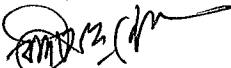


**EXIM BANK 1ST MUTUAL FUND**  
**Statement of Financial Position (Un-Audited)**  
**As at December 31, 2023**

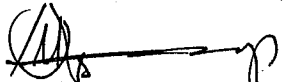
Particulars	Notes	Amount in Taka	
		31-Dec-23	30-Jun-23
<b>ASSETS</b>			
Investment at Fair Value	1.00	1,367,719,224	1,417,574,299
Dividend Receivable	2.00	7,453,863	5,187,680
Advance, Deposit & Prepayments	3.00	11,488,198	14,025,481
Receivable from Brokerhouse	4.00	9,823,830	9,870,541
Cash & Cash Equivalents	5.00	42,335,835	48,201,285
Preliminary & Issue Expenses	6.00	4,218,607	4,442,624
		<b>1,443,039,556</b>	<b>1,499,301,910</b>
<b>LIABILITIES</b>			
Accounts Payable	7.00	9,412,534	11,984,563
Unclaimed Dividend	5.01	2,281,268	1,880,450
		<b>11,693,802</b>	<b>13,865,013</b>
<b>NET ASSETS</b>		<b>1,431,345,754</b>	<b>1,485,436,897</b>
<b>OWNERS' EQUITY</b>			
Capital Fund		1,432,563,430	1,432,563,430
Dividend Equalization Reserve		9,896,564	77,981,382
Retained Earnings	8.00	(11,114,240)	(25,107,915)
		<b>1,431,345,754</b>	<b>1,485,436,897</b>
<b>Net Assets Value (NAV)-at Cost</b>	9.00	1,599,691,141	1,644,581,427
No. of unit		143,256,343	143,256,343
		<b>11.17</b>	<b>11.48</b>
<b>Net Assets Value (NAV)-at Fair Value</b>	9.00	1,431,345,754	1,485,436,897
No. of unit		143,256,343	143,256,343
		<b>9.99</b>	<b>10.37</b>

On behalf of EXIM Bank 1st 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

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


Dhaka  
Date: January 30, 2024



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

Particulars	Notes	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		(504,815)	43,479,833	(269,269)	42,662,630
Dividend Income from Investment	10.00	11,599,250	10,812,522	7,476,890	7,374,128
Interest Income	11.00	1,255,244	4,959,108	690,814	1,548,191
		<b>12,349,679</b>	<b>59,251,463</b>	<b>7,898,436</b>	<b>51,584,949</b>
<b>EXPENSES</b>					
Management Fee		9,336,181	9,631,292	4,615,874	4,689,888
Amortization of Preliminary & Issue Exp.		224,018	224,018	112,009	112,009
Annual Listing Fee		1,311,528	1,313,501	655,764	656,751
Trustee Fee		736,604	928,576	368,302	464,288
Custodian Fee		714,893	733,030	368,577	368,057
CDBL Charge		176,993	156,527	45,664	112,363
Bank Charge		65,555	88,038	63,825	81,708
Payment to Capital Market Stabilization Fund*		-	138,271	-	138,271
Printing Publication & IPO Expenses	12.00	81,813	182,773	40,473	90,873
		<b>12,647,586</b>	<b>13,396,027</b>	<b>6,270,488</b>	<b>6,714,207</b>
		<b>(297,907)</b>	<b>45,855,436</b>	<b>1,627,948</b>	<b>44,870,742</b>
<b>Profit Before Provision</b>					
(Total Provision for VAT & Tax, write off)/ write back against erosion of fair value	13.00	(10,816,333)	(135,952,429)	(10,241,781)	(104,361,340)
<b>(A) Net Profit after Provision transferred to retained earnings</b>		<b>(11,114,240)</b>	<b>(90,096,993)</b>	<b>(8,613,833)</b>	<b>(59,490,598)</b>
<b>Other Comprehensive Income:</b>					
Unrealised gain/(Loss)		-	-	-	-
<b>Total profit and loss &amp; other comprehensive income</b>		<b>(11,114,240)</b>	<b>(90,096,993)</b>	<b>(8,613,833)</b>	<b>(59,490,598)</b>
<b>(B) No. of Unit</b>		<b>143,256,343</b>	<b>143,256,343</b>	<b>143,256,343</b>	<b>143,256,343</b>
<b>Earnings Per Unit (EPU)**</b>	14.00	<b>(0.08)</b>	<b>(0.63)</b>	<b>(0.06)</b>	<b>(0.42)</b>

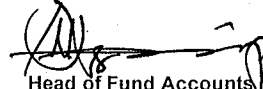
\*\* The EPU has been calculated, dividing (A) Net profit after provision transferred to retained earnings by (B) outstanding units as on December 31, 2023.

  
Chairman, Trustee  
Investment Corporation of Bangladesh

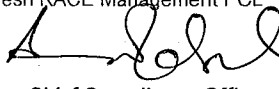
On behalf of EXIM Bank 1st Mutual Fund

  
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, 2024

  
Chief Compliance Officer  
Asset Manager  
Bangladesh RACE Management PCL



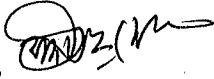
**EXIM Bank 1st Mutual Fund**  
**Statement of Changes in Equity (Un-Audited)**  
**For the Period Ended December 31, 2023**

Particulars	<i>Amount in Taka</i>			
	Capital Fund	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance at 01 July 2023	1,432,563,430	77,981,382	(25,107,915)	1,485,436,897
Dividend Equalization Reserve	-	(68,084,818)	68,084,818	-
Dividend Paid (2022-23) Cash	-	-	(42,976,903)	(42,976,903)
Net Profit during the Period	-	-	(11,114,240)	(11,114,240)
<b>Balance at Dec 31, 2023</b>	<b>1,432,563,430</b>	<b>9,896,564</b>	<b>(11,114,240)</b>	<b>1,431,345,754</b>

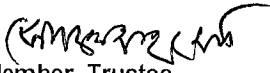
**Statement of Changes in Equity (Un-Audited)**  
**For the Period Ended December 31, 2022**

Particulars				
	Capital Fund	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance at 01 July 2022	1,432,563,430	77,981,382	104,496,252	1,615,041,064
Dividend Paid (2021-22) Cash	-	-	(100,279,440)	(100,279,440)
Net Profit during the Period	-	-	(90,096,993)	(90,096,993)
<b>Balance at Dec 31, 2022</b>	<b>1,432,563,430</b>	<b>77,981,382</b>	<b>(85,880,181)</b>	<b>1,424,664,631</b>

*On behalf of EXIM Bank 1st 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

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

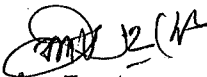
Dhaka  
Date: January 30, 2024




**EXIM BANK 1ST MUTUAL FUND**  
**Statement of Cash Flows (Un-Audited)**  
**For the Period Ended December 31, 2023**

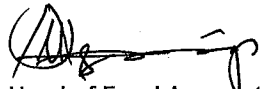
Particulars	Amount in Taka	
	31-Dec-23	31-Dec-22
<b>A. Cash Flows from / (used in) Operating Activities</b>		
Net Profit on Sale of Securities	(504,815)	43,479,833
Dividend Income from Investment	9,333,066	9,738,752
Interest Income	1,255,244	11,258,175
Operating Expenses	(12,458,314)	(8,527,733)
<b>Net Cash from Operating Activities</b>	<b>(2,374,818)</b>	<b>55,949,027</b>
<b>B. Cash Flows from/(used in) Investing Activities</b>		
Net Investment in Securities	39,085,453	10,034,906
<b>Net Cash Used in Investing Activities</b>	<b>39,085,453</b>	<b>10,034,906</b>
<b>C. Cash Flows from/(used in) Financing Activities</b>		
Dividend paid (2022-2023)	(42,976,903)	(100,279,440)
Unclaimed Dividend	400,819	809,165
<b>Net Cash used in Financing Activities</b>	<b>(42,576,084)</b>	<b>(99,470,276)</b>
<b>Net cash flows (A+B+C)</b>	<b>(5,865,450)</b>	<b>(33,486,343)</b>
Cash & Cash Equivalents at beginning of the period	48,201,285	72,012,472
<b>Cash &amp; Cash Equivalents at end of the period</b>	<b>42,335,835</b>	<b>38,526,129</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>(0.02)</b>	<b>0.39</b>

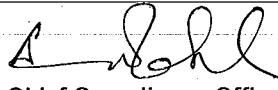
On behalf of EXIM Bank 1st Mutual Fund ;

  
Chairman, Trustee  
Investment Corporation of Bangladesh

  
Member, Trustee  
Investment Corporation of Bangladesh

  
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

Dhaka  
Date: January 30, 2024



**EXIM Bank 1<sup>st</sup> 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, EXIM 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 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.

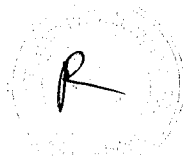
**Provision for Regent Corporate Bond 2015:**

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.



**EXIM BANK 1ST MUTUAL FUND**  
Notes to the Financial Statements  
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	1.01	1,173,507,422	1,215,873,123
Capital Market Securities-Non Listed Unit Fund and Bonds	1.02	59,941,741	67,431,116
BSEC Approved Investment in Equity of Non Listed Company	1.03	134,270,060	134,270,060
		<u>1,367,719,224</u>	<u>1,417,574,299</u>

**01.01 Capital Market Securities-Listed Securities:**

Sector/Category	Amount in Taka				
	No. of Shares	Cost Value	Fair Value (31 Dec 2023)	Required (Provision) / Excess	Fair Value (30 June 2023)
Bank	23,482,135	454,318,072	428,181,028	(26,137,044)	402,556,921
Cement	68,591	36,511,179	15,948,545	(20,562,635)	17,746,502
Fuel and Power	221,688	9,069,256	7,537,392	(1,531,864)	7,537,392
Food and Allied	197,500	111,512,450	102,443,250	(9,069,200)	102,443,250
Insurance	62,748	4,304,513	3,137,400	(1,167,113)	3,618,492
Miscellaneous	388,127	57,536,784	44,636,281	(12,900,503)	75,796,324
NBFI	842,581	70,739,739	50,974,688	(19,765,052)	50,961,495
Pharma	1,221,584	464,006,299	437,804,021	(26,202,278)	470,121,508
Tannery	6,685	7,866,173	6,463,727	(1,402,446)	9,390,148
Telecommunication	264,135	101,750,085	75,701,091	(26,048,994)	75,701,091
IPO Application	68,000	680,000	680,000	-	-
<b>Total</b>	<b>26,819,774</b>	<b>1,318,294,550</b>	<b>1,173,507,422</b>	<b>(144,787,128)</b>	<b>1,215,873,123</b>

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

Particulars	No of Quantity	Amount in Taka			
		Cost Value	Fair Value (31 Dec 2023)	Required (Provision) / Excess	Fair Value (30 June 2023)
HFAML UNIT FUND	356,294	3,000,000	3,438,241	438,241	3,431,116
CWT Community Bank Shariah Fund	50,000	500,000	503,500	3,500	-
<b>Sub-Total Capital Market Securities-Non Listed Unit Fund</b>	<b>406,294</b>	<b>3,500,000</b>	<b>3,941,741</b>	<b>441,741</b>	<b>3,431,116</b>

**01.02 (B) Capital Market Securities-Non Listed Bonds:**

Regent Spinning Mills Corporate Bond -2015	8	80,000,000	56,000,000	(24,000,000)	64,000,000
<b>Sub-Total Capital Market Securities-Non Listed Bonds</b>	<b>8</b>	<b>80,000,000</b>	<b>56,000,000</b>	<b>(24,000,000)</b>	<b>64,000,000</b>
<b>Total Capital Market Securities-Non Listed Unit Fund and Bonds (A+B)</b>	<b>406,302</b>	<b>83,500,000</b>	<b>59,941,741</b>	<b>(23,558,259)</b>	<b>67,431,116</b>

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

Particulars	No of Quantity	Amount in Taka			
		Cost Value	Fair Value (31 Dec 2023)	Required (Provision) /	Fair Value (30 June 2023)
<b>Private Equity Investment:</b>					
Multi Securities & Services Ltd.	4,573,268	77,265,363	77,265,363	-	77,265,363
<b>Pre-IPO Investment:</b>					
Best Holding Limited	861,538	57,004,697	57,004,697	-	57,004,697
<b>Total BSEC Approved Investment in Equity of Non Listed Company</b>	<b>5,434,806</b>	<b>134,270,060</b>	<b>134,270,060</b>	<b>-</b>	<b>134,270,060</b>

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

(168,345,387)      (159,144,530)

**02.00 Dividend Receivables :**

EXIM Bank Limited		2,311,808
Heidelbrug Cement Bangladesh Ltd.	-	66,591
Standard Bank Limited	-	303,850
Union Bank Limited		117,777
RENATA (Renata Ltd.)	1,369,850	-
Square Pharmaceuticals Ltd.	2,808,666	-
ICB	87,981	-
BEXIMCO	386,127	-
Beximco Pharmaceuticals Ltd.	2,352,035	-
ACI Limited	251,624	-
BRAC Bank Ltd.	197,581	197,581
Lanka Bangla Finance Limited	-	110,898
United Commercial Bank Ltd.	-	478,532
Multi Securities & Services Ltd.	-	1,600,644
	<u>7,453,863</u>	<u>5,187,680</u>

R

	31-Dec-23	30-Jun-23
<b>03.00 Advance, Deposit and Prepayments :</b>		
Advance Income Tax	8,326,985	10,654,625
Security Deposit -CDBL	500,000	500,000
BSEC Annual Fee	712,367	1,432,563
DSE Annual Fee	586,513	295,666
CSE Annual Fee	586,513	295,666
CDBL Annual Fee	57,055	110,356
Trustee Fee -ICB	718,765	736,604
	<u>11,488,198</u>	<u>14,025,481</u>
<b>04.00 Receivable from Brokerhouse :</b>		
Receivable from sundry securities	9,823,830	9,870,541
	<u>9,823,830</u>	<u>9,870,541</u>
<b>04.01 Receivable from sundry securities:</b>		
Multi Securities & Services Ltd.	9,815,931	9,862,642
PHP Stocks & Securities Ltd.	4,928	4,928
Trust Bank Securities Limited	2,970	2,970
	<u>9,823,830</u>	<u>9,870,541</u>
<b>05.00 Cash and Cash Equivalents :</b>		
<i>Operational Accounts:</i>		
Eastern Bank Ltd. (1011360230190)	3,396	3,363
EXIM Bank Ltd. (03913100024554)	5,241,599	17,573,101
Dhaka Bank-2011520000015	49,118	48,734
One Bank Ltd. (0123000000733)	134,279	1,829,009
One Bank (0182100000046)	23,302,749	14,815,385
Padma Bank Ltd. (0113000082177/0002130000227)	11,316,003	12,043,216
Southeast Bank Ltd. (0013100000010)	7,423	8,027
Premier Bank -010413600000011	-	-
Sub-Total	<u>40,054,567</u>	<u>46,320,835</u>
<i>Dividend &amp; IPO Accounts:</i>		
One Bank-0183000002029 (2022-2023)	378,204	-
One Bank-0183000001387 (2021-2022)	935,235	920,198
Bank Asia-04936000160 (2020-2021)	965,610	957,481
Bank Asia Ltd. 04936000145 (2018-2019)	2,093	2,645
Bank Asia Ltd. -04936000126 (2017-2018)	127	126
BRAC Bank Ltd. (1505202008828001)	-	-
Sub-Total	<u>2,281,268</u>	<u>1,880,450</u>
	<u>42,335,835</u>	<u>48,201,285</u>
<b>05.01 Unclaimed Dividend:</b>		
Year 2022-2023	378,204	-
Year 2021-2022	935,235	920,198
Year 2020-2021	965,610	957,481
Year 2018-2019	2,093	2,645
Year 2017-2018	127	126
	<u>2,281,268</u>	<u>1,880,450</u>
<b>06.00 Preliminary and issue expenses :</b>		
Opening Balance	4,442,624	4,887,009
Less: Amortization During the Period	224,018	444,384
	<u>4,218,607</u>	<u>4,442,624</u>
<b>07.00 Accounts Payable :</b>		
Management Fee	8,432,885	8,748,233
Custodian Fee	654,549	634,682
Audit Fee	-	45,000
Printing Publication & Other Expenses	325,100	325,100
Tax & VAT Payable	-	2,231,548
	<u>9,412,534</u>	<u>11,984,563</u>
<b>08.00 Distributable Dividend Capacity (Qtr)</b>		
Retained earning opening	(25,107,915)	104,496,252
Dividend Equalization Reserve	68,084,818	-
Dividend Paid for 2022-2023	(42,976,903)	(100,279,440)
Profit for the period	(11,114,240)	(29,324,727)
a.Total Distributable Dividend Capacity	<u>(11,114,240)</u>	<u>(25,107,915)</u>
b. Fund Capital	1,432,563,430	1,432,563,430
(a/b)Distributable Dividend Capacity	<u>-0.78%</u>	<u>-1.75%</u>



	31-Dec-23	30-Jun-23
<b>09.00 Net Asset Value (NAV)</b>		
Total Net Assets Value at Cost	1,599,691,141	1,644,581,427
Number of unit	143,256,343	143,256,343
<b>Per Unit NAV at cost</b>	<b>11.17</b>	<b>11.48</b>
a. Total Net Assets Value at Cost	1,599,691,141	1,644,581,427
b. (Unrealised loss) or Unrealised Gain	(168,345,387)	(159,144,530)
Total Net Assets Value at Fair Value (a+b)	1,431,345,754	1,485,436,897
Number of unit	143,256,343	143,256,343
<b>Per Unit NAV at fair value</b>	<b>9.99</b>	<b>10.37</b>
	<b>31-Dec-23</b>	<b>31-Dec-22</b>
<b>10.00 Dividend Income from Investment:</b>		
ACI Limited	251,624	299,555
Bata Shoe Company (Bangladesh) Limited	317,573	204,094
BERGERPBL (Berger Paints Bangladesh Limited)	694,800	-
BEXIMCO	386,127	1,158,381
Beximco Pharmaceuticals Ltd.	2,352,035	2,352,035
BGIC (Bangladesh General Insurance Company Ltd.)	75,298	-
Fractional Dividend	9	53
ICB	87,981	-
National Credit and Commerce Bank Limited	1,162,785	-
RENATA (Renata Ltd.)	1,369,850	821,464
Social Islami Bank Limited	4,974	7
SOUTHEASTB (Southeast Bank Ltd.)	439,421	-
Square Pharmaceuticals Ltd.	2,808,666	-
BATBC	-	1,678,750
First Security Islami Bank Ltd.	-	136,647
GP (Grameen Phone Ltd.)	-	2,641,350
Summit Power Ltd.	-	376,870
Multi Securities & Services Limited	-	1,143,317
The City Bank Limited	1,648,109	-
	<b>11,599,250</b>	<b>10,812,522</b>
<b>11.00 Interest Income :</b>		
Premier Bank Ltd. Corporate Bonds	-	3,860,132
Special Notice Demand (SND) Accounts	1,255,244	1,098,976
	<b>1,255,244</b>	<b>4,959,108</b>
<b>12.00 Printing Publication &amp; IPO Expenses</b>		
Publication of Reports & Periodicals Expenses	78,813	163,041
Dividend Warrant Disbursement Expenses	-	13,732
IPO Expenses	3,000	6,000
	<b>81,813</b>	<b>182,773</b>
<b>13.00 (Total Provision for VAT &amp; Tax, writeoff)/ write back against erosion of fair value:</b>		
a. Balance Forwarded for provision from June 30, 2023	(159,144,530)	(21,542,126)
b. Total Required (Provision)/Excess (Note 1.01+1.02+1.03)	(168,345,387)	(155,940,994)
<b>(b-a) (Provision)/Written Back of provision in Profit or Loss Statement for mkt loss</b>	<b>(9,200,857)</b>	<b>(134,398,869)</b>
Provision for VAT & Tax	(1,615,477)	(1,553,561)
<b>Total (Provision)/Writeback Charged</b>	<b>(10,816,333)</b>	<b>(135,952,429)</b>
<b>14.00 Earnings Per Unit (EPU)</b>		
Net profit after (provision)/writeback of unrealise loss	(11,114,240)	(90,096,993)
Number of unit	143,256,343	143,256,343
<b>EPU</b>	<b>(0.08)</b>	<b>(0.63)</b>

Dhaka  
Date: January 30, 2024