	0100100214041	521,297	514,124
Jamuna Bank Limited, Shantinagar branch	00090320000923	687,345	684,202
Jamuna Bank Limited, Shantinagar branch	00090320000950	120,486	120,523
Jamuna Bank Limited, Shantinagar branch	00090320001119	364,738	367,278
IFIC Bank Limited, Principal branch	0100100411041	93,462	-
		4,471,133	4,741,466

9. Unit capital

	31/Dec/2022 BDT	30/Jun/2022 BDT
Opening balance	17,552,684,100	17,581,971,400
Add: Unit sold during the year	9,156,300	6,392,600
	17,561,840,400	17,588,364,000
Less: Unit surrender by holder	(16,182,200)	(35,679,900)
Closing balance	17,545,658,200	17,552,684,100

The unit capital represents 17,54,56,582 number of units of BDT 100 each.

10. Unit premium reserve

	31/Dec/2022 BDT	30/Jun/2022 BDT
Opening balance	57,571,131	56,467,806
Add: Premium on surrender of units during the year	745,821	1,844,803
	58,316,952	58,312,609
Less: Adjustment against sale of units during the year	(274,349)	(741,478)
Closing balance	58,042,603	57,571,131

11. Retained earnings

	31/Dec/2022 BDT	30/Jun/2022 BDT
Opening balance	570,747,726	(633,975,278)
Add: Net profit for the year	(430,174,689)	1,204,723,004
	140,573,036	570,747,726
Less: Dividend paid	(526,580,523)	-
Closing balance	(386,007,487)	570,747,726

12. Unclaimed/ dividend payable

	31/Dec/2022 BDT	30/Jun/2022 BDT
Opening balance	8,794,128	13,692,731
Add: Addition during the year	526,580,523	-
	535,374,651	13,692,731
Less: Paid during the year	(532,410,342)	(4,898,603)
Closing balance	2,964,309	8,794,128
Year wise breakdown of dividend payable		
Dividend payable for FY 2012-13	49,680	49,680
Dividend payable for FY 2013-14 (interim)	121,810	121,810
Dividend payable for FY 2013-14	90,547	90,547
Dividend payable for FY 2014-15 (interim)	202,830	202,830
Dividend payable for FY 2014-15	115,645	6,515,645
Dividend payable for FY 2015-16	178,726	178,745
Dividend payable for FY 2016-17	271,047	271,047
Dividend payable for FY 2017-18	290,208	290,208
Dividend payable for FY 2018-19	161,601	161,630
Dividend payable for FY 2019-20 (interim)	398,952	398,952
Dividend payable for FY 2019-20	133,434	133,490

Dividend payable for FY 2020-21 (interim)	375,454	379,544
Dividend payable for FY 2021-22	574,375	-
	2,964,309	**8,794,128**

	31/Dec/2022 BDT	**30/Jun/2022** BDT
13. Other liabilities		
Management fee payable to ICB AMCL	133,455,660	139,468,409
Custodian fee payable to ICML	8,631,826	18,295,337
Annual fee payable to BSEC	8,678,506	260,645
Audit fee payable	46,000	46,000
Commission payable to unit sales agents	74,857	61,826
TDS & VAT payable	25,848	1,835,249
CDBL fee payable	-	35,000
Other liability payable	2,000,000	-
	152,912,697	**160,002,466**
14. Net asset value per unit (at cost price)		
Total assets (Investment considered at cost price)	21,246,157,581	21,551,156,655
Less: Total liabilities	155,877,006	168,796,594
Net asset value (NAV)	**21,090,280,575**	**21,382,360,061**
Number of units	175,456,582	175,526,841
NAV per unit at cost	**120.20**	**121.82**
15. Net asset value per unit (at market price)		
Total assets	17,673,570,322	18,649,799,551
Less: Total liabilities	155,877,006	168,796,594
Net asset value (NAV)	**17,517,693,316**	**18,481,002,957**
Number of units	175,456,582	175,526,841
NAV per unit at market value	**99.84**	**105.29**

	01/July/2022 to 31/Dec/2022 BDT	**01/July/2021 to 31/Dec/2021** BDT
16. Interest on bank deposits and bonds		
Interest on short term deposit	2,124,880	1,332,755
Interest on fixed deposit	10,068,065	12,284,714
Interest on listed bonds	1,365,000	-
Interest on non-listed bonds	5,293,151	2,721,875
	18,851,096	**16,339,344**
17. Other operating expenses		
CDBL charges	175,575	859,835
Excise duty	297,266	205,700
Publicity expenses	98,609	97,246
Others	-	129,195
Printing and stationery	91,500	24,622
IPO expenses	11,000	24,000
Bank charges	14,249	16,821
Dividend distribution expenses	1,650	12,678
	689,849	**1,370,097**
18.00 (Provision)/Write back of provision against diminution in value of investment		
Balance as at July 01, 2022	(2,901,357,104)	(2,984,939,195)
Closing Balance as at December 31, 2022	(3,572,587,259)	(2,214,716,850)
(Provision)/Write back of provision against diminution in value of investment	**(671,230,155)**	**770,222,345**
19.00 Earnings per unit for the year		
Profit for the period (numerator)	(430,174,689)	1,495,470,041
Number of units (denominator)	175,456,582	175,737,614
Earnings Per Unit	**(2.45)**	**8.51**

**** Changes in the Earnings Per Unit (EPU) have occurred due to the adoption of International Financial Reporting Standards (IFRS). ****

		01/July/2022 to 31/Dec/2022 BDT	01/July/2021 to 31/Dec/2021 BDT
20.00	**Dividend from investment in shares**		
	Dividend income	251,408,698	59,328,569
	Add: Previous year dividend receivable	45,378,618	38,394,680
		296,787,316	97,723,249
	Less: Current year dividend receivable	(141,209,775)	(6,779,670)
		155,577,541	**90,943,579**
21.00	**Interest on bank deposits and bonds**		
	Interest on bank deposits and bonds	18,851,096	7,256,416
	Add: Previous year Interest receivable on FDR and bond	12,315,764	11,714,310
		31,166,860	18,970,726
	Less: Current year Interest receivable on FDR and bond	(963,194)	(2,770,833)
		30,203,666	**16,199,893**
22.00	**Payment of management fee and other expenses**		
	Total management fee and other expenses	160,412,567	82,366,066
	Add: Previous year operating expenses payable	160,002,466	221,441,273
		320,415,033	303,807,339
	Less: Current year operating expenses payable	(152,569,240)	(80,598,527)
		167,845,793	**223,208,812**
23.00	**Reconciliation between net profit to operating cash flow**		
	Profit for the year	(430,174,689)	1,495,470,041
	Less: Profit on sale of investments	(131,208,239)	(609,943,150)
	Write back of provision against fall in value of investment	671,230,155	(770,222,345)
	Operating cash flow before changes in working capital	109,847,227	115,304,546
	Changes in working capital:		
	Decrease/(Increase) of other current assets	(84,478,587)	(121,871,549)
	(Decrease)/Increase of current liabilities	(7,433,226)	(56,372,809)
		(91,911,813)	(178,244,358)
	Net operating cash flows	**17,935,414**	**(62,939,812)**
24.00	**Sale of securities**		
	Sales from direct share (cost price)	712,755,631	1,792,441,989
	Add: Prior year receivable	9,695,227	1,309,261
	Profit on sale of investments	131,208,239	385,070,923
		853,659,097	2,178,822,173
	Less:Current year receivable	(1,002,250)	(29,849,779)
		852,656,847	**2,148,972,394**
25.00	**Dividend paid during the year**		
	Dividend declare during the year	526,580,523	-
	Add: Previous year dividend payable	8,794,128	13,692,731
		535,374,651	13,692,731
	Less: Current year dividend payable	(2,964,309)	(8,941,832)
		532,410,342	**4,750,899**
26.00	**Net operating cash flows per unit**		
	Net cash inflow/(outflow) from operating activities (numerator)	17,935,414	(62,939,812)
	Number of units (denominator)	175,456,582	175,737,614
	Net operating cash flows per unit (NOCFPU)	**0.10**	**(0.36)**

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

BANGLADESH FUND

PORTFOLIO STATEMENT

AS ON 29-DECEMBER-2022

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	BANKS								
1	AB BANK LTD.	10,560,847	26.78	282,797,956	9.90	10.00	9.95	105,080,428	(177,717,529)
2	AL ARAFA ISLAMI BANK LTD.	493,761	25.40	12,540,268	23.60	24.20	23.90	11,800,888	(739,380)
3	BANK ASIA LIMITED	10,000,000	17.52	175,172,568	20.20	20.50	20.35	203,500,000	28,327,432
4	BRAC BANK LTD.	500,000	39.01	19,503,997	38.50	38.70	38.60	19,300,000	(203,997)
5	DHAKA BANK LTD.	9,500,000	14.12	134,136,278	13.20	13.30	13.25	125,875,000	(8,261,278)
6	DUTCH BANGLA BANK LIMITED	1,022,858	64.14	65,602,821	62.60	62.80	62.70	64,133,197	(1,469,624)
7	EASTERN BANK LTD.	1,112,500	28.64	31,861,136	31.80	32.20	32.00	35,600,000	3,738,864
8	EXIM BANK OF BANGLADESH LT	8,251,250	13.50	111,416,754	10.40	10.50	10.45	86,225,563	(25,191,192)
9	JAMUNA BANK LTD.	4,912,370	22.76	111,788,629	21.30	21.50	21.40	105,124,718	(6,663,911)
10	MERCANTILE BANK LIMITED	7,750,000	14.70	113,938,972	13.60	13.70	13.65	105,787,500	(8,151,472)
11	N C C BANK LTD.	5,416,000	12.84	69,559,526	13.80	13.90	13.85	75,011,600	5,452,074
12	NATIONAL BANK LTD.	16,089,000	10.97	176,573,926	8.30	8.40	8.35	134,343,150	(42,230,776)
13	PRIME BANK LIMITED	3,600,000	20.17	72,626,336	19.20	19.20	19.20	69,120,000	(3,506,336)
14	PUBALI BANK LTD.	808,746	23.60	19,084,276	26.30	26.00	26.15	21,148,708	2,064,432
15	RUPALI BANK LTD.	500,000	36.48	18,239,524	25.20	25.80	25.50	12,750,000	(5,489,524)
16	SOCIAL ISLAMI BANK LIMITED	6,023,171	15.23	91,748,387	12.30	12.50	12.40	74,687,320	(17,061,067)
17	SOUTHEAST BANK LIMITED	11,559,017	17.62	203,671,067	13.80	13.90	13.85	160,092,385	(43,578,681)
18	STANDARD BANK LTD	12,474,372	11.35	141,572,860	8.80	8.90	8.85	110,398,192	(31,174,668)
19	THE CITY BANK LTD.	2,000,000	22.23	44,463,679	21.80	22.00	21.90	43,800,000	(663,679)
20	U.C.B.L.	11,330,000	15.98	181,064,228	13.00	13.10	13.05	147,856,500	(33,207,728)
21	UNION BANK LIMITED	100,000	10.00	1,000,000	9.30	9.40	9.35	935,000	(65,000)
22	UTTARA BANK LTD.	6,679,400	21.56	144,027,999	23.30	23.30	23.30	155,630,020	11,602,021
	Sector Total:	**130,683,292**		**2,222,391,187**				**1,868,200,169**	**(354,191,018)**
	CEMENT								
23	CONFIDENCE CEMENT LTD.	175,000	115.26	20,170,725	89.00	90.00	89.50	15,662,500	(4,508,225)
24	CROWN CEMENT PLC	4,824,666	88.89	428,844,902	74.40	69.90	72.15	348,099,652	(80,745,250)
25	HEIDELBERG CEMENT BD. LTD.	675,000	442.49	298,680,409	179.10	185.50	182.30	123,052,500	(175,627,909)
26	LAFARGE HOLCIM BANGLADESH	2,390,000	76.73	183,377,641	64.80	65.00	64.90	155,111,000	(28,266,641)
27	MEGHNA CEMENT MILLS LTD.	2,094,750	89.95	188,426,596	65.20	68.80	67.00	140,348,250	(48,078,346)
28	PREMIER CEMENT MILLS LIMITE	563,405	80.42	45,311,711	44.50	44.70	44.60	25,127,863	(20,183,848)
	Sector Total:	**10,722,821**		**1,164,811,984**				**807,401,765**	**(357,410,219)**
	CERAMIC INDUSTRY								
29	RAK CERAMICS(BANGLADESH) L	9,502,000	52.77	501,432,304	42.90	42.80	42.85	407,160,700	(94,271,604)
	Sector Total:	**9,502,000**		**501,432,304**				**407,160,700**	**(94,271,604)**
	CORPORATE BOND								
30	AIBL MUDARABA PERPETUAL BC	7,383	5,000.00	36,915,000	5,100.00	4,560.00	4,830.00	35,659,890	(1,255,110)
31	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	5,200	5,039.05	26,203,051	5,500.00	5,200.00	5,350.00	27,820,000	1,616,949
32	IBBL 2ND PERPETUAL MUDARAE	5,986	5,000.00	29,930,000	5,000.00	4,850.00	4,925.00	29,481,050	(448,950)
33	IBBL MUDARABA PERPETUAL BC	91,234	939.49	85,713,074	1,053.00	1,065.00	1,059.00	96,616,806	10,903,732
	Sector Total:	**109,803**		**178,761,126**				**189,577,746**	**10,816,620**

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	ENGINEERING								
34	AFTAB AUTOMOBILES LTD.	3,786,742	73.28	277,486,413	24.50	24.70	24.60	93,153,853	(184,332,560)
35	APPOLLO ISPAT COMPLEX LIMIT	4,383,766	18.30	80,212,991	8.20	8.30	8.25	36,166,070	(44,046,921)
36	ATLAS(BANGLADESHD) LTD.	2,006,859	162.17	325,459,231	104.20	0.00	104.20	209,114,708	(116,344,523)
37	BANGLADESH LAMPS LTD.	2,140	187.07	400,324	253.20	256.70	254.95	545,593	145,269
38	BANGLADESH STEEL RE-ROLLIN	979,953	103.40	101,324,957	90.00	90.60	90.30	88,489,756	(12,835,201)
39	BANGLADESH THAI ALUMINIU LT	68,000	19.59	1,332,450	16.50	17.20	16.85	1,145,800	(186,650)
40	BBS CABLES LTD.	220,500	50.93	11,230,558	49.90	49.90	49.90	11,002,950	(227,608)
41	BENGAL WINDSOR THERMOPLA	1,112,717	45.65	50,790,166	30.10	30.20	30.15	33,548,418	(17,241,748)
42	BSRM STEELS LIMITED	5,250,000	110.74	581,394,368	63.90	65.00	64.45	338,362,500	(243,031,868)
43	GOLDEN SON LTD.	3,350,000	21.33	71,457,905	18.20	18.20	18.20	60,970,000	(10,487,905)
44	GPH ISPAT LTD.	3,059,500	39.17	119,851,105	44.80	45.20	45.00	137,677,500	17,826,395
45	IFAD AUTOS LIMITED	77,448	48.76	3,776,254	44.10	43.90	44.00	3,407,712	(368,542)
46	NAVANA CNG LIMITED	870,917	64.31	56,005,747	24.20	25.30	24.75	21,555,196	(34,450,551)
47	OIMEX ELECTRODE LIMITED	1,025,322	28.73	29,455,603	18.30	18.90	18.60	19,070,989	(10,384,613)
48	OLYMPIC ACCESSORIES LIMITEI	873,026	17.92	15,644,564	10.50	11.00	10.75	9,385,030	(6,259,535)
49	RUNNER AUTO MOBILES	367,615	50.50	18,566,105	48.40	48.40	48.40	17,792,566	(773,539)
50	S. ALAM COLD ROLLED STEELS	7,836,775	52.03	407,713,010	33.30	34.00	33.65	263,707,479	(144,005,531)
51	SINGER BANGLADESH LTD.	220,252	160.92	35,442,067	151.90	151.80	151.85	33,445,266	(1,996,801)
52	WALTON HI-TECH INDUSTRIES L	24,831	1,084.52	26,929,747	1,047.70	1,044.80	1,046.25	25,979,434	(950,313)
	Sector Total:	**35,516,363**		**2,214,473,565**				**1,404,520,818**	**(809,952,747)**
	FINANCE AND LEASING								
53	DELTA BRAC HOUSING CORPOF	3,492,500	72.44	252,994,145	57.80	58.10	57.95	202,390,375	(50,603,770)
54	IDLC FINANCE LIMITED	5,590,000	53.00	296,259,100	46.50	46.60	46.55	260,214,500	(36,044,600)
55	INTL. LEASING & FIN. SERVICES	7,918,995	20.75	164,289,783	6.20	6.00	6.10	48,305,870	(115,983,913)
56	ISLAMIC FINANCE AND INVESTM	2,146,840	22.14	47,526,190	19.70	19.90	19.80	42,507,432	(5,018,758)
57	PHOENIX FINANCE & INV. LTD.	3,787,443	25.70	97,322,452	16.30	16.30	16.30	61,735,321	(35,587,131)
58	PREMIER LEASING & FINANCE L	6,126,750	16.12	98,735,636	6.90	7.00	6.95	42,580,913	(56,154,724)
59	PRIME FINANCE & INVESTMENT	3,848,400	82.11	315,994,960	11.50	11.50	11.50	44,256,600	(271,738,360)
60	UNION CAPITAL LIMITED	1,598,625	19.88	31,775,516	9.90	9.40	9.65	15,426,731	(16,348,785)
61	UTTARA FINANCE & INVEST. LTD	4,738,438	83.52	395,772,450	33.80	35.30	34.55	163,713,033	(232,059,417)
	Sector Total:	**39,247,991**		**1,700,670,231**				**881,130,774**	**(819,539,457)**
	FOOD AND ALLIED PRODUCTS								
62	AGRICULTURAL MARKETING CO	150,000	191.96	28,794,295	265.60	264.70	265.15	39,772,500	10,978,205
63	BATBC	1,465,000	438.57	642,511,998	518.70	519.10	518.90	760,188,500	117,676,502
64	GOLDEN HARVEST AGRO IND. L'	3,300,000	25.38	83,769,458	17.50	17.50	17.50	57,750,000	(26,019,458)
65	NTC	80,000	660.89	52,871,249	609.80	610.00	609.90	48,792,000	(4,079,249)
66	OLYMPIC INDUSTRIES LTD.	1,235,000	211.41	261,087,986	124.00	122.50	123.25	152,213,750	(108,874,236)
67	UNILEVER CONSUMER CARE LIN	5,951	2,814.89	16,751,427	2,849.00	0.00	2,849.00	16,954,399	202,972
	Sector Total:	**6,235,951**		**1,085,786,413**				**1,075,671,149**	**(10,115,264)**
	FUEL AND POWER								
68	BARAKA POWER LIMITED.	4,975,983	30.19	150,232,436	21.30	21.40	21.35	106,237,237	(43,995,198)
69	CVO PETROCHEMICAL REFINER	116,391	207.68	24,172,239	163.70	163.90	163.80	19,064,846	(5,107,394)
70	DHAKA ELECTRIC SUPPLY CO. L	7,077,000	77.35	547,374,761	36.60	37.70	37.15	262,910,550	(284,464,211)
71	DOREEN POWER GENERATIONS	2,075,183	64.07	132,947,393	61.00	60.80	60.90	126,378,645	(6,568,749)
72	ENERGYPAC POWER GENERATI	2,835,000	41.90	118,800,000	34.50	34.70	34.60	98,091,000	(20,709,000)
73	JAMUNA OIL COMPANY LTD.	2,286,331	186.10	425,489,725	167.30	166.30	166.80	381,360,011	(44,129,714)
74	KHULNA POWER COMPANY LTD	425,000	44.48	18,902,684	26.60	26.80	26.70	11,347,500	(7,555,184)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
75	LINDE BANGLADESH LIMITED	155,000	1,288.56	199,727,200	1,397.70	1,418.70	1,408.20	218,271,000	18,543,800
76	MEGHNA PETROLEUM LTD.	3,321,000	205.69	683,098,899	198.60	198.20	198.40	658,886,400	(24,212,499)
77	MJL BANGLADESH LIMITED	1,675,000	99.07	165,940,917	86.70	85.90	86.30	144,552,500	(21,388,417)
78	PADMA OIL COMPANY.	1,675,625	258.40	432,980,222	209.20	206.30	207.75	348,111,094	(84,869,128)
79	POWER GRID CO. OF BANGLADI	11,996,472	66.74	800,611,122	52.40	52.70	52.55	630,414,604	(170,196,518)
80	SHAHJIBAZAR POWER CO. LTD.	2,268,303	100.54	228,050,655	65.50	67.10	66.30	150,388,489	(77,662,166)
81	SUMMIT POWER LTD.	5,900,000	39.30	231,875,870	34.00	34.10	34.05	200,895,000	(30,980,870)
82	TITAS GAS TRANSMISSION & D.(	4,773,589	76.83	366,771,970	40.90	41.30	41.10	196,194,508	(170,577,462)
83	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	134,823	275.93	37,202,093	233.70	234.20	233.95	31,541,841	(5,660,253)
	Sector Total:	**51,690,700**		**4,564,178,187**				**3,584,645,223**	**(979,532,963)**
	INSURANCE								
84	AGRANI INSURANCE CO. LTD.	621,189	48.90	30,376,571	37.00	0.00	37.00	22,983,993	(7,392,578)
85	ASIA PACIFIC GENERAL INSURA	1,800,000	67.96	122,334,608	41.60	43.70	42.65	76,770,000	(45,564,608)
86	CENTRAL INSURANCE CO.LTD.	700,000	53.46	37,420,235	35.70	37.50	36.60	25,620,000	(11,800,235)
87	DELTA LIFE INSURANCE CO.LTD	1,150,000	124.19	142,821,029	136.50	137.50	137.00	157,550,000	14,728,971
88	EASTLAND INSURANCE CO.LTD.	732,100	35.94	26,313,645	24.40	26.40	25.40	18,595,340	(7,718,305)
89	FAREAST ISLAMI LIFE INSURAN(	1,495,824	110.24	164,903,949	75.00	82.80	78.90	118,020,514	(46,883,436)
90	GREEN DELTA INSURANCE	3,441,990	90.52	311,558,055	65.10	66.30	65.70	226,138,743	(85,419,312)
91	ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	7,614	10.00	76,140	28.10	28.10	28.10	213,953	137,813
92	MEGHNA LIFE INSURANCE CO. L	3,611,730	105.44	380,826,422	64.30	64.10	64.20	231,873,066	(148,953,356)
93	MERCHANTILE INSURANCE CO.	1,010,251	53.17	53,715,787	30.60	33.70	32.15	32,479,570	(21,236,217)
94	NITOL INSURANCE COMPANY LT	1,999,825	54.86	109,714,582	41.70	43.70	42.70	85,392,528	(24,322,055)
95	PEOPLES INSURANCE CO. LTD.	1,100,000	51.90	57,090,622	36.40	38.50	37.45	41,195,000	(15,895,622)
96	PHOENIX INSURANCE CO.LTD.	315,068	43.98	13,856,644	37.90	40.20	39.05	12,303,405	(1,553,238)
97	PIONEER INSURANCE COMPAN	767,622	90.71	69,628,218	71.50	71.30	71.40	54,808,211	(14,820,007)
98	PRAGATI INSURANCE LTD.	1,257,387	69.98	87,996,431	59.20	60.30	59.75	75,128,873	(12,867,558)
99	PRAGATI LIFE INSURANCE LTD.	1,648,944	77.70	128,124,873	121.70	119.20	120.45	198,615,305	70,490,432
100	PRIME ISLAMI LIFE INSURANCE	2,195,384	137.51	301,892,167	53.40	58.20	55.80	122,502,427	(179,389,740)
101	PROGRESSIVE LIFE INSURANCE	326,788	121.35	39,656,099	74.00	76.60	75.30	24,607,136	(15,048,963)
102	RELIANCE INSURANCE CO. LTD	1,050,000	41.56	43,636,198	58.40	58.80	58.60	61,530,000	17,893,802
	Sector Total:	**25,231,716**		**2,121,942,275**				**1,586,328,064**	**(535,614,211)**
	MISCELLANEOUS								
103	ARAMIT LIMITED	81,874	343.62	28,133,774	290.20	283.00	286.60	23,465,088	(4,668,686)
104	BERGER PAINTS BANGLADESH I	28,000	1,331.42	37,279,697	1,722.60	1,717.00	1,719.80	48,154,400	10,874,703
105	BEXIMCO LIMITED(SHARE)	375,000	120.82	45,307,094	115.60	115.70	115.65	43,368,750	(1,938,344)
106	BSC	30,000	46.66	1,399,702	115.30	115.40	115.35	3,460,500	2,060,798
107	KHAN BROTHERS PP WOVEN B/	220,000	20.36	4,480,210	13.30	13.90	13.60	2,992,000	(1,488,210)
108	USMANIA GLASS SHEET	157,896	91.72	14,481,577	71.10	76.70	73.90	11,668,514	(2,813,063)
	Sector Total:	**892,770**		**131,082,055**				**133,109,253**	**2,027,198**
	PHARMACEUTICALS AND CHEMICAL								
109	ACI FORMULATION LIMITED	1,208,692	162.80	196,778,297	155.00	156.30	155.65	188,132,910	(8,645,388)
110	ACI LIMITED	1,522,500	257.89	392,638,558	260.20	261.20	260.70	396,915,750	4,277,192
111	ADVENT PHARMA LIMITED	50,000	23.63	1,181,499	25.40	25.30	25.35	1,267,500	86,001
112	AFC AGRO BIOTECH LTD.	4,247,601	35.94	152,645,335	23.50	24.10	23.80	101,092,904	(51,552,431)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
113	BEXIMCO PHARMACEUTICALS L	2,525,000	99.83	252,071,619	146.20	147.00	146.60	370,165,000	118,093,381
114	FAR CHEMICAL INDUSTRIES LTD	493,650	14.43	7,121,123	10.60	10.70	10.65	5,257,373	(1,863,750)
115	KEYA COSMETICS LIMITED	2,188,267	10.58	23,146,800	6.40	6.50	6.45	14,114,322	(9,032,477)
116	MARICO BANGLADESH LIMITED	44,000	1,242.75	54,680,806	2,421.50	2,380.00	2,400.75	105,633,000	50,952,194
117	ORION PHARMA LIMITED	150,000	56.39	8,459,092	82.70	82.70	82.70	12,405,000	3,945,908
118	RENATA (BD) LTD.	786,450	779.45	613,000,618	1,217.90	0.00	1,217.90	957,817,455	344,816,837
119	SQUARE PHARMACEUTICALS LT	1,900,000	201.00	381,890,963	209.80	210.20	210.00	399,000,000	17,109,037
120	THE ACME LABORATORIES LTD.	4,550,000	78.44	356,891,883	85.00	84.80	84.90	386,295,000	29,403,117
121	THE IBN SINA PHARMA. LTD.	40,000	252.78	10,111,155	286.60	281.40	284.00	11,360,000	1,248,845
	Sector Total:	**19,706,160**		**2,450,617,747**				**2,949,456,213**	**498,838,467**
	SERVICES								
122	SUMMIT ALLIANCE PORT LIMITE	200,000	32.79	6,558,259	30.00	30.20	30.10	6,020,000	(538,259)
	Sector Total:	**200,000**		**6,558,259**				**6,020,000**	**(538,259)**
	TANNARY INDUSTRIES								
123	APEX FOOTWEAR LIMITED	112,974	254.99	28,807,497	262.10	262.40	262.25	29,627,432	819,934
124	APEX TANNERY LTD.	725,000	137.09	99,387,745	123.90	136.90	130.40	94,540,000	(4,847,745)
125	BATA SHOES (BD) LTD.	134,000	996.20	133,490,632	952.30	920.00	936.15	125,444,100	(8,046,532)
	Sector Total:	**971,974**		**261,685,874**				**249,611,532**	**(12,074,343)**
	TELECOMMUNICATION								
126	BANGLADESH SUBMARINE CABL	1,875,000	168.86	316,604,756	218.90	217.20	218.05	408,843,750	92,238,994
127	GRAMEEN PHONE LTD.	1,900,000	301.74	573,312,714	286.60	288.00	287.30	545,870,000	(27,442,714)
	Sector Total:	**3,775,000**		**889,917,470**				**954,713,750**	**64,796,280**
	TEXTILES								
128	ARGON DENIMS LIMITED	2,649,994	22.24	58,938,798	18.20	18.80	18.50	49,024,889	(9,913,909)
129	C & A TEXTILES LIMITED	730,000	11.26	8,222,687	10.20	10.20	10.20	7,446,000	(776,687)
130	ESQUIRE KNIT COMPOSITE LTD.	450,000	35.12	15,804,196	34.50	34.80	34.65	15,592,500	(211,696)
131	EVINCE TEXTILES LTD.	3,853,391	17.39	66,996,594	9.40	9.40	9.40	36,221,875	(30,774,718)
132	FAMILYTEX (BD) LTD.	2,932,734	8.66	25,403,784	4.90	4.70	4.80	14,077,123	(11,326,661)
133	GENERATION NEXT FASHIONS L	5,600,000	8.89	49,785,812	6.00	6.20	6.10	34,160,000	(15,625,812)
134	HWA WELL TEXTILES (BD) LIMIT	70,000	44.83	3,138,363	45.00	48.50	46.75	3,272,500	134,137
135	MALEK SPINNING MILLS LTD.	525,000	27.51	14,442,672	27.10	27.20	27.15	14,253,750	(188,922)
136	MITHUN KNITTING AND DYEING	256,243	52.56	13,468,879	18.40	19.10	18.75	4,804,556	(8,664,323)
137	R. N. SPINNING MILLS LIMITED	3,706,125	18.24	67,603,568	6.20	6.40	6.30	23,348,588	(44,254,980)
138	SAIHAM COTTON MILLS LTD.	379,920	16.23	6,166,994	16.40	16.60	16.50	6,268,680	101,686
139	SHASHA DENIMS LIMITED	800,000	27.89	22,311,934	27.00	27.20	27.10	21,680,000	(631,934)
140	SQUARE TEXTILE MILLS LTD.	3,300,241	59.16	195,245,301	67.50	67.50	67.50	222,766,268	27,520,967
141	TALLU SPINNING MILLS LTD.	1,400,000	15.94	22,318,740	9.90	10.60	10.25	14,350,000	(7,968,740)
	Sector Total:	**26,653,648**		**569,848,321**				**467,266,729**	**(102,581,592)**
	TRAVEL AND LEISURE								
142	UNIQUE HOTEL & RESORTS LIMI	1,700,000	78.63	133,668,809	57.70	61.00	59.35	100,895,000	(32,773,809)
143	UNITED AIRWAYS (BD) LIMITED	1,089,000	15.20	16,553,827	0.00	0.00	0.00	-	(16,553,827)
	Sector Total:	**2,789,000**		**150,222,635**				**100,895,000**	**(49,327,635)**
	Listed Securities (A):	**363,929,189**		**20,214,379,632**				**16,665,708,884**	**(3,548,670,748)**
	Non Listed Securities:								
	.ISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIF								
144	Ashuganj Power Station Compnay I	20,000	5,000	100,000,000			5,228.27	104,565,400	4,565,400
		20,000		**100,000,000**				**104,565,400**	**4,565,400**
	D.PREFERENCE SHARE								

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)
145	UNON CAPITAL LTD.	1	10,000,000	10,000,000			10,000,000	10,000,000	0
		1		**10,000,000**				**10,000,000**	**0**
	Total Non Listed Securities (B):	**20,001**		**110,000,000**				**114,565,400**	**4,565,400**

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Average Market Price/ Surrendered Price	Total Market Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value
	MUTUAL FUNDS (C)								
	CLOSE-END MUTUAL FUNDS FUNDS								
146	AIBL 1st ISLAMIC MUTUAL FUND	100,000	7.94	794,187	7.50	750,000	(44,187)	794,187	0
147	CAPM BDBL MUTUAL FUND 01	2,327,316	9.93	23,114,605	9.90	23,040,428	(74,176)	23,114,605	0
148	DBH FIRST MUTUAL FUND	1,280,000	8.34	10,681,229	7.00	8,960,000	(1,721,229)	10,681,229	0
149	FIRST BANGLADESH FIXED INCC	6,500,000	6.44	41,873,221	5.05	32,825,000	(9,048,221)	41,873,221	0
150	GRAMEEN ONE : SCHEME TWO	5,473,635	15.29	83,706,598	15.15	82,925,570	(781,028)	83,706,598	0
151	ICB AMCL SONALI BANK 1ST MF	2,600,000	9.60	24,970,613	7.80	20,280,000	(4,690,613)	21,790,600	(3,180,013)
152	ICB AMCL THIRD NRB MUTUAL F	2,132,500	9.32	19,871,064	6.60	14,074,500	(5,796,564)	16,241,120	(3,629,944)
153	ICB EMPLOYEES PROV.M.F.ONE	3,350,000	12.35	41,363,605	7.15	23,952,500	(17,411,105)	26,367,850	(14,995,755)
154	L R GLOBAL BANGLADESH M F C	3,409,708	9.19	31,349,947	6.45	21,992,617	(9,357,330)	30,112,836	(1,237,111)
155	MBL 1ST MUTUAL FUND	700,000	8.37	5,858,801	6.60	4,620,000	(1,238,801)	5,858,801	0
156	NCCBL MUTUAL FUND-1	3,479,069	8.63	30,033,735	7.00	24,353,483	(5,680,252)	30,033,735	0
157	PRIME BANK 1ST ICB AMCL M FL	2,776,700	9.99	27,752,274	7.70	21,380,590	(6,371,684)	22,799,484	(4,952,790)
158	RELIANCE INSURANCE MUTUAL	600,000	9.64	5,783,081	10.35	6,210,000	426,919	6,210,000	426,919
159	TRUST BANK 1ST MUTUAL FUNC	600,000	6.96	4,176,808	5.65	3,390,000	(786,808)	4,176,808	0
160	VANGUARD AML BD FINANCE MI	500,000	10.26	5,130,240	7.40	3,700,000	(1,430,240)	4,777,000	(353,240)
	Sector Total:	**35,828,928**		**356,460,008**		**292,454,688**	**(64,005,319)**	**328,538,073**	**(27,921,934)**
	.OPEN-END MUTUAL FUNDS(Script wise								
161	CAPM UNIT FUND	89,000	112.55	10,016,950	122.52	10,904,280	887,330	10,904,280	887,330
162	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000	10.02	10,020,000	20,000	10,020,000	20,000
163	VIPB SEBL 1st Unit Fund	1,432,000	8.26	11,831,763	9.85	14,105,200	2,273,437	14,105,200	2,273,437
164	IDLC GROWTH FUND	1,000,000	10.00	10,000,000	11.29	11,290,000	1,290,000	11,290,000	1,290,000
165	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000	10.35	1,035,000	35,000	1,035,000	35,000
166	ICB AMCL Second NRB Unit Fund	2,268,617	13.41	30,432,501	10.80	24,501,064	(5,931,437)	25,366,541	(5,065,960)
167	EDGE BANGLADESH MUTUAL FU	1,000,000	10.11	10,110,000	11.40	11,400,000	1,290,000	11,400,000	1,290,000
168	ALIANCE SANDHANI LIFE UNIT F	960,000	10.50	10,080,000	9.00	8,640,000	(1,440,000)	8,640,000	(1,440,000)
169	VIPB NLI 1st UNIT FUND	299,000	8.76	2,619,504	9.28	2,774,720	155,216	2,774,720	155,216
170	Ekush Growth Fund	500,000	10.00	5,000,000	9.99	4,995,000	(5,000)	4,995,000	(5,000)
		8,648,617.00		**101,090,717**		**99,665,264**	**(1,425,454)**	**100,530,741**	**(559,976)**
	Total Mutual Funds (C)	**44,477,545**		**457,550,725**		**392,119,952**	**(65,430,773)**	**429,068,814**	**(28,481,910)**
	Grand Total (A+B+C)	**408,426,735**		**20,781,930,357**		**17,172,394,236**		**17,209,343,099**	**(3,572,587,258)**