
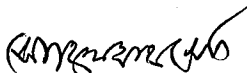


**FIRST BANGLADESH FIXED INCOME FUND**  
**Statement of Financial Position (Un-Audited)**  
**As at December 31, 2023**

Particulars	Note	Amount in Taka	
		31-Dec-23	30-Jun-23
<b>ASSETS</b>			
Investment at Fair value	1.00	7,511,633,871	7,921,563,567
Dividend Receivables	2.00	12,101,842	28,710,935
Interest Receivables	3.00	58,739,244	58,721,959
Advance, Deposit & Prepayments	4.00	15,421,516	38,670,473
Receivable from Brokerhouse	5.00	5,167,561	15,533,865
Cash & Cash Equivalents	6.00	262,684,814	274,591,104
Preliminary & Issue Expenses	7.00	27,314,569	28,991,368
		<b>7,893,063,415</b>	<b>8,366,783,273</b>
<b>LIABILITIES</b>			
Accounts Payable	8.00	78,858,407	99,785,451
Unclaimed Dividend	6.01	6,589,670	5,195,746
		<b>85,448,077</b>	<b>104,981,197</b>
<b>NET ASSETS</b>		<b>7,807,615,339</b>	<b>8,261,802,075</b>
<b>OWNERS' EQUITY</b>			
Capital Fund		7,761,470,280	7,761,470,280
Dividend Equalization Reserve		112,258,281	511,222,017
Retained Earnings	9.00	(66,113,222)	(10,890,222)
		<b>7,807,615,339</b>	<b>8,261,802,075</b>
<b>Net Asset Value (NAV)-at Cost</b>	10.00	8,563,477,832	8,932,508,161
No. of Units		776,147,028	776,147,028
		<b>11.03</b>	<b>11.51</b>
<b>Net Asset Value (NAV)-at Fair Value</b>	10.00	7,807,615,339	8,261,802,075
No. of Units		776,147,028	776,147,028
		<b>10.06</b>	<b>10.64</b>

On behalf of First Bangladesh Fixed Income Fund:

  
**Chairman, Trustee**  
Investment Corporation of Bangladesh

  
**Member, Trustee**  
Investment Corporation of Bangladesh

Dhaka  
Date: January 30, 2023

  
**CEO & Managing Director**  
Asset Manager  
Bangladesh RACE Management PCL

  
**Head of Fund Accounts**  
Asset Manager  
Bangladesh RACE Management PCL

  
**Chief Compliance Officer**  
Asset Manager  
Bangladesh RACE Management PCL



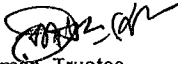
**FIRST BANGLADESH FIXED INCOME FUND**  
**Statement of Profit or Loss and other Comprehensive Income (Un-Audited)**  
**For the period from July 01, 2023 to December 31, 2023**


Particulars	Note	Amount in Taka			
		Jul 01, 2023 to Dec. 31, 2023	Jul 01, 2022 to Dec. 31, 2022	Oct 01, 2023 to Dec. 31, 2023	Oct 01, 2022 to Dec. 31, 2022
<b>INCOME</b>					
Net profit on sale of securities		8,278,366	274,006,691	2,598,551	228,279,017
Dividend from investment	11.00	24,340,156	55,742,199	10,081,379	28,691,621
Interest income	12.00	95,234,508	63,814,606	48,090,587	55,084,270
		<b>127,853,030</b>	<b>393,563,496</b>	<b>60,770,518</b>	<b>312,054,907</b>
<b>EXPENSES</b>					
Management Fees		80,601,096	84,618,289	39,562,999	41,479,733
Amortization of Preliminary & Issue Exp.		1,676,799	1,676,799	838,400	838,400
Annual Listing Fees		4,512,631	4,517,563	2,258,781	2,258,781
Trustee Fees		4,140,708	4,450,113	1,757,660	1,917,109
Custodian Fees		3,983,142	4,007,129	1,981,785	2,010,692
CDBL Charge		221,141	439,215	65,145	347,442
Bank Charges		225,384	282,434	222,468	276,322
Payment to Capital Market Stabilization Fund*		-	1,276,509	-	1,276,509
Printing Publication & IPO Expenses	13.00	172,764	196,513	86,764	106,613
		<b>95,533,667</b>	<b>101,464,564</b>	<b>46,774,003</b>	<b>50,511,601</b>
<b>Net Profit before Provision</b>		<b>32,319,364</b>	<b>292,098,932</b>	<b>13,996,515</b>	<b>261,543,306</b>
(Total Provision for Tax & VAT and writeoff)/ write back against erosion of fair value	14.00	(98,432,586)	(574,343,958)	(120,292,293)	(467,360,051)
<b>(A) Net Profit after Provision transferred to retained earnings</b>		<b>(66,113,223)</b>	<b>(282,245,026)</b>	<b>(106,295,779)</b>	<b>(205,816,746)</b>
<b>Other Comprehensive Income:</b>					
Unrealised gain/ (loss)		-	-	-	-
<b>Total profit or loss and other comprehensive income</b>		<b>(66,113,223)</b>	<b>(282,245,026)</b>	<b>(106,295,779)</b>	<b>(205,816,746)</b>
<b>(B) No. of Unit</b>		<b>776,147,028</b>	<b>776,147,028</b>	<b>776,147,028</b>	<b>776,147,028</b>
<b>Earnings Per Unit (EPU) **</b>	15.00	<b>(0.09)</b>	<b>(0.36)</b>	<b>(0.14)</b>	<b>(0.27)</b>


\* In compliance with BSEC Rule-SEC/SRMIC/165-2020/part-1/166 unpaid/ unclaimed dividend with accrued interest has been transferred to BSEC Capital Market Stabilization Fund.

\*\* The EPU has been calculated, dividing (A) Net profit after provision transferred to retained earnings by (B) outstanding units as on December 31, 2023.

On behalf of First Bangladesh Fixed Income Fund:

  
Chairman, Trustee  
Investment Corporation of Bangladesh

  
CEO & Managing Director  
Asset Manager  
Bangladesh RACE Management PCL

  
Member, Trustee  
Investment Corporation of Bangladesh

  
Head of Fund Accounts  
Asset Manager  
Bangladesh RACE Management PCL

Dhaka  
Date: January 30, 2023

  
Chief Compliance Officer  
Asset Manager  
Bangladesh RACE Management PCL



**FIRST BANGLADESH FIXED INCOME FUND**  
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended December 31, 2023**

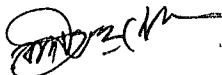
*Amount in Taka*


Particular	Capital Fund	Dividend Equalization Reserve	Unrealized Gain	Retained Earnings	Total Equity
Balance at July 01, 2023	7,761,470,280	511,222,017	-	(10,890,222)	8,261,802,075
Dividend Equalization Reserve	-	(398,963,736)	-	398,963,736	-
Dividend for 2022-2023 (Cash)	-	-	-	(388,073,514)	(388,073,514)
Profit during the period	-	-	-	(66,113,223)	(66,113,223)
<b>Balance at Dec 31, 2023</b>	<b>7,761,470,280</b>	<b>112,258,281</b>	<b>-</b>	<b>(66,113,222)</b>	<b>7,807,615,339</b>

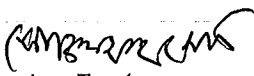
**Statement of Changes in Equity (Un-Audited)**  
**For the period ended December 31, 2022**

Particular	Capital Fund	Dividend Equalization Reserve	Unrealized Gain	Retained Earnings	Total Equity
Balance at July 01, 2022	7,761,470,280	511,222,017	44,614,058	540,312,692	8,857,619,047
Dividend for 2021-2022 (Cash)	-	-	-	(465,688,217)	(465,688,217)
Unrealized Gain	-	-	(44,614,058)	-	(44,614,058)
Profit during the period	-	-	-	(282,245,026)	(282,245,026)
<b>Balance at Dec. 31, 2022</b>	<b>7,761,470,280</b>	<b>511,222,017</b>	<b>-</b>	<b>(207,620,551)</b>	<b>8,065,071,746</b>

*On behalf of First Bangladesh Fixed Income Fund:*

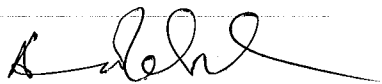
  
**Chairman, Trustee**  
 Investment Corporation of Bangladesh

  
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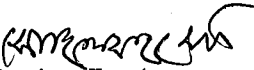


**FIRST BANGLADESH FIXED INCOME FUND**  
**Statement of Cash Flows (Un-Audited)**  
**For the period ended December 31, 2023**

Particulars	Amount in Taka	
	Jul 01, 2023 to Dec. 31, 2023	Jul 01, 2022 to Dec. 31, 2022
<b>A. Cash flows from operating activities</b>		
Net profit on sale of securities	8,278,366	274,006,691
Dividend from investment	40,949,249	57,686,943
Interest income	95,217,224	104,192,083
Operating expenses	(91,534,954)	(12,093,241)
<b>Net cash from operating activities</b>	<b>52,909,885</b>	<b>423,792,477</b>
<b>B. Cash flows from investing activities</b>		
Net Investment in Securities	321,863,415	(122,247,674)
<b>Net cash used in investing activities</b>	<b>321,863,415</b>	<b>(122,247,674)</b>
<b>C. Cash flows from financing activities</b>		
Dividend paid (2022-2023)	(388,073,514)	(465,688,217)
Unclaimed Dividend	1,393,924	2,662,635
<b>Net cash used in Financing Activities</b>	<b>(386,679,590)</b>	<b>(463,025,582)</b>
<b>Net increase/(decrease) (D = A+B+C)</b>	<b>(11,906,291)</b>	<b>(161,480,779)</b>
Opening cash and cash equivalents (E)	274,591,104	420,131,814
<b>Closing cash and cash equivalents (F = D+E)</b>	<b>262,684,814</b>	<b>258,651,035</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>0.07</b>	<b>0.55</b>

*On behalf of First Bangladesh Fixed Income Fund:*

  
**Chairman, Trustee**  
Investment Corporation of Bangladesh

  
**Member, Trustee**  
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**CEO & Managing Director**  
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Dhaka  
Date: January 30, 2023



**First Bangladesh Fixed Income Fund**  
**Notes to the Financial Statements**  
**For the period ended December 31, 2023**

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**1.00 Valuation of Investment at Fair Value:**

Fair Value is a market-based measurement. It is to estimate the price at which an orderly transaction to sell the assets or to transfer the liability would take place between market participants at the measurement date under current market condition. As per IFRS-13, First Bangladesh Fixed Income Fund (the fund) adopts the assumption the market participants would use when pricing the assets, including assumptions about risk (a) the risk inherent in a particular valuation technique used to measure fair value (such as pricing model); and (b) the risk inherent in quoted price/input to the valuation technique with regard to a) Amortized cost Method b) Fair value through Profit and loss accounts c) Fair value through other comprehensive income portfolios:

**Capital Market Securities-Listed Securities:**

The Capital Market Securities-Listed are valued at the closing quoted market price only on the Dhaka Stock Exchange on the date of Valuation i.e., on December 31, 2023 as per IFRS-13 Fair Value Measurement. Capital Market Securities-Listed (Mutual Fund) are valued considering the quoted market price and last disclosed NAV on December 31, 2023 by the methodology provided by BSEC vide directive no. SEC/CMRRCD/2009/193/172 dated June 30, 2015.

**Capital Market Securities-Non-Listed Unit Fund and Bonds:**

Capital Market Securities-Non listed (Unit Fund) are valued at the repurchase price which is enforceable on December 31, 2023 declared by respective AMC and this is also a quoted price as per IFRS-13. Non listed securities (simple bonds) are valued at fair value by applying the methodology as per IFRS-13 and BSEC approved letter using present value technique under income approach and complying Mutual Fund Bhidhimala 2001, Sec-58.

**Provision for Regent Corporate Bond 2015:**

The Investment Corporation of Bangladesh (ICB) in its capacity as the Bond Trustee of Regent Spinning Mills Corporate Bond-2015 (the "Bond") on June 23<sup>rd</sup>, 2020 through its "Notice of Default" (ref No-53.13.0000.042.44.312.15/5259) declared the Bond as a non-performing asset. Subsequently no coupon was received by the Fund from the Issuer. The Bond Trustee and Asset Management Company, on behalf of Bondholder Fund, has claimed for the principal, unrecovered interest, and penalty amount as per Trust Deed from the Issuer (Regent Spinning Mills Limited) of the Bond. Considering this scenario, on December 31<sup>st</sup>, 2023 the Investment Committee of the AMC took an additional 10% provision against the Bond.

**BSEC Approved Investment in Equity of Non Listed Company:**

The Fund has invested in the equity of two non-listed companies. Both of which are regulated, one of them is regulated by Bangladesh Bank and other is regulated by Bangladesh Securities and Exchange Commission.

The investment in shares of Padma Bank Limited has been approved by BSEC vide letter no. SEC/MF & SPV/MF-02/2009/467 dated May 31, 2012. Padma Bank is a Bangladesh Bank Regulated entity and going concern. Moreover, Padma Bank Ltd. has investment from Govt. Banks and financial institutions which owns 65% of the total equity of the banks. Therefore, Padma Bank Ltd. is considered a going concern and investment is held at cost. The investment in shares of Multi Securities and Services Limited has been approved by BSEC vide letter no. SEC/MF & SOV/MF-02/2009/783 dated November 04, 2015. The company is regulated by BSEC and is a going concern and has been paying dividends. Using prudence and conservative principle of accounting this investment is also held at cost.



**FIRST BANGLADESH FIXED INCOME FUND**  
Notes to the Financial Statements (Un-Audited)  
For the period ended December 31, 2023

		Amount in Taka	
		31-Dec-23	30-Jun-23
<b>Investment at Fair Value :</b>			
Capital Market Securities-Listed Securities	01.01	3,884,392,414	4,157,905,557
Capital Market Securities-Non Listed Unit Funds and Bonds	01.02	2,251,838,964	2,388,255,518
BSEC Approved Investment in Equity of Non Listed Company	01.03	1,375,402,492	1,375,402,492
		<b>7,511,633,871</b>	<b>7,921,563,567</b>

**01.01 Capital Market Securities-Listed Securities**

Sector	Amount in Taka				
	No of Shares	Cost value	Fair Values As on Dec. 31, 2023	Required (Prov.)/ Excess	Fair Values As on June 30, 2023
Bank	94,186,344	1,346,562,209	1,169,709,735	(176,852,474)	1,377,791,987
Cement	169,196	85,704,542	40,522,442	(45,182,100)	45,090,734
Engineering	3,807	670,717	578,283	(92,434)	578,283
Food and Allied	333,780	161,243,877	138,039,596	(23,204,281)	134,717,421
Fuel and Power	2,220,167	157,385,963	128,502,243	(28,883,720)	128,502,243
Insurance	7,507,833	522,661,012	378,290,500	(144,370,512)	408,227,261
Miscellaneous	813,820	121,731,196	94,077,592	(27,653,604)	123,766,637
Mutual Funds	20,527,700	190,374,789	185,093,701	(5,281,088)	183,540,838
NBFI	5,157,071	303,385,214	218,848,546	(84,536,668)	218,820,116
Pharma	1,874,249	1,207,599,120	1,165,941,099	(41,658,021)	1,172,761,359
Telecommunication	1,270,442	466,595,233	364,108,677	(102,486,556)	364,108,677
IPO Investment	68,000	680,000	680,000	-	-
<b>Total</b>	<b>134,132,409</b>	<b>4,564,593,871</b>	<b>3,884,392,414</b>	<b>(680,201,457)</b>	<b>4,157,905,557</b>

**01.02 (A) Capital Market Securities-Non Listed Unit Funds**

Particulars	No. of Quantity	Amount in Taka			
		Cost value	Fair Values As on Dec. 31, 2023	Required (Prov.)/ Excess	Fair Values As on June 30, 2023
HFAML Unit Fund	356,294	3,000,000	3,438,241	438,241	3,431,116
HFAML Shariah Unit Fund	2,000,000	20,000,000	19,680,000	(320,000)	19,320,000
CWT Community Bank Shariah Fund	250,000	2,500,000	2,517,500	17,500	-
<b>Capital Market Securities-Non Listed Unit Funds</b>	<b>2,606,294</b>	<b>25,500,000</b>	<b>25,635,741</b>	<b>135,741</b>	<b>22,751,116</b>

**01.02 (B) Capital Market Securities Non-Listed Bond**

Particulars	No. of Quantity	Amount in Taka			
		Cost value	Fair Values As on Dec. 31, 2023	Required (Prov.)/ Excess	Fair Values As on June 30, 2023
Regent Spinning Mills Corporate Bond	33	330,000,000	231,000,000	(99,000,000)	264,000,000
Premier Bank Ltd. Corporate Bonds	248	1,972,000,000	1,995,203,223	23,203,223	2,101,504,402
<b>Capital Market Securities-Non Listed Bonds</b>	<b>281</b>	<b>2,302,000,000</b>	<b>2,226,203,223</b>	<b>(75,796,777)</b>	<b>2,365,504,402</b>
<b>Total of Unit Funds and Bonds Investment (A+B)</b>	<b>2,606,575</b>	<b>2,327,500,000</b>	<b>2,251,838,964</b>	<b>(75,661,036)</b>	<b>2,388,255,518</b>

**01.03 BSEC Approved Investment in Equity of Non Listed Company:**

Particulars	No. of Quantity	Amount in Taka			
		Cost value	Fair Values As on Dec. 31, 2023	Required (Prov.)/ Excess	Fair Values As on June 30, 2023
<b>Private Equity Investment:</b>					
Padma Bank Limited	20,000,000	255,555,557	255,555,557	-	255,555,557
Multi Securities & Services Limited	9,887,752	167,053,570	167,053,570	-	167,053,570
<b>Pre-IPO Investment:</b>					
Best Holdings Limited	14,400,000	952,793,365	952,793,365	-	952,793,365
<b>Total of BSEC Approved Investment in Equity of Non Listed Company</b>	<b>44,287,752</b>	<b>1,375,402,492</b>	<b>1,375,402,492</b>	<b>-</b>	<b>1,375,402,492</b>

(Net Provision)/ Unrealized gain Taken (1.01+1.02+1.03)

(755,862,493)

(670,706,085)



		Amount in Taka	
		31-Dec-23	30-Jun-23
<b>02.00</b>	<b>Dividend Receivable:</b>		
	BEXIMCO	813,820	-
	BGIC	35,649	35,649
	BXPHARMA	3,647,007	-
	Exim Bank	-	15,006,312
	First Security Islami Bank Ltd	3,750	3,750
	Heidelberg Cement	-	169,196
	ICB	189,703	-
	ICBSONAL11	-	2,500,000
	Lanka Bangla Finance Ltd	-	1,074,139
	MARICO	435,060	435,060
	Multi Securities & Services Ltd	-	3,460,713
	OLYMPIC Ind. Ltd.	574,182	-
	One Bank Limited	655,143	655,143
	Phoenix Financial Ltd	545,984	545,984
	Renata Ltd.	5,201,544	-
	Standard Bank Ltd	-	2,114,867
	Union Bank Limited	-	117,777
	United Commercial Bank Ltd	-	2,592,345
		<b>12,101,842</b>	<b>28,710,935</b>
<b>03.00</b>	<b>Interest Receivable :</b>		
	Interest Receivable from Corporate Bonds	<b>03.01</b> 58,370,088	58,331,953
	Interest Receivables from Bank Accounts & FDR	<b>03.02</b> 369,155	390,006
		<b>58,739,244</b>	<b>58,721,959</b>
<b>03.01</b>	<b>Interest Receivables from Bonds:</b>		
	Regent Spinning Mills Ltd. Corporate Bond	30,000,000	30,000,000
	Premier Bank Ltd. Corporate Bonds	28,370,088	28,331,953
		<b>58,370,088</b>	<b>58,331,953</b>
<b>03.02</b>	<b>Interest Receivables from Bank &amp; FDR:</b>		
	FDR acc. from IFIC Bank-1148142/1203456111201	369,155	390,006
		<b>369,155</b>	<b>390,006</b>
<b>04.00</b>	<b>Advances, Deposits and Prepayments :</b>		
	BSEC Annual Fee	3,848,839	7,761,470
	DSE Annual Fee	600,000	300,000
	CSE Annual Fee	600,000	300,000
	Trustee Fee	4,548,592	4,766,095
	CDBL Annual Fee	15,101	68,537
	Advance Income Tax	5,308,984	24,974,371
	Security Deposits-CDBL	500,000	500,000
		<b>15,421,516</b>	<b>38,670,473</b>
<b>05.00</b>	<b>Receivable from Brokerhouse:</b>		
	Receivable from Brokerhouse	<b>05.01</b> 5,167,561	15,533,865
<b>05.01</b>	<b>Receivable from Brokerhouse:</b>		
	Multi Securities & Services Ltd.	4,507,905	14,874,210
	PHP Securities Ltd	656,643	656,643
	Trust Bank Securities Limited	3,012	3,012
		<b>5,167,561</b>	<b>15,533,865</b>
<b>06.00</b>	<b>Cash and Cash Equivalents :</b>		
	<b><u>SND &amp; FDR &amp; Operational Account:</u></b>		
	IFIC Bank Ltd.-FDR A/C-1148142/1203456111201	23,724,309	22,901,191
	BRAC Bank Ltd.-152620223003	76,816	77,506
	Dhaka Bank -2011520000068	295,471	290,480
	Eastern Bank Ltd.-1011320165124	63,137,848	68,237,447
	Janata Bank Ltd.-004001452	60,493	60,782
	One Bank Ltd.-0182100000057	102,793,159	104,785,913
	One Bank Ltd.-0123000000744	720,225	4,308,200
	Southeast Bank Ltd.- 0083-13100000007	614,877	600,832
	Padma Bank Ltd.-0113000164453)	21,410	21,583
	Padma Bank Ltd.-0113000154890	46,869,852	50,314,935
	Padma Bank Ltd.-0113000268535	60,923	61,153
	Premier Bank Ltd.-104136000000009	17,719,762	17,735,337
	<b>Sub total</b>	<b>256,095,144</b>	<b>269,395,359</b>
	<b><u>IPO &amp; Dividend Accounts:</u></b>		
	Eastern Bank Ltd.-1011360200575	-	-
	Bank Asia Ltd.-04936000133	694	687
	Bank Asia Ltd.-04936000144	29,076	29,384
	Bank Asia Ltd.-04936000159	1,838,173	1,828,965
	One Bank Ltd.-0183000001445	3,326,635	3,336,710
	One Bank Ltd.-0183000002007	1,395,092	-
	<b>Sub total</b>	<b>6,589,670</b>	<b>5,195,746</b>
		<b>262,684,814</b>	<b>274,591,104</b>

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06.01

	Amount in Taka	
	31-Dec-23	30-Jun-23
<b>06.01 Unclaimed Dividend:</b>		
Year 2022-2023	1,395,092	-
Year 2021-2022	3,326,635	3,336,710
Year 2020-2021	1,838,173	1,828,965
Year 2018-2019	29,076	29,384
Year 2017-2018	694	687
	<u>6,589,670</u>	<u>5,195,746</u>
<b>07.00 Preliminary &amp; Issue Expenses :</b>		
Opening Balance	28,991,368	32,342,175
Less: Amortization of during the period	1,676,799	3,350,807
	<u>27,314,569</u>	<u>28,991,368</u>
<b>08.00 Accounts Payable :</b>		
Management Fee	72,760,725	76,988,750
Custodian Fee	3,737,393	3,686,025
Audit Fee	-	45,000
Payable to Brokerhouse	382,690	382,690
Printing Publication & IPO Expenses	325,100	325,100
Payable for CDBL charges	257,500	274,900
Liabilities for Tax & VAT	-	16,687,986
Bankers to the Issue	1,395,000	1,395,000
	<u>78,858,407</u>	<u>99,785,451</u>
<b>08.01 Payable to Brokerhouse</b>		
LRK Securities Ltd	382,690	382,690
	<u>382,690</u>	<u>382,690</u>
<b>09.00 Distributable Dividend Capacity (Qtr):</b>		
Retained earning opening	(10,890,222)	540,312,692
Reserve transfer to retained earnings	398,963,736	-
Dividend Paid @5.00% for 2022-2023	(388,073,514)	(465,688,217)
Profit for the period	(66,113,223)	(85,514,697)
a. Total Distributable Dividend Capacity	(66,113,222)	(10,890,222)
b. Fund Capital	7,761,470,280	7,761,470,280
(a/b) Distributable Dividend Capacity	<u>-0.85%</u>	<u>-0.14%</u>
<b>10.00 Net Asset Value (NAV)</b>		
Total Net Assets Value at Cost	8,563,477,832	8,932,508,161
Number of unit	776,147,028	776,147,028
<b>Per Unit NAV at Cost</b>	<u>11.03</u>	<u>11.51</u>
a. Total Net Assets Value at Cost	8,563,477,832	8,932,508,161
b. (Unrealised loss) or Unrealised Gain	(755,862,493)	(670,706,085)
<b>Total Net Assets Value at Fair Value (a+b)</b>	<u>7,807,615,339</u>	<u>8,261,802,075</u>
Number of unit	776,147,028	776,147,028
<b>Per Unit NAV at Fair Value</b>	<u>10.06</u>	<u>10.64</u>

	Amount in Taka	
	31-Dec-23	31-Dec-22
<b>11.00 Dividend Income</b>		
BATBC	-	2,313,830
BERGERPBL	662,000	-
BEXIMCO	813,820	2,441,460
BGIC	8,870,255	178,246
BRAC Bank Ltd	-	2,252,500
BXPBARMA	3,647,007	3,647,007
City bank	16	5,139
First Security Islami Bank Ltd	-	2,478,236
Grameen Phone	-	12,704,420
ICB	189,703	-
ICBSONALI1	-	2,500,000
LR Global MF-1	905,115	3,815,229
MARICO	-	3,318,600
Multi Securities & Services Ltd	-	2,471,938
OLYMPIC Ind. Ltd	574,182	430,637
Renata Ltd	5,201,544	13,476,764
Social Islami Bank Ltd	3,476,515	-
SUMITPOWER	-	3,708,193
	<u>24,340,156</u>	<u>55,742,199</u>





		Amount in Taka	
		31-Dec-23	30-Jun-23
		Amount in Taka	
		31-Dec-23	31-Dec-22
<b>12.00 Interest Income :</b>			
Interest Income from Corporate Bonds	12.01	90,293,459	57,451,636
Special Notice Deposit (SND) & FDR A/C	12.02	4,941,049	6,362,970
		<u>95,234,508</u>	<u>63,814,606</u>
<b>12.01 Interest Income from Corporate Bonds</b>		<u>90,293,459</u>	<u>57,451,636</u>
Premier Bank Ltd. Corporate Bonds			
<b>12.02 Special Notice Deposit (SND) &amp; FDR A/C</b>			
Special Notice Deposit (SND)		4,138,781	5,759,445
FDR Account		802,268	603,525
		<u>4,941,049</u>	<u>6,362,970</u>
<b>13.00 Printing Publication and IPO Expenses:</b>			
Publication of Reports & Periodicals Expenses		169,764	161,160
IPO Expenses		3,000	6,000
Dividend Warrant Disbursement Expenses		-	29,353
		<u>172,764</u>	<u>196,513</u>
<b>14.00 (Total Provision for Tax, VAT and writeoff)/ write back against erosion of fair value:</b>			
a. Balance Forwarded for provision from June 30, 2023		(670,706,085)	-
b. Total Required (Provision)/Excess (Note 1.01+1.02+1.03)		(755,862,493)	(561,035,319)
(b-a) (Provision)/Written Back of provision in Profit or Loss Statement for mkt loss		<u>(85,156,407)</u>	<u>(561,035,319)</u>
Provision for Tax & VAT and write off/write back		(13,276,179)	(13,308,639)
<b>Total (Provision)/Writeback Charged</b>		<u>(98,432,586)</u>	<u>(574,343,958)</u>
<b>15.00 Earnings Per Unit (EPU):</b>			
Net profit after (provision)/writeback of unrealise loss		(66,113,223)	(282,245,026)
Number of unit		776,147,028	776,147,028
<b>EPU</b>		<u>(0.09)</u>	<u>(0.36)</u>

Dhaka  
Date: January 30, 2023

