



Directive

06 September 2020

No.BSEC/CMRRCD/2009-193/09- Whereas, the Bangladesh Securities and Exchange Commission (hereinafter referred to as the “Commission”), considers it to be appropriate to issue certain directions on financial reporting and disclosure of mutual fund and asset manager, in order to enhance disclosure and transparency in the interest of investors and the capital market;

Now, therefore, in exercise of the power conferred by section 20A of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969), the Commission hereby directs all the registered asset managers and all parties of mutual funds to comply with the following directions:

- (1) A mutual fund, asset manager, trustee, custodian and sponsor of the mutual fund shall make such disclosures or submit such documents as may be called upon to do so by the Commission.
- (2) Without prejudice to the generality of the directions in clause (1) above, a mutual fund shall furnish to the Commission the following reports, namely;
 - (a) A copy of the duly audited annual financial statements including statement of financial position, statement of comprehensive income, statement of cash flows, statement of changes in equity and accompanying accounting policies and notes to the financial statements of the fund and for each scheme, once a year, within 03(three) months from the end of the financial year;
 - (b) A copy of the half yearly un-audited financial statements within 45 (forty five) days from the end of the first half of the financial year;
 - (c) A quarterly statement of changes in the net asset of each of the schemes of the fund within 30 (thirty) days of the end of each quarter; and
 - (d) A quarterly statement of portfolios, including changes therein from the previous period, for each of the schemes;
- (3) A mutual fund shall, before expiry of 30 (thirty) days from the end of each quarter, send to all unitholders a complete statement of portfolios of a scheme as specified in Annexure-A and shall upload the same on its website.



BANGLADESH SECURITIES AND EXCHANGE COMMISSION
Securities Commission Bhaban
E-6/C Agargaon, Sher-e-Bangla Nagar
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- (4) A mutual fund shall, within 01 (one) month from the end of a quarter, publish a copy of its un-audited quarterly financial statements on its website. A mutual fund shall also publish, within 45 (forty five) days from the end of half-year, a half yearly un-audited financial statements on its website.

This Directive shall come into force with immediate effect.

By order of the Bangladesh Securities and Exchange Commission

Professor Shibli Rubayat-Ul-Islam

Chairman

Name of Asset Manager:
Name of the Scheme/Mutual Fund:
Portfolio Statements as at

[Figure in million Bangladeshi Taka]

I. Investments in Capital Market Securities (Listed):

SL	Investments in Stocks/Securities (Sectorwise)	No. of Shares/Units	Cost Value	Market Value	Appreciation(or Diminution) in the Market Value/Fair Value of Investments	% Change (in terms of cost)	% of Total Investments
	A. Shares of Listed Companies (Script wise)						
	Sub-Total						
	B. Listed Mutual Funds/ CIS (Script wise)						
	Sub-Total						
	C. Listed Bond/Debenture/Islamic securities (Script wise)						
	Sub-Total						
	D. Other Listed Securities Script wise, If any						
	Sub-Total						
	Grand Total of Capital Market Securities (Listed)						

II. Investments in Capital Market Securities (Non-listed):

SL	Investments in Stocks/Securities (Sectorwise)	No. of Shares/Units	Cost Value	Fair Value/ Market Value **	Appreciation(or Diminution) in the Market Value/Fair Value of Investments	% Change (in terms of cost)	% of Total Investments
	A. Open-End Mutual Funds (Script wise)*						
	Sub-Total						
	B. Pre-IPO Placement Shares, if any						
	Sub-Total						
	C. Non-listed Bond/Debenture/Islamic Securities (Script wise)						
	Sub-Total						
	Grand Total of Capital Market Securities (Non-listed)						

*For Open-end Mutual Funds, surrender value shall be considered as Market value.**For other non-listed securities, fair value shall be estimated following International Financial Reporting Standards (IFRSs) and be reported once a year in the annual audited financial statements of the Fund/Scheme

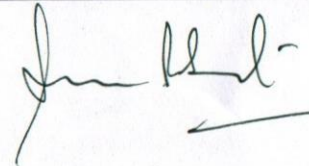
III. Cash and Cash Equivalents and Investments in Securities not related to Capital Market:

[Figure in million Bangladeshi Taka]

A. Money Market Instruments (Script wise)		Types (G.Sec/Others)	No. of Instrument	Cost value	Market Value/Fair Value
	Sub-Total				
B. Term Deposit/Investment:					
No. and Date	Bank/Non-Bank Name	Rate of interest/Profit	Investment Value	Maturity Value	
	Sub-Total				
C. Cash at Bank:					
A/C No.	Bank Name, Nature of Account	Rate of interest/Profit	Available Balance	N/A	
	Sub-Total				
D. Cash in Hand:					
				N/A	
Total Cash and Cash Equivalents and Investments in Securities (not related to Capital Market):					
Total Investment= (I+II+III)					

Chief Financial Officer

sd/-



sd/-
Chief Executive Officer & Managing Director