

# VIPB ACCELERATED INCOME UNIT FUND

## STATEMENT OF FINANCIAL POSITION (Unaudited)

As on September 30, 2023

Particulars	Notes	30-Sep-23	31-Dec-22
		Taka	Taka

### ASSETS

Investments - at market price	1	313,978,398	327,696,740
Accounts receivables	2	1,514,962	1,849,079
Advance, deposit and prepayments	3	713,284	759,147
Fixed deposits receipts (FDR)		-	25,727,146
Cash and cash equivalents	4	24,562,795	8,460,892
Preliminary and issue expenses	5	-	12,002
<b>Total Assets</b>		<b>340,769,440</b>	<b>364,505,008</b>

### EQUITY AND LIABILITIES

#### Shareholders' Equity

Unit capital	6	306,491,530	316,909,360
Unit premium reserve	7	1,047,898	1,729,374
Unrealized gain on investments		22,626,385	19,854,440
Retained earnings		8,751,398	22,034,709
<b>Total</b>		<b>338,917,211</b>	<b>360,527,882</b>

#### Current Liabilities

Accounts payable	8	7,887	2,387
Liability for expenses	9	1,844,343	3,974,739
<b>Total</b>		<b>1,852,229</b>	<b>3,977,126</b>

#### Total Equity and Liabilities

**340,769,440**      **364,505,008**

Net asset value (NAV)

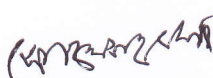
**338,917,211**      **360,527,882**

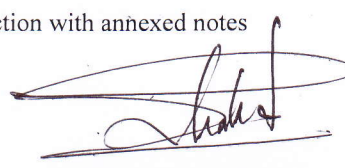
Net asset value (NAV) per unit:

At cost	10	10.32	10.75
At market price	11	11.06	11.38

These financial statements should be read in conjunction with annexed notes


  
Chairman  
(Trustee)

  
Member  
(Trustee)

  
Chief Executive Officer  
(AMC)

Dated: Dhaka  
October 10, 2023

  
Sr. Manager, Finance  
(AMC)


  
Sr. Manager, Operations  
(AMC)



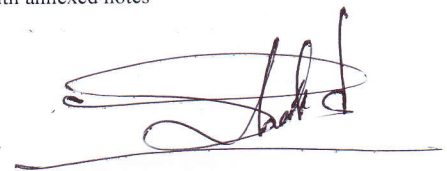
**VIPB ACCELERATED INCOME UNIT FUND**  
**STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME (Unaudited)**  
**From January 01 to September 30, 2023**

Particulars	Note	January 01 to September 30, 2023	January 01 to September 30, 2022	July 01 to September 30, 2023	July 01 to September 30, 2022
		Taka	Taka	Taka	Taka
<b>INCOME</b>					
Net gain on sale of marketable securities	12	925,789	16,527,866	97,229	2,488,826
Dividend income	13	2,726,101	7,584,082	685,319	1,563,574
Interest income	14	5,272,120	2,730,782	1,483,573	1,169,631
<b>Total</b>		<b>8,924,010</b>	<b>26,842,731</b>	<b>2,266,121</b>	<b>5,222,031</b>
<b>EXPENSES</b>					
Management fees	15	5,071,974	5,370,890	1,705,353	1,783,466
Amortization of preliminary and issue expenses		12,003	17,906	131	6,034
BSEC annual fees	16	261,428	519,164	88,152	174,956
CDBL annual fees	17	19,375	19,447	6,482	6,554
CDBL settlement and demat charges		3,924	18,864	3,146	2,398
Trustee fees	18	402,455	636,457	130,831	141,714
Custodian fees	19	402,065	289,411	132,589	64,596
IPO application fees		3,000	11,000	-	8,000
Brokerage commission		-	194,716	-	21,435
Audit fees		22,438	22,438	7,562	7,561
Newspaper publication exp		-	18,234	-	5,234
Bank charges and excise duty		154,593	152,500	22,140	120,032
Other operating expenses		8,597	6,825	1,500	1,750
<b>Total</b>		<b>6,361,853</b>	<b>7,277,852</b>	<b>2,097,886</b>	<b>2,343,730</b>
<b>Net profit before provision</b>		<b>2,562,157</b>	<b>19,564,879</b>	<b>168,235</b>	<b>2,878,301</b>
Add: Reversal of provision for unrealized loss		-	-	-	-
<b>Net profit for the period</b>		<b>2,562,157</b>	<b>19,564,879</b>	<b>168,235</b>	<b>2,878,301</b>
<b>Earnings per unit</b>	20	<b>0.08</b>	<b>0.62</b>	<b>0.01</b>	<b>0.09</b>
Unrealized gain on investments	21	2,771,945	(31,768,366)	932,119	(7,804,022)
<b>Net profit including unrealized gain</b>		<b>5,334,102</b>	<b>(12,203,487)</b>	<b>1,100,354</b>	<b>(4,925,721)</b>


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(AMC)

  
Sr. Manager, Operations  
(AMC)



**VIPB ACCELERATED INCOME UNIT FUND****STATEMENT OF CHANGES IN EQUITY (Unaudited)**

For the period ended September 30, 2023


Figure in Taka

Particulars	Unit capital	Unit premium reserve	Unrealized gain / (loss)	Retained earnings	Total equity
Opening balance as on January 01, 2023	316,909,360	1,729,374	19,854,440	22,034,709	360,527,883
Unit capital raised during the period	1,591,730	134,523	-	-	1,726,253
Unit surrendered during the period	(12,009,560)	(815,999)	-	-	(12,825,559)
Dividend paid for the year 2022	-	-	-	(15,845,468)	(15,845,468)
Unrealized gain/(loss) during the period	-	-	2,771,945	-	2,771,945
Net profit during the period	-	-	-	2,562,157	2,562,157
<b>Balance as on September 30, 2023</b>	<b>306,491,530</b>	<b>1,047,898</b>	<b>22,626,385</b>	<b>8,751,398</b>	<b>338,917,211</b>

For the period ended September 30, 2022

Figure in Taka

Particulars	Unit capital	Unit premium reserve	Unrealized gain / (loss)	Retained earnings	Total equity
Opening balance as on January 01, 2022	308,676,480	-	53,375,567	62,161,059	424,213,106
Unit capital raised during the period	14,145,010	2,562,499	-	-	16,707,509
Unit surrendered during the period	(5,912,130)	(833,125)	-	-	(6,745,255)
Dividend paid for the year 2021	-	-	-	(61,735,293)	(61,735,293)
Unrealized gain/(loss) during the period	-	-	(31,768,366)	-	(31,768,366)
Net profit during the period	-	-	-	19,564,879	19,564,879
<b>Balance as on September 30, 2022</b>	<b>316,909,360</b>	<b>1,729,374</b>	<b>21,607,201</b>	<b>19,990,645</b>	<b>360,236,580</b>

  
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# VIPB ACCELERATED INCOME UNIT FUND

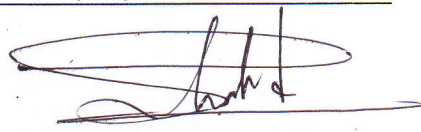
## STATEMENT OF CASH FLOWS (Unaudited)

For the period ended September 30, 2023

Particulars	30-Sep-23	30-Sep-22
	Taka	Taka
<b>A. Cash flows from operating activities</b>		
Interest income - bank deposit	2,221,688	823,582
Interest income - bond	2,395,300	-
Gain on sale of investments	1,142,930	19,184,572
Dividend income	4,336,745	8,669,453
Management fees	(6,832,859)	(8,885,712)
Advance, deposit and prepayments	(372,858)	(521,749)
Bank charge and excise duties	(41,825)	(46,842)
CDBL settlement & demat charges	(13,815)	(44,864)
Brokerage commission	-	(193,816)
Trustee fees	(533,286)	(778,171)
Other operating expenses	(4,509,866)	(512,150)
<b>Net cash from operating activities</b>	<b>(2,207,846)</b>	<b>17,694,304</b>
<b>B. Cash flows from investing activities</b>		
Net investment in shares and securities	(7,018,376)	49,237,844
Redemption proceed bond	23,291,520	-
Redemption proceed FDR	25,000,000	(44,325,625)
<b>Net cash from investing activities</b>	<b>41,273,144</b>	<b>4,912,219</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issuance of units	218,775	11,549,393
Proceeds made for re-purchase of units	(8,841,180)	(6,710,035)
Dividend payment	(14,340,990)	(56,578,180)
<b>Net cash from financing activities</b>	<b>(22,963,395)</b>	<b>(51,738,823)</b>
<b>Net cash flows for the period</b>	<b>16,101,903</b>	<b>(29,132,300)</b>
Cash and cash equivalents at the beginning of the period	8,460,892	64,307,759
<b>Cash and cash equivalents at the end of the period</b>	<b>24,562,795</b>	<b>35,175,458</b>
<b>Net operating cash flows per unit</b>	<b>(0.07)</b>	<b>0.56</b>

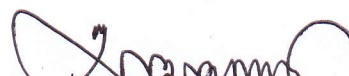
  
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# VIPB ACCELERATED INCOME UNIT FUND

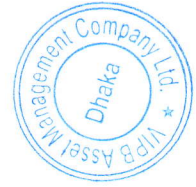
Portfolio as on September 30, 2023

## 1.00. Marketable investment-at market value

Name of the securities	Sector	Number of shares	Average cost/unit	Acquisition cost	% of Total Asset at Cost	Market rate	Market value	Sectoral exposure as % of Total Asset at Cost	Figure in Taka Unrealized gain/loss
BRAC Bank Limited	Bank	908,569	36.18	32,872,123	10.33%	35.80	32,526,770	10.33%	(345,353)
Eastern Bank PLC	Bank	76,995	23.30	1,794,237	0.56%	29.40	2,263,656	0.56%	469,419
Square Pharmaceuticals Limited	Pharmaceuticals & Chemicals	159,618	206.33	32,933,282	10.35%	209.80	33,487,856	17.80%	554,575
Renata Limited	Consumer Care	32,004	740.11	23,686,461	7.45%	1,217.90	38,977,672		15,291,210
Marico Bangladesh Limited	Fuel & Power	17,423	1,871.65	32,609,753	10.25%	2,471.90	43,067,914	10.25%	10,458,161
Linde Bangladesh Limited	Tannery	10,809	1,363.29	14,735,837	4.63%	1,397.70	15,107,739	4.63%	371,902
Bata Shoe Company (Bangladesh) Limited	Food & Allied	8,131	1,148.93	9,341,948	2.94%	972.00	7,903,332	2.94%	(1,438,616)
British American Tobacco Bangladesh Company Limited	Telecommunication	15,000	480.66	7,209,955	2.27%	518.70	7,780,500	2.27%	570,545
Grameenphone Limited	Engineering	99,016	332.47	32,919,934	10.35%	286.60	28,377,986	10.35%	(4,541,949)
Singer Bangladesh Limited	Miscellaneous	91,331	174.67	15,933,201	5.01%	151.90	13,873,179	5.01%	(2,080,022)
Berger Paints Bangladesh Limited		17,133	1,572.03	26,933,513	8.47%	1,765.60	30,250,025	8.47%	3,316,512
<b>Subtotal</b>				<b>230,990,243</b>	<b>72.61%</b>		<b>253,616,628</b>	<b>72.61%</b>	<b>22,626,385</b>
<b>Instrument Name</b>	<b>Sector</b>	<b>Face Value</b>	<b>Issue date</b>	<b>Purchase cost</b>	<b>% of Total Asset at Cost</b>	<b>Yield</b>	<b>Market value</b>	<b>Sectoral exposure as % of Total Asset at Cost</b>	<b>Unrealized gain/loss</b>
BGTB 364-day T-Bill	Money market	20,000,000	22-May-23	18,589,740	5.84%	7.6071%	18,589,740	5.84%	-
BGTB 364-day T-Bill		20,000,000	04-Sep-23	18,517,180	5.82%	8.0298%	18,517,180	5.82%	-
BGTB 364-day T-Bill		25,000,000	10-Apr-23	23,254,850	7.31%	7.5251%	23,254,850	7.31%	-
<b>Subtotal</b>		<b>65,000,000</b>		<b>60,361,770</b>	<b>18.97%</b>		<b>60,361,770</b>	<b>18.97%</b>	<b>-</b>
<b>Total</b>				<b>291,352,013</b>	<b>91.58%</b>		<b>313,978,398</b>	<b>91.58%</b>	<b>22,626,385</b>

Total Assets at Cost Value = 318,143,055

**Note:** The Fund has invested 72.61% & 18.97% of the total assets at cost value in the capital market & money market instruments respectively. The rest is held as bank deposits.



# VIPB ACCELERATED INCOME UNIT FUND

## Notes to the financial statements

	30-Sep-23	31-Dec-22
	Taka	Taka
<b>2.00 Accounts receivables</b>		
<b>Dividend receivable</b>		
Renata Limited	-	334,090
Square Pharmaceuticals Limited	-	1,276,553
<b>Sub Total</b>	-	<b>1,610,644</b>
<b>Other receivable</b>		
Interest on FDRs	-	238,437
Interest on SND	209,165	-
Interest on BGTBs	1,305,796	-
<b>Sub Total</b>	<b>1,514,962</b>	<b>238,437</b>
<b>Total</b>	<b>1,514,962</b>	<b>1,849,079</b>
<b>3.00 Advance, deposit &amp; prepayments</b>		
<b>Security deposit</b>		
Deposit with Central Depository Bangladesh Ltd. (CDBL)	300,000	300,000
<b>Sub Total</b>	<b>300,000</b>	<b>300,000</b>
<b>Advance &amp; Prepayment</b>		
Annual CDBL fees	20,871	14,247
Annual Trustee fees	130,831	271,624
Annual BSEC fees	261,582	173,276
<b>Sub Total</b>	<b>413,284</b>	<b>459,147</b>
<b>Total</b>	<b>713,284</b>	<b>759,147</b>
<b>4.00 Cash and cash equivalents</b>		
<b>Cash at banks</b>		
Southeast Bank Limited-001	24,506,550	7,408,669
BRAC Bank Limited-001	38,493	1,050,166
BRAC Bank Limited-006	15,345	-
<b>Sub Total</b>	<b>24,560,388</b>	<b>8,458,835</b>
<b>Cash in brokerage accounts</b>		
BLI Securities Ltd	464	1,158
IDLC Securities Ltd	900	900
BRAC EPL Stock Brokerage Ltd	1,045	-
	<b>2,407</b>	<b>2,058</b>
<b>Total</b>	<b>24,562,795</b>	<b>8,460,892</b>





# VIPB ACCELERATED INCOME UNIT FUND

## Notes to the Financial Statements

	30-Sep-23	31-Dec-22
	Taka	Taka
<b>5.00 Preliminary and issue expenses</b>		
Preliminary and issue expenses	12,002	35,944
Less: Amortization made during the period	(12,002)	(23,941)
<b>Total</b>	<b>0</b>	<b>12,002</b>
Note: As per the rule 65.3.1 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, the preliminary & issue expenses are being written off over a period of 7 (seven) years.		
<b>6.00 Unit capital</b>		
Opening balance	316,909,360	308,676,480
Add: New subscription	1,591,730	14,145,010
Less: Units redeemed	(12,009,560)	(5,912,130)
<b>Total</b>	<b>306,491,530</b>	<b>316,909,360</b>
<b>7.00 Unit premium reserve</b>		
Opening balance	1,729,374	-
Add: Unit premium raised during the period	134,523	2,562,499
Less: Premium reimbursed for redemption of units	(815,999)	(833,125)
<b>Total</b>	<b>1,047,898</b>	<b>1,729,374</b>
<b>8.00 Accounts payable</b>		
Accounts payable	7,887	2,387
<b>Total</b>	<b>7,887</b>	<b>2,387</b>
<b>9.00 Liability for expenses</b>		
Management fees	1,705,352	3,466,238
Custodian fees	116,552	206,876
Audit fees	22,438	30,000
Trustee fee	-	271,624
<b>Total</b>	<b>1,844,343</b>	<b>3,974,739</b>
<b>10.00 Net Asset Value (NAV) per unit at cost</b>		
Net Asset Value (NAV) at market price	338,917,211	360,527,882
Add/(Less): unrealized gain/loss	(22,626,385)	(19,854,440)
Net Asset Value (NAV) at cost price	<b>316,290,826</b>	<b>340,673,443</b>
No. of units	30,649,153	31,690,936
<b>NAV per unit at cost</b>	<b>10.32</b>	<b>10.75</b>
<b>11.00 Net Asset Value per unit at market price</b>		
Net Asset Value (NAV)	338,917,211	360,527,882
No. of units	30,649,153	31,690,936
<b>NAV per unit at market price</b>	<b>11.06</b>	<b>11.38</b>



# VIPB ACCELERATED INCOME UNIT FUND

## Notes to the Financial Statements

January 01 to September 30, 2023	January 01 to September 30, 2022
TAKA	TAKA

### 12.00 Net gain / loss on sale of marketable securities

#### Gain on sale of marketable securities

Achia Sea Food Ltd	
Al-Madina Pharmaceuticals Limited	
BD Paints Ltd	
Bd Thai Aluminum Ltd	
Berger Paints Bangladesh Limited	
BRAC Bank Limited	
Eastern Bank Limited	
Islamic Commercial Insurance Company Limited	
Linde Bangladesh Limited	
Marico Bangladesh Limited	
Meghna Insurance Company Ltd	
MK Footwear PLC	
Renata Limited	
Square Pharmaceuticals Limited	
Star Adhesives Ltd	
Trust Islami Life Insurance Limited	
Union insurance company Ltd	
<b>Total</b>	

-	1,071,279
130,313	-
-	817,600
-	185,739
-	627,946
-	521,966
-	3,630,051
271,433	-
-	5,118,822
-	1,054,369
-	336,784
314,371	-
-	4,834,016
-	223,784
-	252,111
426,815	-
-	510,106
<b>1,142,931</b>	<b>19,184,572</b>

#### Loss on sale of marketable securities

Bata Shoe Company (Bangladesh) Limited	
Grameenphone Limited	
Singer Bangladesh Limited	
<b>Total</b>	

-	1,704,769
-	51,698
217,143	900,239
<b>217,143</b>	<b>2,656,706</b>

### Net gain on sale of marketable securities

<b>925,789</b>	<b>16,527,866</b>
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### 13.00 Dividend income

Bata Shoe Company (Bangladesh) Limited	
Berger Paints Bangladesh Limited	
BRAC Bank Limited	
Eastern Bank Limited	
Grameenphone Limited	
Linde Bangladesh Limited	
Marico Bangladesh Limited	
Renata Limited	
Singer Bangladesh Limited	
Square Pharmaceuticals Limited	
<b>Total</b>	

72,569	20,328
685,320	776,754
538,803	589,667
72,718	330,085
799,554	2,375,360
385,881	539,495
-	1,916,971
1,066	391
90,381	1,035,030
79,809	-
<b>2,726,101</b>	<b>7,584,082</b>

### 14.00 Interest income

Fixed deposits receipts (FDR)	
Short Notice Deposit (SND)	
BGTB T-Bills	
<b>Total</b>	

1,150,204	1,411,484
420,820	1,319,299
3,701,096	-
<b>5,272,120</b>	<b>2,730,782</b>





# VIPB ACCELERATED INCOME UNIT FUND

## Notes to the Financial Statements

January 01 to September 30, 2023	January 01 to September 30, 2022
TAKA	TAKA

### 15.00 Management fees

Dates	Weekly NAVs		
05-Jan-23	360,941,765.82	96,029.53	
12-Jan-23	360,726,907.97	134,378.68	
19-Jan-23	360,689,720.55	134,367.84	
26-Jan-23	344,673,477.01	129,696.43	
31-Jan-23	344,293,006.91	92,561.04	
02-Feb-23	345,573,073.68	37,131.09	
09-Feb-23	345,911,844.86	130,057.62	
16-Feb-23	346,078,188.46	130,106.14	
23-Feb-23	346,244,599.51	130,154.67	
28-Feb-23	346,168,610.47	92,951.79	
02-Mar-23	346,092,991.68	37,174.42	
09-Mar-23	346,146,294.24	130,126.00	
16-Mar-23	346,092,219.96	130,110.23	
23-Mar-23	346,200,993.35	130,141.96	
30-Mar-23	346,043,132.31	130,095.91	
06-Apr-23	346,834,056.05	130,326.60	
13-Apr-23	346,975,317.79	130,367.80	
18-Apr-23	346,918,401.54	93,108.00	
27-Apr-23	347,164,863.03	167,686.82	
30-Apr-23	346,837,907.92	55,854.74	
03-May-23	347,669,313.38	55,958.66	
11-May-23	348,876,415.55	149,625.47	
18-May-23	349,072,394.16	130,979.45	
25-May-23	348,614,021.51	130,845.76	
31-May-23	349,813,766.71	112,453.44	
01-Jun-23	349,582,268.47	18,732.59	
08-Jun-23	349,964,621.85	131,239.68	
15-Jun-23	349,865,621.28	131,210.81	
22-Jun-23	350,405,394.43	131,368.24	
26-Jun-23	350,400,330.45	75,066.72	
30-Jun-23	348,882,794.76	56,712.81	
06-Jul-23	350,384,858.89	112,596.21	
13-Jul-23	350,446,438.44	131,380.21	
20-Jul-23	350,804,180.88	131,484.55	
27-Jul-23	346,879,567.26	130,339.87	
31-Jul-23	347,330,841.86	74,555.14	
03-Aug-23	347,304,294.95	55,913.04	
10-Aug-23	341,968,531.21	128,907.49	
17-Aug-23	343,478,572.76	129,347.92	
24-Aug-23	345,879,131.32	130,048.08	
31-Aug-23	342,759,020.98	129,138.05	
07-Sep-23	343,414,913.47	129,329.35	
14-Sep-23	342,120,349.94	128,951.77	
21-Sep-23	341,325,057.09	128,719.81	
27-Sep-23	339,079,620.45	109,769.91	
30-Sep-23	338,972,078.90	54,871.51	5,370,890
Total management fees for the period		5,071,974	5,370,890

Management fees is calculated according to clause 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001.

### 16.00 BSEC fees

BSEC fees for January 01 to June 30, 2023:		173,276.00	-
Advanced on July 01, 2023	349,735	-	-
Days since July 01, 2023	92	88,152.49	-
Total BSEC fees amortized for the period		261,428	519,164

BSEC fees is calculated according to clause 11 of Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 and amortized as per the number of days spent in the period.

### 17.00 CDBL fees

CDBL fees for January 01 to July 19, 2023:		14,246.58	-
CDBL fees for July 20 to September 30, 2023:		5,128.77	-
Total CDBL fees amortized for the period		19,375	19,447

Advance CDBL fees will be amortized upto July 19, 2024.



# VIPB ACCELERATED INCOME UNIT FUND

## Notes to the Financial Statements

January 01 to September 30, 2023	January 01 to September 30, 2022
TAKA	TAKA

### 18.00 Trustee fees

Trustee fees for January 01 to June 30, 2023:		271,624	-
Advanced on July 01, 2023	261,662	-	-
Days since July 01, 2023	92	130,831.05	-
<b>Total Trustee fees amortized for the period</b>		<b>402,455</b>	<b>636,457</b>

Trustee fees is calculated according to clause 4.2.21 of the Trustee deed of VIPB Accelerated Income Unit Fund and amortized as per the number of days spent in the period.

### 19.00 Custodian fees

#### Fees on Listed Securities (a):

Month	Month-end market value
January-23	244,059,784
February-23	246,213,326
March-23	246,404,547
April-23	246,774,944
May-23	245,651,083
June-23	248,184,980
July-23	245,771,449
August-23	257,173,134
September-23	253,616,626
<b>9 months Fees @ 0.15%</b>	<b>279,231.23</b>

#### Fees on BGTB (b):

Month	Month-end value
January-23	83,653,290
February-23	69,383,167
March-23	69,383,167
April-23	66,005,365
May-23	66,005,365
June-23	66,005,365
July-23	66,005,365
August-23	41,844,590
September-23	60,361,770
<b>9 months Fees @ 0.15%</b>	<b>72,409.93</b>
Arrear (Jul 2022 - Dec 2022)	27,811.79
<b>Subtotal</b>	<b>100,221.72</b>

#### Fees on FDRs (c):

Month	Month-end value
January-23	25,000,000
February-23	25,000,000
March-23	25,000,000
April-23	26,117,877
May-23	26,543,925
June-23	26,543,925
July-23	26,543,925
August-23	-
September-23	-
<b>9 months Fees @ 0.15%</b>	<b>22,611.89</b>

<b>Total custodian fees for the period (a + b + c)</b>	<b>402,065</b>	<b>289,411</b>
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### 20.00 Earnings per Unit (EPU)

Net profit/(loss) for the period

No. of units

Earnings per Unit

2,562,157	19,564,879
30,649,153	31,690,936
<b>0.08</b>	<b>0.62</b>

### 21.00 Increase/(decrease) in unrealized gain

Unrealized gains on September 30, 2023

Less: Unrealized gain as on December 31, 2022

Increase/(decrease) in unrealized gain

22,626,385	21,607,201
(19,854,440)	(53,375,567)
<b>2,771,945</b>	<b>(31,768,366)</b>

