

Financial Statements (Unaudited)  
of  
CAPM IBBL Islamic Mutual Fund  
For the period from 01 July 2023 to 31 March 2024

**CAPM IBBL Islamic Mutual Fund**  
**Statement of Financial Position**  
as at 31 March 2024

Particulars	Notes	Amount in Taka	
		31-March-2023	30-June-2023
<b>ASSETS</b>			
Investments	6	468,864,531	622,607,807
Advance, Deposit and prepayments	7	1,658,062	1,763,035
Accounts Receivables	8	1,957,862	4,266,985
Cash and cash equivalents	9	148,874,848	142,432,702
<b>TOTAL ASSETS (A)</b>		<b>621,355,303</b>	<b>771,070,529</b>
<b>LIABILITIES</b>			
Accounts Payables	10	3,557,824	7,089,933
<b>TOTAL LIABILITIES (B)</b>		<b>3,557,824</b>	<b>7,089,933</b>
<b>NET ASSETS (A-B)</b>		<b>617,797,479</b>	<b>763,980,596</b>
<b>OWNERS' EQUITY</b>			
Unit Capital	11	668,535,000	668,535,000
Reserve Pre-Operating Income		3,107,984	3,107,984
Unrealised Capital Gain	12	(106,978,146)	39,304,820
Retained earnings	13	53,132,641	53,032,792
		<b>617,797,479</b>	<b>763,980,596</b>

**Net Asset Value (NAV) per unit:**


At cost	14	10.84	10.84
At market price	15	9.24	11.43

These financial statements should be read in conjunction with annexed notes

  
**Chief Operating Officer**  
Asset Manager

  
**Chairman**  
Trustee

  
**Accounts/ Compliance Officer**  
Asset Manager

  
**Member**  
Trustee

Date: 29 April 2024

Place: Dhaka

**CAPM IBBL ISLAMIC MUTUAL FUND**  
**Statement of Profit or Loss and Other Comprehensive Income**  
for the period from 01 July 2023 to 31 March 2024


PARTICULARS	NOTES	Amount in Taka	
		01 July 2023 to 31 March 2024	01 July 2022 to 31 March 2023
<b>INCOME</b>			
Profit income	16	5,310,622	5,554,684
Coupon Income from (Islamic Bond/Sukuk)	17	1,531,804	1,653,000
Net gain on sale of marketable securities	18	39,024,640	31,976,356
Dividend income	19	5,915,121	5,808,821
<b>Total</b>		<b>51,782,187</b>	<b>44,992,861</b>
<b>EXPENSES</b>			
Management fee		8,473,165	9,013,200
Annual fees		582,192	581,377
Trustee fee		843,765	914,952
BSEC Annual fee		502,315	501,859
Custodian fee		699,752	810,589
CDBL & BO Charge		58,957	110,667
Bank charge, commission and excise duty		107,393	170,405
Advertisement & publicity expenses		267,700	235,400
Bidding fee (Book-Building)		-	11,000
Other operating expenses		35,000	35,000
<b>Total Expenses</b>		<b>11,570,239</b>	<b>12,384,449</b>
<b>Net profit before provision for the period</b>		<b>40,211,948</b>	<b>32,608,412</b>
Provision Write back/(Made) during the period	12	(146,282,965)	-
<b>Net profit after provision for the period</b>		<b>(106,071,017)</b>	<b>32,608,412</b>
<b>Other Comprehensive Income</b>			
Unrealized Gain (decreased)/increased during the period	12	(0)	(41,762,720)
<b>Total Comprehensive Income for the period</b>		<b>(106,071,017)</b>	<b>(9,154,307)</b>
<b>Earnings per unit</b>	20	<b>(1.59)</b>	<b>0.49</b>

*These financial statements should be read in conjunction with annexed notes*

  
**Chief Operating Officer**  
**Asset Manager**

  
**Accounts/ Compliance Officer**  
**Asset Manager**

  
**Chairman**  
**Trustee**

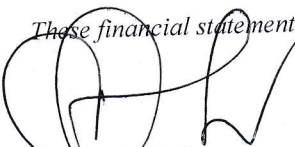
  
**Member**  
**Trustee**

Date: 29 April 2024  
Place: Dhaka


**CAPM IBBL ISLAMIC MUTUAL FUND**  
**Statement of Profit or Loss and Other Comprehensive Income**  
for the period from 01 January 2024 to 31 March 2024

PARTICULARS	NOTES	Amount in Taka	
		01 January 2024 to 31 March 2024	01 January 2023 to 31 March 2023
<b>INCOME</b>			
Profit income		1,936,001	1,915,299
Coupon Income from (Islamic Bond/Sukuk)		199,800	-
Net gain on sale of marketable securities		38,526,822	2,470,526
Dividend income		610,200	502,348
<b>Total</b>		<b>41,272,823</b>	<b>4,888,173</b>
<b>EXPENSES</b>			
Management fee		2,699,670	2,974,048
Annual fees		192,662	190,926
Trustee fee		270,780	293,575
BSEC Annual fee		166,220	164,844
Custodian fee		201,046	267,796
CDBL & BO Charge		24,145	55,856
Bank charge, commission and excise duty		27,345	16,495
Advertisement & publicity expenses		75,200	77,400
Bidding fee (Book-Building)		-	-
Other operating expenses		35,000	-
<b>Total Expenses</b>		<b>3,692,067</b>	<b>4,040,940</b>
<b>Net profit before provision for the period</b>		<b>37,580,755</b>	<b>847,233</b>
Provision Write back/(Made) during the period		(141,862,122)	-
<b>Net profit after provision for the period</b>		<b>(104,281,366)</b>	<b>847,233</b>
<b>Other Comprehensive Income</b>			
Unrealized Gain (decreased)/increased during the period		-	(61,327,099)
<b>Total Comprehensive Income for the period</b>		<b>(104,281,366)</b>	<b>(60,479,866)</b>
<b>Earnings per unit</b>		<b>(1.56)</b>	<b>0.01</b>

*These financial statements should be read in conjunction with annexed notes*

  
**Chief Operating Officer**  
**Asset Manager**

  
**Chairman**  
**Trustee**

  
**Accounts/ Compliance Officer**  
**Asset Manager**

  
**Member**  
**Trustee**

Date: 29 April 2024  
Place: Dhaka

**CAPM IBBL Islamic Mutual Fund**  
**Statement of Changes in Unitholder's Equity**  
for the period from 01 July 2023 to 31 March 2024

Particulars	Unit Capital	Reserve Pre-Operating Income	Unrealised Capital Gain	Amount in Taka	
				Retained Earnings	Total Equity
Opening Balance 01 July 2023	668,535,000	3,107,984	39,304,820	53,032,792	763,980,596
Net profit for the period	-	-	-	40,211,948	40,211,948
Dividend paid	-	-	-	(40,112,100)	(40,112,100)
Unrealized Gain decreased during the period	-	-	(146,282,965)	-	(146,282,965)
<b>Balance as at 31 March 2024</b>	<b>668,535,000</b>	<b>3,107,984</b>	<b>(106,978,146)</b>	<b>53,132,641</b>	<b>617,797,479</b>

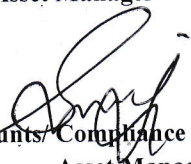
**Statement of Changes in Unitholder's Equity**

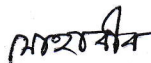
For the period from 01 July 2022 to 31 March 2023


Particulars	Unit Capital	Reserve Pre-Operating Income	Unrealised Capital Gain	Amount in Taka	
				Retained Earnings	Total Equity
Opening Balance 01 July 2022	668,535,000	3,107,984	85,685,518	71,174,044	828,502,546
Net profit for the period	-	-	-	32,608,412	32,608,412
Dividend Paid	-	-	-	(53,482,800)	(53,482,800)
Unrealized Gain decreased during the period	-	-	(41,762,720)	-	(41,762,720)
<b>Balance as at 31 March 2023</b>	<b>668,535,000</b>	<b>3,107,984</b>	<b>43,922,798</b>	<b>50,299,656</b>	<b>765,865,439</b>

Note: Investment diminution reserve is renamed as unrealised capital gain for clear presentation and understanding

  
**Chief Operating Officer**  
**Asset Manager**

  
**Accounts/Compliance Officer**  
**Asset Manager**

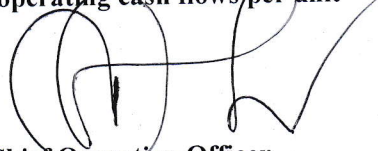
  
**Chairman**  
**Trustee**


  
**Member**  
**Trustee**


**CAPM IBBL Islamic Mutual Fund**  
**Statement of Cash Flow**


for the period from 01 July 2023 to 31 March 2024

PARTICULARS	Amount in Taka	
	01 July 2023 to 31 March 2024	01 July 2022 to 31 March 2023
<b>A. Cash flows from operating activities</b>		
Profit income realized	3,907,837	6,026,290
Dividend income received	8,544,215	9,707,319
Coupon Income from Bond	2,664,018	-
Gain on sale of investment	39,024,640	32,249,560
Advance & Prepayments	(1,823,299)	(1,986,325)
Payment made for expenses	(13,174,481)	(13,901,496)
<b>Net cash flows from operating activities</b>	<b>39,142,930</b>	<b>32,095,347</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	(8,536,283)	(60,912,974)
Investment in IPO Application	(4,900,000)	(6,048,590)
Investment returned from IPO Application	4,828,010	15,627,770
Proceeds from sale of shares in secondary market	16,019,182	74,782,943
<b>Net cash used in investing activities</b>	<b>7,410,910</b>	<b>23,449,150</b>
<b>C. Cash flows from financing activities</b>		
Dividend paid	(40,111,695)	(53,454,021)
<b>Net cash flows from / (used in) financing activities</b>	<b>(40,111,695)</b>	<b>(53,454,021)</b>
<b>Net cash flows (A+B+C)</b>	<b>6,442,145</b>	<b>2,090,476</b>
Cash and cash equivalents at the beginning of the period	142,432,702	138,248,831
<b>Cash and cash equivalents at the end of the period</b>	<b>148,874,848</b>	<b>140,339,307</b>
Net operating cash flows	39,142,930	32,095,347
Number of outstanding units	66,853,500	66,853,500
<b>Net operating cash flows per unit</b>	<b>0.59</b>	<b>0.48</b>

  
**Chief Operating Officer**  
Asset Manager

  
**Chairman**  
Trustee

  
**Accounts/ Compliance Officer**  
Asset Manager

  
**Member**  
Trustee

**Cash Flow From Operating Activities :**

**1 Other Operating Expenses :**

Management Fee	11,647,535
Other Operating Exp.	35,000
Custodian Fee	1,017,896
CDBL Charge	58,957
Broker Fee Sale	-
Bank Charge , Commission & Excise Duty	107,393
Audit Fee	40,000
Add & Publicity Expense	267,700
Bidding Fee	-
	<u>(13,174,481)</u>

**2 Advance & Prepayments :**

Trustee fee	1,048,763
CDBL	106,000
CSE	334,268
BSEC	-
DSE	334,268
	<u>(1,823,299)</u>

**CAPM IBBL Islamic Mutual Fund**  
**Notes to the Financial Statements**  
as at 31 March 2024

Notes No.	Particulars	Amount in Taka	
		31.03.2024	30.06.2023
<b>6</b>	<b>Investments (Annexure-A)</b>		
	Investment in marketable securities - at market price	468,864,531	622,607,807
		<b>468,864,531</b>	<b>622,607,807</b>
<b>7</b>	<b>Advance, Deposit and Prepayments</b>		
	Advance Payment for CDBL	500,000	500,000
	Advance Annual Fee To DSE & CSE	648,388	482,223
	Advance Annual Fee For CDBL	90,940	64,762
	Advance Annual Fee to BSEC	147,954	650,269
	Advance Annual Fee to Trustee	270,780	65,782
		<b>1,658,062</b>	<b>1,763,035</b>
<b>8</b>	<b>Accounts Receivable</b>		
	<b>Receivable from Coupon</b>	-	<b>1,132,213</b>
	<b>Receivable from Brokerhouse</b>	<b>49,401</b>	-
	<b>Interest/Profit Receivable</b>		
	SND/MSND	1,083,449	20,541
	MTDR	725,012	385,135
		<b>1,808,461</b>	<b>405,675</b>
	<b>Cash Dividend Receivable</b>		
	MARICO BANGLADESH LIMITED	-	946,076
	ORION PHARMA LTD.	100,000	-
	RING SHINE TEXTILES LIMITED	-	4,139
	SOCIAL ISLAMI BANK LIMITED	-	1,778,882
		100,000	2,729,096
		<b>1,957,862</b>	<b>4,266,985</b>
<b>9</b>	<b>Cash and Cash Equivalent</b>		
	Cash in Hand	-	-
	Cash at Bank-SND account with- Note: 9.1	118,874,848	92,432,702
	Mudaraba Term Deposit Receipt (MTDR)-Note: 9.2	30,000,000	50,000,000
		<b>148,874,848</b>	<b>142,432,702</b>
<b>9.1</b>	<b>Cash at Bank-SND account with:</b>		
	Union Bank Ltd. (Banani Branch-Dividend)	861,777	837,417
	Union Bank Ltd. (Banani Branch)	118,013,071	91,595,285
		<b>118,874,848</b>	<b>92,432,702</b>
<b>9.2</b>	<b>Mudaraba Term Deposit Receipt (MTDR)</b>		
	Union Bank Ltd. (Atibazar Branch)	30,000,000	50,000,000
		<b>30,000,000</b>	<b>50,000,000</b>
<b>10</b>	<b>Accounts Payable</b>		
	Management fee	2,699,670	5,874,040
	Custodian fee	205,797	523,941
	Audit Fee	-	40,000
	Dividend payable (Note: 10.01)	652,358	651,952
		<b>3,557,824</b>	<b>7,089,933</b>



Items No.	Particulars	Amount in Taka	
		31.03.2024	30.06.2023
<b>10.01</b>	<b>Accounts Payable</b>		
	Year 2020-21	364,611	364,611
	Year 2021-22	287,341	287,341
	Year 2022-23	405	-
		<u>652,358</u>	<u>651,952</u>
<b>11</b>	<b>Unit Capital (66,853,500 shares @ Tk.10)</b>	<u>668,535,000</u>	<u>668,535,000</u>
<b>12</b>	<b>Unrealised Capital Gain</b>		
	Investment in marketable securities - at market	468,864,531	622,607,807
	Investment in marketable securities - at cost	575,842,676	583,302,987
	<b>Total Unrealized Gain/(Loss)</b>	<u>(106,978,146)</u>	<u>39,304,820</u>
	Less: Previous year unrealized Gain/(loss)	39,304,820	85,685,518
		<u>(146,282,965)</u>	<u>(46,380,698)</u>
	Less: Provision for Unrealized Gain/(Loss) on Marketable Securities Write Back/(Made) During the year	(146,282,965)	-
		<u>(0)</u>	<u>(46,380,698)</u>
<b>13</b>	<b>Retained earnings</b>		
	Opening Balance	53,032,792	71,174,044
	Add: Net Profit during the year	40,211,948	35,341,548
	Less: Dividend Paid	(40,112,100)	(53,482,800)
		<u>53,132,641</u>	<u>53,032,792</u>
<b>14</b>	<b>Net Asset Value (NAV) per unit at cost</b>		
	Total net asset value at cost price	724,775,625	724,675,777
	Number of units	66,853,500	66,853,500
	NAV per unit at cost	<u>10.84</u>	<u>10.84</u>
<b>15</b>	<b>Net Asset Value (NAV) per unit at market price</b>		
	Net asset value at market price	617,797,479	763,980,597
	Number of units	66,853,500	66,853,500
	NAV per unit at market price	<u>9.24</u>	<u>11.43</u>

**CAPM IBBL Islamic Mutual Fund**  
**Notes to the Financial Statements**

for the period from 01 July 2023 to 31 March 2024

Notes No.	Particulars	Amount in Taka	
		01 July 2023 to 31 March 2024	01 July 2022 to 31 March 2023
16	<b>Profit income</b>		
	Profit income from SND/MSND account	2,532,415	2,148,557
	Profit income from MTDR	2,778,208	3,406,127
		<b>5,310,622</b>	<b>5,554,684</b>
17	<b>Coupon Income from Islamic Bond/Sukuk</b>		
	Beximco Green Sukuk Al Istisna'a	1,531,804	1,653,000
		<b>1,531,804</b>	<b>1,653,000</b>
18	<b>Net gain on sale of marketable securities</b>		
	AAMRA TECHNOLOGIES LTD.	-	304,089
	ACHIA SEA FOODS LIMITED	-	1,000,401
	AGRO ORGANICA PLC	61,549	-
	AMAN COTTON FIBROUS LTD.	-	592,106
	BD PAINTS LIMITED	-	445,170
	BEACON PHARMACEUTICALS LIMITED	38,538,086	11,193,770
	BEXIMCO GREEN SUKUK AL ISTISNA'A	-	321,970
	BEXIMCO PHARMACEUTICALS LIMITED	-	958,740
	DOREEN POWER GENERATIONS ANS SYSTEMS LTD.	-	1,822,643
	GENEX INFOSYS LIMITED	-	4,236,721
	GLOBAL ISLAMI BANK PLC	-	(188,620)
	INDEX AGRO INDUSTRIES LIMITED	-	5,319,331
	ISLAMI COMMERCIAL INSURANCE COMPANY LTD	-	278,203
	MARICO BANGLADESH LIMITED	500,912	2,108,870
	NAVANA PHARMACEUTICALS LIMITED	-	4,533,224
	POWER GRID COMPANY OF BANGLADESH LTD	-	15,856
	SOCIAL ISLAMI BANK LIMITED	-	(731,187)
	SUMMIT POWER LTD	-	38,272
	WEB COATS PLC.	34,500	-
		<b>39,135,047</b>	<b>32,249,560</b>
	Less: Brokerage fee	110,407.25	273,204
		<b>39,024,640</b>	<b>31,976,356</b>
19	<b>Dividend income</b>		
	AAMRA TECHNOLOGIES LTD.	355,200	175,950
	BANGLADESH EXPORT IMPORT COMPANY LTD.	14,104	-
	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	250,000	-
	BANGLADESH SUBMARINE CABLE COMPANY LTD	216,750	297,500
	BARAKA PATENGA POWER LIMITED	237,949	404,512
	BEACON PHARMACEUTICALS LIMITED	1,190,400	1,013,200
	BEXIMCO PHARMACEUTICALS LTD.	444,500	377,825
	GENEX INFOSYS LIMITED	720	56,100
	GPH ISPAT LTD.	359,527	318,633
	HFAML	255,000	270,000
	IFAD AUTOS LIMITED	463,063	187,459
	INDEX AGRO INDUSTRIES LIMITED	218,642	92,923
	MARICO BANGLADESH LIMITED	(946,076)	634,748
	NAVANA PHARMACEUTICALS LIMITED	-	64,235
	OLYMPIC INDUSTRIES LTD.	735,450	369,434
	ORION PHARMA LTD.	100,000	85,000
	RENATA LTD.	279,106	-
	RING SHINE TEXTILES LIMITED	(4,138)	-

**CAPM IBBL Islamic Mutual Fund**  
**Notes to the Financial Statements**

for the period from 01 July 2023 to 31 March 2024

Notes No.	Particulars	Amount in Taka	
		01 July 2023 to 31 March 2024	01 July 2022 to 31 March 2023
	RUNNER AUTOMOBILES LIMITED	-	497,248
	SHAHJALAL ISLAMI BANK LTD.	-	-
	SOCIAL ISLAMI BANK LIMITED	313,923	4
	THE IBN SINA PHARMACEUTICAL INDUSTRY LTD.	427,200	364,051
	WALTON HI-TECH INDUSTRIES LTD.	1,003,800	600,000
	<b>Total Dividend Income For the period</b>	<b>5,915,121</b>	<b>5,808,821</b>
<b>20</b>	<b>Earnings per unit</b>		
	Net profit for the period (A)**	(106,071,017)	32,608,412
	Number of units (B)	66,853,500	66,853,500
	Earnings per unit (A÷B)	<b>(1.59)</b>	<b>0.49</b>

I. Investment in Capital Market Securities (Listed):							[Figure in Bangladeshi Taka]		
SL	Investment in Stocks/ Securities (Sectorwise)	No of Shares/ Units	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value /Fair Value of Investments	% Change (interms of cost)	% of Total Investments		
<b>A. Shares of Listed Companies (Script wise)</b>									
1	IT Sector	355,200	14,951,162	9,608,160	(5,343,002.09)	-35.74%	2.06%		
	IAIRATECH	1,233	12,330	42,415	30,085.20	244.00%	0.00%		
2	Food & Allied	542,729	65,920,233	111,367,991	45,447,757.82	68.94%	9.10%		
	BEACONPHAR	14,104	1,222,817	1,631,128	408,310.80	33.39%	0.17%		
3	Pharmaceuticals & Chemicals	475,897	21,606,859	8,423,377	(13,183,482.26)	-61.02%	2.98%		
4	Miscellaneous	50,000	10,816,590	6,890,000	(3,926,590.00)	-36.30%	1.49%		
5	Fuel & Power	100,000	11,202,217	9,030,000	(2,172,217.42)	-19.39%	1.55%		
6	Telecommunication	127,000	24,796,755	14,789,150	(10,007,604.92)	-40.36%	3.42%		
7	Engineering	1,248	78,000	78,000	0.00%	0.00%	0.00%		
8	Pharmaceuticals & Chemicals	755,006	39,023,383	22,197,176	(16,826,206.38)	-43.12%	5.38%		
9	IT Sector	71,200	19,599,676	18,583,200	(1,016,476.23)	-5.19%	2.70%		
10	Engineering	463,063	44,176,264	15,211,620	(28,964,644.84)	-65.57%	6.10%		
11	Pharmaceuticals & Chemicals	109,321	12,562,278	7,772,723	(4,789,554.97)	-38.13%	1.73%		
12	Engineering	18,800	1,283,843	1,288,740	4,897.44	0.38%	0.18%		
13	Miscellaneous	24,134	42,077,146	58,806,111	16,728,964.78	39.76%	5.81%		
14	Cement	10,000	950,940	817,500	(133,439.68)	-14.03%	0.13%		
15	Pharmaceuticals & Chemicals	148,823	26,861,250	22,330,891	(4,530,359.12)	-16.87%	3.71%		
16	Ceramic	100,000	12,660,640	7,095,000	(5,565,639.54)	-43.96%	1.75%		
17	Food & Allied	44,657	53,306,400	34,653,832	(18,652,568.00)	-34.99%	7.36%		
18	Pharmaceuticals & Chemicals	4,394,884	71,529,123	40,432,933	(31,096,190.48)	-43.47%	9.87%		
19	Pharmaceuticals & Chemicals	16,000	29,559,000	32,052,800	2,493,800.00	8.44%	4.08%		
20	Bank	33,460	42,991,610	21,832,650	(21,158,959.72)	-49.22%	5.93%		
21	Food & Allied	2,004	20,040	67,134	47,094.00	235.00%	0.00%		
22	Engineering								
23	Paper and Printing								
	<b>Sub-Total</b>		<b>547,130,556</b>	<b>445,002,531</b>	<b>(102,128,025.60)</b>		<b>75.50%</b>		
<b>B. Listed Mutual Funds/ CIS (Script wise)</b>									
	<b>Sub-Total</b>						<b>0.00%</b>		
<b>C. Listed Bond/Debtenture/Islamic Securities (Script wise)</b>									
1	BEXGSUKUK	240,000	22,712,120	18,720,000	(3,992,120.00)	-17.58%	3.13%		
	<b>Sub-Total</b>		<b>22,712,120</b>	<b>18,720,000</b>	<b>(3,992,120)</b>		<b>3.13%</b>		
<b>D. Other Listed Securities (Script wise), If any (IPO Investment)</b>									
	<b>Sub-Total</b>						<b>0.00%</b>		
	<b>Grand Total of Capital Market Securities (Listed)</b>		<b>569,842,676</b>	<b>463,722,531</b>	<b>(106,120,146)</b>		<b>78.63%</b>		

II. Investment in Capital Market Securities (Non-Listed):

SL	Investment in Stocks/ Securities (Sectorwise)	No of Shares/ Units	Cost Value	Fair Value /Market Value**	Appreciation (or Diminution) in the Market Value /Fair Value of Investments	% Change (interms of cost)	% of Total Investments
A.	Open-End Mutual Funds (Script wise)*						
1	HFAML Shariah Unit Fund	600,000	6,000,000	5,142,000	(858,000)	-14.30%	0.83%
	Sub-Total		6,000,000	5,142,000	(858,000)	-14.30%	0.83%
B.	Pre-IPO Placement Shares, If any						
	Sub-Total						
C.	Non-Listed Bond /Debtenture /Islamic Securities (Script wise)						
	Sub-Total						
	<b>Grand Total of Capital Market Securities (Non-Listed)</b>		6,000,000	5,142,000	(858,000)		0.83%

\*For Open-ends Mutual Funds, Surrender value shall be considered as Market Value\*\* For other non-listed securities, Fair value shall be considered following International Financial Reporting Standards (IFRSs) and be reported once a year in the annual audited financial statements of the Fund/Scheme

III. Cash and Cash Equivalents and Investments in Securities not related to Capital Market:

[Figure in Bangladeshi Taka]

A. Money Market Investments (Script wise)		Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value	Appreciation (or Diminution) in the Market Value /Fair Value of Investments
B. Term Deposit/Investment:						
No and Date	Bank/Non-Bank Name	Rate of Interest/Profit	Investment Value	Maturity Date		
1	Union Bank -Atibazar	9.25%	20,000,000	21-May-24		
2	Union Bank -Atibazar	12.50%	10,000,000	14-Jan-26		
	Sub-Total		30,000,000			
C. Cash at Bank:						
A/C No.	Bank Name	Nature of Account	Available			
0291-210000591	Union Bank Ltd.	MSND	861,777			
0291-210000343	Union Bank Ltd.	MSND	118,013,071			
	Sub-Total		118,874,848			
D. Cash in Hand:						
	Sub-Total		148,874,848			
<b>Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:</b>				724,717,524	617,249,374	(106,978,146)
<b>Total Investment=(I+II+III)</b>						

*[Signature]*  
Accounts/Compliance Officer

*[Signature]*  
Chief Operating Officer