EKUSH FIRST UNIT FUND
STATEMENT OF FINANCIAL POSITION
As on June 30, 2026

Particulars	Notes	30-Jun-26 Taka	31-Dec-25 Taka
Assets			
Investment in Share and Securities	1	250,520,783	87,842,378
Investments in T-Bond	1	-	21,593,240
Fixed Deposit Receipts (FDR)	2	-	6,000,000
Accounts Receivable	3	23,513,156	706,703
Cash & Cash Equivalent	4	23,049,826	22,849,633
Preliminary & Issue Expenses	5	103,219	316,328
Total Assets		**297,186,984**	**139,308,281**
Equity & Liabilities			
Unitholders' Equity			
Unit Capital	6	184,128,410	108,240,270
Unit Premium	7	24,202,220	(8,188,472)
Dividend Equalization Reserve		150,000	150,000
Retained Earnings		86,120,838	38,007,661
Total Equity		**294,601,468**	**138,209,459**
Current Liabilities			
Accounts Payable	8	1	69,973
Liability for expenses	9	2,585,515	1,028,850
Total Liabilities		**2,585,516**	**1,098,823**
Total Equity and Liabilities		**297,186,984**	**139,308,281**
Net Asset Value (NAV)		**294,601,468**	**138,209,459**
Net Asset Value (NAV) per unit:		**16.000**	**12.769**
At Cost	10	15.115	12.652
At Market Price	11	16.000	12.769
No of Units Outstanding		**18,412,841**	**10,824,027**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH FIRST UNIT FUND
STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME
For the period of January 1 to June 30, 2026

Particulars	Notes	January 01 to June 30, 2026	January 01 to June 30, 2025
		Taka	Taka
INCOME			
Interest Income	12	1,529,842	2,742,113
Net Gain on Sale of Marketable Securities	13	23,628,391	992,907
Net Gain on Sale of T-Bond	14	-	131,242
Dividend Income	15	8,398,416	3,138,979
Unrealized Gain/(Loss) on Securities	16	12,462,215	3,964,153
Unrealized Gain/(Loss) on T-Bond	17	-	(338,264)
TOTAL		**46,018,864**	**10,631,130**
EXPENSES			
Management fees		2,659,651	1,518,706
Amortization of preliminary & issue expenses		70,644	70,251
CDBL Charges		64,123	13,829
Trustee Fees		169,758	69,788
Custodian Fees		98,728	51,624
Brokerage Commission		995,504	277,655
Bank Charge & excise duty		36,385	33,543
Other Operating Expense		25,450	41,213
TOTAL		**4,120,243**	**2,076,610**
Net Profit For the Period		**41,898,621**	**8,554,520**
Earnings Per Unit	**18**	**2.28**	**0.72**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH FIRST UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the period of January 1 to June 30, 2026

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance	156,111,010	10,427,123	53,276,655	150,000	219,964,788
Unit Capital Raised During the Period	62,569,010	31,061,517	-	-	93,630,527
Unit Surrendered	(34,551,610)	(17,286,421)	-	-	(51,838,031)
Dividend Equalization Reserve	-	-	-	-	-
Dividend Payable	-	-	-	-	-
Dividend Paid During the Year	-	-	(9,054,439)	-	(9,054,439)
Net Profit During the Period	-	-	41,898,622	-	41,898,622
Ending Balance	**184,128,410**	**24,202,220**	**86,120,838**	**150,000**	**294,601,468**

For the period of January 1 to June 30, 2025

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance	108,240,270	(8,188,472)	38,007,661	150,000	138,209,459
Unit capital raised during the period	26,378,090	7,049,312	-	-	33,427,402
Unit surrendered	(15,664,580)	(4,106,117)	-	-	(19,770,697)
Dividend Equalization Reserve	-	-	-	-	-
Dividend Payable	-	-	-	-	-
Dividend paid during the year	-	-	(5,412,014)	-	(5,412,014)
Net profit during the period	-	-	8,554,520	-	8,554,520
Ending Balance	**118,953,780**	**(5,245,277)**	**41,150,168**	**150,000**	**155,008,671**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH FIRST UNIT FUND
STATEMENT OF CASH FLOW
For the period of January 1 to June 30, 2026

Particulars	January 01 to June 30, 2026 Taka	January 01 to June 30, 2025 Taka
Cash flows from operating activities:		
Interest Income	1,496,508	2,739,912
Gain on Sale of Investments	5,333,032	992,907
Gain on Sale of T-Bond	-	131,242
Dividend Income	5,974,212	2,399,929
Management Fees	(3,200,247)	(896,000)
Trustee Fees	(106,017)	(68,949)
Brokerage commission	(995,504)	(277,655)
Bank Charges & Excise Duty	(36,385)	(33,543)
CDBL Fee	(64,123)	(13,829)
Custodian Fee	(98,728)	(51,624)
Audit Fee	(46,000)	(46,000)
Other Operating Expense	(25,450)	(41,213)
Net Cash Flow from Operating Activities	**8,231,298**	**4,835,177**
Cash Flow from Investing Activities:		
Net Investment in Shares and securities	(25,704,094)	142,166
Net Investment in T- Bond	-	(26,772,668)
Investment in FDR	-	(8,500,000)
Proceeds from Encashment of FDR	6,000,000	6,000,000
Net Cash from Investing Activities	**(19,704,094)**	**(29,130,502)**
Cash Flow from Financing Activities:		
Proceeds from issuance of units	93,630,527	33,427,402
Proceeds made for re-purchase of units	(51,838,031)	(19,770,697)
Dividend Payment	(9,054,439)	(5,412,014)
Net Cash from Financing Activities	32,738,058	8,244,692
Net Cash Flows	**21,265,263**	**(16,050,634)**
Cash & Cash Equivalent at the beginning of the Period	1,784,564	22,849,633
Cash & Cash Equivalent at the end of the Period	**23,049,826**	**6,798,999**

These financial statement should be read in conjunction with annexed notes.

Head of Compliance
Ekush Wealth Management Limited

Managing Director
Ekush Wealth Management Limited

Trustee
Sandhani Life Insurance Company Limited

EKUSH FIRST UNIT FUND
Portfolio Statement
As on June 30, 2026

Note:1

I. Investment in Capital Market Securities (Listed):

Sl.	Investment in Stocks	Number of Shares	Cost Value	Market Value	Appreciation (or Depreciation) in the Market Value/Fair Value of Investments	% Change (in terms of cost)	% of total Investment
	A. Share of Listed Companies						
	BANK						
1	Bank Asia PLC.	821,781	15,813,431	15,120,770	(692,661)	-4.4%	5.53%
2	BRAC Bank PLC.	390,020	23,746,488	25,546,310	1,799,822	7.6%	9.34%
3	Eastern Bank PLC.	33,817	844,925	842,043	(2,882)	-0.3%	0.31%
4	Jamuna Bank PLC.	879,939	21,511,545	21,118,536	(393,009)	-1.8%	7.72%
5	Prime Bank PLC.	798,484	22,517,739	23,954,520	1,436,781	6.4%	8.76%
	CEMENT						
6	LafargeHolcim Bangladesh PLC.	14,678	762,190	821,968	59,778	7.8%	0.30%
	CLOSE-END MUTUAL FUND						
7	Vanguard AML BD Finance Mutual Fund One	873,081	6,169,720	6,198,875	29,155	0.5%	2.27%
8	Vanguard AML Rupali Bank Balanced Fund	1,175,602	7,894,753	8,934,575	1,039,822	13.2%	3.27%
	ENGINEERING						
9	BSRM Steels Limited	345,698	23,729,598	29,937,447	6,207,849	26.2%	10.94%
	FUEL & POWER						
10	MJL Bangladesh PLC.	42,604	3,798,361	4,026,078	227,717	6.0%	1.47%
	PHARMACEUTICALS						
11	Beximco Pharmaceuticals PLC.	217,903	25,856,440	30,637,162	4,780,722	18.5%	11.20%
12	Marico Bangladesh Limited	6,277	16,923,477	17,394,822	471,345	2.8%	6.36%
13	Renata PLC	4,674	1,975,788	2,131,344	155,556	7.9%	0.78%
14	Square Pharmaceuticals PLC.	111,118	23,714,425	24,890,432	1,176,007	5.0%	9.10%
	Preference Shares						
15	Renata Pref. Shares	7,900	15,010,000	15,010,000	-	0.0%	5.49%
	TELECOMMUNICATION						
16	Robi Axiata PLC.	70,000	2,282,500	2,282,000	(500)	0.0%	0.83%
	TOTAL CAPITAL MARKET SECURITIES (LISTED)		**212,551,381**	**228,846,883**	**16,295,502**	**7.7%**	**83.65%**

II. Investment in Capital Market Securities (Non-Listed):

Sl.	Investment in Stocks	Number of Shares	Cost Value	Market Value	Change in Fair Value of Investment	% Change (in terms of cost)	% of total Investment
	A. Open-End Mutual Funds						
1	SEML Lecture Equity Management Fund	2,167,390	21,673,900	21,673,900	-	0.0%	7.92%
	Total Capital Market Securities (Non-Listed)		**21,673,900**	**21,673,900**	**-**	**0.0%**	**7.92%**

	GRAND TOTAL OF CAPITAL MARKET SECURITIES		**234,225,281**	**250,520,783**	**16,295,502**	**7.0%**	**91.57%**

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

C. Cash at Bank			
Account No.	**Bank Name**	**Rate of Interest/Profit**	**Available Balance**
1	Midland Bank Limited	7.50%	7,328,809
2	Midland Bank Limited	7.50%	5,358,342
3	BRAC Bank Limited	4.50%	10,231,379
4	BRAC Bank Limited	4.50%	99,182
5	Modhumoti Bank Limited	6.50%	-
6	SBAC Bank Limited	2.00%	-
7	Mutual Trust Bank Limited	6.50%	-
8	NRB Bank Limited	8.00%	31,459
9	Midland Bank Limited	7.50%	655
	Subtotal		**23,049,826**
Total Cash and Cash Equivalents and Investments in Securities not Related to Capital Market			**23,049,826**

Total Investment	**273,570,609**

		30-Jun-26	31-Dec-25
		Taka	Taka
2	**Fixed Deposit Receipt (FDR)**		
	NRB Bank PLC	-	4,500,000
	NRB Bank PLC	-	1,500,000
	Total	**-**	**6,000,000**
3	**Accounts Receivable**		
	Interest receivables from FDR	-	118,833
	Interest receivables from Renata Preferred Share	1,533,989	402,054
	Interest receivables from Bank Account	25,869	7,602
	Diveidend Receivable from ACMELAB	-	2,121
	Diveidend Receivable from RENATA	-	28
	Diveidend Receivable from SQURPHARMA	-	751,380
	Diveidend Receivable from BSRMSTEEL	-	207,500
	Diveidend Receivable from OLYMPIC	-	21,741
	Diveidend Receivable from BSC	-	250,965
	Diveidend Receivable from JAMUNABANK	3,327,689	-
	Diveidend Receivable from MARICO	330,250	-
	Receivable from broker	18,295,358	1,084,305
	Total	**23,513,156**	**2,846,528**
4	**Cash and Cash Equivalents**		
	Cash at Bank		
	Midland Bank Limited		
	A/C No. 0001-1090000732	7,328,809	27,453
	A/C No. 0001-1060000093	5,358,342	101,544
	A/C No. 0001-1050009648	655	101,544
	BRAC Bank Limited		
	A/C No. 1513205101231001	10,231,379	1,300,460
	A/C No. 2051012310002	99,182	60,303
	Modhumoti Bank Limited		
	A/C No. 1135-12700000003	-	22,337
	SBAC Bank Limited		
	A/C No. 2130-001459	-	2,716
	Mutual Trust Bank Limited		
	A/C No. 1310-000147444	-	162,944
	NRB Bank Limited		
	A/C No. 1012-050203847	31,459	106,808
	Total	**23,049,826**	**1,886,107**
5	**Preliminary & Issue Expenses**		
	Opening Balance	173,863	-
	Less: Amortization Made During the Period	(70,644)	(142,465)
	Total	**103,219**	**(142,465)**
6	**Unit Capital**		
	Opening Balance	156,111,010	-
	Add: Subscription during the Period	62,569,010	82,095,460
	Less: Redeemption during the Period	(34,551,610)	(34,224,720)
	Total	**184,128,410**	**47,870,740**
7	**Unit Premium**		
	Opening Balance	10,427,123	-
	Add: Unit premium reserve during the period	31,061,517	30,623,394
	Less: Premium reimbursed for repurchase of units	(17,286,421)	(12,007,798)
	Total	**24,202,220**	**18,615,595**
8	**Accounts Payable**		
	Payable to broker	1	64,518

Withholding Tax Payable		-	21,752
	Total	**1**	**86,270**

9 Liability for expenses

Management fee	2,415,757	2,956,355
Trustee fee	169,758	106,017
Audit fee	-	46,000
Total	**2,585,515**	**3,108,371**

10 NAV per unit at cost price

Net Asset Value at Market Price	294,601,468	138,209,459
Less: Unrealized gain/(loss)	16,295,503	960,297
Net Asset Value at Cost Price	**278,305,965**	**137,249,162**
No of units outstanding	18,412,841	10,824,027
NAV per unit at Cost Price	**15.115**	**12.680**

11 NAV per unit at market price

Net Asset Value at Market Price	294,601,468	138,209,459
No of units outstanding	18,412,841	10,824,027
NAV per unit at Market Price	**16.000**	**12.769**

	30-Jun-26	**30-Jun-25**
	Taka	**Taka**

12 Interest Income

Interest income from FDR	74,750	524,768
Interest income from Bank	323,156	477,971
Interest income from T-Bonds	-	1,739,375
Interest income from Renata Pref. Share	1,131,935	-
Total	**1,529,842**	**2,742,113**

13 Net gain on sale of Marketable Securities

Asian Tiger Capital Shariah Unit Fund	-	(548,614)
Bangladesh Shipping Corporation	(634,798)	-
Bank Asia PLC.	238,153	-
Beximco Pharmaceuticals PLC.	2,026,381	1,201,909
BRAC Bank PLC.	5,230,200	2,106,269
British American Tobacco Bangladesh Company Limited	-	(104,969)
BSRM Steels Limited	776,524	-
Confidence Cement PLC.	(152,586)	-
Eastern Bank PLC.	(197,629)	(48,066)
EDGE AMC Growth Fund	3,640,030	-
Grameenphone Ltd.	-	121,567
Jamuna Bank PLC.	1,882,027	(42,748)
Jamuna Oil Limited	-	(299,879)
LafargeHolcim Bangladesh PLC.	16,663	-
Marico Bangladesh Limited	492,242	351,086
MJL Bangladesh PLC.	72,207	-
Prime Bank PLC.	1,655,733	-
Renata PLC	79,550	(1,318,273)
ROBI Axiata Limited	-	(32,790)
SEML Lecture Equity Management Fund	5,381,137	-
Square Pharmaceuticals PLC.	622,308	(164,830)
The ACME Laboratories Limited	22,971	(123,779)
The City Bank Ltd	-	(294,521)
Unique Hotel & Resorts PLC	-	(650,026)
Uttara Bank PLC.	2,837,857	272,562
Vanguard AML Growth Fund	(360,579)	-
Walton Hi-Tech Industries Limited	-	568,010
Total	**23,628,391**	**992,907**

14 Net gain on sale of T-Bond

ISIN No.: BD0926381023	-	131,242
Total	**-**	**131,242**

15	**Dividend Income**		
	British American Tobacco Bangladesh Company Limited	-	60,960
	BRAC Bank PLC.	648,789	350,205
	Bank Asia PLC	1,058,351	-
	Eastern Bank PLC	302,500	334,343
	EDGE AMC Growth Fund	164,335	34,000
	Grameenphone Ltd.	-	34,000
	Jamuna Oil Limited	-	267,570
	Jamuna Bank PLC	3,327,689	262,500
	Marico Bangladesh Limited	598,483	1,036,767
	Prime Bank PLC	2,298,270	-
	Uttara Bank PLC	-	671,993
	The City Bank PLC	-	120,641
	Total	**8,398,416**	**3,138,979**
16	**Unrealized gain/(loss) on securities**		
	Opening Balance	3,833,288	960,297
	Current Year Unrealized Gain/(Loss)	**12,462,215**	**3,964,153**
	Closing Balance	16,295,503	4,924,450
17	**Unrealized gain/(loss) on T-Bond**		
	Opening Balance	-	304,567
	Current Year Unrealized Gain/(Loss)	**-**	**(338,264)**
	Closing Balance	-	(33,697)
18	**Earnings Per Unit**		
	Net Income for the year	41,898,622	8,554,520
	No of units outstanding	18,412,841	11,895,378
	Earning per unit at Market Price	**2.28**	**0.72**