

**INDEPENDENT AUDITORS' REPORT
AND AUDITED FINANCIAL STATEMENTS**

OF

JOYTUN 1st Unit Fund

AS AT AND FOR THE YEAR ENDED 30 JUNE 2022

**Independent Auditors' Report
To the Trustees of Joytun 1st Unit Fund****Report on the Audit of the Financial Statements****Qualified Opinion**

We have audited the accompanying financial statements of **Joytun 1st Unit Fund** (here-in-after referred to as "the Fund"), which comprise the Statement of Financial Position as at June 30, 2022 Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the period then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the Financial position of the Fund as at June 30, 2022 and of its financial performance and its cash flows for the period then ended in accordance with International Financial Reporting Standards (IFRS), where practicable and comply with the Securities and Exchange Commission (Mutual Fund) Rules 2001.

Basis for Qualified Opinion

As per para 2 of the 5th schedule of the Securities and Exchange Commission (Mutual Fund) Rules, 2001, investment in a single company cannot exceed 10% of the total assets of the scheme. However, investment in KTL (Annexure A sl. 29) amounts to BDT 21,793,184 which is 21.75% of the total assets of the scheme.

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 Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to **Note 4.02** of the financial statement, which describes the matter related to the reporting period covered by these financial statements. Our opinion is not modified in respect of this matter.



Others Information

Management is responsible for the other information. The other information comprises all the information in the annual report other than the financial statements and our auditor's report thereon. The management of the Fund are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed; we conclude that there is a material misstatement of this other information we are required to communicate the matter to those charged with governance.

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

Asset Manager is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), where practicable and the Securities and Exchange Commission (Mutual Fund) Rules 2001 and for such internal control as asset manager determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, asset manager is responsible for assessing the Fund'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 asset manager either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund'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 International Standards on Auditing (ISAs), we exercise professional judgment 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 internal controls of the Fund.
- 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 Fund'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 Fund 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 achieves fair presentation.

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

We also report the following:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification there of;
- b) In our opinion, proper books of account as required by law have been kept by the fund so far as it appeared from our examination of those books; and
- c) The statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agree with the books of account.

Place: Dhaka
Dated: 02-08-2022




Harun Mahmud, FCA
Partner
Enrolment Number:850

M. J. Abedin & CO.
Chartered Accountants
Firm Registration Number: N/A
DVC: 2208110850 AS 263850


Joytun 1st Unit Fund
Statement of Financial Position
as at 30 June 2022

| Particulars | Notes | Amount in Taka 30-Jun-22 |
|--|-------|-----------------------------|
| ASSETS | | |
| Non Current Assets | | |
| Preliminary issue & formation expenses | 6 | 334,863 |
| | | 334,863 |
| Current Assets | | |
| Investment in Listed Securities at market/fair value | 7 | 86,440,567 |
| Investment in IPO | | 12,000,000 |
| Cash and Cash Equivalents | 8 | 636,931 |
| Other Current Assets | 9 | 788,547 |
| | | 99,866,045 |
| TOTAL ASSETS | | 100,200,908 |
| LIABILITIES & EQUITY | | |
| Current Liabilities | | |
| Accounts Payable | 10 | 3,104,438 |
| | | 3,104,438 |
| OWNER'S EQUITY | | |
| Capital Fund | 11 | 100,000,000 |
| Retained Earnings | 12 | (2,903,530) |
| Total Equity | | 97,096,470 |
| TOTAL LIABILITIES & EQUITY | | 100,200,908 |
| Net Asset Value (NAV) Per Unit | | |
| At Cost | 13 | 11.25 |
| At Market Price | 14 | 9.71 |

The annexed notes an integral part of these financial statements




 ICB Capital Management
 Trustee of Joytun 1st Unit Fund



 Joytun Asset Management Limited
 Asset Manager of Joytun 1st Unit Fund

Signed in terms of our separate report of even date.


Location: Dhaka
Dated: 02-08-2022



M.J. Abedin & Co
 Chartered Accountants

Joytun 1st Unit Fund
Statement of Profit and Loss and other Comprehensive Income
For the period from 20 June 2021 to 30 2022 June

| Particulars | Notes | Amount in Taka | |
|--------------------------------------|-------|-----------------------------------|---------------|
| | | From 20 June 2021 to 30 2022 June | |
| Net income on sale of securities | 15 | 12,087,700 | |
| Dividend Income | 16 | 1,888,105 | |
| Interest Income | 17 | 2,071,765 | |
| Total Operating Income (A) | | 16,047,570 | |
| EXPENSES | | | |
| Management Fees | | 2,712,931 | |
| Amortization of Preliminary Expenses | | 55,810 | |
| BSEC Annual Fees | | 100,000 | |
| Trusteeship Fees | | 181,907 | |
| Custodian Fees | | 102,350 | |
| CDBL Fees | | 73,155 | |
| Publication Expenses | | 83,000 | |
| Audit Fees | | 45,000 | |
| Bank Charges | | 86,699 | |
| Bidding Charge | | 26,000 | |
| Other Expenses | 18 | 110,939 | |
| Total Operating Expenses (B) | | 3,577,791 | |
| Net Profit Before Provision | | 12,469,780 | |
| Provision for unrealized losses | | (15,373,309) | |
| Net Profit after Provision | | (2,903,530) | |
| Earnings per Unit (EPU) | 19 | | (0.29) |


The annexed notes an integral part of these financial statements


.....
ICB Capital Management Limited
Trustee of Joytun 1st Unit Fund


.....
Joytun Asset Management Limited
Asset Manager of Joytun 1st Unit Fund

Signed in terms of our separate report of even date.

Location: Dhaka
Dated: 02-08-2022


M.J. Abedin & Co
Chartered Accountants


2208110850 AS 263850


Joytun 1st Unit Fund
Statement Of Changes In Equity
For the period ended 30 June, 2022

(Amount in Taka)

| Particulars | Capital Fund | Retainings Earnings | Total equity |
|-----------------------------|--------------------|------------------------|-------------------|
| Capital Fund from beginning | 100,000,000 | - | 100,000,000 |
| Net profit for the period | - | (2,903,530) | (2,903,530) |
| Balance as at 30 June 2022 | <u>100,000,000</u> | <u>(2,903,530)</u> | <u>97,096,470</u> |


The annexed notes an integral part of these financial statements


.....
ICB Capital Management Limited
Trustee of Joytun 1st Unit Fund


.....
Joytun Asset Management Limited
Asset Manager of Joytun 1st Unit Fund

Signed in terms of our separate report of even date.

Location:Dhaka
Dated:02-08-2022

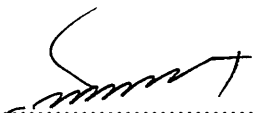

M.J. Abedin & Co
Chartered Accountants

2208110850 AS 2638 50

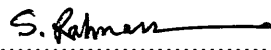
Joytun 1st Unit Fund
Statement of Cash Flows
For the Period Ended 30 June 2022

| Particulars | <u>Amount in BDT</u> <u>30-Jun-22</u> |
|--|--|
| A. Cash Flow From Operating activities: | |
| Income on sale of securities | 12,087,700 |
| Interest Income | 2,071,765 |
| Dividend Income | 1,661,105 |
| Advance Income Tax | (111,608) |
| Operating Expenses | (417,543) |
| Receivable with securities house | (449,939) |
| Preliminary expenses | (390,673) |
| Net Cash flow For Operating activities (A) | 14,450,808 |
| B. Cash Flow From Investing Activities | |
| Net Investments | (113,813,877) |
| Net Cash Used in investing activities (B) | (113,813,877) |
| C. Cash Flow For Financing Activities: | |
| Capital Fund | 100,000,000 |
| Net Cash flow For Financing activities (c) | 100,000,000 |
| D. Net Cash (Deficit/Surplus for the period (A+B+C)) | 636,931 |
| E. Cash & Cash Equivalents at the bebegining | - |
| F. Cash & Cash Equivalants at the end of the period | 636,931 |
| Net Operating Cash Flow Per Unit (NOCFPU) | 1.45 |

The annexed notes an integral part of these financial statements



 ICB Capital Management Limited
 Trustee of Joytun 1st Unit Fund



 Joytun Asset Management Limited
 Asset Manager of Joytun 1st Unit Fund

Signed in terms of our separate report of even date.

Location: Dhaka
 Dated: 02-08-2022

Joytun 1st Unit Fund
Notes to the Financial Statements
As at and For the period ended 30 June 2022

1.00 Introduction

Joytun 1st Unit Fund (here-in-after referred to as "the Fund"), an open end Fund was established on 20 December 2020 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 20 January 2021 registered as an Open-End Mutual Fund from the Bangladesh Securities and Exchange Commission with indefinite tenure under Securities and Exchange Commission (Mutual Fund) Rules, 2001 for initial size of the issue Taka 10.00 crore divided into 1.00 crore units of Taka 10 each. The Fund was formed from 20 June 2021.

ICB Capital Management Ltd. is the Trustee and the Custodian of the Fund and EBL Asset Management Limited is the Asset Manager of the Fund.

2.00 Closure of Accounting year of the Fund

The Fund has been consistently closing its books of accounts as at 30 June every year.

3.00 Objectives

The objective of the Fund is to provide attractive risk adjusted return to the unit holders by investing the proceeds in the capital market and money market. Minimum 70% of realised profit of the fund will be distributed as dividend in Bangladeshi Taka or CIP (if requested by the investor) only in each accounting year on declaration basis.

4.00 Significant accounting policies

4.01 Basis of accounting

These financial statements have been prepared under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules 1987, Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws and regulations.

4.02 Reporting Period

The fund was incorporated on 20 January 2021. The date of commencement of operation was 20 June 2021 which has been taken to be the scheme opening date. Accordingly, the reported period covered the thus financial statements is 20 June 2021 to 30 June 2022.

4.03 Investment policy

The Fund shall invest subject to the Securities and Exchange Commission (Mutual Fund) Rules, 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

- a) Not less than 60% of the total assets of the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 percent shall be invested in listed securities.
- b) Not more than 25% of the total asset of the Scheme of the Fund shall be invested in Fixed Income Securities (FIS).
- c) Not more than 15% of the total asset of the Scheme of the Fund shall be invested in pre-IPOs at one time.
- d) All money collected under the Fund shall be invested only in encashable / transferable instruments, securities whether in money market or capital market or privately placed Pre-IPO equity, preference shares, debentures or securitized debts.
- e) The Fund shall get the securities purchased or transferred in the name of the Fund.
- f) Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Scheme's portfolio.

4.04 Valuation policy

- a) Listed securities (other than mutual Fund) are valued at market in compliance of IFRS 9 - Financial instruments
- b) Market value is determined by taking the closing price of the securities in Dhaka Stock Exchange (DSE) at

4.05 Revenue Recognition

- a) Gains / losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place. Capital gains / losses are recognised or being realised based on weighted average cost basis. As well as unrealised gain/loss of
- b) Dividends are recognized immediately after the record date as it is due.
- c) Interest income is recognized on accrual basis.

4.06 Issue and formation expenses

Issue and formation expenses represent expenditures incurred prior to the commencement of operation and establishment of the Fund. Pursuant to Rule 65 (3) clause (a) of Securities and Exchange Commission (Mutual Fund) Act, 2001 these costs are amortized over a periods of seven years on a straight-line method.

4.07 Management fee

Management fee is charged as per Trust Deed as well as the provision of the Securities and Exchange Commission (Mutual Fund) Rules, 2001. The fee is accrued and payable quarterly at the following rates:

- a) at the rate of 2.50% per annum of the weekly average NAV fund up to Taka 5.00 Crore
- b) at the rate of 2.00% per annum for additional amount of the weekly average NAV above Taka 5.00 Crore fund up to Taka 25.00 Crore
- c) at the rate of 1.50% per annum for additional amount of the weekly average NAV above Taka 25.00 Crore fund up to Taka 50.00 Crore
- d) at the rate of 1.00% per annum for additional amount of the weekly average NAV over Taka 50.00 Crore.

4.08 Trustee fee

The Trustee shall be paid an annual Trusteeship fee of @ 0.15% annually on weekly Net Asset Value (NAV) of the mutual Fund per annum average, during the life of the Fund or as may be agreed upon between the

4.09 Custodian fee

The Custodian shall have physical possession of the stock and securities of the Fund and be responsible for safe keeping of the securities. The Fund shall pay to the Custodian a safe keeping fee @ 0.15% annually on monthly Net Asset Value (NAV) of the mutual fund per annum average. The fee for Custodian services will be realized annually. Any out of pocket expenses may be applicable to the Fund operation from time to time.

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 has been made.

4.11 Dividend policy

Pursuant to Rule 66 of the Securities and Exchange Commission (Mutual Fund) Rules, 2001 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend to the holders of the units after the closing of the accounts an amount which shall be minimum 70% of the annual net profit as decided in the trustee meeting.

4.12 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 'Earnings per Share' and shown on the face of Statement of Profit or Loss and Other Comprehensive Income.

5.00 General

- i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and
- ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

Joytun 1st Unit Fund
Notes to the Financial Statements
For the period from Fund registration date to 30 June 2022

| | <i>Amount in Taka</i> |
|---|--|
| | From 20 June 2021 to 30 2022 June |
| 6 Preliminary issue & formation expenses | |
| Preliminary Expense | 390,673 |
| Less: Amortization during the period | 55,810 |
| | <u>334,863</u> |
| 7 Investment in listed securities at market price (ANNEXURE - A) | |
| Investment at cost price | 101,813,877 |
| Add: Unrealized gain/(loss) | (15,373,309) |
| | <u>86,440,567</u> |
| 8 Cash and Cash Equivalents | |
| Balance with Midland-MDB-182000177-J1UF | 383,869 |
| Balance with Midland Bank - 00111090001426 (JFUF) | 253,062 |
| | <u>636,931</u> |
| 9 Other Current Assets | |
| This is made up as follows: | |
| Dividend receivable | 227,000 |
| Interest receivable | - |
| Receivable with securities house | 449,939 |
| Advance Income Tax | 111,608 |
| | <u>788,547</u> |
| 10 Accounts Payable | |
| Management Fee | 2,359,071 |
| Trustee Fee | 158,180 |
| Custodian Fee | 89,000 |
| Audit Fee | 45,000 |
| Payable with securities house | - |
| AIT payable | - |
| CDBL Fees | 43,500 |
| Printing & Publications | 12,000 |
| VAT Payable | 397,687 |
| | <u>3,104,438</u> |
| 11 Capital Fund | |
| 10,000,000 units @ BDT 10.00 each | <u>100,000,000</u> |
| 12 Retained Earnings | |
| Opening Balance | - |
| Less: Net loss after Provision | 2,903,530 |
| Add: Premium received/(paid) on unit issue/surrender | - |
| Less: Dividend declared | - |
| | <u>(2,903,530)</u> |

| | |
|--|----------------------------|
| 13 Net Asset Value (NAV) per unit at cost | |
| Total Asset at Market Price | 100,200,908 |
| Add: Unrealized gain/(loss) in portfolio | 15,373,309 |
| Total asset value at cost | <u>115,574,218</u> |
| Less: Total Liabilities | <u>3,104,438</u> |
| Total net asset value at cost | <u>112,469,780</u> |
| Number of units | <u>10,000,000</u> |
| Net Asset Value (NAV) per unit at cost | <u><u>11.25</u></u> |

| | |
|--|---------------------------|
| 14 Net Asset Value (NAV) per unit at market price | |
| Total Asset at Market Price | 100,200,908 |
| Less: Total Liabilities | 3,104,438 |
| Total net asset value at market price | <u>97,096,470</u> |
| Number of units | <u>10,000,000</u> |
| Net Asset Value (NAV) per unit at market price | <u><u>9.71</u></u> |

| | |
|--|---------------------------------|
| 15 Net income on sale of securities | |
| Income from sale of securities from secondary market | 12,403,510 |
| Less: Brokerage Commission | (315,810) |
| | <u><u>12,087,700</u></u> |

| | |
|-----------------------------|--------------------------------|
| 16 Dividend Income | |
| This is made up as follows: | |
| GP | 273,225 |
| PURABIGEN | 10,000 |
| BATBC | 412,500 |
| BEXIMCO | 73,500 |
| SQURPHARMA | 90,000 |
| BBSCABLES | 31,000 |
| GPHISPAT | 212,000 |
| UPGDCL | 195,500 |
| SUMITPOWER | 52,500 |
| SAIFPOWER | 13,055 |
| DOREENPWR | 53,300 |
| TITASGAS | 11,000 |
| BSCCL | 29,600 |
| ICB | 14,300 |
| Powergrid | 164,000 |
| Robi | 8,000 |
| Dutchbangla | 64,750 |
| LHBL | 75,000 |
| Lanka Bangla | 27,000 |
| RAKCERMIC | 77,875 |
| Total | <u><u>1,888,105</u></u> |

17 Interest Income

Interest Income from Midland-MDB-182000177-J1UF
Interest Income from Midland Bank - 00111090001426 (JFUF)

| |
|------------------|
| 1,377,699 |
| 694,066 |
| 2,071,765 |

18 Other Expenses

BO Fees paid to Securities House
VAT expense for annual audit
VAT expense for Preliminary expense
Income Tax expense

| |
|----------------|
| 700 |
| 3,000 |
| 3,750 |
| 103,489 |
| 110,939 |

19 Earnings Per Unit

Net Profit for the period
Number of Unts

| |
|---------------|
| (2,903,530) |
| 10,000,000 |
| (0.29) |

20 The Trustee of the Fund has approved no dividend for the year ended June 30, 2022 at the meeting held on August 02, 2022.

Joytun 1st Unit Fund
Investment in Securities
As at 30 June 2022

Amount in Taka

| | Ticker | Sector | Qty | Cost Value | Market Value as on 30 June 2022 | Required (Provision)/Excess |
|----|--------------|-------------------------|------------------|--------------------|---------------------------------------|--------------------------------|
| 1 | BATBC | Food & Allied | 15,000 | 9,773,134 | 8,152,500 | (1,620,634) |
| 2 | BEXIMCO | Miscellaneous | 12,000 | 1,364,733 | 1,557,600 | 192,867 |
| 3 | GP | Telecommunication | 17,700 | 5,607,517 | 5,205,570 | (401,947) |
| 4 | ROBI | Telecommunication | 40,000 | 1,621,722 | 1,204,000 | (417,722) |
| 5 | PURABIGEN | Insurance | 16,400 | 785,643 | 496,920 | (288,723) |
| 6 | SQURPHARMA | Chemicals | 30,000 | 6,623,985 | 6,501,000 | (122,985) |
| 7 | GPHISPAT | Engineering | 46,384 | 2,675,799 | 2,462,990 | (212,809) |
| 8 | BBSABLES | Engineering | 33,000 | 2,225,925 | 1,788,600 | (437,325) |
| 9 | UPGDCL | Fuel & Power | 11,500 | 3,411,676 | 2,858,900 | (552,776) |
| 10 | DUTCHBANGL | Bank | 40,700 | 3,005,385 | 2,661,780 | (343,605) |
| 11 | SUMITPOWER | Fuel & Power | 15,000 | 696,968 | 562,500 | (134,468) |
| 12 | EXIMBANK | Bank | 50,000 | 653,250 | 545,000 | (108,250) |
| 13 | FEKDIL | Textile | 77,330 | 1,356,308 | 1,438,338 | 82,030 |
| 14 | DOREENPWR | Fuel & Power | 25,000 | 2,018,750 | 1,917,500 | (101,250) |
| 15 | LHBL | Cement | 32,000 | 2,843,852 | 2,188,800 | (655,052) |
| 16 | POWERGRID | Fuel & Power | 61,000 | 3,889,414 | 3,470,900 | (418,514) |
| 17 | LANKABAFIN | Financial Institutions | 30,000 | 1,182,764 | 855,000 | (327,764) |
| 18 | Saifpower | Fuel & Power | 14,840 | 653,444 | 482,300 | (171,144) |
| 19 | MEGHNAINS | Insurance | 7,312 | 73,120 | 360,482 | 287,362 |
| 20 | Titasgas | Fuel & Power | 10,000 | 433,239 | 428,000 | (5,239) |
| 21 | BSCCL | Telecommunication | 7,000 | 1,551,090 | 1,533,700 | (17,390) |
| 22 | ICB | Financial Institutions | 13,000 | 1,952,212 | 1,320,800 | (631,412) |
| 23 | IFIC | Bank | 5,250 | 87,939 | 65,100 | (22,839) |
| 24 | DGIC | Textile | 87,027 | 3,457,800 | 2,645,621 | (812,179) |
| 25 | ESQUIRNIT | Textile | 73,500 | 2,679,331 | 2,594,550 | (84,781) |
| 26 | ONEBANK | Bank | 400,000 | 5,468,440 | 4,360,000 | (1,108,440) |
| 27 | RENATA | Pharmaceuticals & Chemi | 1,300 | 1,768,511 | 1,749,280 | (19,231) |
| 28 | ACFL | Textile | 60,515 | 1,836,409 | 1,676,266 | (160,144) |
| 29 | KTL | Textile | 560,000 | 21,793,184 | 16,296,000 | (5,497,184) |
| 30 | COPPERTECH | Engineering | 10,000 | 461,380 | 397,000 | (64,380) |
| 31 | HWAWELLTEX | Textile | 8,384 | 387,156 | 460,282 | 73,126 |
| 32 | RAKCERAMIC | Ceremic | 62,300 | 3,805,262 | 3,071,390 | (733,872) |
| 33 | PAPERPROC | Paper & Printing | 5,000 | 1,369,864 | 905,000 | (464,864) |
| 34 | REGENTEX | Textile | 50,000 | 513,536 | 470,000 | (43,536) |
| 35 | ACI | Pharmaceuticals & Chemi | 12,000 | 3,678,675 | 3,396,000 | (282,675) |
| 36 | BDPAINT | SME | 10,646 | 106,460 | 360,899 | 254,439 |
| | Total | | 1,951,088 | 101,813,877 | 86,440,567 | (15,373,309) |