LankaBangla Fixed Income Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Financial Position (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

As at 30 June 2026

Particulars	Notes	Amount in Taka 30-Jun-2026
A. Assets		
Investment in Government Securities	6.00	231,544,472
Advance, deposit and prepayments	7.00	256,990
Preliminary and issue expenses	8.00	409,414
Other receivables	9.00	594,255
Cash and cash equivalents	10.00	28,055,878
Total Assets		**260,861,009**
B. Owners' Equity		
Unit capital fund	11.00	256,580,560
Unit premium reserve	12.00	58,437
Retained earnings	13.00	2,540,940
		259,179,937
C. Liabilities		
Liability for expenses	14.00	1,681,072
Total Liabilities		**1,681,072**
Equity and Liabilities		**260,861,009**
Net Asset Value		**259,179,937**
Net Asset Value (NAV) Per Unit		
At market price	15.00	**10.10**
At cost price	16.00	**10.10**

On behalf of LankaBangla Fixed Income Fund

Trustee
Sandhani Life Insurance Company Limited

Chief Executive Officer
LankaBangla Asset Management Company Limited

LankaBangla Fixed Income Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the period from 17 June 2026 to 30 June 2026

Particulars	Notes	Amount in Taka 17-Jun-2026 to 30-Jun-2026
Revenue		
Interest income	17.00	2,649,273
		2,649,273
Less : Operating Expenses		
Management fees		68,341
Trustee fees		9,763
Custodian fees		9,648
Amortization of preliminary and issue expenses		2,256
Selling agent commission		16,597
Bank charges and excise duty		1,728
Total Expenses		**108,333**
Net Profit/(Loss) for the Period		**2,540,940**
Earnings Per Unit (EPU) for the Period	**18.00**	**0.10**

On behalf of LankaBangla Fixed Income Fund

Trustee
Sandhani Life Insurance Company Limited

Chief Executive Officer
LankaBangla Asset Management Company Limited

LankaBangla Fixed Income Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the period from 17 June 2026 to 30 June 2026

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Unit fund raised for the period	**250,000,000**	**-**	**-**	**250,000,000**
Unit fund new subscription for the period	6,580,560	-	-	6,580,560
Unit fund new surrender for the period	-	-	-	-
Unit premium reserve for the period	-	58,437	-	58,437
Unit discount for the period	-	-	-	-
Net profit/(loss) for the period	-	-	2,540,940	2,540,940
Closing balance as at 30 June 2026	**256,580,560**	**58,437**	**2,540,940**	**259,179,937**

On behalf of LankaBangla Fixed Income Fund

Trustee
Sandhani Life Insurance Company Limited

Chief Executive Officer
LankaBangla Asset Management Company Limited

LankaBangla Fixed Income Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Cash Flows (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the period from 17 June 2026 to 30 June 2026

Particulars	Notes	Amount in Taka 17-Jun-2026 to 30-Jun-2026
A. Cash Flows from Operating Activities		
Interest income realized in cash	19.00	3,292,488
Pre payments and payment made for expenses	20.00	(331,135)
Net cash flows from/(used in) operating activities		**2,961,353**
B. Cash Flows from Investing Activities		
Investment in 91D T-Bill-BD0909192264-21/09/2026		(117,197,880)
Investment in 182D T-Bill-BD0918254261-21/12/2026		(114,346,592)
Net cash flows from/(used in) investing activities		**(231,544,472)**
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	21.00	256,638,997
Payments made for re-purchase of units	22.00	-
Net cash flows from/(used in) financing activities		**256,638,997**
D. Net Cash Inflows/Outflows for the period (A+B+C)		**28,055,878**
E. Cash and cash equivalents at the beginning of the period		-
F. Cash and cash equivalents at the end of the period (D+E)		**28,055,878**
Net Operating Cash Flows Per Unit (NOCFU)	**23.00**	**0.12**

On behalf of LankaBangla Fixed Income Fund

Trustee
Sandhani Life Insurance Company Limited

Chief Executive Officer
LankaBangla Asset Management Company Limited

LankaBangla Fixed Income Fund
Notes to the Financial Statements
As at 30 June 2026

1 Introduction

LankaBangla Fixed Income Fund (hereafter called as "the Fund") was established under a Trust Deed signed on 19 June 2025 between LankaBangla Asset Management Company Limited as a 'Sponsor' and Sandhani Life Insurance Company Limited as a "Trustee". The Fund was registered under the Trust Act 1882 and subsequently registered with Bangladesh Securities and Exchange Commission (BSEC) on 13 July 2025 vide Registration code no . BSEC/Mutual Fund /2025/155 under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 (which were subsequently repealed and replaced by the বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫). The operations of the Fund was commenced on 17 June 2025 with Unit Capital Fund TK. 250,000,000 divided into 25,000,000 units of Tk. 10 each.

Sandhani Life Insurance Company Limited is the Trustee while Commercial Bank of Ceylon PLC is the Custodian of the Fund. LankaBangla Asset Management Company Limited is the Sponsor and the Asset Manager of the Fund.

2 Closure of accounting year of the Fund

The Fund has been consistently closing its books of account as at 31 December every year.

3 Objectives

The objective of the fund is to earn superior risk adjusted return by investing in capital market of Bangladesh as permitted by BSEC.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements are prepared on the accrual basis of accounting, under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Commission (Mutual Fund) Rules 2025 and other applicable laws and regulations.

4.2 Statement of cash flows

IAS-1, "Presentation of financial statements requires that a cash flow statement be prepared as it provides information about cash flows of the enterprise which is useful in providing users of financial statements with basis to assess the ability of the enterprise to generate cash and cash equivalents and needs of the enterprise to utilize those cash flows. Statement of cash flows has been prepared under the direct method for the year as per IAS 7 Statements of cash flows". In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investment has been shown in operating activities.

4.3 Income recognization

A) All Interest income is recognized on accrual basis.

4.4 Valuation policy

1)The Fund shall comply with accounting recognition and measurement principles and disclosure rules of International Financial Reporting Standards (IFRSs), International Accounting Standards (IAS) and বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫ and instructions, guidelines, notifications and directives issued by the Commission from time to time for the valuation of investments in securities and other financial instruments.

Provided that, the method by which the investment has been valued, regardless of the manner adopted, shall be stated in the annual report.

2)For listed securities, the average quoted market price on the stock exchanges on the date of valuation shall form basis of any calculation of Net Asset Value of such securities in the portfolio of the Fund.

3)For securitized debts, debentures, margin or fixed deposits, the accrued interest on such instruments on the date of valuation shall be taken into account in any calculation of Net Asset Value of such securities in the portfolio of the Fund.

4)The fund shall fix the valuation method for the Scheme subject to the prior approval of the Commission.

5)In case of deferred expenses, accrued expenses for the period will be taken into account for determining total liabilities.

6)The valuation of investments in securities delisted from the Main Board and the SME platform of the stock exchange, securities previously invested in or listed under the Z category, or securities with very low trading activity (thinly traded securities) shall be carried out in accordance with the valuation guidelines issued by the Commission from time to time; and the asset manager and the trustee shall, on a quarterly basis, re-examine the investment value of such securities, and the auditor shall comment thereon in the annual report of the mutual fund.

7)The fund shall follow বিধি ৭১ of বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০২৫ of valuation of non-performing, illiquid, or impaired investments (if any).

LankaBangla Asset Management Company Ltd.

4.5 Investment Policies

1. As per বিধি ৬৭ of the বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, the fund shall only invest the collected money in the following instruments:

a) Securities listed in the main board and SME board of exchanges;

b) IPO, QIO for main board and SME board of exchanges;

c) RPO, RQIO, and Right Offer of the securities listed in main board and SME board of exchanges;

d) Government Securities;

e) Debt securities on any board or platform of a stock exchange with a minimum credit rating of "A". If at any time, the credit rating of such debt securities falls below "A", the fund shall liquidate the investment within the next six (6) months.

Provided no investment shall be made in any securities that are de-listed from the main board of a stock exchange or traded in the Over-the-Counter (OTC) market, in any equity securities traded on the ATB platform, or in any non-listed securities:

Provided further that, if any security listed on the main board of a stock exchange is de-listed after investment and is transferred for trading in the OTC market or on the ATB platform, such investment shall be withdrawn or liquidated within six (6) months from the date of such transfer or de-listing.

2) Not less than 75% of the total assets (based on purchase price) of the Scheme of the Fund shall be invested in fixed income securities.

3) 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.

4) The Fund shall get the securities purchased or transferred in the name of the Fund.

5) Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Fund's portfolio.

6) A detailed report relating to the Composition of Portfolio arising from the investment of the scheme's funds shall be submitted to the Commission on a quarterly basis, in the format prescribed by the Commission from time to time.

4.6 Investment Restrictions

1) The fund or any of its schemes shall not grant any loan or advance for any purpose.

2) The fund or any of its schemes shall not grant/receive any loan or advance for the purpose of investment.

3) The fund shall not invest in any non-listed securities, except government securities.

4) The fund shall not invest more than ten percent (10%) of the total assets (based on purchase price) of its single scheme in shares of any single company.

5) The fund shall not invest more than twenty-five percent (25%) of the total assets (based on purchase price) of all its schemes in shares, bonds, debentures and other securities of any single group.

6) The fund, under all its schemes, shall not invest more than ten percent (10%) of the paid-up capital of any company.

7) No more than twenty five percent (25%) of the paid up capital of any company shall be invested under all funds managed by the same asset manager.

8) The fund shall not invest more than thirty percent (30%) of its total assets (based on purchase price) under all its schemes in shares, bonds, debentures and other securities of any single sector.

9) The fund or any scheme thereof shall not invest in any other mutual fund or scheme or transfer any securities or lend any securities to any mutual fund or scheme.

10) Except in the event of liquidation or dissolution of any mutual fund or any of its schemes, this fund shall not buy/sell securities held by/under the liquidating/dissolving fund or scheme in the block market or through any direct or indirect contract.

11) The fund shall not deposit more than twenty percent (20%) of its total assets under a single scheme in any bank account (current, savings or term deposit account, etc.)

12) The fund shall not deposit more than fifteen percent (15%) of the total assets in bank accounts (current, savings or term deposit account, etc.) of any singular bank.

LankaBangla Asset Management Company Ltd.

13) No more than ten percent (10%) of the total assets of all mutual funds or all their schemes under the management of the same asset manager shall be kept in all types of accounts (current, savings or term deposit accounts, etc.) of any single bank.

14) No bank account shall be opened or closed or money from one account shall be transferred to another without the permission of the trustee of the fund.

15) No cash shall be withdrawn from any bank account maintained in the name of the fund.

16) No money shall be lent or advanced or otherwise paid or transferred to the asset manager or any fund related party or any director or chief executive or any party interested in them or connected person or their bank account, except for fees or expenses as per the rules.

4.7 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years (7) on a straight-line method as per relevant provision in the Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2025.

4.8 Management & Performance Fee

The Asset Management Company shall be paid an annual Management fee @ 0.70% of the Net Asset Value (NAV) at Fair Value of the Fund on a semi-annual basis, during the life of the Fund. Management fee will be payable semiannually.

Apart from the annual management fee, if the asset manager, without keeping any provision deficit as per rule 79, declares cash dividend in excess of the benchmark (10-year Treasury Bond rate or 10% return, whichever is higher) from the fund, then the asset manager may collect performance fee from the fund in that year which shall be payable at the rate of 20 (twenty) percent on the dividend declared in excess of the said benchmark (the difference between the declared dividend and the benchmark):

Return of the Fund= Percentage of increase in net asset value (NAV Growth rate %)*+ (The amount of cash dividend declared in the relevant year/last net asset value of the previous year)*100

* The increase in the present year end NAV from the previous Year end NAV.

4.9 Trustee fees

As per trust deed the trustee shall be paid an annual Trusteeship fee @ 0.10% of the Net Asset Value (NAV) at Fair Value of the Fund on a semi-annual advance basis.

4.10 Custodian fees

As per trust deed the custodian shall have physical possession of the stocks and securities of the fund and be responsible for safekeeping of the securities. The Fund shall pay safekeeping fee to the Custodian in the following fees structure:

Assets held with the Custodian	Percentage on average asset size	Amount (BDT)
For the first BDT 500,000,000	0.05%	BDT 250,000
For the next BDT 250,000,000	0.04%	BDT 100,000
For the next BDT 250,000,000	0.03%	BDT 75,000
For the remaining amount		BDT 50,000

The custodian fee shall be calculated on the average market value of the balance securities held by the fund per month. Besides this, the fund will bear all other expenses viz (a) transaction fee of BDT 200.00 per transaction (b) local duties and fees like stamp duty on transactions, stamp duty on transfer deed (c) levies, brokerage, registrar's fees, local counsel / representation, external auditors at the client's request, depository fees etc. The fee for Custodian services will be realized semi-annually at the end of the period.

4.11 Selling agents' commission

The Fund shall pay commission to the authorized selling agent(s) to be appointed by the Asset Manager at the rate of up to 0.35% only on the transaction amount of sales which may change in future with the approval of the Trustee.

4.12 Net asset value (NAV) per unit

The mutual fund calculates net asset value per unit using the cost and market value, which has been shown on the face of statement of financial position and the computation of NAV per unit.

4.13 Taxation

As per 6th Schedule, Part-1 (Para 10) of Income Tax Act 2023, Mutual Fund is exempted from any tax deduction.

4.14 Dividend distribution policy

a) The Fund shall distribute minimum 70%, or as may be determined by the Rules from time to time, of the annual net income of the Fund as dividend at the end of each accounting period after making provision for bad and doubtful investments. The dividend can be given in the form of cash:

b) Before declaration of dividend, the Asset Management Company shall make a provision in consultation with the Auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts:

c) Surpluses arising simply from the valuation of investments shall not be available for dividend;

d) The fund shall create a dividend equalization reserve by appropriation from the income which shall not be less than five

LankaBangla Asset Management Company Ltd.

percent (5%) of the annual net profit. The Fund can distribute dividends from the dividend equalization reserve, subject to the approval of the Trustee.

e) Dividend entitlements will be dispatched within 30 days from the declaration of such dividends.

4.15 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of the statement of profit or loss and other comprehensive income.

5 General

a) Figures appearing in these financial statements have been rounded off to nearest Taka. As a result of these rounding off, in some instances the totals may not match the sum of individual balances; and

b) Comparative figures and account titles in the financial statements have been rearranged/reclassified where necessary to conform with current year's presentation.

Lankabangla Asset Management Company Ltd.

LankaBangla Fixed Income Fund

Asset Manager: LankaBangla Asset Management Company Limited
Notes to the Financial Statements (Unaudited)
For the period from 17 June 2026 to 30 June 2026

	Particulars	Amount in Taka 30-Jun-2026
6.00	**Investment in Government Securities**	
	91D T-Bill-BD0909192264-21/09/2026	117,197,880
	182D T-Bill-BD0918254261-21/12/2026	114,346,592
		231,544,472
7.00	**Advance, deposit and prepayments**	
	Advance	
	Annual fees to BSEC	256,990
		256,990
8.00	**Preliminary and issue expenses**	
	Total preliminary and issue expenses incurred	1,649,140
	Less: Interest on escrow account	(1,237,470)
	Less: Amortization made for the period	(2,256)
	Closing balance as at 30 June 2026	**409,414**
9.00	**Other receivables**	
	Accrued interest on 91D T-Bill-BD0909192264-21/09/2026	277,133
	Accrued interest on 182D T-Bill-BD0918254261-21/12/2026	274,620
	Accrued interest-SND	42,502
		594,255
10.00	**Cash and cash equivalents**	
	BRAC Bank PLC. (Banani branch)-A/C No. 2073307190001	19,442,866
	NCC Bank PLC. (Banani branch)-A/C No. 00500325001163	8,613,012
		28,055,878
11.00	**Unit capital fund**	
	25,000,000 units of Tk. 10 each	**250,000,000**
	Add: New subscription of 658,056 units of Tk 10 each	6,580,560
	Less: New Surrender 0.00 units @ Tk. 10 per unit	-
	Closing balance as at 30 June 2026	**256,580,560**
	Details of Unit Holding Position as on Reporting Date (%)	
	Sponsor	9.74%
	Insitution	49.78%
	Individual	40.48%
	Total	**100.00%**
	**** The total number of unit holders are 34 as at 30 June 2026****	
12.00	**Unit premium reserve**	
	Add: Unit premium for the period	58,437
	Less: Unit discount for the period	-
	Closing balance as at 30 June 2026	**58,437**
13.00	**Retained Earnings**	
	Net Profit/(Loss) for the Period	2,540,940
	Closing balance as at 30 June 2026	**2,540,940**
14.00	**Liability for expenses**	
	Management fees	285,444
	Trustee fees	9,763
	Custodian fees	9,648
	LankaBangla AMCL (Issue and Formation Expenses)	1,252,000
	Selling agent commission	124,180
	Other payable	37
		1,681,072
15.00	**Net Asset Value (NAV) per unit at market price**	
	Total asset value at market price	260,861,009
	Less: Liability for expenses	(1,681,072)
		259,179,937
	Number of units	25,658,056
	NAV per unit at market price	**10.10**
16.00	**Net Asset Value (NAV) per unit at cost price**	
	Total net asset value at market price	259,179,937
		259,179,937
	Number of units	25,658,056
	NAV per unit at cost price	**10.10**

LankaBangla Fixed Income Fund

Asset Manager: LankaBangla Asset Management Company Limited
Notes to the Financial Statements (Unaudited)
For the period from 17 June 2026 to 30 June 2026

	Particulars	Amount in Taka 17-Jun-2026 to 30-Jun-2026
17.00	Interest income (Annxure-A)	2,649,273
18.00	**Earnings per unit**	
	Net Profit/(Loss) for the Period	2,540,940
	Number of units	25,658,056
	Earnings Per Unit (EPU) for the Period	0.10
19.00	**Interest income realized in cash**	
	Interest income	2,649,273
	Add: Interest on escrow accounts	1,237,470
	Add: Previous period interest receivable on Bank, TDR & Bonds	-
	Less: Current period interest receivable on Bank, TDR & Bonds	(594,255)
		3,292,488
20.00	**Pre Payments and Payment made for expenses:**	
	Total expenses	108,333
	Total preliminary and issue expenses incurred	1,649,140
	Less: Amortization of preliminary and issue expenses	(2,256)
	Add: Previous period operating expenses payable (N: 20.01)	-
	Less: Current period operating expenses payable (N: 20.02)	(1,424,082)
		331,135
20.01	**Previous Period Operating Expenses payable**	
	Current Liabilities (Previous period)	-
	Add: Current period adjustment	-
	Less: Advance payment of fees (Previous period)	-
		-
20.02	**Current Period Operating Expenses payable**	
	Current Liabilities (Current period)	1,681,072
	Add: Last period adjustment	-
	Less: Advance payment of fees (Current period)	(256,990)
		1,424,082
21.00	Proceeds from issuance of units	256,638,997
22.00	Payments made for re-purchase of units	-
23.00	**Net Operating Cash Flows Per Unit (NOCFU)**	
	Net cash inflows/(outflows) from operating activities	2,961,353
	Number of units	25,658,056
	Net operating cash flow per unit	0.12
24.00	**Profit and Earnings Per Unit available for Distribution**	
	Retained rarnings brought forward	-
	Add/(Less): Last year adjustment	-
	Less: Dividend paid	-
	Less: Transferd to dividend equalization reserve	-
	Add: Net Profit/(Loss) for the Period	2,540,940
	Add: Dividend equalization reserve	-
		2,540,940
	Number of Units	25,658,056
	Per Unit Profit Available for Distribution	0.10

On behalf of LankaBangla Fixed Income Fund

Trustee
ndhani Life Insurance Company Limited

Chief Executive Officer
LankaBangla Asset Management Company Limit

LankaBangla Fixed Income Fund

Interest on Bank deposit, TDR and Bond/Bill

For the period from 17 June 2026 to 30 June 2026

Interest on Bank Deposit

Annxure-A

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LankaBangla Fixed Income Fund	BRAC Bank PLC	Banani Branch	2073307190001	SND	7.00%	1,896,058
2		NCC Bank PLC		00500325001163		7.00%	201,462
Total							**2,097,520**

Coupon on Government Treasury Bill

Sl No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla Fixed Income Fund	91D T-Bill-BD0909192264-21/09/2026	117,197,880	9.59%	277,133
2		182D T-Bill-BD0918254261-21/12/2026	114,346,592	9.74%	274,620
Total					**551,753**

Grand Total	2,649,273

Lankabangla Asset Management Company Ltd.