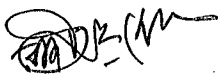


**1ST JANATA BANK MUTUAL FUND**  
**Statement of Financial Position (Un-audited)**  
**As at December 31, 2023**

Particulars	Note	Amount in Taka	
		31-Dec-23	30-Jun-23
<b>ASSETS</b>			
Investment at Fair value	1.00	2,696,331,922	2,759,512,200
Dividend Receivables	2.00	9,574,383	5,009,473
Interest Receivables	3.00	10,000,000	10,000,000
Advance, Deposit & Prepayments	4.00	19,971,464	24,931,067
Receivable from Brokerhouse	5.00	25,473,401	9,498
Cash & Cash Equivalents	6.00	79,976,391	82,852,930
Preliminary & Issue Expenses	7.00	8,059,023	8,663,286
		<b>2,849,386,583</b>	<b>2,890,978,453</b>
<b>LIABILITIES</b>			
Accounts Payables	8.00	17,095,660	45,423,857
Unclaimed Dividend	6.01	10,213,386	10,041,618
		<b>27,309,046</b>	<b>55,465,475</b>
<b>NET ASSETS</b>		<b>2,822,077,538</b>	<b>2,835,512,978</b>
<b>OWNERS' EQUITY</b>			
Capital Fund		2,899,233,480	2,899,233,480
Dividend Equalization Reserve		28,829,310	28,829,310
Retained Earnings	09.00	(105,985,252)	(92,549,811)
		<b>2,822,077,538</b>	<b>2,835,512,978</b>
<b>Net Assets Value (NAV)-at Cost</b>	<b>10.00</b>	<b>3,232,766,162</b>	<b>3,240,958,677</b>
No. of unit		289,923,348	289,923,348
		<b>11.15</b>	<b>11.18</b>
<b>Net Assets Value (NAV)-at Fair value</b>	<b>10.00</b>	<b>2,822,077,538</b>	<b>2,835,512,978</b>
No. of unit		289,923,348	289,923,348
		<b>9.73</b>	<b>9.78</b>

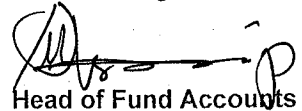
On behalf of 1st Janata Bank Mutual Fund:

  
**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



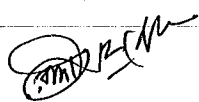
**1ST JANATA BANK MUTUAL FUND**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the period from July 01, 2023 to December 31, 2023**

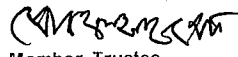
Particulars	Note	Amount in Taka			
		Jul 01, 2023 to Dec. 31, 2023	Jul 01, 2022 to Dec. 31, 2022	Oct 01, 2023 to Dec. 31, 2023	Oct 01, 2022 to Dec. 31, 2022
<b>INCOME</b>					
Net profit on sale of securities		800,313	(28,108,181)	(265,844)	(18,602,220)
Dividend from investment	11.00	13,894,944	22,284,097	8,929,312	14,454,816
Interest income	12.00	2,027,685	10,504,999	1,421,972	3,968,344
		<b>16,722,942</b>	<b>4,680,915</b>	<b>10,085,440</b>	<b>(179,060)</b>
<b>EXPENSES</b>					
Management Fees		16,029,254	16,594,968	7,987,640	8,043,051
Amortization of Preliminary & Issue Exp.		604,263	604,263	302,131	302,131
Annual Listing Fees		2,066,462	2,066,463	1,033,231	1,033,231
Trustee Fees		1,659,459	1,773,776	829,730	886,888
Custodian Fees		1,375,481	1,362,798	670,342	691,270
CDBL Charges		178,217	161,433	33,705	69,762
Bank Charges		55,260	190,083	53,240	184,129
Payment to Capital Market Stabilization Fund*		-	299,184	-	299,184
Printing Publication & IPO Expenses	13.00	124,100	274,232	43,100	173,232
		<b>22,092,495</b>	<b>23,327,199</b>	<b>10,953,119</b>	<b>11,682,879</b>
<b>Net Profit before Provision</b>		<b>(5,369,553)</b>	<b>(18,646,284)</b>	<b>(867,680)</b>	<b>(11,861,939)</b>
(Total Provision for Tax & VAT and writeoff)/ write back against erosion of fair value	14.00	(8,065,887)	(128,270,111)	(8,878,021)	(69,663,937)
<b>(A) Net Profit after Provision transferred to retained earnings</b>		<b>(13,435,441)</b>	<b>(146,916,395)</b>	<b>(9,745,701)</b>	<b>(81,525,876)</b>
<b>Other Comprehensive Income:</b>					
Unrealised gain/ (loss)		-	-	-	-
<b>Total profit or loss and other comprehensive income</b>		<b>(13,435,441)</b>	<b>(146,916,395)</b>	<b>(9,745,701)</b>	<b>(81,525,876)</b>
<b>(B) No. of Unit</b>		<b>289,923,348</b>	<b>289,923,348</b>	<b>289,923,348</b>	<b>289,923,348</b>
<b>Earnings Per Unit (EPU) **</b>	15.00	<b>(0.05)</b>	<b>(0.51)</b>	<b>(0.03)</b>	<b>(0.28)</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.

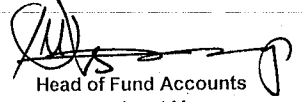
On behalf of 1st Janata Bank Mutual Fund:

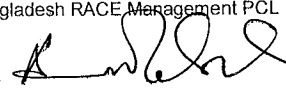
  
Chairman, Trustee  
Investment Corporation of Bangladesh

  
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



**1ST JANATA BANK MUTUAL FUND**  
**Statement of Changes in Equity (Un-audited)**  
**For the period ended December 31, 2023**

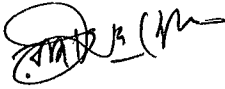
*Amount in Taka*

Particulars	Capital Fund	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance at July 01, 2023	2,899,233,480	28,829,310	(92,549,811)	2,835,512,978
Profit during the period	-	-	(13,435,441)	(13,435,441)
<b>Balance at Dec. 31, 2023</b>	<b>2,899,233,480</b>	<b>28,829,310</b>	<b>(105,985,252)</b>	<b>2,822,077,538</b>

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

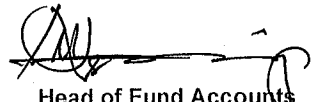
Particulars	Capital Fund	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance at July 01, 2022	2,899,233,480	160,770,843	71,004,810	3,131,009,132
Dividend Equalization Reserve	-	(131,941,533)	131,941,533	-
Dividend for 2021-2022 (Cash)	-	-	(202,946,344)	(202,946,344)
Profit during the period	-	-	(146,916,395)	(146,916,395)
<b>Balance at Dec. 31, 2022</b>	<b>2,899,233,480</b>	<b>28,829,310</b>	<b>(146,916,396)</b>	<b>2,781,146,394</b>

*On behalf of 1st Janata Bank Mutual 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



**1ST JANATA BANK MUTUAL FUND**  
**Statement of Cash Flows (Un-audited)**  
For the period ended December 31, 2023

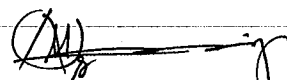
Particulars	Amount in Taka	
	Jul 01, 2023 to Dec. 31, 2023	Jul 01, 2022 to Dec. 31, 2022
<b>A. Cash flows from / (used in) Operating Activities</b>		
Net profit on sale of securities	800,313	(28,108,181)
Dividend from investment	9,330,034	16,833,031
Interest income	2,027,685	29,723,885
Operating expenses	(20,679,556)	(12,335,531)
<b>Net cash from Operating Activities</b>	<b>(8,521,524)</b>	<b>6,113,205</b>
<b>B. Cash flows from Investing Activities</b>		
Net Investment in Securities	5,473,217	19,992,993
<b>Net cash from investing Activities</b>	<b>5,473,217</b>	<b>19,992,993</b>
<b>C. Cash flows from Financing Activities</b>		
Dividend paid (2022-2023)	-	(202,946,344)
Unclaimed Dividend	171,767	1,971,312
<b>Net cash used in Financing Activities</b>	<b>171,767</b>	<b>(200,975,032)</b>
<b>Net cash flows (A+B+C)</b>	<b>(2,876,539)</b>	<b>(174,868,835)</b>
Opening Cash & Cash Equivalents	82,852,930	251,497,153
<b>Closing Cash &amp; Cash Equivalents</b>	<b>79,976,391</b>	<b>76,628,318</b>
<b>Net Operating Cash flow Per Unit (NOCFPU)</b>	<b>(0.03)</b>	<b>0.02</b>

On behalf of 1st Janata Bank Mutual 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



**1<sup>st</sup> Janata Bank Mutual 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, 1st Janata Bank 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 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.



**1ST JANATA BANK MUTUAL 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	2,178,567,916	2,227,762,320
Capital Market Securities-Non Listed Unit Fund and Bonds	01.02	109,445,241	123,431,116
BSEC Approved Investment in Equity of Non Listed Company	01.03	408,318,764	408,318,764
		<b>2,696,331,922</b>	<b>2,759,512,200</b>

**01.01 Capital Market Securities-Listed Securities**

Sector/Category	Number of Shares	Amount in Taka			
		Cost	Fair Values As on Dec. 31, 2023	Req. Provision/ Excess Gain	Fair Values As on June 30, 2023
Bank	46,207,968	820,153,780	730,296,769	(89,857,011)	732,774,627
Cement	28,902	10,685,069	6,922,029	(3,763,040)	7,702,383
Corporate Bond	849	897,206	893,997	(3,209)	893,997
Engineering	9,097	1,611,261	1,381,834	(229,426)	1,381,834
Food and Allied	382,888	225,111,342	198,604,006	(26,507,336)	198,604,006
Fuel and Power	2,114,615	191,440,848	146,788,587	(44,652,262)	146,788,587
Insurance	1,686,270	139,670,569	96,764,425	(42,906,144)	102,345,101
Miscellaneous	294,334	43,712,478	34,034,961	(9,677,518)	67,638,415
Mutual Funds	10,297,556	131,824,947	108,098,627	(23,726,320)	96,504,053
NBFI	2,517,121	204,011,261	137,166,562	(66,844,700)	137,125,821
Pharma	1,421,606	598,383,908	580,419,369	(17,964,539)	599,486,745
Telecommunication	476,332	176,519,113	136,516,751	(40,002,361)	136,516,751
IPO Investment	68,000	680,000	680,000	-	-
<b>Total</b>	<b>65,505,538</b>	<b>2,544,701,782</b>	<b>2,178,567,916</b>	<b>(366,133,866)</b>	<b>2,227,762,320</b>

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

Particulars	No. of Quantity	Amount in Taka			
		Cost	Fair Values As on Dec. 31, 2023	Req. Provision /Excess Gain	Fair Values As on June 30, 2023
HFAML Unit Fund	356,294	3,000,000	3,438,241	438,241	3,431,116
CWT Community Bank Shariah Fund	100,000	1,000,000	1,007,000	7,000	-
<b>Capital Market Securities-Non Listed Unit Funds</b>	<b>456,294</b>	<b>4,000,000</b>	<b>4,445,241</b>	<b>445,241</b>	<b>3,431,116</b>

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

Particulars	No. of Quantity	Amount in Taka			
		Cost	Fair Values As on Dec. 31, 2023	Req. Provision /Excess Gain	Fair Values As on June 30, 2023
Regent Spinning Mills Corporate Bond	15	150,000,000	105,000,000	(45,000,000)	120,000,000
<b>Capital Market Securities-Non Listed Bonds</b>	<b>15</b>	<b>150,000,000</b>	<b>105,000,000</b>	<b>(45,000,000)</b>	<b>120,000,000</b>
<b>Total of Unit Funds and Bonds Investment (A+B)</b>	<b>456,309</b>	<b>154,000,000</b>	<b>109,445,241</b>	<b>(44,554,759)</b>	<b>123,431,116</b>

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

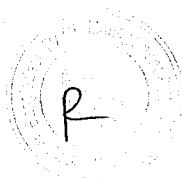
Particulars	No. of Quantity	Amount in Taka			
		Cost	Fair Values As on Dec. 31, 2023	Req. Provision /Excess Gain	Fair Values As on June 30, 2023
<b>Private Equity Investment:</b>					
Padma Bank Limited	5,000,000	63,888,890	63,888,890	-	63,888,890
Multi Securities & Services Limited	5,444,244	91,980,502	91,980,502	-	91,980,502
<b>Pre-IPO Investment:</b>					
Best Holdings Limited	3,815,385	252,449,372	252,449,372	-	252,449,372
<b>Total of BSEC Approved Investment in Equity of Non Listed Company</b>	<b>14,259,629</b>	<b>408,318,764</b>	<b>408,318,764</b>	<b>-</b>	<b>408,318,764</b>

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

(410,688,625)

(405,445,699)

		Amount in Taka	
		31-Dec-23	30-Jun-23
<b>02.00</b>	<b>Dividend Receivables :</b>		
	ACI Ltd.	1,178,048	-
	Berger Paint BD Ltd	5,476	5,476
	BEXIMCO Ltd.	294,328	-
	BEXIMCO Pharma Ltd.	1,683,024	-
	Heidelberg Cement Bd	-	28,902
	IBBL Bond Ltd	-	58,496
	ICB	271,804	-
	Lanka Bangla Finance ltd	-	1,138,582
	Mulli Securities & Services Ltd	-	1,905,485
	NCC Bank	361,213	361,213
	Renata Ltd.	1,817,781	-
	Southeast Bank Ltd	278,416	278,421
	Square Pharmaceuticals Ltd.	3,684,293	-
	Standard Bank Ltd	-	577,753
	Union Bank Limited	-	117,777
	United Commerical Bank Ltd	-	537,368
		<b>9,574,383</b>	<b>5,009,473</b>
<b>03.00</b>	<b>Interest Receivable :</b>		
	Interest Receivable from Corporate Bonds	10,000,000	10,000,000
		<b>10,000,000</b>	<b>10,000,000</b>
<b>03.01</b>	<b>Interest Receivables from Bonds:</b>		
	Regent Spinning Mills Ltd. Corporate Bond	10,000,000	10,000,000
		<b>10,000,000</b>	<b>10,000,000</b>
<b>04.00</b>	<b>Advance, deposit and prepayments :</b>		
	BSEC Annual Fee	1,437,702	2,899,233
	DSE Annual Fee	600,000	302,465
	CSE Annual Fee	600,000	302,465
	Trustee Fee	1,414,802	1,659,459
	CDBL Annual Fee	76,088	23,523
	Advance Income Tax	15,342,873	19,243,921
	Security Deposit	500,000	500,000
		<b>19,971,464</b>	<b>24,931,067</b>
<b>05.00</b>	<b>Receivable from Brokerhouse :</b>		
	Receivable from Brokerhouse	25,473,401	9,498
<b>05.01</b>	<b>Receivable from Brokerhouse</b>		
	ICB Securities Trading Company Ltd.	1,131	1,131
	Multi Securities & Services Ltd.	25,463,903	-
	PHP Securities Ltd	2,452	2,452
	Trust Bank Securities Limited	5,914	5,914
		<b>25,473,401</b>	<b>9,498</b>
<b>06.00</b>	<b>Cash and cash equivalents :</b>		
	<b>Operational Accounts</b>		
	BRAC Bank Ltd.-(1501202032682001)	32,016,817	37,042,005
	City Bank Ltd.-(3101163392001)	6,415	7,069
	Dhaka Bank.-(2011520000059)	2,621,100	2,585,792
	Eastern Bank Ltd.-(1011220139894)	88	87
	Janata Bank Ltd.-(004001375)	6,113	6,595
	Permier Bank Ltd.-(010413600000003)	-	-
	Southeast Bank Ltd.-(0013100000005)	836,239	816,678
	One Bank Ltd.-(0182100000068)	15,033,254	11,744,469
	One Bank Ltd.-(0123000000686)	650,888	638,075
	Padma Bank Ltd.-(0113000164456)	39,121	39,294
	Padma Bank Ltd.-(0113000082173/0002130000209)	18,553,171	19,931,246
	<b>Sub total</b>	<b>69,763,005</b>	<b>72,811,311</b>
	<b>Dividend &amp; IPO Accounts</b>		
	City Bank Ltd.-(3101163393001)	-	-
	Bank Asia Ltd.-(04936000131)	7,997	7,925
	Bank Asia Ltd.-04936000139 (2018-19)	33,930	34,194
	Bank Asia Ltd.-04936000154 (2020-21)	6,261,820	6,205,981
	One Bank Ltd.-0183000001467 (2021-22)	3,909,639	3,793,518
	<b>Sub total</b>	<b>10,213,386</b>	<b>10,041,618</b>
		<b>79,976,391</b>	<b>82,852,930</b>
<b>06.01</b>	<b>Unclaimed Dividend:</b>		
	Year 2022-2023	-	-
	Year 2021-2022	3,909,639	3,793,518
	Year 2020-2021	6,261,820	6,205,981
	Year 2018-2019	33,930	34,194
	Year 2017-2018	7,997	7,925
		<b>10,213,386</b>	<b>10,041,618</b>



	Amount in Taka	
	31-Dec-23	30-Jun-23
<b>07.00 Preliminary and issue expenses :</b>		
Opening balance	8,663,286	9,861,959
Less: Amortization during the period	604,263	1,198,673
	<b>8,059,023</b>	<b>8,663,286</b>
<b>08.00 Accounts Payable :</b>		
Management Fee	14,461,448	14,965,684
Custodian Fee	1,873,871	1,866,783
Audit Fee	-	45,000
Printing Publication & IPO Expenses	325,100	325,100
Preliminary Expenses payable	207,741	207,741
Payable for CDBL charges	227,500	274,900
Payable to Brokerhouse	-	24,177,271
Liabilities for Tax & VAT	-	3,561,379
	<b>17,095,660</b>	<b>45,423,857</b>
<b>08.01 Payable to Brokerhouse</b>		
Multi Securities & Services Ltd.	-	24,177,271
	-	<b>24,177,271</b>
<b>09.00 Distributable Dividend Capacity (Qtr):</b>		
Retained earning opening	(92,549,811)	71,004,810
Reserve transfer to retained earnings	-	131,941,533
Dividend Paid for 2022-2023	-	(202,946,344)
Profit for the period	(13,435,441)	(92,549,811)
a. Total Distributable Dividend Capacity	(105,985,252)	(92,549,812)
b. Fund Capital	2,899,233,480	2,899,233,480
(a/b) Distributable Dividend Capacity	<b>-3.66%</b>	<b>-3.19%</b>
<b>10.00 Net Asset Value (NAV)</b>		
Total Net Assets Value at Cost	3,232,766,162	3,240,958,677
Number of unit	289,923,348	289,923,348
<b>Per Unit NAV at Cost</b>	<b>11.15</b>	<b>11.18</b>
a. Total Net Assets Value at Cost	3,232,766,162	3,240,958,677
b. (Unrealised loss) or Unrealised Gain	(410,688,625)	(405,445,699)
<b>Total Net Assets Value at Fair Value (a+b)</b>	<b>2,822,077,538</b>	<b>2,835,512,978</b>
Number of unit	289,923,348	289,923,348
<b>Per Unit NAV at Fair Value</b>	<b>9.73</b>	<b>9.78</b>

	Amount in Taka	
	31-Dec-23	31-Dec-22
<b>11.00 Dividend Income:</b>		
ACI Ltd	1,178,048	1,402,440
BATBC	-	3,278,501
Berger Paint BD Ltd	749,520	-
BEXIMCO Ltd	294,328	882,984
BEXIMCO Pharma Ltd	1,683,024	1,683,024
BGIC	1,425,880	-
Dutch-Bangla Bank Ltd	71	38
First Security Bank Ltd	-	42,500
Grameenphone Ltd	-	4,763,320
ICB	271,804	-
ICB AMCL 2nd MF	197,550	358,090
NCC BANK	782,647	-
PF 1st Mutual fund	390,750	588,625
Prime 1st ICBA MF	471,750	710,125
Renata Ltd	1,817,781	3,711,904
Southeast Bank Ltd	947,500	-
Square Pharmaceuticals Ltd	3,684,293	-
Summit Power Ltd	-	3,501,485
Multi Securities & Services Ltd	-	1,361,061
	<b>13,894,944</b>	<b>22,284,097</b>
<b>12.00 Interest Income :</b>		
Interest Income from Corporate Bonds	-	6,980,638
Special Notice Deposit (SND) A/C	2,027,685	3,524,361
	<b>2,027,685</b>	<b>10,504,999</b>
<b>12.01 Interest Income from Corporate Bonds</b>		
Premier Bank Ltd. Corporate Bond	-	6,980,638



12.01



**13.00 Printing Publication and IPO Expenses:**

Publication of Reports & Periodicals Expenses  
IPO Expenses  
Dividend Warrant Disbursement Expenses

Amount in Taka	
31-Dec-23	30-Jun-23
Amount in Taka	
31-Dec-23	31-Dec-22
121,100	172,260
3,000	6,000
-	95,972
<b>124,100</b>	<b>274,232</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, 2023

b. Total Required (Provision)/Excess (Note 1.01+1.02+1.03)

**(b-a) (Provision)/Written Back of provision in Profit or Loss Statement for mkt loss**

Provision for Tax & VAT and write off/write back

**Total (Provision)/Writeback Charged**

(405,445,699)	(242,791,869)
(410,688,625)	(368,360,541)
<b>(5,242,926)</b>	<b>(125,568,672)</b>
(2,822,961)	(2,701,439)
<b>(8,065,887)</b>	<b>(128,270,111)</b>

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

Net profit after (provision)/writeback of unrealise loss

Number of unit

EPU

(13,435,441)	(146,916,395)
289,923,348	289,923,348
<b>(0.05)</b>	<b>(0.51)</b>

Dhaka

Date: January 30, 2023

