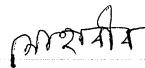


**FIRST BANGLADESH FIXED INCOME FUND**  
**Statement of Financial Position (Un-Audited)**  
**As at September 30, 2024**

| Particulars                                | Note         | Amount in Taka       |                      |
|--|--------------|----------------------|----------------------|
|  |              | 30-Sep-24            | 30-Jun-24            |
| <b>ASSETS</b>                              |              |                      |                      |
| Investment at Fair value                   | 1.00         | 6,323,742,771        | 6,180,767,056        |
| Dividend Receivables                       | 2.00         | 104,510,997          | 40,054,516           |
| Interest Receivables                       | 3.00         | 138,047,809          | 87,810,746           |
| Advance, Deposit & Prepayments             | 4.00         | 35,085,443           | 38,954,522           |
| Receivable from Brokerhouse                | 5.00         | 18,108,449           | 18,108,449           |
| Cash & Cash Equivalents                    | 6.00         | 165,051,559          | 164,459,560          |
| Preliminary & Issue Expenses               | 7.00         | 24,786,794           | 25,631,381           |
|  |              | <b>6,809,333,822</b> | <b>6,555,786,229</b> |
| <b>LIABILITIES</b>                         |              |                      |                      |
| Accounts Payable                           | 8.00         | 128,348,862          | 88,049,113           |
| Unclaimed Dividend                         | 6.01         | 7,073,519            | 7,087,232            |
|  |              | <b>135,422,381</b>   | <b>95,136,345</b>    |
| <b>NET ASSETS</b>                          |              | <b>6,673,911,441</b> | <b>6,460,649,884</b> |
| <b>OWNERS' EQUITY</b>                      |              |                      |                      |
| Capital Fund                               |              | 7,761,470,280        | 7,761,470,280        |
| Dividend Equalization Reserve              |              | 112,258,281          | 112,258,281          |
| Retained Earnings                          | 9.00         | (1,199,817,120)      | (1,413,078,677)      |
|  |              | <b>6,673,911,441</b> | <b>6,460,649,884</b> |
| <b>Net Asset Value (NAV)-at Cost</b>       | <b>10.00</b> | <b>8,722,603,749</b> | <b>8,652,317,907</b> |
| No. of Units                               |              | 776,147,028          | 776,147,028          |
|  |              | <b>11.24</b>         | <b>11.15</b>         |
| <b>Net Asset Value (NAV)-at Fair Value</b> | <b>10.00</b> | <b>6,673,911,441</b> | <b>6,460,649,884</b> |
| No. of Units                               |              | 776,147,028          | 776,147,028          |
|  |              | <b>8.60</b>          | <b>8.32</b>          |

*On behalf of First Bangladesh Fixed Income Fund:*

  
**Chairman, Trustee**  
Investment Corporation of Bangladesh

  
**Member, Trustee**  
Investment Corporation of Bangladesh

Dhaka  
Date: October 31, 2024

  
**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

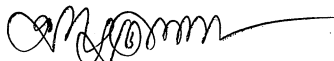
**FIRST BANGLADESH FIXED INCOME FUND**  
**Statement of Profit or Loss and other Comprehensive Income (Un-Audited)**  
**For the period from July 01, 2024 to September 30, 2024**

| Particulars  | Note  | Amount in Taka                   |                                  |
|--|-------|----------------------------------|----------------------------------|
|  |       | Jul 01, 2024 to<br>Sep. 30, 2024 | Jul 01, 2023 to<br>Sep. 30, 2023 |
| <b>INCOME</b>  |       |                                  |                                  |
| Net profit on sale of securities   |       | -                                | 5,679,815                        |
| Dividend from investment   | 11.00 | 64,456,481                       | 14,258,777                       |
| Interest income  | 12.00 | 50,845,815                       | 47,143,921                       |
|  |       | <b>115,302,297</b>               | <b>67,082,513</b>                |
| <b>EXPENSES</b>  |       |                                  |                                  |
| Management Fees  |       | 33,458,449                       | 41,038,097                       |
| Amortization of Preliminary & Issue Exp.   |       | 844,587                          | 838,400                          |
| Annual Listing Fees  |       | 2,257,138                        | 2,253,850                        |
| Trustee Fees   |       | 1,587,585                        | 2,383,048                        |
| Custodian Fees   |       | 1,548,811                        | 2,001,357                        |
| CDBL Charge  |       | 26,821                           | 155,996                          |
| Bank Charges   |       | 575                              | 2,917                            |
| Printing Publication & IPO Expenses  | 13.00 | 41,400                           | 86,000                           |
|  |       | <b>39,765,365</b>                | <b>48,759,663</b>                |
| <b>Net Profit before Provision</b>   |       | <b>75,536,931</b>                | <b>18,322,849</b>                |
| (Total Provision for Tax & VAT and writeoff)/ write back against erosion of fair value | 14.00 | 137,724,626                      | 21,859,707                       |
| <b>(A) Net Profit after Provision transferred to retained earnings</b>                 |       | <b>213,261,557</b>               | <b>40,182,556</b>                |
| <b>Other Comprehensive Income:</b>   |       |                                  |                                  |
| Unrealised gain/ (loss)  |       | -                                | -                                |
| <b>Total profit or loss and other comprehensive income</b>                             |       | <b>213,261,557</b>               | <b>40,182,556</b>                |
| <b>(B) No. of Unit</b>   |       | <b>776,147,028</b>               | <b>776,147,028</b>               |
| <b>Earnings Per Unit (EPU) *</b>   | 15.00 | <b>0.27</b>                      | <b>0.05</b>                      |

\* The EPU has been calculated, dividing (A) Net profit after provision transferred to retained earnings by (B) outstanding units as on September 30, 2024.

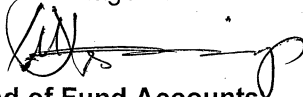
**On behalf of First Bangladesh Fixed Income Fund:**

  
**Chairman, Trustee**  
Investment Corporation of Bangladesh

  
**Member, Trustee**  
Investment Corporation of Bangladesh

Dhaka  
Date: October 31, 2024

  
**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 Changes in Equity (Un-Audited)**  
**For the period ended September 30, 2024**

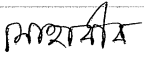
*Amount in Taka*

| Particular                      | Capital Fund         | Dividend Equalization Reserve | Retained Earnings      | Total Equity         |
|---------------------------------|----------------------|-------------------------------|------------------------|----------------------|
| Balance at July 01, 2024        | 7,761,470,280        | 112,258,281                   | (1,413,078,677)        | 6,460,649,884        |
| Profit during the period        | -                    | -                             | 213,261,557            | 213,261,557          |
| <b>Balance at Sep. 30, 2024</b> | <b>7,761,470,280</b> | <b>112,258,281</b>            | <b>(1,199,817,120)</b> | <b>6,673,911,441</b> |

**Statement of Changes in Equity (Un-Audited)**  
**For the period ended September 30, 2023**


| Particular                      | Capital Fund         | Dividend Equalization Reserve | 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        | -                    | -                             | 40,182,556        | 40,182,556           |
| <b>Balance at Sep. 30, 2023</b> | <b>7,761,470,280</b> | <b>112,258,281</b>            | <b>40,182,557</b> | <b>7,913,911,118</b> |

*On behalf of First Bangladesh Fixed Income Fund:*

  
**Chairman, Trustee**  
Investment Corporation of Bangladesh

  
**Member, Trustee**  
Investment Corporation of Bangladesh

Dhaka  
Date: October 31, 2024

  
**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 Cash Flows (Un-Audited)**  
**For the period ended September 30, 2024**

| Particulars  | Amount in Taka                   |                                  |
|--|----------------------------------|----------------------------------|
|  | Jul 01, 2024 to<br>Sep. 30, 2024 | Jul 01, 2023 to<br>Sep. 30, 2023 |
| <b>A. Cash flows from operating activities</b>     |                                  |                                  |
| Net profit on sale of securities                   | -                                | 5,679,815                        |
| Dividend from investment                           | -                                | 38,794,126                       |
| Interest income                                    | 608,752                          | 19,841,757                       |
| Operating expenses                                 | 5,248,049                        | (79,273,675)                     |
| <b>Net cash from operating activities</b>          | <b>5,856,802</b>                 | <b>(14,957,977)</b>              |
| <b>B. Cash flows from investing activities</b>     |                                  |                                  |
| Net Investment in Securities                       | (5,251,089)                      | 162,864,205                      |
| <b>Net cash used in investing activities</b>       | <b>(5,251,089)</b>               | <b>162,864,205</b>               |
| <b>C. Cash flows from financing activities</b>     |                                  |                                  |
| Dividend paid (2023-2024)                          | -                                | (256,000,000)                    |
| Unclaimed Dividend                                 | (13,713)                         | 57,971,920                       |
| <b>Net cash used in Financing Activities</b>       | <b>(13,713)</b>                  | <b>(198,028,080)</b>             |
| <b>Net increase/(decrease) (D = A+B+C)</b>         | <b>592,000</b>                   | <b>(50,121,852)</b>              |
| Opening cash and cash equivalents (E)              | 164,459,560                      | 274,591,104                      |
| <b>Closing cash and cash equivalents (F = D+E)</b> | <b>165,051,559</b>               | <b>224,469,252</b>               |
| <b>Net Operating Cash Flow Per Unit (NOCFPU)</b>   | <b>0.01</b>                      | <b>(0.02)</b>                    |

*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: October 31, 2024

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



**First Bangladesh Fixed Income Fund**  
**Notes to the Financial Statements**  
**For the period ended September 30, 2024**

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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 September 30, 2024 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 September 30, 2024 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 September 30, 2024 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 September 30th, 2024 the Investment Committee of the AMC took an additional 5% 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 September 30, 2024**

|   |       | Amount in Taka       |                      |
|---|-------|----------------------|----------------------|
|   |       | 30-Sep-24            | 30-Jun-24            |
| <b>Investment at Fair Value :</b>                         |       |                      |                      |
| Capital Market Securities-Listed Securities (Annex-1)     | 01.01 | 3,605,998,627        | 3,447,823,755        |
| Capital Market Securities-Non Listed Unit Funds and Bonds | 01.02 | 2,295,135,016        | 2,310,334,173        |
| BSEC Approved Investment in Equity of Non Listed Company  | 01.03 | 422,609,127          | 422,609,127          |
|   |       | <b>6,323,742,771</b> | <b>6,180,767,056</b> |

**01.01 Capital Market Securities-Listed Securities (Annex-1)**

| Sector            | No of Shares       | Amount in Taka                  |                                 |                          |                                 |
|-------------------|--------------------|---------------------------------|---------------------------------|--------------------------|---------------------------------|
|                   |                    | Cost Values As on Sep. 30, 2024 | Fair Values As on Sep. 30, 2024 | Required (Prov.)/ Excess | Fair Values As on June 30, 2024 |
| Bank              | 92,828,343         | 1,310,336,130                   | 1,149,366,327                   | (160,969,802)            | 926,433,506                     |
| Cement            | 169,196            | 85,704,542                      | 49,371,393                      | (36,333,149)             | 41,063,869                      |
| Corporate Bond    | 52,000             | 51,290,720                      | 49,660,000                      | (1,630,720)              | 49,686,000                      |
| Engineering       | 3,807              | 670,717                         | 513,564                         | (157,153)                | 500,621                         |
| Food and Allied   | 333,780            | 161,243,877                     | 111,484,607                     | (49,759,270)             | 89,523,475                      |
| Fuel and Power    | 2,220,167          | 157,385,963                     | 83,074,257                      | (74,311,706)             | 98,093,475                      |
| Insurance         | 7,507,833          | 522,661,012                     | 264,394,593                     | (258,266,419)            | 287,039,806                     |
| Miscellaneous     | 815,009            | 124,110,289                     | 96,192,110                      | (27,918,180)             | 96,270,940                      |
| Mutual Funds      | 15,527,700         | 140,374,789                     | 126,210,114                     | (14,164,675)             | 117,486,727                     |
| NBFI              | 5,157,071          | 303,385,214                     | 157,016,075                     | (146,369,139)            | 137,350,534                     |
| Pharma            | 1,952,462          | 1,258,774,100                   | 698,337,246                     | (560,436,854)            | 805,709,509                     |
| Telecommunication | 1,270,442          | 466,595,233                     | 444,908,788                     | (21,686,445)             | 314,688,483                     |
| Travel & Leisure  | 17,223,374         | 952,793,365                     | 375,469,553                     | (577,323,812)            | 483,976,809                     |
| <b>Total</b>      | <b>145,061,184</b> | <b>5,535,325,952</b>            | <b>3,605,998,627</b>            | <b>- 1,929,327,324</b>   | <b>3,447,823,755</b>            |

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

| Particulars  | No. of Quantity  | Amount in Taka                  |                                 |                          |                                 |
|--|------------------|---------------------------------|---------------------------------|--------------------------|---------------------------------|
|  |                  | Cost Values As on Sep. 30, 2024 | Fair Values As on Sep. 30, 2024 | Required (Prov.)/ Excess | Fair Values As on June 30, 2024 |
| HFAML Unit Fund  | 356,294          | 3,000,000                       | 2,875,293                       | (124,707)                | 2,629,450                       |
| HFAML Shariah Unit Fund                                | 2,000,000        | 20,000,000                      | 17,520,000                      | (2,480,000)              | 16,580,000                      |
| CWT Community Bank Shariah Fund                        | 250,000          | 2,500,000                       | 2,607,500                       | 107,500                  | 2,492,500                       |
| <b>Capital Market Securities-Non Listed Unit Funds</b> | <b>2,606,294</b> | <b>25,500,000</b>               | <b>23,002,793</b>               | <b>(2,497,207)</b>       | <b>21,701,950</b>               |

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

| Particulars   | No. of Quantity  | Amount in Taka                  |                                 |                          |                                 |
|---|------------------|---------------------------------|---------------------------------|--------------------------|---------------------------------|
|   |                  | Cost Values As on Sep. 30, 2024 | Fair Values As on Sep. 30, 2024 | Required (Prov.)/ Excess | Fair Values As on June 30, 2024 |
| Regent Spinning Mills Corporate Bond                  | 33               | 330,000,000                     | 181,500,000                     | (148,500,000)            | 198,000,000                     |
| Premier Bank Ltd. Corporate Bonds                     | 288              | 2,059,000,000                   | 2,090,632,224                   | 31,632,224               | 2,090,632,224                   |
| <b>Capital Market Securities-Non Listed Bonds</b>     | <b>321</b>       | <b>2,389,000,000</b>            | <b>2,272,132,224</b>            | <b>(116,867,776)</b>     | <b>2,288,632,224</b>            |
| <b>Total of Unit Funds and Bonds Investment (A+B)</b> | <b>2,606,615</b> | <b>2,414,500,000</b>            | <b>2,295,135,016</b>            | <b>(119,364,984)</b>     | <b>2,310,334,173</b>            |

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

| Particulars  | No. of Quantity   | Amount in Taka                  |                                 |                          |                                 |
|--|-------------------|---------------------------------|---------------------------------|--------------------------|---------------------------------|
|  |                   | Cost Values As on Sep. 30, 2024 | Fair Values As on Sep. 30, 2024 | Required (Prov.)/ Excess | Fair Values As on June 30, 2024 |
| <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>Total of BSEC Approved Investment in Equity of Non Listed Company</b> | <b>29,887,752</b> | <b>422,609,127</b>              | <b>422,609,127</b>              | <b>-</b>                 | <b>422,609,127</b>              |

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

**(2,048,692,308)**      **(2,191,668,023)**

|  |              | Amount in Taka     |                    |
|--|--------------|--------------------|--------------------|
|  |              | 30-Sep-24          | 30-Jun-24          |
| <b>02.00 Dividend Receivable:</b>                                      |              |                    |                    |
| ABBLPBOND  |              | 5,200,000          | -                  |
| Bank Asia Ltd  |              | 7,539,332          | 7,539,332          |
| BGIC   |              | 7,427,528          | 35,649             |
| BRAC Bank Ltd  |              | 4,413,509          | 4,413,509          |
| City bank  |              | 1,680,000          | 1,680,000          |
| Exim Bank  |              | 15,006,312         | 15,006,312         |
| First Security Islami Bank Ltd   |              | 3,371,234          | 3,371,234          |
| GP   |              | 20,327,072         | -                  |
| Lanka Bangla Finance Ltd   |              | 1,074,139          | -                  |
| Linde Bangladesh   |              | 21,926,628         | -                  |
| MARICO   |              | 435,060            | 435,060            |
| One Bank Limited   |              | 7,795,553          | 655,143            |
| Phoenix Financial Ltd  |              | 545,984            | 545,984            |
| Social Islami Bank Ltd   |              | 3,650,332          | 3,650,332          |
| Southeast Bank Ltd   |              | 101,171            | -                  |
| Standard Bank Ltd  |              | 1,177,406          | -                  |
| Union Bank Limited   |              | 117,777            | -                  |
| United Commercial Bank Ltd   |              | 2,721,962          | 2,721,962          |
|  |              | <b>104,510,997</b> | <b>40,054,516</b>  |
| <b>03.00 Interest Receivable :</b>                                     |              |                    |                    |
| Interest Receivable from Corporate Bonds                               | <b>03.01</b> | 135,997,365        | 87,388,708         |
| Interest Receivables from Bank Accounts & FDR                          | <b>03.02</b> | 2,050,444          | 422,038            |
|  |              | <b>138,047,809</b> | <b>87,810,746</b>  |
| <b>03.01 Interest Receivables from Bonds:</b>                          |              |                    |                    |
| Regent Spinning Mills Ltd. Corporate Bond                              |              | 30,000,000         | 30,000,000         |
| Premier Bank Ltd. Corporate Bonds                                      |              | 105,997,365        | 57,388,708         |
|  |              | <b>135,997,365</b> | <b>87,388,708</b>  |
| <b>03.02 Interest Receivables from Bank &amp; FDR:</b>                 |              |                    |                    |
| FDR A/C from IFIC Bank-1148142/1203456111201                           |              | 429,977            | 422,038            |
| Interest from Bank   |              | 1,620,467          | -                  |
|  |              | <b>2,050,444</b>   | <b>422,038</b>     |
| <b>04.00 Advances, Deposits and Prepayments :</b>                      |              |                    |                    |
| BSEC Annual Fee  |              | 5,805,154          | 7,761,470          |
| CSE Annual Fee   |              | 149,589            | 300,000            |
| DSE Annual Fee   |              | 149,589            | 300,000            |
| Trustee Fee  |              | 1,587,585          | 3,175,169          |
| CDBL Annual Fee  |              | 41,529             | 68,350             |
| Advance Income Tax   |              | 26,851,998         | 26,849,533         |
| Security Deposits-CDBL   |              | 500,000            | 500,000            |
|  |              | <b>35,085,443</b>  | <b>38,954,522</b>  |
| <b>05.00 Receivable from Brokerhouse:</b>                              |              |                    |                    |
| Receivable from Brokerhouse  | <b>05.01</b> | <b>18,108,449</b>  | <b>18,108,449</b>  |
| <b>05.01 Receivable from Brokerhouse:</b>                              |              |                    |                    |
| Multi Securities & Services Ltd.                                       |              | 17,448,793         | 17,448,793         |
| PHP Securities Ltd   |              | 656,643            | 656,643            |
| Trust Bank Securities Limited  |              | 3,012              | 3,012              |
|  |              | <b>18,108,449</b>  | <b>18,108,449</b>  |
| <b>06.00 Cash and Cash Equivalents :</b>                               |              |                    |                    |
| <b><u>SND &amp; FDR &amp; Operational Account:</u></b>                 |              |                    |                    |
| IFIC Bank PCL FDR-Tejgaon Link Road Branch-1148142/1203456111201*      |              | 25,237,935         | 24,637,399         |
| BRAC Bank PCL-Gulshan Avenue-1526202236300003                          |              | 76,471             | 76,471             |
| Dhaka Bank PCL-Local Office, Motijheel-2011520000068                   |              | 300,647            | 295,471            |
| Eastern Bank PCL-Principal Branch, Motijheel-1011320165124             |              | 35,051,615         | 35,051,615         |
| Janata Bank PCL-Janata Bhaban Corporate Branch-004001452               |              | 61,531             | 61,531             |
| One Bank PCL-Banani Branch-0182100000057                               |              | 28,016,115         | 28,016,115         |
| One Bank PCL-Kawran Bazar Branch-0123000000744                         |              | 741,678            | 741,678            |
| Southeast Bank PCL-Banosree Branch- 0083-13100000007                   |              | 630,303            | 630,303            |
| Padma Bank PCL-Gulshan South Avenue Branch-0113000164453/0047130000019 |              | 21,410             | 21,410             |
| Padma Bank PCL-Gulshan Corporate Branch-0113000154890/00021300000414   |              | 50,060,111         | 50,060,111         |
| Padma Bank PCL-Mirpur Branch-0113000268535/0039130000019               |              | 60,463             | 60,463             |
| Premier Bank PCL- Banani Branch-104136000000009                        |              | 17,719,762         | 17,719,762         |
| <b>Sub total</b>   |              | <b>157,978,040</b> | <b>157,372,328</b> |
| <b><u>IPO &amp; Dividend Accounts:</u></b>                             |              |                    |                    |
| Eastern Bank PCL-Principal Branch, Motijheel-1011360200575             |              | 20                 | 20                 |
| Eastern Bank PCL-Principal Branch, Motijheel-1013050200585-DOLLAR      |              | -                  | -                  |
| Eastern Bank PCL-Principal Branch, Motijheel-1013060200610-GBP         |              | -                  | -                  |
| Eastern Bank PCL-Principal Branch, Motijheel-1013070200596-EURO        |              | -                  | -                  |
| Bank Asia PCL-Poltan Branch-04936000133                                |              | 125                | 125                |
| Bank Asia PCL-Poltan Branch-04936000144                                |              | 28,759             | 28,759             |
| Bank Asia PCL-Poltan Branch-04936000159                                |              | 1,843,085          | 1,856,797          |
| One Bank PCL-Banani Branch-0183000001445                               |              | 3,458,122          | 3,458,122          |
| One Bank PCL-Banani Branch-0183000002007                               |              | 1,743,409          | 1,743,409          |
| <b>Sub total</b>   | <b>06.01</b> | <b>7,073,519</b>   | <b>7,087,232</b>   |
|  |              | <b>165,051,559</b> | <b>164,459,560</b> |





**13.00 Printing Publication and IPO Expenses:**  
 Publication of Reports & Periodicals Expenses

| Amount in Taka |               |
|----------------|---------------|
| 30-Sep-24      | 30-Sep-23     |
| 41,400         | 86,000        |
| <b>41,400</b>  | <b>86,000</b> |

**14.00 (Total Provision for Tax, VAT and writeoff)/ write back against erosion of fair value:**

|   |                    |                   |
|---|--------------------|-------------------|
| a. Balance Forwarded for provision from June 30, 2024                                       | (2,191,668,023)    | (670,706,085)     |
| b. Total Required (Provision)/Excess (Note 1.01+1.02+1.03)                                  | (2,048,692,308)    | (642,390,398)     |
| <b>(b-a) (Provision)/Written Back of provision in Profit or Loss Statement for mkt loss</b> | <b>142,975,715</b> | <b>28,315,687</b> |
| Provision for Tax & VAT and write off/write back  | (5,251,089)        | (6,455,980)       |
| <b>Total (Provision)/Writeback Charged</b>  | <b>137,724,626</b> | <b>21,859,707</b> |

**15.00 Earnings Per Unit (EPU):**

|  |             |             |
|--|-------------|-------------|
| Net profit after (provision)/writeback of unrealise loss | 213,261,557 | 40,182,556  |
| Number of unit   | 776,147,028 | 776,147,028 |
| <b>EPU</b>   | <b>0.27</b> | <b>0.05</b> |

Dhaka  
 Date: October 31, 2024