Shanta Fixed Income Fund
Statement of Financial Position (Un-audited)
As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	31 December 2025
Assets			
Investment in Gov. Securities	1.00	2,246,445,439	1,147,918,368
Investment in Term Deposit	2.00	240,000,000	428,000,000
Accounts Receivable	3.00	83,899,045	50,878,618
Advance and Deposit	4.00	2,882,579	1,672,803
Issue and Formation Expenses	5.00	562,463	693,487
Cash and Cash Equivalents	6.00	321,466,188	79,363,550
Total Asset		**2,895,255,714**	**1,708,526,826**
Equity and Liabilities			
Equity			
Unit Capital	7.00	2,378,730,570	1,413,850,050
Unit Premium Reserve	8.00	246,278,954	73,547,588
Dividend Equalization Fund		8,493,306	8,493,306
Retained Earnings	9.00	243,976,250	191,527,950
Total Equity		**2,877,479,079**	**1,687,418,894**
Current Liabilities	10.00	17,776,280	21,107,855
Dividend Payable		355	77
Total Liabilities		**17,776,635**	**21,107,932**
Total Equity and Liabilities		**2,895,255,714**	**1,708,526,826**
Net Asset Value (NAV) per Unit			
At Cost Price	11.00	**12.09**	**11.91**
At Market Price	12.00	**12.10**	**11.93**

Sakhawat
Chief Operating Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

Chief Executive Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

16-Jul-26
Dhaka

Shanta Asset Management Limited

Shanta Fixed Income Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from January 01, 2026 to June 30, 2026

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
Income					
Gain from sale of Gov. Securities	13.00	64,614,345	-	18,313,850	-
Interest income	14.00	115,149,955	65,459,397	64,246,703	36,624,170
SIP exit fee		36,458	11,072	18,821	5,545
Total income		**179,800,759**	**65,470,468**	**82,579,374**	**36,629,715**
Expenses					
Management fee		10,680,332	5,409,451	6,198,781	2,973,739
Trusteeship fee		1,602,048	976,451	874,122	554,046
Custodian fee		694,733	383,476	381,576	224,139
Annual fee		829,527	500,085	417,055	406,217
Audit fee		32,439	35,332	15,769	19,182
Amortization of Issue and Formation Expenses	5.00	131,024	131,025	65,874	66,052
Other operating expenses	15.00	274,245	227,383	41,776	54,342
Total expenses		**14,244,348**	**7,663,203**	**7,994,953**	**4,297,717**
Profit before provision		**165,556,411**	**57,807,265**	**74,584,420**	**32,331,999**
Provision/(Provision) for marketable investment		-	-	-	-
Net profit after provision		**165,556,411**	**57,807,265**	**74,584,420**	**32,331,999**
Number of unit outstanding		237,873,057	118,298,349	237,873,057	118,298,349
Distributable profit		165,556,411	57,807,265	74,584,420	32,331,999
Earnings Per Unit		0.70	0.49	0.31	0.27

Bakhawat
Chief Operating Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

Chief Executive Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

16-Jul-26
Dhaka

Shanta Asset Management Limited

Shanta Fixed Income Fund
Statement of Changes in Equity (Un-audited)
For the period from January 01, 2026 to June 30, 2026

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Fund	Total Equity
Opening Balance	**1,413,850,060**	**73,547,592**	**191,527,844**	**8,493,306**	**1,687,418,802**
Unit Capital	964,880,510	-	-	-	964,880,510
Unit premium reserve	-	172,731,361	-	-	172,731,361
Net profit after provision	-	-	165,556,411	-	165,556,411
Last year dividend For 2025	-	-	(113,108,005)	-	(113,108,005)
Closing Balance	**2,378,730,570**	**246,278,954**	**243,976,250**	**8,493,306**	**2,877,479,079**

For the period from January 01, 2025 to June 30, 2025

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Fund	Total Equity
Opening Balance	**768,206,290**	**34,251**	**79,787,402**	**509,765**	**848,537,708**
Unit Capital	414,777,200	-	-	-	414,777,200
Unit premium reserve	-	31,549,100	-	-	31,549,100
Retained earnings	-	-	57,807,265	-	57,807,265
Last year dividend For 2024	-	-	(39,946,727)	-	(39,946,727)
Tax adjustment for Dividend of BATBC					-
Dividend Equalization Fund	-	-			-
Closing Balance	**1,182,983,490**	**31,583,351**	**97,647,940**	**509,765**	**1,312,724,546**

Sakhawat
Chief Operating Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

Chief Executive Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

16-Jul-26
Dhaka

Shanta Asset Management Limited

Shanta Fixed Income Fund
Statement of Cash Flows (Un-audited)
For the period from January 01, 2026 to June 30, 2026

Particulars	Notes	Amount in Taka	
		From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
Cash flow from operating activities			
Gain from sale of Government Securities		64,614,345	-
Treasury & Deposit Income	16.00	82,134,338	55,094,361
SIP exit fee		36,457	11,072
Operating Expenses	17.00	(11,246,105)	(6,155,098)
Net cash inflow/(outflow) from operating activities		**135,539,035**	**48,950,334**
Cash flow from investing activities			
Investment in Gov. Securities		(1,098,527,071)	(372,564,134)
Investment in Term Deposit		188,000,000	-
Net cash inflow/(outflow) from investing activities		**(910,527,071)**	**(372,564,134)**
Cash flow from financing activities			
Unit capital		964,880,520	414,777,200
Unit premium reserve		172,731,361	31,549,100
Dividend paid		(113,107,726)	(39,946,675)
Receivable/Payable to Investor	18.00	(7,413,481)	(157,466,222)
Net cash inflow/(outflow) from financing activities		**1,017,090,674**	**248,913,402**
Net cash flow increase/(decrease)		**242,102,638**	**(74,700,397)**
Cash equivalent at beginning of the period		79,363,550	380,719,823
Cash equivalent at end of the period		**321,466,188**	**306,019,426**
Net Operating Cash Flow Per Unit (NOCFPU)		**0.57**	**0.41**

Sakhawat
Chief Operating Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

Chief Executive Officer
For and on behalf of SAML
Asset Manager of Shanta Fixed Income Fund

16-Jul-26
Dhaka

Shanta Asset Management Limited

		Amount in Taka	
		30 June 2026	31 December 2025
1.00	**Investment in Gov. Securities**		
	Treasury Bond (Note: 1.01)	2,182,928,224	1,147,918,368
	Treasury Bill (Note: 1.02)	63,517,215	-
	Total	**2,246,445,439**	**1,147,918,368**

1.01 **Treasury Bond**

Instrument ID	Name of the Instrument	Maturity Date	No of Units	Acquisition Cost	Amortization Cost	Amortization Cost
BD0934401102	10Y BGTB, 17/04/2034	17-Apr-34	3,010,000	310,838,211	310,474,663	298,477,305
BD0934481104	10Y BGTB , 06/20/2034	20-Jun-34	550,000	60,239,850	60,050,672	55,118,323
BD0935191108	10Y BGTB, 19/11/2035	19-Nov-35	1,800,000	181,690,560	181,662,376	60,401,639
BD0935031106	10Y BGTB, 07/23/2035	23-Jul-35	1,100,000	107,624,880	107,653,708	-
BD0935371106	10Y BGTB, 19/03/2035	19-Mar-35	700,000	74,630,080	74,591,449	-
BD0942241201	20Y BGTB , 12/28/2042	28-Dec-42	3,050,000	253,641,955	254,254,566	229,526,373
BD0944051202	20Y BGTB, 07/28/2044	28-Jul-44	2,015,000	231,918,166	231,660,057	197,248,383
BD0945461202	20Y BGTB, 28/05/2045	28-May-45	1,500,000	174,334,200	174,525,877	-
BD0945081208	20Y BGTB, 08/27/2045	27-Aug-45	8,119,000	788,141,070	788,254,857	307,146,846
	Total		**21,844,000**	**2,181,058,972**	**2,182,928,224**	**1,147,918,368**

1.02 **Treasury Bill**

Instrument ID	Name of the Instrument	Maturity Date	No of Units	30 June 2026 Cost	31 December 2025 Cost
BD0909183263	91D T-bill, BD0909183263	13-Jul-26	450,000	43,992,375	-
BD0909181267	91D T-bill, BD0909181267	06-Jul-26	200,000	19,524,840	-
	Total		**650,000**	**63,517,215**	-

2.00	**Term Account with**		
	IDLC Finance PLC - 10252263166854	-	48,000,000
	IDLC Finance PLC - 10252263166865-68	30,000,000	30,000,000
	IDLC Finance PLC - 10252263166861-64	30,000,000	30,000,000
	IDLC Finance PLC - 10252263166857-60	-	70,000,000
	City Bank PLC - 4653170054001-8	65,000,000	65,000,000
	Dhaka Bank PLC - 2033450000491-2033450000505	15,000,000	15,000,000
	Dhaka Bank PLC - 091047-091058	100,000,000	100,000,000
	Jamuna Bank PLC - 0614632-39	-	70,000,000
	Total	**240,000,000**	**428,000,000**
3.00	**Accounts Receivable**		
	Interest Receivable from SND accounts (N:3.01)	226,968	-
	Interest Receivable from T-Bonds (N:3.02)	58,454,803	30,052,408
	Interest Receivable from T-Bills (N:3.03)	1,310,479	-
	Interest Receivable from Term Deposits (N:3.04)	23,688,525	20,796,500
	AIT Receivable	183,750	-
	Receivable from Investors	34,520	29,710
	Total	**83,899,045**	**50,878,618**
3.01	**Interest receivable from SND Accounts**		
	Interest on The City Bank Limited, 1123170054001	186,808	-
	Interest on The City Bank Limited, 31303320252001	40,160	-
		226,968	-

Snanta Asset Management Limited

3.02	**Interest Receivable from T-Bonds**		
	Interest on 10Y BD0935191108	711,489	736,434
	Interest on 10Y BD0934401102	-	3,961,957
	Interest on 10Y BD0934401102	-	1,411,447
	Interest on 20Y BD0945081208	2,449,807.1	2,065,720
	Interest on 20Y BD0942241201	73,360.7	218,886
	Interest on 10Y BD0934401102	3,930,492	2,080,027
	Interest on 20Y BD0945081208	2,449,807	2,495,123
	Interest on 20Y BD0945081208	6,159,514	6,260,461
	Interest on 10Y BD0934481104	204,221	207,147
	Interest on 20Y BD0944051202	10,632,500	4,053,668
	Interest on 10Y BD0934401102	3,463,746	-
	Interest on 20Y BD0944051202	8,224,351	6,561,538
	Interest on 20Y BD0009422412	2,445	-
	Interest on 20Y BD0945081208	4,794,622	-
	Interest on 20Y BD0944051202	276,626	-
	Interest on 10Y BD0935031106	5,063,403	-
	Interest on 20Y BD0945081208	2,822,541	-
	Interest on 10Y BD0935371106	2,383,804	-
	Interest on 20Y BD0945081208	1,548,869	-
	Interest on 10Y BD0935191108	1,456,859	-
	Interest on 20Y BD0945461202	1,696,304	-
	Interest on 20Y BD0942241201	110,041	-
	Total	**58,454,803**	**30,052,408**
3.03	**Interest Receivable from T-Bills**		
	BD0909183263, 19 Days	9,824	-
	BD0909183263, 91 Days	425,958	-
	BD0909183263, 91 Days	425,645	-
	BD0909181267, 91 Days	449,052	-
	Total	**1,310,479**	-
3.04	**Interest Receivable from Term Deposits**		
	Interest on IDLC FDR_10252263166854	-	1,246,667
	IDLC Finance PLC, No: '10252263166865-68	3,294,236	1,517,250
	IDLC Finance PLC, No: '10252263166861-64	3,304,153	1,527,167
	IDLC Finance PLC, No: '10252263166857-60	-	7,979,514
	City Bank PLC '4653170054001-8	6,918,357	3,197,639
	Dhaka Bank PLC, 2033450000491-505	1,457,586	598,958
	Dhaka Bank PLC-'091047-'091058	8,714,194	3,238,889
	Jamuna Bank PLC-'0614632-39	-	1,490,417
	Total	**23,688,525**	**20,796,500**
4.00	**Advance and Deposit**		
	Advance payment of Annual fee to BSEC	843,276	1,672,803
	Trustee Prepaid fee	2,024,008	-
	CDBL Prepaid Annual Fee	15,294	-
	Total	**2,882,579**	**1,672,803**

Particulars	Amount in Taka	
	30 June 2026	31 December 2025
5.00 Issue and Formation Expenses		
Opening Balance	693,487	956,986
Less: Amortization of Issue and Formation Expenses (5.01)	131,024	263,499
Closing Balance	**562,463**	**693,487**
5.01 Amortization of Issue and Formation Expenses		
Opening Balance	1,156,058	892,559
Add: Amortization During the period	131,024	263,499
Accumulated Amortization	**1,287,082**	**1,156,058**

Shanta Asset Management Limited

6.00	**Cash and Cash Equivalents**		
	Cash at Bank:		
	City Bank PLC - 1123170054001	246,675	175,256
	City Bank PLC (Subscription) -3103320252001	23,171,378	394,163
	Dhaka Bank PLC - 2031500002478	297,536,580	78,610,473
	Community Bank Bangladesh Limited - 0070315315301	-	47,133
	BRAC Bank PLC, Mirpur Branch (SIP) - 1511205147624001	500,761	55,760
	Community Bank Bangladesh Limited - 0070352720101_Div 24	-	80,766
	Dhaka Bank Dividend Account - 2031500002853, Foreign Exchange Branch	7,962	-
	Standard Chartered Bank-Gulshan-Current Account#02702333801	2,831	-
	Total	**321,466,188**	**79,363,550**
7.00	**Unit Capital**		
	Opening balance	1,413,850,060	768,206,290
	Unit sold during the year	2,557,764,040	1,189,105,500
	Less: unit surrender by holder	1,592,883,530	543,461,740
	Closing Balance	**2,378,730,570**	**1,413,850,060**
	The unit capital represents 237,873,057 number of units of Tk 10 each in circulation with premium.		
8.00	**Unit Premium Reserve**		
	Opening balance	73,547,592	34,252
	Premium on sales of unit	238,123,252	137,320,151
	Less: adjustment for unit surrender	65,391,890	63,806,814
	Closing Balance	**246,278,954**	**73,547,588**
9.00	**Retained Earnings**		
	Opening balance	**191,527,845**	**79,787,402**
	Add: Net Income During the Period	165,556,411	159,670,817
	Less: Dividend Paid During the Period	(113,108,005)	(39,946,727)
	Less: Dividend Equalization Fund	-	(7,983,541)
	Closing Balance	**243,976,250**	**191,527,845**
10.00	**Current Liabilities**		
	Management Fee Payable to Shanta AML	10,680,332	8,398,002
	Trustee Fee Payable to BGIC	1,621,924	29,787
	Custodian Fee Payable to BRAC Bank PLC	1,159,775	872,789
	Audit Fee Payable	32,439	63,250
	VAT & TDS Payable	-	53,546
	Payable to Investor	4,281,810	11,690,482
	Total Current Liabilities	**17,776,280**	**21,107,855**
11.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Net Asset Value	2,875,609,827	848,537,708
	Number of Units	237,873,057	76,820,629
	NAV per Unit at Cost	**12.09**	**11.05**
12.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Net Asset Value	2,877,479,079	848,537,708
	Number of Units	237,873,057	76,820,629
	NAV per Unit at Market Value	**12.10**	**11.05**

Shanta Asset Management Limited

	Particulars					Amount in Taka	
						01 January 2026 to 30 June 2026	01 January 2025 to 30 June 2025
13.00	Gain form Sale of Bond	Units	Cost Per Unit	Total Cost	Total Sell	Amount	Amount
	10Y BD0934481104	550,000	100.33	55,182,710	60,320,089	5,137,379	-
	20Y BD0944051202	1,214,000	100.74	122,295,539	133,578,985	11,282,446	-
	10Y BD0934401102	840,000	97.98	82,303,284	87,354,227	5,050,943	-
	10Y BD0934401102	570,000	97.76	55,725,993	63,100,069	7,374,076	-
	20Y BD0942241201	1,500,000	77.18	115,774,600	134,088,450	18,313,850	
	20Y BD0944051202	750,000	100.02	75,016,875	92,472,527	17,455,652	-
				506,300,001	570,914,347	64,614,345	-

14.00	**Interest Income**		
	Interest on SND accounts (N: 14.01)	6,302,955	3,098,082
	Interest on T-Bills (N: 14.02)	3,586,611	-
	Interest on Bonds (N: 14.03)	90,675,864	47,813,174
	Interest on Term Deposits (N: 14.04)	14,584,525	14,548,140
	Total	**115,149,955**	**65,459,397**
14.01	**Interest on SND Accounts**		
	City Bank PLC, Gulshan Branch 4001	186,808	112,216
	City Bank PLC, Gulshan Branch (Subscription)	97,313	37,309
	Community Bank Bangladesh Limited, Gulshan Branch	785	16,291
	SCB-02371153301, Gulshan Branch	-	-
	BRAC Bank PLC, Mirpur Branch (SP)	1,958	1,660
	Dhaka Bank PLC, 2031500002478	6,015,779	2,930,606
	Dhaka Bank PLC, 2031500002853	311	-
	Total	**6,302,955**	**3,098,082**
14.02	**Interest on T-Bills**		
	BD0909183263, 19 Days	9,824	-
	BD0926421159, 25 Days	358,782	-
	BD0909183263, 91 Days	425,958	-
	BD0909183263, 91 Days	425,645	-
	BD0909181267, 91 Days	449,052	-
	BD0909179261, 91 Days	1,101,950	-
	BD0918222268, 21 Days	815,400	-
		3,586,611	**-**
14.03	**Interest on Bonds**		
	Interest Income on T-Bond 10Y BD0935191108	3,542,999	-
	Interest Income on T-Bond 10Y BD0934481104	3,231,516	-
	Interest Income on T-Bond 20Y BD0944051202	103,931	-
	Interest Income on T-Bond 10Y BD0934401102	76,661	9,599,756
	Interest Income on T-Bond 10Y BD0934401102	112,779	3,483,092
	Interest Income on T-Bond 10Y BD0934401104	-	3,436,980
	Interest Income on T-Bond 20Y BD0944051202	167,757	-
	Interest Income on T-Bond 20Y BD0945081208	3,963,060	-
	Interest Income on T-Bond 20Y BD0942241201	15,319,334	521,306
	Interest Income on T-Bond 10Y BD0934401102	9,687,705	-
	Interest Income on T-Bond 20Y BD0945081208	3,572,693	-
	Interest Income on T-Bond 20Y BD0945081208	9,024,731	-
	Interest Income on T-Bond 20Y BD0944051202	11,877,295	4,625,798
	Interest Income on T-Bond 10Y BD0934401102	7,857,061	5,158,901
	Interest Income on T-Bond 20Y BD0944051202	10,230,399	-
	Interest Income on T-Bond 20Y BD0009422412	189,037	-
	Interest Income on T-Bond 20Y BD0945081208	5,768,420	-
	Interest Income on T-Bond 20Y BD0944051202	238,405	7,485,622
	Interest Income on T-Bond 10Y BD0935031106	2,258,000	-
	Interest Income on T-Bond 15Y BD0926381155	158,555	-
	Interest Income on T-Bond 20Y BD0945081208	1,356,969	-
	Interest Income on T-Bond 10Y BD0935371106	992,822	-
	Interest Income on T-Bond 20Y BD0945081208	529,348	-
	Interest Income on T-Bond 20Y BD0945461202	340,916	175,791
	Interest Income on T-Bond 20Y BD0942241201	75,470	10,295,962
	Interest on 05Y BGTB	-	628,658
	Interest Income on T-Bond 15Y BD0939371151	-	2,401,308
	Total	**90,675,864**	**47,813,174**

Shanta Asset Management Limited

	Particulars	Amount in Taka	
		01 January 2026 to 30 June 2026	01 January 2025 to 30 June 2025
14.04	**Interest on Term Deposits**		
	Interest on IDLC 102522631366845-48	-	4,004,375
	Interest Income on FDR Accounts:IDLC FDR_102522631666854	33,333	3,912,242
	Interest Income on FDR Accounts:IDLC Finance PLC, '102522631666865-68	1,776,986	1,513,750
	Interest Income on FDR Accounts:IDLC Finance PLC, '102522631666861-64	1,776,986	1,521,037
	Interest Income on FDR Accounts:IDLC Finance PLC, '102522631666857-60	595,486	3,596,736
	Interest Income on FDR Accounts:The City Bank PLC-4653170054001-08	3,720,718	-
	Interest Income on FDR Accounts:Dhaka Bank 091047-091058	5,475,305	-
	Interest Income on FDR Accounts:0614632	44,612	-
	Interest Income on FDR Accounts:0614633	44,626	-
	Interest Income on FDR Accounts:0614634	44,626	-
	Interest Income on FDR Accounts:0614635	44,626	-
	Interest Income on FDR Accounts:0614636	44,626	-
	Interest Income on FDR Accounts:0614637	44,626	-
	Interest Income on FDR Accounts:0614638	44,626	-
	Interest Income on FDR Accounts:0614639	34,715	-
	Interest Income on FDR Accounts:2033450000491	429,314	-
	Interest Income on FDR Accounts:2033450000505	429,314	-
	Total	**14,584,525**	**14,548,140**
15.00	**Other operating expenses**		
	Bank charges & Excise duty	39,939	33,085
	Advertising expenses	54,280	183,644
	Excise Duty Charge on FDR	160,188	-
	CDBL data connectivity	9,132	10,654
	CDBL Annual Fee	10,706	-
	Total	**274,245**	**227,383**
16.00	**Profit Income Realized in Cash**		
	Profit Income on Bank Deposits and Bonds	115,149,955	65,459,397
	Add: Previous year Profit Receivable on FDR & Bonds	50,848,908	16,757,461
	Less: Current year Profit Receivable on FDR & Bonds	(83,864,525)	(27,122,497)
		82,134,338	**55,094,361**
17.00	**Payment made for Expenses:**		
	Total Expenses	14,244,348	7,663,203
	Less: Preliminary Expenses	(131,024)	(131,025)
	Add: Previous year Operating Expenses Payable (N: 17.01)	7,744,570	3,929,894
	Less: Current year Operating Expenses Payable (N: 17.02)	(10,611,789)	(5,306,974)
		11,246,105	**6,155,098**
17.01	**Previous year Operating Expenses Payable**		
	Current Liabilities (Previous Year)	9,417,373	5,227,608
	Less: Advance Payment of Fees, Tax & Suspense's	(1,672,803)	(1,297,714)
		7,744,570	**3,929,894**
17.02	**Current year Operating Expenses Payable**		
	Current Liabilities (Current Year)	13,494,470	6,085,529
	Less: Advance Payment of Fees, Tax & Suspense's	(2,882,579)	(778,555)
		10,611,789	**5,306,974**
18.00	**Receivable/Payable to Investor**		
	Previous year Receivable form Investors	29,710	62,000
	Less: Current year Receivable form Investors	34,520	28,000
	Add: Current year Payable to Investor	4,281,810	4,020,802
	Less: Previous year Payable to Investor	11,690,482	161,521,024
		(7,413,481)	**(157,466,222)**

Shanta Asset Management Limited