AB BANK 1ST MUTUAL FUND Statement of Financial Position (Un-Audited) As at March 31, 2023

Davidaniana	Notes	Amount in Taka		
Particulars	Notes	31-Mar-23	30-Jun-22	
ASSETS				
Investment at Fair Value	1.00	2,271,425,161	2,420,055,245	
Dividend Receivables	2.00	13,060,553	9,015,448	
Interest Receivables	3.00	1,699,970	5,084,073	
Advance, Deposit & Prepayments	4.00	10,485,727	5,482,689	
Receivable from Brokerhouse	5.00	27,583,042	2,848,071	
Cash & Cash Equivalents	6.00	93,759,720	229,239,672	
Preliminary & Issue Expenses	7.00	11,484,074	12,459,775	
		2,429,498,246	2,684,184,973	
LIABILITIES				
Accounts Payables	8.00	10,804,718	1,796,658	
Unclaimed Dividend	6.01	23,309,587	2,403,086	
		34,114,305	4,199,743	
NET ASSETS	,	2,395,383,942	2,679,985,229	
OWNERS' EQUITY				
Capital Fund		2,390,903,960	2,390,903,960	
Dividend Equlization & TRR Reserve		115,484,575	115,484,575	
Retained Earnings	9.00	(111,004,593)	173,596,695	
	<u> </u>	2,395,383,942	2,679,985,229	
	40.00	0.004.050.007	0 000 000 500	
Net Asset Value (NAV)-At Cost	10.00	2,681,259,637	2,829,692,508	
No. of Units		239,090,396	239,090,396	
	_	11.21	11.84	
Net Asset Value (NAV)-Fair Value	10.00	2,395,383,942	2,679,985,229	
No. of Units		239,090,396	239,090,396	
		10.02	11.21	

On behalf of AB Bank 1st Mutual Fund:

Member, Trustee

Bangladesh General Insurance Co. Ltd.

Member, Trustee

Bangladesh General Insurance Co. Ltd.

Head of Fund Accounts

CEO & Managing Director

Asset Manager

Asset Manager

Bangladesh RACE Management PCL

Bangladesh RACE Management PCL

Chief Compliance Officer

Asset Manager

Bangladesh RACE Management PCL

Dhaka,

Date: April 30, 2023



AB BANK 1ST MUTUAL FUND

Statement of Profit or Loss and other Comprehensive Income (Un-Audited)
For the period from July 01, 2022 to March 31, 2023

		Amount	in Taka	Amount	in Taka
Particulars	Notes	Jul 01, 2022 to	Jul 01, 2021 to	Jan 01, 2023 to	Jan 01, 2022 to
Fatticulars	Notes	Mar 31, 2023	Mar 31, 2022	Mar 31, 2023	Mar 31, 2022
INCOME		Wai 51, 2023	IVIAI 31, 2022	Wai 31, 2023	Wal 51, ZOZZ
Net profit on sale of securities	,	(2,750,375)	127,198,858	369,044	14,491,461
Dividend from investment		41,939,670	51,673,107	17,703,894	15,060,353
Interest income	11.00	12,928,466	25,636,921	1,699,970	4,804,690
		52,117,761	204,508,886	19,772,908	34,356,504
EXPENSES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Management Fees		21,603,307	24,458,530	6,880,461	7,834,985
Amortization of Prel. & Issue Exp.	g iz	975,701	975,701	320,486	320,486
Annual Listing Fees		2,694,816	2,690,706	889,538	885,428
Trustee Fees		2,144,852	2,127,282	603,962	710,497
Custodian Fees		1,196,583	1,426,058	402,961	456,456
CDBL Charges		396,099	503,548	177,342	324,937
Bank Charges		181,551	137,008	470	2,966
Payment to Capital Market Stabilization Fund*		351,997	39,711	-	39,711
Printing Publication & IPO Expenses	12.00	219,756	562,425	54,800	90,116
		29,764,663	32,920,970	9,330,020	10,665,581
Net profit before provision		22,353,098	171,587,916	10,442,888	23,690,923
(Total Provision for VAT, Tax and write off)/write back against erosion of fair value	13.00	(139,591,108)	(39,883,113)	(1,225,877)	(1,175,248)
(A) Net Profit after Provision transferred to retained earnings		(117,238,010)	131,704,803	9,217,011	22,515,675
Other Comprehensive Income: Unrealised gain/ (loss)		-	(37,561,731)	· <u>-</u>	(37,076,798)
Total profit or loss and other comprehensive income		(117,238,010)	94,143,073	9,217,011	(14,561,122)
(B) No. of Unit		239,090,396	239,090,396	239,090,396	239,090,396
Earnings Per Unit (EPU)**	14.00	(0.49)	0.55	0.04	0.09

^{*} 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.

On behalf of AB Bank 1st Mutual Fund:

Member, Trustee
Bangladesh General Insurance Co. Ltd.

Member, Trustee
Bangladesh General Insurance Co. Ltd.

Head of Fund Accounts

CEO & Managing Director

Asset Manager

Asset Manager
Bangladesh RACE Management PCL

Bangladesh RACE Management PCL

Chief Compliance Officer
Asset Manager

Bangladesh RACE Management PCL

Dhaka,

20 100 20

Date: April 30, 2023



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

AB BANK 1ST MUTUAL FUND

Statement of Changes in Equity (Un -Audited) For the period ended March 31, 2023

Amount in Taka

Amount in far						
Particulars	Capital Fund	Dividend Equlization & TRR Reserve	Unrealized Gain	Retained Earnings	Total Equity	
Balance at 01 July 2022	2,390,903,960	115,484,575	-	173,596,695	2,679,985,229	
Net profit for the period	_	-	-	(117,238,010)	(117,238,010)	
Dividend for 2021-22 (Cash)	-	-		(167,363,277)	(167,363,277)	
Balance at March 31, 2023	2,390,903,960	115,484,575		(111,004,593)	2,395,383,942	

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

Particulars	Capital Fund	Dividend Equlization & TRR Reserve	Unrealized Gain	Retained Earnings	Total Equity
Balance at 01 July 2021	2,390,903,960	211,120,733	64,667,038	196,160,750	2,862,852,480
Net profit for the period	· -	-	-	131,704,803	131,704,803
Dividend for 2020-21 (Cash)	· -		-	(191,272,317)	(191,272,317)
Unrealized gain	·		(37,561,731)	- 1	(37,561,731)
Balance at March 31, 2022	2,390,903,960	211,120,733	27,105,307	136,593,236	2,765,723,236

On behalf of AB Bank 1st Mutual Fund:

Member, Trustee

Bangladesh General Insurance Co. Ltd.

Member, Trustee

Bangladesh General Insurance Co. Ltd.

Dhaka,

Date: April 30, 2023

CEO & Managing Director

Asset Manager

Bangladesh RACE Management PCL

Head of Fund Accounts

Asset Manager

Bangladesh RACE Management PCL

Chief Compliance Office

Asset Manager

Bangladesh RACE Management PCL



AB BANK 1ST MUTUAL FUND

Statement of Cash Flows (Un-Audited)

For the period from July 01, 2022 to March 31, 2023

		Amount in Taka		
	Particulars	July 01, 2022 to	July 01, 2021 to	
		Mar 31, 2023	Mar 31, 2022	
A.	Cash flows from operating activities			
	Profit on sale of securities	(2,750,375)	127,198,858	
	Dividend from investment	37,894,565	44,006,829	
	Interest income	16,312,568	30,370,391	
	Operating expenses	(24,783,939)	(27,316,970)	
	Net cash from operating activities	26,672,819	174,259,108	
В.	Cash flows from investing activities			
	Net Investment in securities	(15,695,995)	111,262,568	
	Net cash used in investing activities	(15,695,995)	111,262,568	
C.	Cash flows from financing activities			
	Dividend paid (2021-2022)	(167,363,277)	(191,272,317)	
	Unclaimed Dividend	20,906,501	850,606	
	Net cash from financing activities	(146,456,776)	(190,421,711)	
D.	Net increase/(decrease) (A+B+C)	(135,479,952)	95,099,965	
E.	Opening cash and cash equivalents	229,239,672	108,072,849	
	Closing cash and cash equivalents (D+E)	93,759,720	203,172,814	
	Net Operating Cash Flow Per Unit (NOCFPU)	0.11	0.73	

On behalf of AB Bank 1st Mutual Fund:

Member, Trustee

Bangladesh General Insurance Co. Ltd.

Member, Trustee

Bangladesh General Insurance Co. Ltd.

Dhaka,

Date: April 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

AB Bank 1st Mutual Fund Notes to the Financial Statements For the period ended March 31, 2023

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 transection 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, AB Bank 1st Mutual 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 March 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 March 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 March 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.

Capital Market Securities-Non-Listed Pre-IPO Investments:

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.



N

AB Bank First Mutual Fund Notes to the Financial Statements For the period ended March 31, 2023

					Amount i	n Taka
					31-Mar-23	30-Jun-22
01.00	Investment at Fair Value		•			
	Capital Market Securities-Listed Secu	rities		1.01	1,997,452,824	1,737,861,926
	Capital Market Securities-Non Listed	Unit Fund and Bon	ds	1.02	61,297,043	470,953,306
	Capital Market Securities-Non Listed	Pre-IPO Investmen	ts	1.03	212,675,294	211,240,013
			•		2,271,425,161	2,420,055,243
1.01	Capital Market Securities-Listed Se	curities:				
				Amount in T	'aka	
	Sector/Category	No of Change	Cont Value	Fair Value	Required	Fair Value
		No. of Shares	Cost Value	31 Mar 2023	(Provision)/ Excess	30-Jun-22
1.1	Bank	41,254,300	664,504,866	601,400,710	(63,104,156)	522,371,023
	Food and Allied	275,359	150,191,813	142,828,713	(7,363,100)	45,305,617
	Fuel and Power	15,091	24,603,008	21,092,691	(3,510,318)	21,806,495
	Insurance	-	-	-	-	360,432
	Miscellaneous	800,397	125,358,178	92,525,893	(32,832,285)	105,426,917
	Mutual Funds	5,158,675	49,895,000	45,490,772	(4,404,228)	46,507,389
	NBFI	462,821	48,432,720	33,711,803	(14,720,917)	44,311,357
	Pharma	2,163,800	797,835,483	741,508,158	(56,327,325)	627,674,503
	Tannery	87,551	98,279,500	82,884,532	(15,394,968)	82,610,330
	Telecommunication	821,108	323,844,995	235,329,553	(88,515,442)	241,487,863
	IPO	68,000	680,000	680,000		-
	Total	51,107,102	2,283,625,562	1,997,452,824	(286,172,738)	1,737,861,926
1.02	Capital Market Securities-Non Liste	d Unit Fund and E	Bonds:	Amo	ount in Taka	
	Particular		Cost Value	Fair Value	Required	Fair Value
	·		Cost value	31 Mar 2023	(Provision)/ Excess	30-Jun-22
	HFAML Shariah Unit Fund		10,000,000	9,460,000	(540,000)	9,710,001
	HFAML UNIT FUND	,	3,000,000	3,374,109	374,109	3,598,570
	Premier Bank Ltd. Corporate Bonds	•	48,000,000	48,462,934	462,934	457,644,735
	Total of Unit Fund and Bond Investi	ment	61,000,000	61,297,043	297,043	470,953,306
04.00	10-24-186-1-4-0					
01.03		ea Pre-IPO Invest	ments:	Ame	ount in Taka	
	Particular	-		Fair Value	Required	Fair Value
	, articular		Cost Value	31 Mar 2023	(Provision)/ Excess	30-Jun-22
4.5	Padma Bank Ltd.		63,888,890	63,888,890		63,888,890
	Best Holding Ltd.		81,435,281	81,435,281		80,000,000
	Multi Securities & Services Ltd.		67,351,123	67,351,123	-	67,351,123
	Total of Capital Market Securities-N	on Listed Pre-				
	IPO Investments		212,675,294	212,675,294	- 1	211,240,013
	Grand Total		273,675,294	273,972,337	297,043	682,193,319
	(Not Provinian)/ Unraplized gain Tal	(on (4 04±4 03±4 0	2)		(285,875,696)	(149,707,279)
	(Net Provision)/ Unrealized gain Tak	10.171.0241.0	3)		(200,010,000)	(140,501,219)
02.00	Dividend receivables				0.044.000	
	Grameenphone Limited				8,211,080	4 607 000
	Islami Bank Bangladesh Limited				1,697,238	1,697,238



Multi Securities & Services Ltd

Bata Shoe Copany (BD) Limited

Social Islami Bank Limited

Standard Bank Limited

Union Bank Limited

03.00 Interest Receivable

Berger Paints Bangladesh Limited Export Import Bank of Bangladesh Limited

Interest Receivable from Corporate Bond

Interest Receivable from Bank Accounts

Active Fine

BATBC



996,613

218,878

9,784

8,850 4,958,904

24,958

988,055

112,169

9,015,448

5,084,073

5,084,073

398,645

2,753,590

13,060,553

452,384 1,247,586

1,699,970

Contral Depository Banglardesh Limited (CDBL) Advance CDBL Annual Fee \$69,088 2,390,000 Advance CDBL Annual Fee \$69,088 2,390,000 300,000 Advance CDBL Annual Fee 450,000 300,000 Advance DSE Annual Fee 450,000 300,000 Advance DSE Annual Fee 450,000 300,			Amount in	Taka
Advance income tax 7,790,971 389,32 Central Depository Bangiadesh Limited (CDBL) 500,00 500,00 Advance BSEC Annual Fee 699,088 2,390,50 Advance CDEL Annual Fee 450,000 300,00 Advance DSE Annual Fee 450,000 300,00 Advance Turstee Fee-BGIC 11,648,572 5,4826 Advance Turstee Fee-BGIC 27,683,042 2,848,07 Receivable from Brokerhouse 27,683,042 2,848,07 Os. Cash and cash equivalents 27,683,042 2,848,07 One Bank Ltd (AC CO130000722) 42,111,884 64,865,91 AB Bank Ltd (AC C0130000722) 42,111,884 64,865,91 AB Bank Ltd (AC C013100002775) 15,052,101 1,750,21 BBAC Bank Ltd (AC C011580000166) 3,627,576 2,345,50 BBRAC Bank Ltd (AC C01015800000175) 1,750,02			31-Mar-23	30-Jun-22
Central Depository Bangladeah Line (2DBL)		e e		
Advance SBEC Annual Fee 6,96,968 6,39,050 6,456,660 CBB Annual Fee 6,76,965 6,16,56 6,456,600 300,000 Advance CSE Annual Fee 450,000 300,000 Advance CSE Annual Fee 450,000 300,000 Advance DSE Annual Fee 450,000 300,000 Advance Trustee fee-BGIC 6,10,472 1,548,286 10,465,772 1,548,28	Advance income tax		7,790,971	389,327
Advance CDEA Annual Fee 46,000 300.00 Advance DSE Annual Fee 50 1,000 300.00 Advance DSE Annual Fee 50 1,000 300.00 Bornal Receivable from Brokerhouse 10,485,27 2,683,042 2,848,07 Bornal Receivable from Brokerhouse 27,683,042 2,848,07 Bornal Receivable from Brokerhouse 27,683,042 2,848,07 Bornal Receivable Receiv			500,000	500,000
Advance OSE Annual Fee Advance Trustee fee-BGIC 450,000 300,00	Advance BSEC Annual Fee		596,088	2,390,904
Advance DSE Annual Fee 450,000 300,000 500,000	Advance CDBL Annual Fee		87,995	61,567
Advance Trustee fee-BGIC 5.16.08	Advance CSE Annual Fee		450,000	300,000
10,485,727 5,482,88 7,783,042 2,248,07 2,248,	Advance DSE Annual Fee		450,000	300,000
05.00 Recelvables from Brokerhouse : 27,583,042 2,848,072 Recelvable from Brokerhouse : 27,583,042 2,848,072 Recelvable from Brokerhouse : 27,583,042 2,848,072 Os.00 Cash and cash equivalents 2 Coperational accounts Southeast Bank Ltd (VC 000831900712) 4811,525 314,845,852 Chall Bank Ltd (VC 0113000722) 4811,182 314,845,852 32,818 34,842 5,846,895,91 EMB Rank Ltd (VC 0113000722) 48,141,184 4,982 5,046 5,676,28 5,676,28 5,676,28 5,676,28 5,767,2	Advance Trustee fee-BGIC		610,672	1,540,890
Receivable from Brokerhouse 77,583,042 2,848,07 70,000 Cash and cash equivalents		•	10,485,727	5,482,689
	05.00 Receivables from Brokerhouse :			
Cash and cash equivalents Operational accounts 341,525 134,854,525 134,854,525 134,854,525 134,854,525 134,854,525 134,854,525 134,854,525 134,854,525 134,854,525 134,854,525 134,854,525 141,1164 44,865,431 124,111,864 44,865,435 14,882,535 54,864,535 54,864,535 54,864,535 54,864,535 54,864,535 54,864,535 54,862,535	Receivable from Brokerhouse		27,583,042	2,848,071
			27,583,042	2,848,071
	06.00 Cash and cash equivalents			
Southeast Bank Lid (A/C 00831310001)	•	en in the territoria de la companya		in the state
One Bank Ltd (A/C 0123000722) 42,111,684 64,85,91 AB Bank Ltd (A/C 00113100452655) 11,749 5 Eastern Bank Ltd (A/C 001131000452655) 4,982 5,04 Dhaka Bank Ltd (A/C 2011520000105) 3,642,045 3,575,26 BRAC Bank Ltd (A/C 2011520000105) 17,509,210 17,010,30 The Premier Bank Ltd (A/C 1014300000005) 17,509,210 17,010,30 The Premier Bank Ltd (A/C 0143000000005) 221,674,805 -226,787 6,331,15 Sub-Total 70,446,753 226,484,51 226,484,51 One Bank Ltd (D/W-A/C 403800001401) 21,674,805 - - Bank Asia Ltd (D/W-A/C -4938000145) 1,834,782 1,946,77 8,844 Bank Asia Ltd (D/W-A/C -4938000145) 1,834,782 1,946,77 8,844 Bank Asia Ltd (D/W-A/C -4938000145) 1,834,782 1,946,77 1,946,77 2,945,74 8,84 Bank Asia Ltd (D/W-A/C -4938000125) 1,330 - - - - - - - - - - - - - - - -				
AB Bank Ltd (AVC-4005-776830-430) 11,749 12,38 EXIM Bank Ltd (AVC 00113100426255)	· · · · · · · · · · · · · · · · · · ·		·	* .
ESIMB Bank Ltd (AC 00113100482855) Eatern Bank Ltd (AC 1011380128586) 4,982 5,04 Dhaka Bank Ltd (AC 1011380200108) 3,842,045 3,575,26 BRAC Bank Ltd (AC 1503020271671001) 17,509,210 17,010,30 The Premier Bank Ltd (AC 1103300002715) 17,509,210 17,010,30 The Premier Bank Ltd (AC 10141360000005) 63,275,78 6,331,18 Sub-Total 70,448,783 228,484,5 Dividend & IPO Accounts 70,448,783 21,946,77 Bank Asia Ltd (Div-AC-4936000145) 1,634,782 1,946,77 Bank Asia Ltd (Div-AC-4936000125) 1,080	· · · · · · · · · · · · · · · · · · ·		• •	
Eastern Bank Ltd (AVC 1011380016866) 3,642,045 3,575,265 BRAC Bank Ltd (AVC 1013000082175) 17,010,20 Padma Bank (AVC 01130000082175) 17,010,20 The Premier Bank Ltd (AVC 101413600000005) 6,327,578 6,331,155 Sub-Total 70,448,763 226,448,65 Dividend & IPO Accounts One Bank Ltd (Div-AVC 0183000004101) 21,674,805 -8,044,762 Bank Asia Ltd (Div-AVC 01830000143) 1,634,782 1,946,775 Bank Asia Ltd (Div-AVC 0493000143) 1,834,782 1,946,775 Bank Asia Ltd (Div-AVC 04930000143) 1,830 -3 Bank Asia Ltd (Div-AVC 04930000145) 1,380 -3 Bank Asia Ltd (Div-AVC 04930000145) 1,380 -3 Bank Asia Ltd (Div-AVC 04930000145) 1,380 -3 Bank Asia Ltd (AVC 018300000143) 1,380 -3 Bank Asia Ltd (AVC 0183000001556) 1,380 -3 Bank Asia Ltd (AVC 0183000001586) 1,380 -3 Bank Asia Ltd (Div-AVC 049300001586) 1,380 -3 Bank Asia Ltd (Div-AVC 0493000001586) 1,380 -3 Bank Asia Ltd (BVC 0183000001586) 1,380 -3 Bank Asia Ltd (BVC 01830000017568) 1,380 -3 Bank Ltd (BVC 01830000017568) 1,380 -3 Bank Asia Ltd (BVC 01830000017568) 1,380 -3 Bank Ltd (BVC 01830000017568) 1,380 -3 Bank Ltd (BVC 01830000017568) 1,380 -3 Bank Ltd (BVC 018300000017568) 1,380 -3 Bank Ltd (BVC 01830000017568) 1,380 -3 Ban	·		11,749	12,383
Dhaka Bank Ltd (MC 2011520000106) 3,642,045 3,575,26 BRAC Bank Ltd (MC 1503020216121001) 1 1 Padma Bank (AC 0113000082175) 17,509,210 17,019,35 The Premier Bank Ltd (AC 010413600000005) 3,327,678 8,331,15 Sub-Total 70,446,753 226,484,51 Dividend & IPO Accounts 21,674,805 - One Bank Ltd (Div-AC 043800001401) 21,674,805 - Bank Asia Ltd (Div-AC - 4938000158) 1,846,778 80,441 Bank Asia Ltd (Div-AC - 4938000125) 1,380 - Bank Asia Ltd (CR0-4000047) closed 1,380 - One Bank Ltd (AC 050800001588) 1,380 - Bank Asia Ltd (IPC-AC -405-776833-430) 1,380 - Sub-Total 6.01 23,310,967 229,239,67 Vear 2021-2022 21,674,805 - Year 2021-2022 21,674,805 - Year 2019-2019 1,946,77 - Year 2019-2019 23,309,587 2403,08 Orbin gbalance 12,459,775 13,759,52 Less: Am	• • • • • • • • • • • • • • • • • • • •		4.000	. 5040
BRAC Bank Lld (\(\(\(\(\(\alpha\)\) 17,509,201 17,509,210 17,101,300 17,509,210 17,509	· · · · · · · · · · · · · · · · · · ·		•	·
Padma Bank (A/C 0113000082175)			3,042,040	3,070,207
The Premier Bank Ltd (A/C 010413600000005)	·		17 500 210	17 010 302
Sub-Total 70,448,753 228,484,55 228,	•			
Dividend & IPO Accounts 21,674,805 34,674,805 34,647,748,831 Ltd (Div-ArC - 4936000143) 3,634,782 3,946,77 3,884 3,884 Ltd (Div-ArC - 4936000143) 3,894,418 3,884 Ltd (Div-ArC - 4936000143) 3,898 3,884 Asia Ltd (Div-ArC - 4936000125) 3,898 3,884 Asia Ltd (Div-ArC - 4936000125) 3,898 3,898 3,884 Ltd (Div-ArC - 49360001536) 3,380 -		,		226,484,589
One Bank Ltd (Div-A/C ot 83000001401)				
Bank Asia Ltd (Div-A/C- 4936000158) 1,634,782 1,946,77 Bank Asia Ltd (Div-A/C- 4936000143) 3,89 Bank Asia Ltd (Div-A/C- 4936000125) - 3,89 Bank Asia Ltd (Div-A/C- 4936000158) 1,380 - One Bank Ltd (CV 018300000047) closed - - AB Bank Ltd (IPO-A/C-4005-776833-430) - - Sub-Total 6,01 23,310,967 2,755,00 5.01 Unclaimed Cash Dividend: - - 2,755,00 Year 2021-2022 21,674,805 - 4,966,77 1,946,77			. 04 674 805	
Bank Asia Ltd (Div-A/C-4936000143) 804.41 Bank Asia Ltd (Div-A/C-4936000125) 3,89 3,89 3,80 3	· · · · · · · · · · · · · · · · · · ·			1 0/6 771
Bank Asia Ltd (Div-A/C-4936000125)			1,034,762	
Bank Asia Ltd. (62036000047) closed One Bank Ltd (AC 0183000001536) 1,360 - AB Bank Ltd (IPO-AC-4005-778833-430) - AB Bank Ltd (IPO-AC-4005-778833-430) - 30,500 -	· · · · · · · · · · · · · · · · · · ·			
One Bank Ltd (A/C 018300001536) AB Bank Ltd (IPO-A/C-4005-776833-430) 1,380			_	-
AB Bank Ltd (IPO-A/C-4005-776833-430) Sub-Total Sub-Tota	•		1 380	
Sub-Total 6.01 23,310,967 2,755,00 6.01 Unclaimed Cash Dividend:	·		-,,,,,	٠ ـ
Nuclaimed Cash Dividend: Year 2021-2022	· · · · · · · · · · · · · · · · · · ·	6.01	23,310,967	2,755,084
Note				
Year 2021-2022 21,674,805 - Year 2020-2021 1,834,782 1,946,77 Year 2018-2018 - 452,41 Year 2017-2018 - 3,88 23,309,587 2,403,08 07.00 Preliminary and issue expenses - 12,459,775 13,759,52 Opening balance 12,459,775 13,759,52 12,299,74 12,299,74 12,299,74 12,299,74 12,299,74 12,2459,775 13,759,52 12,299,74 12,2459,775 13,759,52 12,299,74 12,2459,775 13,759,52 12,299,74 12,2459,775 12,2459,775 13,759,52 12,299,74 12,2459,775 12,2459,775 12,2459,775 13,759,52 23,207,275 12,2459,775 12,2459,775 12,2459,775 13,759,52 24,000	0.04 Hardstood Orak Philipped		93,759,720	229,239,012
Year 2020-2021 Year 2018-2019 Year 2017-2018 1,634,782 452,413 1,946,777 452,403,088 07.00 Preliminary and issue expenses Opening balance 12,459,775 13,759,52 2,403,088 13,759,52 2,403,088 Opening balance Less: Amortisation during the period Closing balance 12,459,775 1,299,74 1,299,74 13,759,52 2,405,777 08.00 Management fee Custodian fee 6,608,248 1,952,296 44,65 875,37 875,				
Year 2018-2019 Year 2017-2018 - 452,41 3,89 07.00 Preliminary and issue expenses 23,309,587 2,403,08 07.00 Preliminary and issue expenses 31,759,52 13,759,52 13,759,52 13,759,52 12,459,775 13,759,52 12,299,74 12,299,74 12,299,77 22,299,77 22,299,77 22,299,77 22,299,77 22,299,77 22,299,77 22,299,77 22,299,77 22,299,77 22,299,77 22,299,77				1 0 10 271
Year 2017-2018 3,89 23,309,587 2,403,08 07.00 Preliminary and issue expenses 2 Opening balance 12,459,775 13,759,52 Less: Amortisation during the period Closing balance 975,701 1,299,74 Closing balance 11,484,074 12,459,77 08.00 Accounts Payable 8 44,65 Management fee 6,608,248 44,65 44,65 Custodian fee 1,952,296 875,37 44,65 44,65 45,37 Audit fee - 54,00 54,00 54,00 54,00 54,00 54,00 54,00 54,00 54,00 633,02 633,02 633,02 633,02 633,02 633,02 632,02 633,02 634,00 86,4			1,634,782	
07.00 Preliminary and issue expenses 23,309,587 2,403,088 Opening balance 12,459,775 13,759,52 Less: Amortisation during the period Closing balance 975,701 1,299,74 Closing balance 11,484,074 12,459,77 08.00 Accounts Payable 80,608,248 44,65 Management fee 6,608,248 44,65 Custodian fee 1,952,296 875,37 Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,40 09.00 Distributable Dividend Capacity 86,400 86,40 Retained earning opening 173,596,695 196,160,75 Dividend Equilization & TRR Reserve - 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31			-	
07.00 Preliminary and issue expenses Opening balance 12,459,775 13,759,52 Less: Amortisation during the period 975,701 1,299,74 Closing balance 11,484,074 12,459,77 08.00 Accounts Payable 86,082,488 44,65 Management fee 6,608,248 44,65 Custodian fee 1,952,296 875,37 Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,40 09.00 Distributable Dividend Capacity Retained earning opening 173,596,695 196,160,75 Retained earning opening 173,596,695 196,160,75 95,636,15 000 Dividend Equitation & TRR Reserve - 95,636,15 000	Year 2017-2018			
Opening balance 12,459,775 13;759,52 Less: Amortisation during the period 975,701 1,299,74 Closing balance 11,484,074 12,459,77 08.00 Accounts Payable 8 4,65 Management fee 6,608,248 44,65 4,65 4,65 6,608,248 44,65 6,608,248 44,65 6,608,248 44,65 6,609,248 44,65 6,630,225 6,630,225 6,630,225 6,630,225 6,630,225 7,655 6,630,225 7,655 6,630,225 7,655 6,630,225 7,655 7,655 7,655			23,309,587	2,403,000
Opening balance 12,459,775 13;759,52 Less: Amortisation during the period 975,701 1,299,74 Closing balance 11,484,074 12,459,77 08.00 Accounts Payable 8 4,65 Management fee 6,608,248 44,65 4,65 4,65 6,608,248 44,65 6,608,248 44,65 6,608,248 44,65 6,609,248 44,65 6,630,225 6,630,225 6,630,225 6,630,225 6,630,225 7,655 6,630,225 7,655 6,630,225 7,655 6,630,225 7,655 7,655 7,655	07.00 Preliminary and issue expenses			
Closing balance 11,484,074 12,459,77 08.00 Accounts Payable 80,608,248 44,65 Management fee 6,608,248 44,65 Custodian fee 1,952,296 875,37 Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,40 86,400 86,40 10,804,718 1,796,65 09.00 Distributable Dividend Capacity Testained earning opening 173,596,695 196,160,75 Dividend Equilization & TRR Reserve 95,636,15 95,636,15 10,177,27,31 Dividend Paid for 2021-2022 (167,363,277) (191,272,31			12,459,775	13;759,523
08.00 Accounts Payable 44,65 Management fee 6,608,248 44,65 Custodian fee 1,952,296 875,37 Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,40 86,400 86,40 10,804,718 1,796,65 Op.00 Distributable Dividend Capacity Retained earning opening 173,596,695 196,160,75 Dividend Equlization & TRR Reserve 95,636,15 10,172,231 Dividend Paid for 2021-2022 (167,363,277) (191,272,31)	Less: Amortisation during the period		975,701	1,299,748
Management fee 6,608,248 44,65 Custodian fee 1,952,296 875,37 Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,400 86,400 86,400 86,400 10,804,718 1,796,65 Option of the printing opening opening opening of the printing opening opening of the printing opening openi	Closing balance		11,484,074	12,459,775
Management fee 6,608,248 44,65 Custodian fee 1,952,296 875,37 Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,400 86,400 86,400 86,400 10,804,718 1,796,65 Option of the printing opening opening opening of the printing opening opening of the printing opening openi				
Custodian fee 1,952,296 875,37 Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,40 86,400 1,796,65 O 9.00 Distributable Dividend Capacity Retained earning opening 173,596,695 196,160,75 Dividend Equlization & TRR Reserve 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31	08.00 Accounts Payable			
Audit fee - 54,00 VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,400 10,804,718 1,796,65 O9.00 Distributable Dividend Capacity 173,596,695 196,160,75 Retained earning opening Dividend Equilization & TRR Reserve Dividend Paid for 2021-2022 167,363,277 (191,272,31	Management fee	·		44,658
VAT and Tax Payable 1,832,675 633,02 Printing Publication & IPO expenses 325,100 103,20 Payable to Brokerhouse 86,400 86,40 86,400 10,804,718 1,796,65 O9.00 Distributable Dividend Capacity Retained earning opening 173,596,695 196,160,75 Dividend Equlization & TRR Reserve 95,636,15 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31	Custodian fee		1,952,296	875,371
Printing Publication & IPO expenses 325,100 86,400 103,200 86,400 Payable to Brokerhouse 86,400 86,400 10,804,718 1,796,65 O9.00 Distributable Dividend Capacity Retained earning opening Dividend Equilization & TRR Reserve Dividend Equilization & TRR Reserve Dividend Paid for 2021-2022 173,596,695 196,160,75 (191,272,31)	Audit fee			54,000
Payable to Brokerhouse 86,400 86,400 10,804,718 1,796,65 09.00 Distributable Dividend Capacity 8,600 10,804,718 1,796,65 Retained earning opening 173,596,695 196,160,75 196,160,75 1,700,75				633,029
09.00 Distributable Dividend Capacity 173,596,695 196,160,75 Retained earning opening 173,596,695 196,160,75 Dividend Equlization & TRR Reserve - 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31	•			103,200
09.00 Distributable Dividend Capacity Retained earning opening 173,596,695 196,160,75 Dividend Equlization & TRR Reserve - 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31	Payable to Brokerhouse			86,400
Retained earning opening 173,596,695 196,160,75 Dividend Equlization & TRR Reserve - 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31			10,804,718	1,796,657
Retained earning opening 173,596,695 196,160,75 Dividend Equlization & TRR Reserve - 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31				
Dividend Equilization & TRR Reserve - 95,636,15 Dividend Paid for 2021-2022 (167,363,277) (191,272,31	09.00 Distributable Dividend Capacity			
Dividend Paid for 2021-2022 (167,363,277) (191,272,31	Retained earning opening		173,596,695	196,160,750
	Dividend Equiization & TRR Reserve		<u>-</u>	95,636,158
				(191,272,317)
	Profit for the period		(117,238,010)	73,072,104
	•			173,596,695
				2,390,903,960
(a/b)Distributable Dividend Capacity -4.64% 7.26	(a/b)Distributable Dividend Capacity	Section 1999	-4.64%	7.26%





		Amount in	Taka
		31-Mar-23	30-Jun-22
10.00	Net Asset Value (NAV)	1.1.4	
	Total Net Assets Value at Cost	2,681,259,637	2,829,692,508
	Number of unit	239,090,396	239,090,396
	Per Unit NAV at cost	11.21	11.84
	a. Total Net Assets Value at Cost	2,681,259,637	2,829,692,508
	b. (Unrealised loss) or Unrealised Gain	(285,875,696)	(149,707,279)
	Total Net Assets Value at Fair Value (a+b)	2,395,383,942	2,679,985,229
	Number of unit	239,090,396	239,090,396
	Per Unit NAV at fair value	10.02	11.21
	· [31-Mar-23	31-Mar-22
11.00	Interest Income		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Interest Income from Corporate Bonds	7,104,244	20,168,549
	Interest Income from Bank Accounts	5,824,222	5,468,372
		12,928,466	25,636,921
12.00	Printing Publication and IPO Expenses		
	Publication and Regulatory Advertisement	175,400	446,789
	Dividend Warrant Disbursement Expenses	17,357	
	Audit Fee	18,000	-
	Dividend receivable adjustment	-	92,636
	IPO Expenses	9,000	23,000
	· · · · · · · · · · · · · · · · · · ·	219,756	562,425
13.00	(Total Provision for VAT,Tax and write off)/write back against erosion of fair value:		
	a. Balance Forwarded for provision from June 30,2022	(149,707,279)	
	b. Total Required (Provision)/Excess (Note 1.01+1.02+1.03)	(285,875,696)	н
	(b-a) (Provision)/Written Back of provision in Profit or Loss Statement for mkt loss	(136,168,417)	· •
	Provision for Tax & VAT and write off/write back	(3,422,691)	(39,883,113)
	Total (provision)/Writeback Charged	(139,591,108)	(39,883,113)
14.00	Earnings Per Unit (EPU)		
	Net profit after (provision)/writeback of unrealise loss	(117,238,010)	131,704,803
	Number of unit	239,090,396	239,090,396
	EPU	(0.49)	0.55



