

AUDITORS' REPORT
AND
THE FINANCIAL STATEMENTS
OF
SAML INCOME UNIT FUND

For the year ended 31st December, 2022

INDEPENDENT AUDITORS' REPORT
To the Shareholders of SAML Income Unit Fund
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SAML Income Unit Fund** which comprise the statement of financial position as at December 31, 2022 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements gives a true and fair view of the financial position of the Company as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements that gives a true and fair view in accordance with IFRSs, The Companies Act, 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with ISAs, we exercise professional judgments and maintain professional skepticism throughout the audit. We also:

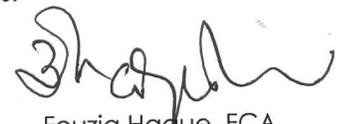
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994, we also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of these books;
- c) the statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts. And
- d) expenditure incurred was for the purposes of the Company's business.



Fouzia Haque, FCA
Partner

FAMES & R

Chartered Accountants

DVC # 2302091032AS155046

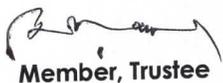
Dated : February 9, 2023
Place : Dhaka

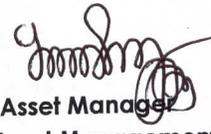


SAML Income Unit Fund
Statement of Financial Position
As at December 31, 2022

Particulars	Notes	Amount in Taka	
		December 31, 2022	December 31, 2021
ASSETS			
Non-Current Assets			
Preliminary and Issue Expenses	3.00	546,423	1,092,845
		175,118,377	124,919,176
Current Assets			
Investments in Quoted Securities	4.00	97,307,726	118,929,614
Advances, Deposits and Prepayments	5.00	170,663	-
Accounts receivables	6.00	1,505,327	1,545,275
Cash and Cash Equivalents	7.00	76,134,661	4,444,287
		175,664,800	126,012,021
Total Assets			
EQUITY AND LIABILITIES			
Shareholders' Equity			
Unit Capital	8.00	147,354,810	100,000,000
Unit Premium Reserve	9.00	8,166,675	-
Retained Earnings	10.00	18,569,464	24,515,565
Current Liabilities			
Liability for Expenses	11.00	1,573,852	1,496,456
		175,664,800	126,012,021
Total Equity and Liabilities			
		182,960,057	133,605,708
Net Asset Value (NAV) at Cost Price		174,090,948	124,515,565
Net Asset Value (NAV) at Market Price			
NAV per Unit (Cost)	12.00	12.42	13.36
NAV per Unit (Market)	13.00	11.81	12.45

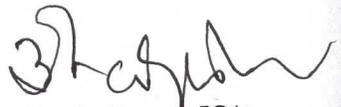
These financial statements should be read in conjunction with annexed notes


Member, Trustee
Sandhani Life Insurance Company


Asset Manager
Shahjalal Asset Management Limited

Signed in terms of our separate report of even date.

Dated : February 9, 2023
Place : Dhaka


Fuzia Haque, FCA
Partner

FAMES & R
Chartered Accountants
DVC # 2302091032AS155046



SAML Income Unit Fund
Statement of Profit or Loss and other Comprehensive Income
For the year ended December 31, 2022

Particulars	Notes	Amount in Taka	
		December 31, 2022	December 31, 2021
INCOME			
Interest on Bank Deposits	14.00	332,685	1,007,368
Realised Gain on Trading in Securities	15.00	11,501,490	31,629,764
Dividend Income	16.00	3,237,321	5,068,229
Total Income		15,071,495	37,705,361
EXPENSES			
Discount on Sale of Units	17.00	-	395,000
Management Fees		2,707,147	2,470,126
CDBL Settlement and Demat Charges		35,728	149,852
Trustee Fees		122,857	111,487
BSEC Annual Fee		124,750	-
Custodian Fees		93,661	69,191
IPO Application Fees		19,000	32,000
Audit Fees		30,000	20,000
Newspaper Publication Expense		174,225	147,315
BO Account Charge		1,800	850
Bank Charges		84,708	87,410
Tax Expense		247,068	-
Amortization of Preliminary and Issue expenses		546,423	546,423
Others Operating Expenses		51,264	70,000
Total Expenses		4,238,630	4,099,653
Net Profit before Provision		10,832,865	33,605,708
Write back of Provision/(Provision) for marketable investment		221,034	(9,090,143)
Net Profit for the period - transferred to Retained Earnings		11,053,899	24,515,565
No. of Unit		14,735,481	10,000,000
Earnings Per Unit		0.75	2.45

These financial statements should be read in conjunction with annexed notes


Member, Trustee

Sandhani Life Insurance Company


Asset Manager

Shahjalal Asset Management Limited

Signed in terms of our separate report of even date.

Dated : February 9, 2023
Place : Dhaka


Fuzia Haque, FCA
Partner

FAMES & R
Chartered Accountants
DVC # 2302091032AS155046



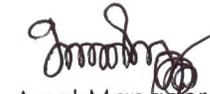
SAML Income Unit Fund
Statement of Changes in Equity
For the year ended December 31, 2022

Particulars	Unit capital	Retained earnings	Total Equity
Balance as at January 1, 2022	100,000,000	24,515,565	124,515,565
Unit Capital raised during the period	55,521,485	-	55,521,485
Dividend paid for the year	-	(17,000,000)	(17,000,000)
Net profit during the period	-	11,053,899	11,053,899
Balance as at December 31, 2022	155,521,485	18,569,464	174,090,949

Particulars	Unit capital	Retained earnings	Total Equity
Balance as at January 1, 2021	-	-	-
Unit Capital raised during the period	105,000,000	-	105,000,000
Unit Surrendered	(5,000,000)	-	(5,000,000)
Net profit during the period	-	24,515,565	24,515,565
Balance as at December 31, 2021	100,000,000	24,515,565	124,515,565


Member, Trustee

Sandhani Life Insurance Company


Asset Manager

Shahjalal Asset Management Limited

Dated : February 9, 2023

Place: Dhaka



SAML Income Unit Fund
Statement of Cash Flows
For the year ended December 31, 2022

Particulars	Amount in Taka	
	December 31, 2022	December 31, 2021
Cash flows from Operating Activities		
Interest on Bank Deposits	332,685	1,007,368
Realised Gain on Trading in Securities	11,501,490	31,629,764
Dividend Income	3,277,269	3,522,954
Others Operating Expenses	(3,614,812)	(2,056,774)
Net Cash inflow/(outflow) from Operating Activities	11,496,631	34,103,312
Cash flows from Investing Activities		
Net Investment in Shares and Securities	21,842,922	(128,019,757)
Advances, Deposits and Prepayments	(170,663)	-
Preliminary and Issue Expenses	-	(1,639,268)
Net Cash inflow/(outflow) from Investing Activities	21,672,259	(129,659,025)
Cash flows from Financing Activities		
Unit Capital	55,521,485	100,000,000
Dividend Paid	(17,000,000)	-
Net Cash inflow/(outflow) from Financing Activities	38,521,485	100,000,000
Net Cash inflow/(outflow) for the period	71,690,375	4,444,287
Cash and Cash Equivalent at beginning of the period (E)	4,444,287	-
Cash and Cash Equivalents at end of the period	76,134,661	4,444,287
Net Operating Cash Flows Per Unit	1.10	3.25


Member, Trustee

Sandhani Life Insurance Company


Asset Manager

Shahjalal Asset Management Limited

Dated : February 9, 2023

Place: Dhaka



**SAML Income Unit Fund
Notes to Financial Statements**

For the period from January 01, 2022 to December 31, 2022

1.0 Legal Status and Nature of Business

SAML Income Unit Fund was established under a trust deed executed on March 02, 2020 between Shahjalal Asset Management Limited as 'Sponsor' and Sandhani Life Insurance Company Limited as 'Trustee'. The fund has received registration certificate from Bangladesh Securities and Exchange Commission (BSEC) on June 01, 2020 under the Securities and Exchange Commission Law, 1993 (সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩) and the Securities and Exchange Commission (Mutual Fund) Roles, 2001 (সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন (মিউচুয়ালফান্ড) বিধিমালা, ২০০১).

Shahjalal Asset Management Limited (SAML) is acting as the Sponsor and Asset Manager of SAML Income Unit Fund. Shahjalal Asset Management Limited (SAML) was incorporated on November 11, 2018 and received license from BSEC as an Asset Manager on June 12, 2019 with the aim of setting higher standards in investment management arena.

The fund is an open ended mutual fund with a perpetual life. Institutional, local and foreign individual, resident and non-resident investors are eligible to invest in this fund. The initial target size of the fund was Tk. 100,000,000 (Ten Crore) only divided into 10,000,000 (Two Crore) Units of Tk. 10 (Ten) each. Size of the fund will be increased from time to time by the asset manager subject to approval of the trustee and with due intimation to the BSEC.

2.0 Significant Accounting Policies:

2.01 Basis of Preparation of financial statements

These financial statements have been prepared under historical cost convention in accordance with Generally Accepted Accounting Principles as laid down in the International Accounting Standards (IASs)/ International Financial Reporting Standards (IFRSs) and also in Compliance with requirements of Securities and Exchange Commission (Mutual Fund) Rules, 2001.

2.02 Investment

- (a) All purchases and sales of securities that require delivery within the time frame established by regulation or market convention are recognized on the trade date. Trade date is the date on which the Fund commits to purchase or sell the investments.
- (b) Bonus entitlements, if any, are not accounted for as income rather included in the portfolio to reduce the average cost.

2.02.1 Valuation of Investments

The market values of listed securities are valued at average closing quoted market price on the stock exchange on the date of valuation on December 31, 2022.

2.03 Preliminary and Issue Expenses

Preliminary and Issue Expenses represent expenditure incurred prior to commencement of operations and establishment of the fund. These costs are amortized within three (03) years tenure.



2.04 Taxation

No provision for corporate income tax is required to be made in this financial statements since income of this Fund is exempted from income tax under clause (30) of Part A to the Sixth Schedule of the Income Tax Ordinance, 1984.

2.05 Pricing of Units

Units issued are recorded at the offer price, determined by the management of the Company for the applications received during business hours on that date/week. The offer price represents the net asset value per unit as of the close of the business day of each week. Units redeemed are recorded at the redemption price. The redemption price represents the net asset value.

2.06 Dividend Policy

- i. The accounting year of the Fund shall be 1st January to 31st December;
- ii. As per the rule of the Fund shall distribute minimum 70% or as may be determined by the Roles (বিধিমালা) of the annual net income of the Fund as dividend at the end of the accounting period after making provision for bad and doubtful investments. The dividend shall be in the form of cash. The Fund shall create a dividend equalization reserve by appropriation from the income of the Scheme;
- iii. Before declaration of dividend, the Asset Management Company shall make a provision in consultation with the auditors for revaluation of investments caused from loss if market value of investments goes beyond their acquisition cost, and the method of calculation of this provision will be incorporated in the notes of accounts;
- iv. Surpluses arising simply from the valuation of investments shall not be available for dividend;
- v. The Fund shall create a dividend equalization reserve by suitable appropriation from the income of the Fund;
- vi. Before registration for transfer of ownership, a transferee shall not possess the right to any dividend declared;
- vii. Dividend warrants will be dispatched within 45 (forty five) days from the declaration of dividend and shall submit a statement within next 7 (seven) days to the commission.

2.07 Management Fees

As per the Securities and Exchange Commission (Mutual Fund) Roles, 2001 {সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১} the Fund shall pay a management fee to the Asset Management Company @2.50 percent per annum of the weekly average NAV up to Tk.5.00 crore and @2.00 percent per annum for additional amount of the weekly average NAV upto 25.00 crore over Tk. 5.00 crore and @1.50 percent per annum for additional amount of the weekly average NAV upto Tk. 50.00 crore over 25.00 crore and @1.00 percent per annum for additional amount of the weekly average NAV over Tk.50.00 crore, accrued and payable semi-annually/quarterly.

2.08 Trustee Fees

The Trustee shall be paid an annual Trustee fee at the following rate:

Sl. No.	Fees Tranches	Fees
1.	NAV of the first 200 crore of fund	0.10%
2.	NAV of the next 100 crore of fund	0.09%
3.	NAV of the remaining fund	0.08%

2.09 Custodian Fees

The fee for Custodian services will be 0.07% per annum of balance securities held by the fund, calculated on the average market value per month. Besides this, the fund will bear all other expenses such as (a) transaction fee of Tk. 200 per transaction (b) local duties and fees like stamp duty on transaction, stamp duty on transfer deed (c) levies, brokerage, registrar's fees, local counsel/representation, external auditor's at the client's request, depository fees etc. However, a fee cap of 0.09% per annum on balance securities held by the fund, calculated on the average market value per month would be applicable if the total expenses (including custodian fees, transaction fees & other expenses, mentioned above) per annum go higher than the mentioned fee. The fee for Custodian services will be realized semi-annually.

2.10 Fund Registration and Annual Fees

The Fund has paid Tk.200,000 (Two lac only) i.e 0.20% of the initial Fund size to the Bangladesh Securities and Exchange Commission as registration fee in addition, the Fund will have to pay at the rate of 0.10 percent of the Fund value or Tk. 50,000 (Fifty thousand), whichever is higher, as annual fee in terms of the Securities and Exchange Commission (Mutual Fund) Roles, 2001{সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন(মিউচুয়ালফান্ড)বিধিমালা, ২০০১}.

2.11 Revenue Reorganization

Gain/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place. Dividend and interest income are recognized on accrual basis.

2.12 Event after Reporting Period

Trustee of SAML Income Unit Fund has declared 7% cash dividend on their 2nd Annual Trustee Meeting for the year ended 31st December, 2022. Date of dividend declaration on February 07, 2023.



Amount in Taka	
Dec. 31, 2022	Dec. 31, 2021

3.00 Preliminary and Issue Expenses

Opening Balance	1,092,845	-
Add: Addition during the year	-	1,639,268
	1,092,845	1,639,268
Amortization Charged during the year	(546,423)	(546,423)
Balance as at December 31, 2022	546,423	1,092,845

4.00 Investments in Quoted Securities

Investment in Quoted Securities	4.01 92,307,726	96,798,604
Investment in IPO	4.02 5,000,000	22,131,010
Balance as at December 31, 2022	97,307,726	118,929,614

4.01 Details of Investments in Quoted Shares is as follows:

Instruments	No. of Shares	Cost Price	Cost Value (TK.)	Market Price	Market Value
AIL	203,500	48.58	9,886,606	53	10,866,900
BANKASIA	90,000	20.52	1,846,746	20	1,818,000
BATBC	5,000	526.86	2,634,320	519	2,593,500
CONFIDCEM	62,696	124.64	7,814,217	89	5,579,944
DUTCHBANGL	69,966	70.45	4,929,113	63	4,379,872
JAMUNABANK	50,000	20.96	1,048,135	21	1,065,000
LINDEBD	1,000	1377.97	1,377,972	1,398	1,397,700
LRGLOBMF1	1,120,000	8.91	9,981,328	6	7,168,000
MARICO	2,750	2135.34	5,872,185	2,422	6,659,125
MERCANBANK	63,000	14.94	941,382	14	856,800
SHAHJABANK	122,361	19.27	2,358,365	19	2,300,387
SILVAPHL	265,959	21.86	5,814,369	22	5,744,714
SQURPHARMA	47,000	221.10	10,391,785	210	9,860,600
STANDBANK	256,394	8.84	2,266,992	9	2,256,267
SUMITPOWER	170,000	46.73	7,944,406	34	5,780,000
UCB	96,800	14.63	1,416,386	13	1,258,400
UTTARABANK	11,400	19.41	221,218	23	265,620
VAMLBDMF1	486,910	10.38	5,052,129	7	3,554,443
BRACBANK	85,250	43.49	3,707,190	39	3,282,125
ICICL	7,622	10.00	76,220	28	214,178
			85,581,063		76,901,575

Investment in Treasury Bond

Bond ISIN No. BD0923301156	15,400,284	15,406,151
Bond ISIN No. BD0923301158	13,779,529	13,784,228
	1,620,755	1,621,923
Balance as at December 31, 2022	100,981,347	92,307,726

4.02 Investment in IPO

Union Insurance Limited	-	93,510
Union Bank Limited	-	21,400,000
BD Thai Food	-	637,500
Asiatec Laboratories Ltd	5,000,000	-
	5,000,000	22,131,010

5.00 Advances, Deposits and Prepayments

Advance paid to BSEC	170,663	-
Balance as at December 31, 2022	170,663	-

6.00 Accounts receivables

Dividend Receivable	6.01 823,843	1,545,275
Interest Receivable	681,484	-
Balance as at December 31, 2022	1,505,327	1,545,275



	Amount in Taka	
	Dec. 31, 2022	Dec. 31, 2021
6.01 Dividend Receivable		
SUMITPOWER	-	525,000
LRBDL	-	157,963
SQUARPHARMA	470,000	294,720
CONFIDCEM	29,856	108,842
AOL	-	25,250
AIL	244,200	300,000
BSRMLTD	-	8,000
SILVAPHL	79,788	125,500
Balance as at December 31, 2022	823,843	1,545,275
7.00 Cash and Cash Equivalents		
Shahjalal Islami Bank Ltd - Bijoyagar Branch, AC # 1768	22,554,627	789,813
Shahjalal Islami Bank Ltd - Bijoyagar Branch, AC # 6130	53,460,915	850
Jamuna Bank Limited-Gulshan Corporate Branch, AC# 1801	119,119	-
BRAC EPL Stock Brokerage Limited	-	3,653,624
Balance as at December 31, 2022	76,134,661	4,444,287
8.00 Unit Capital		
Opening Balance	100,000,000	-
Add: Unit Sold during the year	47,354,810	105,000,000
	147,354,810	105,000,000
Less: Unit Surrender during the year	-	(5,000,000)
Balance as at December 31, 2022	147,354,810	100,000,000
9.00 Unit Premium Reserve		
Opening balance	-	-
Add: Unit premium reserve during the period	8,166,675	-
Balance as at December 31, 2022	8,166,675	-
10.00 Retained Earnings		
Opening Balance	24,515,565	-
Add: Profit/(Loss) during the period	10,832,865	33,605,708
Less: Provision for diminution in value of investment	221,034	(9,090,143)
Less: Dividend paid for the year	(17,000,000)	-
Balance as at December 31, 2022	18,569,464	24,515,565
11.00 Liability for Expenses		
Management Fees	1,426,171	1,356,006
Custodian Fees	41,583	46,360
Audit Fees	30,000	20,000
Trustee Fees	65,058	63,050
Newspaper Publication Bill	11,040	11,040
Balance as at December 31, 2022	1,573,852	1,496,456
12.00 Net Asset Value (NAV) per unit at cost		
Net Asset Value (NAV) at market price	174,090,948	124,515,565
Add: Provision for diminution in value of investment	8,869,109	9,090,143
Net Asset Value (NAV) at cost price	182,960,057	133,605,708
No. of unit	14,735,481	10,000,000
NAV per unit at cost	12.42	13.36
13.00 Net Asset Value (NAV) per unit at market price		
Net Asset Value (NAV)	174,090,948	124,515,565
No. of unit	14,735,481	10,000,000
NAV per unit at market value	11.81	12.45



		Amount in Taka	
		Dec. 31, 2022	Dec. 31, 2021
14.00 Interest on Bank Deposits			
Fixed Deposits Receipts (FDR) A/C # 000222		-	453,750
Interest Income From Bank, A/C # 1768		320,856	474,818
Interest Income From Jamuna Bank, A/C # 1801		1,656	-
Interest Income From Treasury Bond		10,173	-
Interest Income/Coupon Income from Bond (IBBLPBOND)		-	78,800
Total		332,685	1,007,368
15.00 Realised Gain/(Loss) on Trading in Securities			
Realised Gain/(Loss) on Secor	15.01	604,624	26,073,866
Realised Gain/(Loss) on IPO	15.02	10,876,124	4,930,639
Net Gain/(Loss) from sale of Securities		11,480,748	31,004,505
Add: Refund Overcharge Commission		20,742	625,259
Realised Gain/(Loss) from trading of Securities		11,501,490	31,629,764
15.01 Realised Gain/(Loss) on Secondary Market			
INDEXAGRO		-	253,394
OLYMPIC		-	79,403
ASIAINS		-	413,117
ACIFORMULA		27,054	106,239
SAFKOSPINN		-	1,443,866
CITYBANK			259,584
BRACBANK			33,520
DOMINAGE		-	779,727
GLOBALINS		-	44,725
BEXIMCO		-	626,488
DELTALIFE		-	834,094
BATBC			62,414
BSCCL		-	357
ONEBANKLTD		(77,346)	202,900
AGRANINS		-	69,846
BXPHERMA		-	23,192
SPCERAMICS		-	1,801,988
BSRMLTD		-	24,553
ACTIVEFINE			317,421
APSCLBOND		-	2,713
AIBL1STIMF		-	1,364,402
LHBL		-	61,108
LRBDL		(242,730)	-
IBNSINA		-	2,721
NCCBANK		-	24,541
ORIONPHARM		-	1,325,111
EIL		-	1,961,392
GP		-	9,634
DUTCHBANGL			822,743
LRBDL			1,467,273
ANWARGALV		-	358,372
RUNNERAUTO		-	575,113
AIL			2,489,748
PTL		-	340,782
ORYZAAGRO		233,179	378
MBL1STMF		-	317,660
UTTARABANK			102,624



	Amount in Taka	
	Dec. 31, 2022	Dec. 31, 2021
PIONEERINS	-	20,787
MONNOCERA	-	3,857,947
POWERGRID	-	190,053
WALTONHIL	-	186,881
SUMITPOWER	-	299,105
EGEN	-	861,193
JAMUNABANK	-	93,716
REPUBLIC	-	173,583
ISLAMIINS	-	60,067
KTL	-	84,691
MALEKSPIN	-	756,720
AOL	(667,672)	83,031
UPGDCL	-	305,244
SILVAPHL	-	75,926
SPCL	-	92,310
MARICO	39,254	-
GENEXIL	-	1,296,388
EHL	-	1,365,413
EASTERNINS	-	702,303
UNITEDAIR	-	77,569
NAHEEACP	-	(88,115)
IPDC	-	(140,941)
GRAMEENS2	-	(650,329)
NPOLYMER	-	(85,255)
TITASGAS	-	(103,139)
DOREENPWR	-	(116,838)
LANKABAFIN	-	(283,788)
CONFIDCEM	-	(109,428)
AFCAGRO	-	(25,859)
STANDBANKL	-	(118,320)
NCCBLMF1	-	(449,660)
SINGERBD	-	(323,520)
BERGERPBL	-	(50,161)
IBBLPBOND	-	(307)
SONARBAINS	-	(95,475)
NHFIL	-	(270,642)
MIRAKHTER	-	(200,424)
RAKCERAMIC	(648,584)	-
SEAPEARL	2,293,487	-
SQURPHARMA	(2,338)	-
UNIONBANK	734,348	-
FUWANGFOOD	26,378	-
APEXFOODS	68,366	-
IBBPLBOND	(40,852)	-
VAMLBDMF1	(290,282)	-
INTECH	(847,637)	-
Total Realised Gain/(Loss) on Secondary Market	604,624	26,073,866
15.02 Realised Gain/(Loss) on IPO		
ACMEPL	-	740,795
SKICL	-	1,421,463
SBACBANK	-	383,302
SONALILIFE	-	1,345,350
DGIC	-	268,010
CLICL	445,004	-



	Amount in Taka	
	Dec. 31, 2022	Dec. 31, 2021
MASTERAGRO	318,290	-
ACHIASF	733,589	-
MOSTFAMETL	224,339	-
MAMUNAGRO	7,388,085	-
MEGHNAINS	253,768	-
BDPAINTS	804,157	-
UNIONINS	518,563	-
BDTHAIFOOD	190,330	-
NRBCBANK	-	771,719
Total Realised Gain/(Loss) on IPO	10,876,124	4,930,639
16.00 Dividend Income		
NCCBLMF1	-	145,000
BATBC	75,000	21,000
IPDC	-	60,000
LHBL	-	20,000
JAMUNABANK	87,500	262,500
UTTARABANK	14,000	100,000
ONEBANKLTD	5	90,000
MARICO	187,525	78,160
ASIAINS	-	15,144
SEAPEARL	-	7,000
MARICO (INT)	144,250	57,700
BATBC (INT)	50,000	62,500
LRGLOBMF1	672,000	1,691,200
VAMLBDMF1	243,455	912,750
SUMITPOWER	340,000	525,000
LRBDL	-	157,963
SQUARPHARMA	470,000	294,720
CONFIDCEM	29,856	108,842
AOL	-	25,250
AIL	244,200	300,000
BSRMLTD	-	8,000
SILVAPHL	79,788	125,500
BANKASIA	135,000	-
MERCANBANK	75,000	-
STANDBANKL	70,309	-
SHAHJABANKL	116,558	-
BRACBANK	52,500	-
DUTCHBANGLA	95,375	-
LINDEBD	55,000	-
Total	3,237,321	5,068,229
17.00 Discount on Sale of Units		
Discount on Sale of units	-	85,000
Premium reimbursed for re-purchase of units	-	310,000
	-	395,000

