

**AUDITORS' REPORT
&
AUDITED FINANCIAL STATEMENTS
OF
HFAML-ACME EMPLOYEES' UNIT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**



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INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of **HFAML-ACME EMPLOYEES' UNIT FUND**, which comprise of the Statement of Financial Position as at December 31, 2021 and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows, and Statement of Changes in Equity for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs). Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements prepared in accordance with the International Financial Reporting Standard (IFRSs), give a true and fair view of the state of the Organisation's affairs as at December 31, 2021 and of the results of its operations and cash flows for the year then ended and comply with other applicable laws and regulations.

We also report that:

- (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 account as required by law have been kept by the entity so far as it appeared from our examination of those books ;

- (c) The Fund Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income along with the annexed notes 1 to 23 and annexure A, dealt with by the report are in agreement with the books of account and returns; and
- (d) The expenditure incurred and payments made were for the purposes of the Fund's Business.

Dated, Dhaka-
18 January, 2021.


Md Abdus Salam, FCA, FCS
Enrolment No: 570
Senior Partner
ARTISAN
Chartered Accountants



HFAML-ACME EMPLOYEES' UNIT FUND
Statement of Financial Position
As at December 31, 2021

Particulars	Notes	December 31, 2021 Taka	December 31, 2020 Taka
Assets			
Preliminary & Issue Expenses	8.00	1,861,913	2,429,979
Total Non Current Assets		1,861,913	2,429,979
Current Assets			
Investment in Securities	5.00	145,518,296	137,599,689
Applications for IPO Share	5.02	22,037,500	-
Accounts Receivable	6.00	2,367,521	4,167,240
Investment in FDR	7.00	13,551,630	5,151,167
Other Asset	9.00	-	30,317
Cash & Cash Equivalents	10.00	20,838,511	22,486,769
Total Current Assets		204,313,459	169,435,182
Total Assets		206,175,372	171,865,161
Liabilities & Equity			
Liabilities			
Accounts Payable	11.00	238,700	1,009,112
Provision for diminution in value of Investment	12.00	-	4,230,503
Total Liabilities		238,700	5,239,615
Equity			
Capital Fund	13.00	147,141,899	149,650,735
OCI Reserve for share value fluctuation	13.01	(10,339,761)	-
Retained Earnings	14.00	69,134,534	16,974,811
Total Equity		205,936,672	166,625,546
Total Liabilities & Equity		206,175,372	171,865,161
NAV at Cost Price		216,276,433	170,856,048
NAV at Market Price		205,936,672	166,625,545
NAV per Unit (Cost)	15.00	14.49	11.37
NAV per Unit (Market)	16.00	13.80	11.09
No. of Unit		14,927,038	15,029,958

The annexed notes 1-23 and annexure A form an integral part of these financial statements.



Chairman
Trustee

Investment Corporation of Bangladesh (ICB)

Signed in terms of our separate report of even date annexed.

Dhaka
18 January, 2022



Managing Director & CEO
HF Asset Management Limited
(Asset Manager)



Md Abdus Salam, FCA, FCS
Enrolment No: 570
Senior Partner
ARTISAN
Chartered Accountants



HFAML-ACME EMPLOYEES' UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income
For the year ended December 31, 2021

Particulars	Notes	January 01, 2021 to 31 Dec. 2021	January 01, 2020 to 31 Dec. 2020
Income			
Net gain on sale of securities	17.00	59,791,095	14,649,545
Dividend Income	18.00	6,812,511	3,752,196
Interest Income	19.00	1,918,414	2,176,950
Total Income		68,522,020	20,578,691
Expenses			
BSEC Annual Fee		205,917	166,758
Trustee Fee		278,588	197,796
Custodian Fee		123,793	91,740
Audit Fee		25,000	20,000
CDBL Fees		26,000	20,000
CDBL Charges		95,610	52,530
CDBL Data Connectivity Charge		37,950	50,564
IPO Expenses		38,000	25,000
Management Fee		3,964,502	2,887,278
Publication Expenses		99,723	86,870
Bank Charges & Excise Duty		67,068	90,796
Amortization of Preliminary Expenses		568,065	568,065
BO A/C Maintenance Charge		2,300	2,750
Others Expense		30,327	33,370
Total Expenses		5,562,842	4,293,517
Income before Provision for the year		62,959,178	16,285,173
Write back of provision/(provision) for diminution in value of Investment	12.00	(6,109,258)	151,166
Net income/(loss) for the year		56,849,920	16,436,339
Other Comprehensive Income			
Total Comprehensive Income		56,849,920	16,436,339
No. of Unit		14,927,038	15,029,958
Earnings per Unit	20.00	3.81	1.09

The annexed notes 1-23 and annexure A form an integral part of these financial statements.




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Managing Director & CEO
HF Asset Management Limited
(Asset Manager)



Md Abdus Salam, FCA, FCS
Enrolment No: 570
Senior Partner
ARTISAN
Chartered Accountants

Dhaka
18 January, 2022



HFAML-ACME EMPLOYEES' UNIT FUND
Statement of Changes in Unit Capital
For the year ended December 31, 2021

Particulars	Amount in BDT			
	Capital Fund	Retained Earnings	OCI Reserve for share value fluctuation	Total Equity
Beginning Balance	149,650,736	16,974,811	-	166,625,546
Fund Collected/(Redeemed) during the year	(2,508,837)	-	-	(2,508,837)
Net income during the year	-	56,849,920	-	56,849,920
Adjustment for diminution in value of Investment	-	10,339,761	(10,339,761)	-
Dividend Paid during the year	-	(15,029,958)	-	(15,029,958)
Balance as on December 31, 2021	147,141,899	69,134,534	(10,339,761)	205,936,672

For the period ended December 31, 2020

Particulars	Amount in BDT			
	Capital Fund	Retained Earnings	OCI Reserve for share value fluctuation	Total Equity
Beginning Balance	135,333,075	12,721,204	-	148,054,279
Unit Capital	14,317,660	-	-	14,317,660
Net income during the year	-	16,436,339	-	16,436,339
Dividend Paid during the year	-	(12,182,732)	-	(12,182,732)
Balance as on December 31, 2020	149,650,735	16,974,811	-	166,625,546

The annexed notes 1-23 and annexure A form an integral part of these financial statements.




Chairman
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Dhaka
18 January, 2022



Managing Director & CEO
HF Asset Management Limited
(Asset Manager)



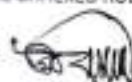
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HFAML-ACME EMPLOYEES' UNIT FUND
Statement of Cash Flows
For the year ended December 31, 2021

Notes	December 31, 2021	December 31, 2020
	Taka	Taka
Cash Flow from Operating Activities	15,014,587	(5,496,498)
Dividend Income Received	6,528,240	3,801,398
Interest Income Received	1,851,881	2,345,168
Payment for Investment in Marketable Securities	(69,259,580)	(79,338,031)
Investment in IPO Shares	(34,630,990)	(6,776,610)
Received from Sale of Marketable Securities	125,436,624	73,228,271
FDR Encashment/(Investment)	(8,400,463)	5,386,333
Payment for Expenses	(6,511,124)	(4,143,028)
Cash Flow from Investing Activities	-	-
Payment for Preliminary & Issue Expenses	-	-
Cash Flow from Financing Activities	(16,662,845)	2,820,490
Unit Sale	25,297,779	13,954,116
Dividend Paid	(12,781,627)	(10,936,826)
Unit Repurchase	(29,178,997)	(196,800)
Total Cash Flow for the year	(1,648,258)	(2,676,008)
Beginning Cash Balance	22,486,769	25,162,777
Ending Cash Balance	20,838,511	22,486,769
Net operating cash flow per Unit (NOCFPU)	1.01	(0.37)

The annexed notes 1-23 and annexure A form an integral part of these financial statements.




Chairman
Trustee

Investment Corporation of Bangladesh (ICB)


Managing Director & CEO
HF Asset Management Limited
(Asset Manager)

Signed in terms of our separate report of even date.


Md Abdus Salam, FCA, FCS
Enrolment No: 570
Senior Partner
ARTISAN
Chartered Accountants

Dhaka
18 January, 2022



HFAML-ACME EMPLOYEES' UNIT FUND

Notes to the Financial Statements
For the year ended December 31, 2021

1 Introduction of the Fund and its Activities

1.01 Legal Status and Key Partners of The Fund

HFAML-ACME Employees' Unit Fund (here-in-after referred to as "the Fund"), a Trust property, was made on 03 June, 2018 under the Trust Act, 1882 and registered under the Registration Act, 1908. Subsequently on 06 June, 2018 the fund registered as a Mutual Fund from Bangladesh Securities and Exchange Commission with an Initial Fund Size of Tk. 20.00 Crore divided into 2 Crore units of Tk. 10.00 each under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১ as an Open end Mutual Fund vide registration no. BSEC/MUTUAL FUND/2018/92. The fund commenced its operation on 07 October, 2018.

Key partners:

Sponsor : The ACME Laboratories Limited Employees' Provident Fund

Registered Office : 1/4, Mirpur Road, Kallayanpur, Dhaka-1207, Bangladesh.

Trustee : Investment Corporation of Bangladesh (ICB)

Registered Office : BDBL Bhaban, Rajuk Avenue, Dhaka-1000, Bangladesh

Custodian : BRAC Bank Limited

Registered Office : Anik Tower, 220/B, Tejgaon Gulshan Link Road, Tejgaon, Dhaka 1208, Bangladesh.

Asset Manager : HF Asset Management Limited (HFAML)

Registered Office : RABEE HOUSE, 2nd Floor, B-2, Building-8, House # CEN(B)-11, Road # 99, Gulshan-2, Dhaka-1212

1.02 Principal Activities and Nature of Operation

HFAML-ACME Employees' Unit Fund is an Open end Mutual Fund which is a professionally managed portfolio of equity stocks and fixed income instruments. Investors buy units of the Fund and the Asset Manager pools that money to make investments on their behalf. Each unit represents a portion of the fund's holdings.

The target group of investors comprises both institutions and individuals. Units of the Fund may be bought / surrendered through HF Asset Management Limited and authorized selling agents appointed by the Asset Manager from time to time and any other procedure as prescribed by the Asset Manager. Surrender of units is allowed only through HFAML or the selling agents from whom the units were originally purchased.

2 Objectives

The objective of the HFAML-ACME Employees' Unit Fund is to generate capital appreciation along with current income in the form of dividend and capital gain from a combined portfolio of equity and interest income from debt and money market investment.

3 Basis of Preparation

3.1 Statement of Compliance

These financial statements have been prepared under historical cost convention and in conformity with International Accounting Standards (IAS-1), International Financial Reporting Standards (IFRS), Bangladesh Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১ and others, as applicable.

3.2 Basis of Measurement

These financial statements have been prepared on a going concern basis under historical cost convention in accordance with Generally Accepted Accounting Principles (GAAPs).

3.3 Functional Currency and Presentation Currency

These financial statements are presented in Bangladeshi Taka, which is also the Fund's functional currency.

3.4 Accounting Year of The Fund

These Financial Statements are prepared for the year ended from January 01 to 31 December, 2021.



3.5 Components of Financial Statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows; and
Notes to the Financial Statements

4 Significant Accounting Policies

4.01 Investment Policies of the Fund

The Fund shall invest subject to সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১ and only in those securities, deposits and investments approved by the BSEC and /or the Bangladesh Bank and /or the Insurance Development & Regulatory Authority (IDRA) Bangladesh or any other competent authority of Bangladesh in this regard. The Fund shall not invest:

- (i) less than 60% of the total assets in capital market instruments out of which at least 50% shall be invested in listed securities;
- (ii) more than 25% of the total assets in shares, debentures or other securities in any one industry;
- (iii) more than 20% of the total assets in shares, debentures or other securities of a single company or group;
- (iv) more than 15% of the total assets in Pre-IPOs at one time;
- (v) more than 15% of any company's total paid up capital; and
- (vi) more than 10% of the total asset in one particular company.

4.02 Valuation Policy

As per Rule 58 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১, the fund shall fix the valuation method for the Scheme subject to the prior approval of the Commission. The investment valuation policy of the Fund as approved by BSEC is as follows:

4.2.1 Listed Securities

The listed securities is valued at the closing quoted market price on the Dhaka Stock Exchange on 30th December, 2021 (the date of valuation) i.e the last trading date of December 2021.

4.03 Net Asset Value (NAV) Calculation

The Fund determines its NAV per unit on the last business day of each week by dividing the value of the net asset of the Fund (the value of total assets less total liabilities as per Rule 60 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১ by the total number of outstanding units). The Fund uses the following formula to derive the NAV per unit:

Total NAV=VA-LT

NAV per unit= Total NAV/ No. of units outstanding

VA: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and at bank + Value of all securities receivables + Receivables of proceeds of sale of investments + Dividend receivables net of tax + Interest receivables net of tax + Issue expenses amortized as on date + Printing, publication and stationary expenses amortized as on date.

LT: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable as Trustee fees + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

4.04 Revenue Recognition

Capital Gains

Capital gains/losses are recognized on realized basis and based on average costing method.

Dividend Income

Dividend income is recognized on being declared by the investee-company based on the record date as the cut off date.

Financial Income

Financial Income comprises of interest income on fund deposited with the bank accounts, FDR with Banks & NBFIs, etc.

4.05 Preliminary and Issue Expenses

Preliminary and issue expenses represent expenditures incurred prior to the launching of initial public subscription of the Fund. As per Rule 65 (3) of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১, the preliminary expenses are being written off over a year of 7 (seven) years.

4.06 Management Fee

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১, the Asset Management Company shall be entitled to charge the Fund an annual management fee for the management of the Fund at the following rates:

- (i) @ 2.5% per annum of weekly average Net Asset Value (NAV) of the fund up-to Tk. 50,000,000 (Taka five crore);
- (ii) @ 2.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 50,000,000 (Taka five crore) but up to Tk. 250,000,000 (Taka twenty five crore);
- (iii) @ 1.5% per annum for additional amount of the weekly average NAV of the Fund over Tk. 250,000,000 (Taka twenty five crore) up to Tk. 500,000,000 (Taka fifty crore);
- (iv) @ 1.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 500,000,000 (Taka fifty crore);

The management fee is calculated on every closing day of the week on the NAV of the Fund and paid at the end of each quarter.

4.07 Trustee Fee

The Trustee shall be paid an annual trustee fee @ 0.15% of the NAV of the Fund during the life of the Fund.

4.08 Custodian Fee

The Fund shall pay to the Custodian a safe keeping fee @ 0.06% of money market instruments and 0.08% of capital market instruments of balance (dematerialized and non-dematerialized) securities and assets held by the Fund calculated on the basis of average month end value per annum.

4.09 Commission Payable on Selling Agent(s)

The Fund shall pay commission to the authorized selling agent(s) to be appointed by the Asset Manager at the rate of highest 1.00%(one percent) and minimum 0.50% (zero point five zero percent) on the total face value of unit sales which may change in future with the approval of Trustee. If individuals are appointed as selling agents BY AMC, the commission payable to them will vary as fixed as per AMC's selling agents policy which will be approved by Trustee. In no case, selling agents commission applicable for individuals will be more than 1% (one percent) on the face value on unit sales. According to prospectus as approved by BSEC HFAML acts as the selling agent of the HFAML-ACME Employees' Unit Fund.

4.10 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/Income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984; hence no provision for tax is required.

4.11 BSEC Registration Fees and Annual Fees

The Fund has paid to Bangladesh Securities and Exchange Commission (BSEC) Registration Fee as per Rule - 10 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১. In addition to that the Fund will have to pay 0.10% of the fund size per annum as annual fee as per Rule - 11 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১.

4.12 Dividend Policy

- (i) The Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১ from time to time.

- (ii) The Fund shall create a dividend equalization reserve by suitable appropriation from the income of the fund.
- (iii) Before declaration of dividend, the Asset Management Company shall make a provision in consultation with the Auditor if market value of investments goes below the acquisition cost and the method of calculation of this provision shall be incorporated in the notes of accounts.
- (iv) Dividend warrant shall be dispatched within 45 (forty five) days from the declaration of such dividend, and shall submit a statement within next 7 (seven) days to the Commission.
- (v) Before registration for transfer of ownership, a transferee shall not possess the right to any dividend declared; and
- (vi) There shall be a Cumulative Investment Plan (CIP) scheme in this Fund. Under this scheme a unit holder instead of receiving dividend may reinvest such dividend income accrued for purchasing Unit at a Concession rate, to be determined by HFAML.

4.13 Provisions

A provision is recognized if, as a result of a past event, the Fund has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting year according to IAS -37.

4.14 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

4.15 Related Party Disclosure

As per International Accounting Standard (IAS) 24 Related Party Disclosures, parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties. Related party disclosures have been given in Note 21.

4.16 Departure From IFRS and IAS

(a) The Fund has written off preliminary and issue expense over a year of seven (07) years on a straight-line method according to Rule-65(3) Ka of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১ which contradicts with Paragraph 69(a) of IAS 38 'Intangible Assets', as it states that "no intangible or other asset is recognized when expenditure on start-up activities (i.e. Start-up costs) is incurred to provide future economic benefits".

(b) The Fund is required to maintain provision for the erosion on value of marketable securities according Rule -67(1) of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১ which contradicts with IFRS 9.

4.17 Statement of Cash Flows

Statement of Cash Flows is prepared in accordance with IAS-7 under direct method.

4.18 Earnings Per Unit

Earnings per unit has been calculated in accordance with IAS-33. Earnings per Share is shown on the face of Comprehensive Income.

4.19 General

- i) Figures appearing in these Financial Statements have been rounded off to nearest Taka.



4.20 Application of International Accounting Standards (IASs):

The Financial Statements have been prepared in compliance with requirement of IASs and IFRSs as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. HFAML-ACME Employees' Unit Fund applied following IAS and IFRS:

Name of the IAS/IFRS	IAS/IFRS No.	Status
Presentation of Financial Statements	1	Applied
Statements of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Applied
Events after the Reporting Period	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	Applied
Revenue from contracts with customers	15	Applied
Employee Benefits	19	Not Applicable
Borrowing Costs	23	Not Applicable
Related Party Disclosures	24	Applied
Financial Instruments: Presentation	32	Applied
Earning Per Share	33	Applied
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	Not Applicable
Financial Instruments	9	Applied

4.21 Re-arrangement

Previous year's figures have been re-arranged and applied retrospective restatement whenever necessary to ensure comparability with the current year's presentation. The company has rearranged the provision for diminution in value of investment in share Tk. 42,30,503 with retained earnings and transferred to the OCI resource for share value of investment.



Notes	December 31, 2021		December 31, 2020	
	Taka		Taka	
5.00 Investment in Securities				
Investment in listed securities		136,301,396		129,930,239
Investment in non-listed securities(MF-Open End)	5.01	9,216,900		7,669,450
Total		145,518,296		137,599,689
Details are mentioned in (Annexure-A)				
5.01 Investment in non-listed Mutual Fund(Open End)				
ATC Shariah Unit Fund		6,057,900		5,003,200
CAPM Unit Fund		3,159,000		2,666,250
Total		9,216,900		7,669,450
5.02 Applications for IPO Share				
BD Thai Food & Beverage Ltd.		637,500.0		-
Union Bank Ltd.		21,400,000		-
Total		22,037,500		-
6.00 Accounts Receivable				
Dividend receivable	6.01	1,708,634		1,424,363
Interest receivable	6.02	400,564		371,773
Receivable from Sale of Securities		258,324		2,357,664
Other Receivables		-		13,441
Total		2,367,521		4,167,240
6.01 Dividend receivable				
GCL Ball Pen Industries Ltd.		13,600		-
Doreen Power Generations and Systems Limited		6,500		-
Titas Gas Transmission & Dist. Co. Ltd.		-		353,600
Bangladesh Submarine Cable Company Limited		9,990		-
BBS Cables Limited		38,630		25,661
National Polymer Industries Ltd.		2,000		-
Ring Shine Textile Limited		15,000		15,000
Investment Corporation Of Bangladesh		1,650		27,500
Wata Chemicals Limited		23,580		-
BSRM Steels Limited		55,500		-
JMI Syringes & Medical Devices Ltd.		3,000		-
Olympic Industries Ltd.		204,120		62,400
GENEX Infosys Limited		1,000		-
ACI Limited		22,035		266,800
IFAD Autos Limited		22,000		27,000
Square Pharmaceuticals Ltd.		112,800		94,000
Beximco Pharmaceuticals Ltd.		3,500		-
United Power Generation & Distribution Company Ltd.		427,907		-
Confidence Cement Ltd.		122,500		-
National Tea Company Ltd.		257		400
Baraka Patenga Power Limited		4,375		-
Baraka Power Limited		32,600		-
Unique Hotel & Resorts Limited		68,380		72,000
The ACME Laboratories Limited		3,750		37,500
Summit Power Limited		513,800		250,000
Sonali Life Insurance Company Limited		160		-
Bangladesh Lamps Limited		-		10,000
Beacon Pharmaceuticals Limited		-		3,900
Bangladesh Shipping Corporation		-		15,000
Dhaka Electric Supply Company Ltd.		-		30,000

Notes	December 31, 2021	December 31, 2020
	Taka	Taka
Esquire Knit & Composite Limited	-	78,750
Fortune Shoes Limited	-	25,000
Meghna Cement Mills Ltd.	-	6,300
Salvo Chemical Industry Limited	-	2,000
Sea Pearl Beach Resort & Spa Limited	-	552
VFS Thread Dyeing Limited	-	15,000
Dominage Steel Building Systems Limited	-	6,000
Total	1,708,634	1,424,363

6.02 Interest receivable-FDR & STD

Interest Receivable-FDR NO.101-12-7880	187,279	213,773
Interest Receivable-FDR NO.2020-02-028	74,167	67,375
Interest Receivable-FDR NO.101-14-8351	-	45,313
Interest Receivable-FDR NO.101-14-8352	139,118	45,313
Total	400,564	371,773

7.00 Investment in FDR for more than 03 Months

Name of Institution	Account No.	Term	Amount	Amount
IIFDC Finance Ltd.	101-12-7880	6 Months	5,602,017	5,151,167
	101-14-8352	4 Months	7,949,613	-
Total			13,551,630	5,151,167

8.00 Preliminary & Issue Expenses

Opening Balance	2,429,979	2,998,044
Less: Amortization during the year	568,065	568,065
Total	1,861,913	2,429,979

8.01 Preliminary & Issue Expenses

Legal & Compliance Related Expenses	249,641	325,806
Printing & Publication Expenses	216,546	282,614
Formation Fee	718,298	937,448
Management Fee	661,197	862,927
Other Expenses	16,231	21,183
Total	1,861,913	2,429,979

9.00 Other Asset

Opening	30,317	36,587
Expenses during the year	30,317	6,270
Total	-	30,317

10.00 Cash & Cash Equivalent

Cash at Bank-(Note-10.01)	15,084,188	2,167,724
Term Deposit-(Note-10.02)	5,754,323	20,319,045
Total	20,838,511	22,486,769

Cash at Bank					
Name of Bank	Account Name	Account No.	Type	Amount	Amount
IFIC Bank Limited	HFAML-ACME Employees' Unit Fund	0170205085041	SND	12,604,300	1,007,896
		0170225788041		SND	2,478,087
		0190102804041	Div A/C	1,801	3,045
Total				15,084,188	2,167,724

Notes	December 31, 2021	December 31, 2020
	Taka	Taka

10.02 Term Deposit for 03 Months

Name of Institution	Account No.	Term	Amount	Amount
IIFDC Finance Ltd.	101-14-8351	3 Months	-	7,500,000
	101-14-8352	3 Months	-	7,500,000
Union Capital Limited	2020-02-028	3 Months	5,754,323	5,319,045
Total			5,754,323	20,319,045

11.00 Accounts Payable

Payable for Custodian Fees	144,917	66,691
Payable for Trustee Fees	20,952	15,821
Payable BSEC Fee	39,158	36,419
Payable for Management Fees	2,944	845,654
Payable for Advertisement Expenses	4,960	11,000
Payable Audit Fees	22,500	20,000
Payable for CDBL Data connectivity Fee	-	13,046
Fraction amount of SIP	42	21
Others payable	3,228	460
Total	238,700	1,009,113

12.00 Provision/(Write back of provision) for diminution in value of investments

Opening Balance	4,230,503	4,381,669
Add: Provision /(Write Back) of provision during the year	6,109,258	(151,166)
Required provision against diminution in value of investments at the end of year	10,339,761	4,230,503

13.00 Unit Capital

Sponsor's Contribution	50,000,000	50,000,000
Fund collected other than Sponsors	99,270,380	100,299,580
Unit Discount	(9,330,240)	(771,123)
Unit Premium	7,201,758	122,278
Total	147,141,899	149,650,735

13.01 OCI Reserve for share value fluctuation

Deimination in Value of Investment in listed securities	(11,887,211)	-
Deimination in Value of Investment in non-listed securities(MF-Open End)	1,547,450	-
	(10,339,761)	-

14.00 Retained earnings

Opening Balance	16,974,811	12,721,204.00
Add: Profit during the year	56,849,920	16,436,339
Less: Adjustment for diminution in value of investment	10,339,761	-
Less: Dividend Paid during the year	(15,029,958)	(12,182,732)
Closing Balance	69,134,534	16,974,811

15.00 Net asset value (NAV) per unit at cost

Total Asset at Market Value	206,175,372	171,865,161
Add: Unrealized Gain/ (Loss) in portfolio	10,339,761	-
Total net asset value at cost	216,515,133	171,865,161
Less: Accounts payable	238,700	1,009,112
Total net asset value at cost	216,276,433	170,856,048
Number of units	14,927,038	15,029,958
NAV per unit at cost	14.49	11.37

Notes	December 31, 2021	December 31, 2020
	Taka	Taka

16.00 Net asset value (NAV) per unit at market price

Total Asset at Market Value

Less: Accounts payable

Total net asset value at market price

Number of units

NAV per unit at Market Price

206,175,372	167,634,657
238,700	1,009,112
205,936,672	166,625,545
14,927,038	15,029,958
13.80	11.09

17.00 Gain / (Loss) from listed Securities

AB Bank Limited	-	745,403
The ACME Laboratories Limited	146,822	(1,776)
Active Fine Chemicals Limited	-	704,070
ADN Telecom Limited	-	521,763
Al-Arafah Islami Bank Ltd	-	(265,886)
Associated Oxygen Limited	-	516,535
Apex Footwear Limited	-	29,028
Apex Tannery Limited	-	2,850
Asia Insurance Limited	-	31,785
Asian Tiger Sandhani Life Growth Fund	-	34,243
Bank Asia Ltd.	-	4,224
Baraka Power Limited	93,689	117,175
Bata Shoe Company (Bangladesh) Limited	395,980	64,742
Bangladesh Finance and Investment Co. Ltd	2,626,490	403,905
Bangladesh Lamps Limited	58,372	243,619
Beacon Pharmaceuticals Limited	107,349	378,808
Berger Paints Bangladesh Ltd.	60,929	(281,585)
Bangladesh Export Import Company Ltd.	498,202	368,473
Bangladesh Shipping Corporation	39,856	125,422
Bangladesh Submarine Cable Company Limited	124,696	(52,929)
BSRM Steels Limited	399,130	52,643
Beximco Pharmaceuticals Ltd.	1,597,889	1,320,050
The City Bank Ltd.	16,902	239,119
Confidence Cement Ltd.	493,001	(32,786)
Copper Tech Industries Limited	-	183,469
Delta Brac Housing Finance Corp. Ltd.	91,242	52,577
Dhaka Bank Ltd.	15,889	22,526
Dominage Steel Building Systems Limited	34,207	1,214,066
Doreen Power Generations and Systems Limited	745,129	121,305
Dragon Sweater and Spinning Limited	(12,425)	62,922
Dutch-Bangla Bank Ltd.	-	2,797
Eastern Insurance Company Ltd.	-	91,537
Eastland Insurance Company Ltd.	307,733	117,459
Eastern Bank Ltd.	53,957	18,473
Express Insurance Limited	-	2,264,918
Export Import (EXIM) Bank of Bangladesh Limited	-	(299,689)
First Bangladesh Fixed Income Fund	-	85,376
Fortune Shoes Limited	162,801	153,865
Fu Wang Food Ltd.	-	31,611
GENEX Infosys Limited	189,366	90,859
GlaxoSmithKline (GSK) Bangladesh Ltd.	-	7,502
Green Delta Insurance Ltd.	256,805	53,394
GSP Finance Company (Bangladesh) Limited	-	127,836
Hamid Fabrics Limited	-	29,100
IBBL Mudaraba Perpetual Bond	-	(9,234)
The IBN SINA Pharmaceutical Industry Ltd.	175,284	137,228
Indo Bangla Pharmaceuticals	-	96,671



Notes	December 31, 2021	December 31, 2020
	Taka	Taka
Investment Corporation Of Bangladesh	977,678	676,352
ICB AMCL First Agrani Bank Mutual Fund	-	32,640
IDLC Finance Ltd.	268,842	132,227
IFIC Bank Ltd.	-	22,990
Islami Bank Bangladesh Limited	388	60,484
Jamuna Bank Ltd.	396,044	33,923
JMI Syringes & Medical Devices Ltd.	12,590	27,566
Khulna Power Company Limited	-	54,706
LankaBangla Finance Ltd.	186,195	287,202
Libra Infusions Limited	625,360	140,376
Linde Bangladesh Limited	113,408	163
Mercantile Bank Ltd.	381,558	88,945
MIL Bangladesh Limited	-	40,719
National Credit and Commerce Bank Ltd.	609,091	164,078
New Line Clothing Limited	-	69,644
National Polymer Industries Ltd.	643,446	106,213
National Tubes Limited	-	7,841
Orion Pharma Ltd.	498,977	59,293
Pioneer Insurance Company Ltd.	490,615	578,894
Pragati Insurance Ltd.	-	126,756
Pragati Life Insurance Ltd.	-	55,617
Prima Finance & Investment Ltd.	1,229,239	37,068
RAK Ceramics (Bangladesh) Limited	414,169	3,431
Reliance Insurance Ltd.	-	333,427
Renata Ltd.	-	(29,861)
Ring Shine Textile Limited	197,616	(234,226)
Rupali Bank Ltd.	1,150,003	14,292
Salvo Chemical Industry Limited	-	11,388
Sea Pearl Beach Resort & Spa Limited	370,088	292,781
Southeast Bank 1st Mutual Fund	137,528	43,640
SEML FBLSL Growth Fund	-	240,870
Shasha Denims Limited	-	32,786
Silco Pharmaceutical Limited	-	155,486
Singer Bangladesh Limited	28,977	56,811
Southeast Bank Ltd.	181,098	(185,576)
Shinepukur Ceramics Limited	-	19,985
Shahjibazar Power Co. Ltd.	-	45,693
Square Textile Ltd.	-	7,720
Standard Bank Limited	194,858	30,164
Summit Power Limited	719,144	202,327
United Power Generation & Distribution Company Ltd.	174,696	394,685
Usmania Glass Sheet Factory Limited	-	4,134
Vanguard AML BD Finance Mutual Fund One	220,308	177,078
Vanguard AML Rupali Bank Balanced Fund	5,752	33,130
Wata Chemicals Limited	87,439	270,222
ACI Limited	1,759,440	-
ACME Pesticides Limited	571,967	-
AFC Agro Biotech Ltd.	41,669	-
Anwar Galvanizing Ltd.	4,230,236	-
British American Tobacco Bangladesh Company Limited	2,858,235	-
BBS Cables Limited	111,813	-
Bangladesh General Insurance Company Ltd.	468	-
Baraka Patenga Power Limited	2,241,127	-
Crystal Insurance Company Limited	624,533	-
Dhaka Electric Supply Company Ltd.	92,094	-
Desh General Insurance Company Limited	276,713	-



Notes	December 31, 2021	December 31, 2020
	Taka	Taka
eGeneration Limited	425,418	-
Eastern Housing Limited	215,970	-
Esquire Knit & Composite Limited	69,131	-
FAS Finance & Investment Limited	881,389	-
GBB Power Ltd.	937,459	-
Grameenphone Ltd.	320,470	-
GQ Ball Pen Industries Ltd.	151,602	-
Grameen One : Scheme Two	39,231	-
Hwa Well Textiles (BD) Limited	17,814	-
Heidelberg Cement Bangladesh Ltd.	27,784	-
IFAD Autos Limited	257,751	-
IPDC Finance Limited	85,334	-
Jamuna Oil Company Limited	(40,192)	-
LafargeHolcim Bangladesh Limited	264,425	-
LR Global Bangladesh Mutual Fund One	13,854	-
Master feed Agrotec Ltd.	41,218	-
MBL 1st Mutual Fund	31,474	-
Meghna Cement Mills Ltd.	47,238	-
M.I. Cement Factory Limited	258,895	-
MIDAS Financing Ltd.	25,565	-
MOSTAFA METAL INDUSTRIES LTD	21,013	-
Meghna Petroleum Limited	(243,823)	-
Mutual Trust Bank Ltd.	(16,222)	-
National Bank Ltd.	199,419	-
National Housing Fin. and Inv. Ltd.	24,848	-
NRB Commercial Bank Limited	1,092,898	-
National Tea Company Ltd.	131,218	-
Olympic Industries Ltd.	2,388	-
One Bank Limited	724,959	-
Oryza Agro Industries Ltd.	11,309	-
Phoenix Finance and Investments Ltd.	11,767	-
Popular Life Insurance Co. Ltd.	34,113	-
Power Grid Company of Bangladesh Ltd.	665,234	-
Premier Bank Ltd.	1,204	-
Premier Cement Mills Limited	30,701	-
Prime Bank Ltd.	14,200	-
Prime Islami Life Insurance Ltd.	104,082	-
Progressive Life Insurance Co. Ltd.	7,639	-
Robi Axiata Limited	15,357,256	-
SAIF Powertec Limited	277,698	-
Saiham Cotton Mills Limited	(296,800)	-
Samorita Hospital Limited	32,529	-
South Bangla Agriculture & Commerce Bank Limited	1,381,251	-
Shahjalal Islami Bank Ltd.	21,049	-
Sena Kalyan Insurance Company Limited	915,698	-
Sonali Life Insurance Company Limited	1,295,367	-
Square Pharmaceuticals Ltd.	490,511	-
Sunlife Insurance Company Limited	34,308	-
Taufika Foods and Agro Industries Limited	410,228	-
Titas Gas Transmission & Dist. Co. Ltd.	219,245	-
Trust Bank 1st Mutual Fund	290,535	-
United Commercial Bank Ltd.	60,730	-
Unilever Consumer Care Limited	(27,047)	-
Union Capital Limited	20,256	-
Unique Hotel & Resorts Limited	544,767	-
Uttara Bank Limited	69,373	-



Uttara Finance and Investments Limited
VFS Thread Dyeing Limited
Yeakin Polymer Limited
Fraction
Total

Notes	December 31, 2021	December 31, 2020
	Taka	Taka
	269,960	-
	67,450	-
	(338,921)	-
	4,181	-
	59,791,095	14,649,545

18.00 Dividend Income

Jamuna Oil Company Limited	220,800	-
Meghna Petroleum Limited	300,000	-
Confidence Cement Ltd.	53,252	-
Grameenphone Ltd.	156,000	83,300
British American Tobacco Bangladesh Company Limited	272,125	220,000
Bangladesh Finance and Investment Co. Ltd.	42,000	-
Unilever Consumer Care Limited	33,440	-
Dutch-Bangla Bank Ltd.	113	1,125
Mercantile Bank Ltd.	100,000	127,600
Uttara Bank Limited	62,500	-
Delta Brac Housing Finance Corp. Ltd.	64,645	20,000
Green Delta Insurance Ltd.	24,500	10,500
Jamuna Bank Ltd.	249,681	75,000
Eastland Insurance Company Ltd.	26,587	-
Uttara Bank Limited	62,500	-
Robi Axiata Limited	34,410	-
One Bank Limited	75,000	-
MBL 1st Mutual Fund	212,750	-
ATCS Unit Fund	238,500	-
Heidelberg Cement Bangladesh Ltd.	29,400	-
NRB Commercial Bank Limited	4,307	-
National Credit and Commerce Bank Ltd.	18,750	300,000
Southeast Bank Ltd.	40,000	150,000
Bata Shoe Company (Bangladesh) Limited	8,000	13,750
Pioneer Insurance Company Ltd.	400	-
Sonali Life Insurance Company Limited	240	-
Berger Paints Bangladesh Ltd.	18,750	-
CAPM Unit Fund	737,500	-
NRB Commercial Bank Limited	3	-
Green Delta Mutual Fund	84,000	-
Sea Pearl Beach Resort & Spa Limited	3,300	552
Popular Life Insurance Co. Ltd.	289,000	-
Trust Bank Limited	309,600	-
Grameen One : Scheme Two	280,800	-
"Reliance One" the first scheme of Reliance Insurance Mutual Fund	430,500	-
South Bangla Agriculture & Commerce Bank Limited	3,238	-
Eastern Housing Limited	1,500	77,250
The IBN SINA Pharmaceutical Industry Ltd.	2,350	10,665
Summit Power Limited	513,800	250,000
Doreen Power Generations and Systems Limited	6,500	-
Titag Gas Transmission & Dist. Co. Ltd.	61,600	353,600
Bangladesh Submarine Cable Company Limited	9,990	-
BBS Cables Limited	38,627	75,661
National Polymer Industries Ltd.	2,000	-
BSRM Steels Limited	55,500	-
JMI Syringes & Medical Devices Ltd.	3,000	-
Olympic Industries Ltd.	204,120	62,400
GENEX Infosys Limited	1,000	-
ACI Limited	22,035	266,800



Notes	December 31, 2021	December 31, 2020
	Taka	Taka
IFAD Autos Limited	22,000	27,000
Unique Hotel & Resorts Limited	68,380	72,000
The ACME Laboratories Limited	3,750	37,500
Square Pharmaceuticals Ltd.	112,800	94,000
Boximco Pharmaceuticals Ltd.	3,500	-
United Power Generation & Distribution Company Ltd.	427,907	-
Confidence Cement Ltd.	122,500	-
National Tea Company Ltd.	257	400
Baraka Patenga Power Limited	4,375	-
Baraka Power Limited	32,600	-
Active Fine Chemicals Limited	12,000	-
GQ Ball Pen Industries Ltd.	13,600	-
Vanguard AML BD Finance Mutual Fund One	555,000	-
Investment Corporation Of Bangladesh	1,650	27,500
Wata Chemicals Limited	23,580	-
Reliance Insurance Ltd.	-	107,500
Singer Bangladesh Limited	-	61,600
Export Import (EXIM) Bank of Bangladesh Limited	-	390,000
The City Bank Ltd.	-	205,500
LankaBangla Finance Ltd.	-	24,500
IBBL Mudaraba Perpetual Bond	-	237,408
Islami Bank Bangladesh Limited	-	75,000
Al-Arafah Islami Bank Ltd	-	84,500
Uttara Finance and Investments Limited	-	52,500
Bangladesh Lamps Limited	-	10,000
VFS Thread Dyeing Limited	-	15,000
Dhaka Electric Supply Company Ltd.	-	30,000
Beacon Pharmaceuticals Limited	-	3,900
Ring Shine Textile Limited	-	15,000
Salvo Chemical Industry Limited	-	2,000
Meghna Cement Mills Ltd.	-	6,300
Bangladesh Shipping Corporation	-	15,000
Fortune Shoes Limited	-	25,000
Esquire Knit & Composite Limited	-	78,750
Dominage Steel Building Systems Limited	-	6,000
Fraction	-	136
Total	6,812,511	3,752,196
19.00 Interest income		
Term Deposit (FDR)	1,539,501	1,913,565
Cash at Bank (SND & CP)	378,913	263,384
Total	1,918,414	2,176,950
20.00 Earning per unit		
Net income for the year (A)	56,849,920	16,436,339
Outstanding number of units (B)	14,927,038	15,029,958
Earning per unit (A/B)	3.81	1.09



Notes	December 31, 2021	December 31, 2020
	Taka	Taka

21.00 Related party transaction

Relationship	Name of the	Nature of transaction	Closing balance as	Closing balance as
Trustee of the Fund	Investment Corporation of Bangladesh	Trustee Fees	278,588	197,796
Custodian of the Fund	BRAC Bank Limited	Custodian Fees	123,793	91,740
Asset Manager	HF Asset Management	Management Fees	3,964,502	2,887,278

22.00 Events after the reporting year

The Board of Trustees of the Fund has approved dividend at the rate of Tk. 2.10 Per unit i.e. 21% for the year ended December 31, 2021 at the meeting held on January 31, 2022.

23.00 Date of authorisation

The Trustee Board has authorised these financial statements for issue on January 31, 2022.



3. Investments in Capital Market Securities (Listed):

Sl	Sectors	Investment in Stocks/Securities (Sector wise)	Ticker	No. of Share	Total Cost Value	Cost Per Share	Total Market Value	Market Value per share	Appreciation (or Diminution) in the market value/Fair	Annexure-A % of Total Investments
A. Shares of Listed Companies (Script wise)										
1	Bank	Dhaka Bank Ltd.	DHAKABANK	49,118	724,303.92	14.75	607,652.80	14.00	(136,651.92)	0.10%
2		Dutch-Bangla Bank Ltd.	DUTCHBANGL	88	6,716.60	76.10	6,716.60	0.00%
3		Eastern Bank Ltd.	EBL	10,000	795,790.60	39.21	693,000.00	38.50	(12,700.60)	0.17%
4		Islami Bank Bangladesh Limited	ISLAMIBANK	14,886	475,813.13	31.96	476,352.80	32.00	538.67	0.25%
5		Jamuna Bank Ltd.	JAMUNABANK	16,500	353,916.40	21.45	308,100.00	21.40	(45,816.40)	0.19%
6		Mercantile Bank Ltd.	MERCANTILE	45,000	713,790.81	15.86	769,500.00	17.10	55,709.19	0.37%
7		Mutual Trust Bank Ltd.	MTB	255,550	5,430,556.75	21.25	5,088,700.00	19.60	(442,776.75)	2.85%
8		National Bank Ltd.	NBL	298,000	2,500,442.53	8.39	2,235,000.00	7.50	(265,442.53)	1.31%
9		National Credit and Commerce Bank Ltd.	NCCBANK	50,592	781,761.78	15.45	774,057.60	15.30	(7,704.18)	0.41%
10		NRB Commercial Bank Limited	NRCBANK	329	3,133.89	9.52	8,652.70	26.30	5,519.31	0.00%
11		One Bank Limited	ONEBANKLTD	40,000	555,562.24	13.89	552,000.00	13.80	(3,562.24)	0.29%
12		Premier Bank Ltd.	PREMIERBAN	17,600	248,695.12	14.13	253,300.00	14.90	4,604.88	0.18%
13		Purbani Bank Ltd.	PURBANIBANK	116,800	3,180,548.40	27.42	3,168,800.00	26.80	(11,748.40)	1.67%
14		Shahjalal Islami Bank Ltd.	SHAJALIBANK	74,608	3,518,112.19	28.29	1,630,814.40	21.80	(1,887,297.79)	0.80%
15		South Bangla Agriculture & Commerce Bank Limited	SBCBANK	3,419	32,878.28	9.62	31,968.80	35.20	909.48	0.02%
16		Southwest Bank Ltd.	SOUTHWESTB	65,000	1,010,165.98	15.54	1,007,500.00	15.50	(2,665.98)	0.55%
17		Standard Bank Limited	STANBANKLTD	105,600	1,073,115.81	10.22	1,123,500.00	10.70	50,384.19	0.56%
18		United Commercial Bank Ltd.	UCBL	22,799	374,347.74	16.42	348,824.70	15.30	(25,523.04)	0.20%
19		Utara Bank Limited	UTARABANK	35,126	882,592.01	25.13	895,713.00	25.50	13,120.99	0.46%
Sub-Total					20,565,445.05	331.00	20,018,231.80	431.30	(547,213.25)	10.78%
20	Cement	Confidant Cement Ltd.	CONFIDCEM	49,000	6,170,603.40	126.10	5,973,100.00	121.90	(20,503.40)	3.24%
21		Birla Cement Bangladesh Ltd.	BIRCEMENT	9,150	3,231,266.45	353.14	2,492,400.00	272.40	(738,866.45)	1.69%
22		LafargeHolcim Bangladesh Limited	LHBL	82,400	7,029,938.75	85.31	5,838,640.00	71.10	(1,191,298.75)	3.69%
Sub-Total					16,439,898.60	264.55	14,324,200.00	465.40	(2,115,698.60)	8.62%
23	Engineering	RBS Cables Limited	RBSABLES	28,558	1,719,950.24	60.23	1,596,192.20	55.90	(123,758.04)	0.90%
24		RSRM Steels Limited	RSRMSTEEL	500	32,342.67	64.69	35,500.00	71.10	3,157.33	0.02%
25		IFAD Autotec Limited	IFADAUTOS	20,000	1,018,532.00	50.93	946,800.00	47.30	(71,732.00)	0.53%
26		National Polymer Industries Ltd.	NPOLYMER	2,000	85,215.15	42.61	100,400.00	50.20	15,184.85	0.04%
27		Singer Bangladesh Limited	SINGERBD	23,400	4,288,285.28	183.26	3,975,660.00	169.90	(312,625.28)	2.25%
Sub-Total					7,144,335.34	401.71	6,654,002.20	304.40	(490,333.14)	3.75%
28	Food & Allied	British American Tobacco Bangladesh Company Limited	BATBC	7,900	4,791,882.83	606.56	5,021,240.00	635.60	229,357.17	2.51%
29		National Tea Company Ltd.	NTC	257	134,360.81	522.57	148,931.50	579.50	14,570.69	0.07%
30		Olympic Industries Ltd.	Olympic	37,000	7,517,882.74	198.89	6,076,880.00	160.60	(1,441,002.74)	3.94%
31		Quiliver Consumer Care Limited	QUILIVERCEC	440	1,382,961.14	3,143.09	1,309,924.00	2,977.10	(73,037.14)	0.72%
Sub-Total					13,826,947.52	4,471.11	12,550,773.50	4,352.80	(1,276,174.02)	7.25%
32	Fuel & Power	Baraka Power Limited	BARAKPOWER	32,600	868,631.31	26.65	775,880.00	23.80	(92,751.31)	0.46%
33		Baraka Patenga Power Limited	BPPL	3,500	112,000.00	32.00	119,700.00	34.20	7,700.00	0.06%
34		Doreen Power Generation and Systems Limited	DORRENPWR	1,600	1,064,369.66	66.53	1,057,880.00	67.80	(6,489.66)	0.50%
35		Suman Power Limited	SUMITPOWER	184,800	7,068,293.44	48.15	5,710,520.00	36.80	(1,357,773.44)	3.71%
36		Titan Gas Transmission & Dist. Co. Ltd.	TITASGAS	28,600	1,129,244.44	40.53	1,016,400.00	36.30	(112,844.44)	0.59%
37		United Power Generation & Distribution Company Ltd.	UPGDCO	25,171	7,009,935.55	278.49	6,146,758.20	244.20	(863,177.35)	3.67%
Sub-Total					17,252,564.20	493.85	14,826,938.20	445.20	(2,425,626.00)	9.04%
38	Insurance	Bangladesh General Insurance Company Ltd.	BGIC	58,000	3,098,653.97	53.26	3,143,600.00	54.20	44,946.03	1.60%
39		Eastland Insurance Company Ltd.	EASTLAND	3,120	99,680.86	31.95	120,744.00	38.70	21,063.14	0.05%
40		Green Delta Insurance Ltd.	GREENDELTA	37,600	4,014,602.95	106.77	3,999,360.00	106.10	(15,242.95)	2.10%
41		Pravara Insurance Company Ltd.	PRAVARINS	41,220	5,315,212.81	129.17	4,877,068.00	116.90	(438,144.81)	2.79%
42		Popular Life Insurance Co. Ltd.	POPULARLIF	4,400	360,476.21	81.93	345,840.00	78.60	(14,636.21)	0.19%
43		Pragati Life Insurance Ltd.	PRAGATILIF	19,000	3,921,270.53	206.38	1,692,900.00	89.10	(2,228,370.53)	1.81%
44		Prime Islami Life Insurance Ltd.	PRIMEISLAM	25,212	2,517,103.56	60.18	1,449,600.00	57.50	(1,067,503.56)	0.80%
45		Sena Rahmat Insurance Company Ltd.	SENA	3,500	15,000.00	4.29	115,950.00	33.10	100,950.00	0.01%
46		Small Life Insurance Company Limited	SMALLLIFE	200	2,000.00	10.00	12,640.00	63.20	10,640.00	0.00%
Sub-Total					16,368,059.90	591.93	15,841,302.00	601.60	(546,757.90)	8.59%



47	IT Sector	GENEX Infosys Limited	Sub-Total	3,700	532,543.82	143.93	611,000.00	145.48	79,438.18	0.20%
48	Miscellaneous	ACME Pesticides Limited	Sub-Total	5,000	532,543.82	143.93	611,000.00	165.40	79,438.18	0.20%
49		Benger Farms Bangladesh Ltd.		1,535	2,403,016.44	1,800.01	2,457,476.50	26.00	84,000.00	0.03%
50		Bangladesh Finance and Investment Co. Ltd.	Sub-Total	20,000	2,433,016.44	1,810.01	2,491,476.50	1,765.99	(45,539.94)	1.26%
51		Deka Brac Housing Finance Corp. Ltd.		55,791	4,415,293.94	79.14	4,301,406.10	54.40	(14,460.00)	1.29%
52		Investment Corporation of Bangladesh		1,500	1,76,052.40	137.90	1,05,850.00	77.10	(11,807.69)	2.31%
53		IDLC Finance Ltd.		25,000	1,594,104.14	63.76	1,507,300.00	173.90	8,901.52	0.09%
54		Reliance Insurance Ltd.		43,172	867,932.13	20.10	768,461.60	60.30	(10,404.14)	0.88%
55		Pharbia Finance and Investments Ltd.		21,000	642,722.00	31.56	3,20,000.00	17.80	(99,478.73)	0.46%
56		Urova Finance and Investments Limited	Sub-Total	66,307	3,052,075.94	40.90	2,713,156.10	34.80	(14,1922.80)	0.15%
57		ACI Limited		3,868	434,485.04	231.59	533,127.20	399.20	(918,287.63)	6.29%
58		The ACME Laboratories Limited		1,500	1,11,538.03	74.37	1,29,750.00	205.40	98,642.36	0.29%
59		Beasara Pharmaceuticals Ltd.		1,000	185,439.63	185.44	192,700.00	86.50	18,291.97	0.09%
60		JBI Springs & Medical Devices Ltd.		500	149,318.00	338.68	166,850.00	192.70	2,268.37	0.10%
61		Libra Infusions Limited		180	1,54,063.66	633.69	1,75,052.00	333.70	(2,488.00)	0.09%
62		Square Pharmaceuticals Ltd.		18,000	4,124,165.65	215.37	4,028,840.00	60,968.34	(95,325.65)	2.16%
63		Wata Chemicals Limited	Sub-Total	7,860	2,392,569.96	304.40	2,100,978.00	214.30	(95,325.65)	2.16%
64	Tannery Industries	Bata Shoe Company (Bangladesh) Limited	Sub-Total	80	52,760.21	659.50	77,352.00	267.30	(291,501.99)	2.25%
65		Bangladesh Submarine Cable Company Limited	Sub-Total	2,700	453,570.91	167.99	567,270.00	2,832.30	(284,342.80)	3.93%
66	Telecommunication	Gramophone Ltd.		8,900	3,163,948.66	355.50	3,110,550.00	968.90	24,591.79	0.07%
67		Robi Airtel Limited		40,976	1,199,260.12	24.49	1,494,569.60	968.90	24,591.79	0.07%
68	Textile	Rings Shire Textile Limited	Sub-Total	1,500	12,914.33	8.61	14,400.00	349.50	(53,398.66)	1.66%
69	Travel & Leisure	Sea Pearl Beach Resorts & Spa Limited	Sub-Total	36,471	1,578,270.47	43.27	1,633,900.80	34.60	495,399.48	0.63%
70		Uniqua Hotel & Resorts Limited	Sub-Total	29,580	1,490,839.68	50.40	1,484,916.00	594.20	555,609.90	2.53%
71		Green One - Scheme Two		216,000	4,087,959.53	318.93	3,326,480.00	9.60	1,485.67	0.01%
72		Green Delta Mutual Fund		370,000	1,470,936.00	8.65	1,258,000.00	9.60	1,485.67	0.01%
73		MBL 1st Mutual Fund		310,000	2,799,256.50	9.03	2,449,000.00	7.40	(212,936.00)	0.77%
74		Popular Life First Mutual Fund		390,000	2,760,470.00	7.03	2,106,000.00	7.90	(350,236.50)	1.47%
75		"Reliance One" the first scheme of Reliance Insurance Ltd.		430,000	5,700,378.00	33.26	4,888,000.00	5.40	(634,470.00)	1.44%
76		Trust Bank 1st Mutual Fund		344,000	2,573,020.39	7.48	1,960,800.00	11.60	(712,378.00)	2.99%
77		Vanguard AMI, RD Finance Mutual Fund One		370,000	3,604,015.72	9.74	2,812,000.00	5.70	(612,220.39)	1.35%
78		Vanguard AMI, Rughali Bank Balanced Fund	Sub-Total	70,000	624,246.00	8.92	588,000.00	7.60	(792,015.72)	1.89%
79	Corporate Bond	BEXOSURE	Sub-Total	25,000	2,500,000.00	100.00	2,500,000.00	8.40	(36,246.00)	0.33%
80		ATCS Unit Fund		530,000	5,003,209.00	9.44	4,857,800.00	69.40	(4,112,082.14)	12.37%
81		CAPM Unit Fund		35,000	2,666,250.00	106.65	3,159,000.00	13.375.40	(11,887,211.32)	77.69%
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