Vanguard AML Growth Fund

Asset Manager : Vanguard Asset Management Limited

As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	31-Mar-2026
A. Assets			
Investments in Securities (at market price)	6.00	16,248,050	20,621,375
Preliminary and issue expenses	7.00	-	-
Advance, deposit and prepayments	8.00	100,725	142,211
Other receivables	9.00	109,119	631,393
Cash and cash equivalents	10.00	10,765,889	12,637,639
Total Assets		**27,223,784**	**34,032,618**
B. Liabilities			
Unclaimed/Dividend Payable	11.00	-	-
Accounts Payable	12.00	236,412	370,149
Total Liabilities		**236,412**	**370,149**
C. Net Assets (A-B)		**26,987,371**	**33,662,469**
D. Owners' Equity			
Unit capital fund	13.00	26,738,950	31,748,950
Unit premium reserve	14.00	(10,833,609)	(10,547,989)
Retained earnings	15.00	11,082,030	12,461,508
Total		**26,987,371**	**33,662,469**
Net Asset Value (NAV) Per Unit			
At market price	16.00	**10.09**	**10.60**
At cost price	17.00	**11.14**	**11.48**

On behalf of Vanguard AML Growth Fund

Chairman, Trustee
Investment Corporation of Bangladesh
Trustee of **"Vanguard AML Growth Fund"**

Managing Director & CEO
Vanguard Asset Management Limited
Asset Manger of **"Vanguard AML Growth Fund"**

Member, Trustee
Investment Corporation of Bangladesh
Trustee of **"Vanguard AML Growth Fund"**

EVP & Head, Fund Operations & Control
Vanguard Asset Management Limited
Asset Manger of "Vanguard AML Growth Fund"

Vanguard AML Growth Fund

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

For the Period from 01 April 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
Revenue			
Gain/(loss) on sale of marketable securities	18.00	(1,540,639)	-
Dividend income	19.00	-	499,229
Interest/Profit income (Annexure-E)	20.00	138,660	109,247
Coupon Interest Income on T. Bond (Annexure-E)	21.00	300,903	304,210
Profit Income from Bond (Sukuk) (Annexure-E)	22.00	-	450,000
		(1,101,076)	**1,362,686**
Operating Expenses			
Management fees	23.00	218,966	468,431
Trustee fees	24.00	11,748	30,458
Custodian fees	25.00	7,168	26,642
BSEC annual fees		24,932	24,932
CDBL Fees and Charges	26.00	6,837	6,487
Advertisement and publication expenses		(17,000)	48,650
Amortization of preliminary and issue expenses	7.00	-	93,189
Other Expenses (If any)	27.00	2,400	2,750
Total Expenses		**255,051**	**701,539**
Net Profit for the period		**(1,356,127)**	**661,147**
Add/(Less): (Provision)/Write back of provision during the period	28.00	(23,351)	(3,028,044)
Net Profit/(Loss) After Provision During the Period		**(1,379,478)**	**(2,366,898)**
Other Comprehensive Income			
Add: Unrealaized gain/(loss)			
Earnings Per Unit (EPU) After Provision During the Period	29.00	**(0.52)**	**(0.31)**

On behalf of Vanguard AML Growth Fund

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Vanguard AML Growth Fund

Statement of Changes in Equity (Unaudited)

For the Period from 01 April 2026 to 30 June 2026

Amount in Taka

Particulars	Unit capital fund	Unit premium /Reserve	Unrealized Gain/(Loss)	Retained earnings	Total equity
Opening balance as at 01 April 2026	**31,748,950**	**(10,547,989)**	**-**	**12,461,508**	**33,662,469**
Unit Sale during the period	-	-	-	-	-
Unit Repurchase during the period	(5,010,000)	(285,620)	-	-	(5,295,620)
Unrealized Gain/(Loss)	-	-	-	-	-
Net profit/(loss) during the period	-	-	-	(1,379,478)	(1,379,478)
Dividend Paid	-	-	-	-	-
Closing balance as at 30 June 2026	**26,738,950**	**(10,833,609)**	**-**	**11,082,030**	**26,987,371**

Vanguard AML Growth Fund

Statement of Changes in Equity (Unaudited)

For the Period from 01 April 2025 to 30 June 2025

Amount in Taka

Particulars	Unit capital	Unit premium Reserve	Unrealized Gain/(Loss)	Retained earnings	Total equity
Opening balance as at 01 April 2025	**76,251,960**	**(6,912,109)**	**-**	**14,985,639**	**84,325,491**
Unit Sale during the period	3,099,720	107,273	-	-	3,206,993
Unit Repurchase during the period	(3,000,000)	(102,000)	-	-	(3,102,000)
Unrealized Gain/(Loss)	-	-	-	-	-
Net profit/(loss) during the period	-	-	-	(2,366,898)	(2,366,898)
Dividend Paid	-	-	-	-	-
Closing balance as at 30 June 2025	**76,351,680**	**(6,906,835)**	**-**	**12,618,741**	**82,063,586**

On behalf of Vanguard AML Growth Fund

Chairman, Trustee
Investment Corporation of Bangladesh
Trustee of "Vanguard AML Growth Fund"

Managing Director & CEO
Vanguard Asset Management Limited
Asset Manger of "Vanguard AML Growth Fund"

Member, Trustee
Investment Corporation of Bangladesh
Trustee of "Vanguard AML Growth Fund"

EVP & Head, Fund Operations & Control
Vanguard Asset Management Limited
Asset Manger of "Vanguard AML Growth Fund"

Vanguard AML Growth Fund
Statement of Cash Flows (Unaudited)
For the Period from 01 April 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
A. Cash Flows from Operating Activities			
Gain on sale of securities	Annexure-B	(1,540,639)	-
Dividend income received in cash	30.00	-	1,085,000
Interest income realized in cash	31.00	363,338	216,461
Profit Income from Sukuk Bond realized in cash	32.00	-	450,000
Interest from income Govt. T. Bond realized in Cash	33.00	598,500	598,500
Advance, deposit and prepayments	34.00	(1,681)	(54,496)
Payment made for expenses	35.00	(345,621)	(598,911)
Net cash flows from/(used in) operating activities		**(926,103)**	**1,696,554**
B. Cash Flows from Investing Activities			
Purchase of Securities		-	-
Sale of Secirities (at Cost)	Annexure-B	4,349,973	-
Net cash flows from/(used in) investing activities		**4,349,973**	**-**
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	36.00	-	3,099,720
Payments made for re-purchase of units	37.00	(5,010,000)	(3,000,000)
Unit Premium Reserve	38.00	(285,620)	5,273
Payable to unit holders	40.00	-	(205)
Dividend paid	39.00	-	-
Net cash flows from/(used in) financing activities		**(5,295,620)**	**104,788**
D. Net Cash Inflows/Outflows during the period (A+B+C)		**(1,871,750)**	**1,801,342**
E. Cash and cash equivalents at the beginning during the period		12,637,639	6,174,437
F. Cash and cash equivalents at the end of the period (D+E)		**10,765,889**	**7,975,779**
Net Operating Cash Flows Per Unit (NOCFU)	41.00	**(0.35)**	**0.22**

On behalf of Vanguard AML Growth Fund

Chairman, Trustee
Investment Corporation of Bangladesh
Trustee of "Vanguard AML Growth Fund"

Managing Director & CEO
Vanguard Asset Management Limited
Asset Manger of "Vanguard AML Growth Fund"

Member, Trustee
Investment Corporation of Bangladesh
Trustee of "Vanguard AML Growth Fund"

Sanjib K. R...
EVP & Head, Fund Operations & Control
Vanguard Asset Management Limited
Asset Manger of "Vanguard AML Growth Fund"

1.00 The Fund and the legal status

Vanguard AML Growth Fund an open ended Mutual Fund was established on 09 July 2018 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 24 July 2018 registered as a Open-End Mutual Fund from the Bangladesh Securities and Exchange Commission with indefinite tenure under Securities and Exchange Commission (Mutual Fund) Rules, 2001 for initial paid-up capital of Taka 10 crore divided into 10 lac units of Taka 10 each. The Fund was formed from 30 November 2018 and the trading started from that date onwards.

Investment Corporation of Bangladesh (ICB) is the Trustee and Custodian of the Fund and Vanguard Asset Management Limited is the asset manager of the Fund.

2.00 Closure of accounting year of the Fund

The Fund has been consistently closing its books of accounts as at 31 March every year.

2.01 Closure and disclosure of accounting year of the Fund

Accounts and Disclosure: The financial year of the Fund shall close on 31 March of each year. The Annual Audited Report, together with the principal components of the income and expenditure account and balance sheet (prepared in accordance with Schedule -VII of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 shall be published within 60 (sixty) days of the year-end as per rule 81 of the Rules. As per rule 35 (14) of the Rules, the Asset Manager must disclose the NAV of the Fund(s) under its own management (both at cost price and market value) in the notice board and website, before start of every trading day and unaudited financial statements has been prepared by 30 days as per Rules 82 (2) (Kha) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

3.00 Objectives

The objective of the Fund is to earn superior risk adjusted return by maintaining a diversified investment portfolio and provide attractive dividend payments to unit holders. The net profit of the fund is distributable to the unit holders on declaration basis.

4.00 Significant accounting policies

4.01 Basis of accounting and preparation of financial statements

These financial statements have been prepared under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules 1987, Securities and Exchange Commission (Mutual Fund), Rules, 2001, Bangladesh Securities and Exchange Commission (Mutual Fund), Rules, 2025 and other applicable laws and regulations.

4.02 Measurement of fair value of assets, liabilities and provisions

The Fund's accounting policies and related disclosures require certain assets, liabilities and provisions to be measured at fair value. Fair value measurements are classified within a hierarchy that reflects the significance of the inputs used in determining the valuation, as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical instruments that the Fund can access at the reporting date.

Level 2: Valuation inputs other than quoted prices included within Level 1 that are observable for the instrument, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Fund seeks to utilize observable market data wherever possible in estimating fair values. Investments and other assets are measured at net realizable value (NRV) or fair value less costs to sell, depending on their nature and the applicable valuation methodology. Liabilities and provisions are measured at the expected amounts required to settle the obligations, reflecting their fair value at the reporting date.

Details of the valuation techniques, inputs, and key assumptions applied in determining the fair values of the Fund's assets and liabilities are provided in the relevant notes to these financial statements.

5.00 Investment policy

The Fund shall invest subject to the Securities and Exchange Commission (Mutual Fund) Rules, 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

a) 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.

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

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

d) As Directive (Ref: BSEC/CMRRCD/2009-193/54) dated 19 February, 2023 issued by Bangladesh Securities Exchange Commission (BSEC); Mutual Fund shall invest at least 1% of their portfolio in the Listed Treasury Bond.

e) As per press release (Ref:BSEC/Survrilance/Mukhopatro(5th part)/2019/248 dated 20 May, 2021) issued by BSEC Mutual Fund shall invest at least 3% of their portfolio in the listed Debt Securities.

i. The Fund will exclusively invest in securities listed on the Main board, SME Platform, IPOs/QIOs seeking listing on these Platforms, RPOs/RQIOs of any listed securities, rights offer, and government Securities.

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

g) Only the Asset Manager will take the investment decisions and place orders for securities to be purchased or sold for the Fund.

h) The Fund shall buy and sell securities on the basis of deliveries and shall, in all cases of purchases take delivery of securities and in all cases of sale, deliver the securities on the respective settlement dates as per the custom and practice of the stock exchanges and shall in no case put itself in a position whereby it has to make short sale or carry forward transaction.

5.01 Investment restriction

In making investment decision the following restrictions should be taken into due consideration:

In consistency of the ষষ্ঠ তফসিল ((বিনিয়োগে বাধা-নিষেধ) of the বিধি- ৬৮ of the 'বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫'; in making investment decision the following investment restrictions should be taken into due consideration:

i. The Fund shall not lend or advance money to any individual or entity for any purpose.

ii. The Fund shall not borrow or take loan to finance its investments.

iii. The Fund shall not invest in non-listed securities.

iv. The Fund shall not participate in option trading, short-selling and carry forward transactions.

v. The Fund in prohibited from investing in securities that have been de-listed from the main Board, or traded on the Over the Counter (OTC) Platform of any equity securities traded on the Alternative Trading Board (ATB) Platform, or any non-listed securities. If any investment falls into these categories following the Fund's investments, it must be liquidated or withdrawn within six months of the change.

vi. Investments in debt securities or shariah-based securities listed on a Board or Platform of any stock Exchange must have a minimum credit rating of "A". If minimum credit rating below "A" Following the Fund's investment, it must be liquidated or withdrawn within six months of the change in credit rating.

vii. The Fund shall not invest more the 10% of its total assets (at cost) in shares, debentures or other securities of a single Company.

viii. The Fund shall not invest more than 25% of its total assets (at cost) in shares, bonds, debentures, of other securities of a group of Companies, including the holding Company, subsidiaries, and associate Companies under the control of a single parent Company.

ix. The Fund shall not invest more than 40% of its total assets (at cost) in government securities. However, the condition does not apply on a fixed income Mutual Fund or scheme.

x. The Fund shall not invest more than 10% of the paid-up capital issued by an investee Company.

xi. All the Mutual Funds under the Management of a single Asset Manager shall not invest more than 25% of the paid-up capital issued by an investee Company.

xii. The Fund not invest more than 30% of its total assets (at cost) in shares, bonds debentures, or other securities in any one single sector. However, if Mutual Fund scheme is established to invest in specific sectors, the above condition will not apply to the that scheme and the number of sectors shall not exceed three.

xiii. A Mutual Fund cannot invest in or lend to or transfer to another Mutual Fund. However, one scheme may transfer securities to another scheme within the same Mutual Fund during the liquidation or winding up of the former, provided the following two conditions are met:

a. The transfer must occur at a regular market price (spot trading).
b. The transfer of securities must align with the investment objectives of the receiving Mutual Fund.

xiv. A mutual Fund or its Scheme shall not hold more than 20% of its assets in Bank accounts, including current accounts, savings accounts, and fixed deposit receipts. Furthermore, not more than 15% of the Fund's assets shall be held in Bank accounts, including current accounts, savings accounts, and fixed deposit receipts with a single Bank.

VANGUARD ASSET MANAGEMENT LIMITED
VANGUARD

xv. All Funds managed by a single Asset Manager shall not hold more than 10% (in aggregate) of their total assets in Bank accounts, including current accounts, savings accounts, and fixed deposit receipt with any single bank this condition will not apply during the inception or liquidation or winding up phases of a Fund. Additionally, no Bank accounts may be opened or closed any accounts of the Fund.

xvi. Cash withdrawal is not allowed from any accounts of the Fund.

xvii. Except for fees or expenses payable in accordance with the Rules, no Funds shall be lent, advanced, paid or otherwise transferred to the Asset Manager of any Fund-related parties, or to any of their Directors or CEO or to any of their related parties or connected persons or the any bank account of such persons.

5.02 Valuation policy

a) Listed securities (other than Mutual Fund) has valued at 'Fair Value through profit or loss' as per Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 and related unrealized loss and write back of unrealized loss has been charged in the statement of profit or loss and unrealized gain has been recognized in other comprehensive income through in the statement of changes in equity. Mutual Fund securities are valued as per SRO No. SEC/CMRRCD/2009-193/172 dated 30 June 2015.

b) Pursuant to Rule 58(2) of Securities and Exchange Commission (Mutual Fund) Rules, 2001, the Fund valued non-listed securities on a consistent basis duly authenticated by Trustee of the Fund.

c) Market value is determined by taking the closing price of the securities in Dhaka Stock Exchange (DSE) at the statement of financial position date.
-For marketprice calculation the closing price DSE-SME Board has been consider at the statement of portfolio (Investment).
-Market price of 'open-end Mutual Fund' represent the repurchase price dated 31 March 2026.

d) Stock dividend (Bonus share) are added with existing shares with no value resulted decreasein per unit cost price of the existing shares.

e) IPO shares (if) the trading of which not yet started are shown at cost price.

The Fund intends to determine its NAV per unit on every trading day by dividing the value of the net asset of the Fund (the value of total asset less total liabilities) by the total number of the units outstanding on that day at fair value as per rule-72(1) of the rules. As per rule-70(1) of the rules. The valuation policy of investment of the Fund needs to be approved earlier by BSEC. Valuation Criteria so far approved in the 'Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025' are as follows.

i. In compliance with rule-72(1) of the rules the fund will use the following formula to derive NAV Unit:

Total NAV= VA – LT

NAV per Unit= Total NAV/ Total number of Units outstanding

VA = Value of all securities in vault + Cash in hand and at bank + Value of all securities receivables + Receivables of proceeds of sale of investments + Dividend receivables net of tax (if any) Interest receivables net of tax (if any) + Capitalized initial issue expenses excluding amortization costs to date + any advance or pre-Payment permissible/ approved in the rules.

LT = Value of all securities payable + Payable against purchase of investments + Payable as brokerage and Custodial charges or Fees + payable as Trustee fees + Payable to any party related to the Fund + All other Payable related to printing, Publication and stationery + accrued deferred expenses with regard to management fee, annual fee, audit fee and any other applicable fees permissible/approved in the rules.

ii. As per rule-70(2) of the rules, the Fund shall fix the valuation method as specified in the IASs/IFRSs. Where applicable, the Fund needs to follow the guidelines provided in the rules as well as the Directives issued by BSEC from time to time.
iii. As per rule-70(3) of the rules, for the valuation of thinly traded securities, Z-category securities, or any securities that have been de-listed from the main Board or SME Board (but were not de-listed at the time of investment on behalf of the Funds) the relevant Party/value must adhere to directive issued by BSEC as needed. The Asset Manager and the Trustee are required to re-evaluate these investments quarterly, and the statutory auditor must provide an opinion on them in the annual report.

iii. As per rule-71 of the rules, any non-compliant, impaired, or illiquid investments, as well as those that do not generate income for the Fund or are deemed ineligible by the Commission, needs to be excluded from the investment portfolio. The valuation policy for such investments must comply with directives issued by the BSEC from time to time. To determine the Fund's NAV, the write-off of these investments must also adhere to BSEC guidelines. The Trustee is responsible for conducting an impartial and independent evaluation to accurately reflect the recoverable amount in their valuations. This valuation policy mast receive Trustee approval, and the statutory auditor is required to provide an opinion on it in the annual report.

iv. As per rule-72(2) of the rules, the Asset Manager shall determine the NAV (at cost price and fair value) of the Fund at the end of every business day and disclose the same as directed in the rules.

v. As per rule-72(3) of the rules, the calculated NAV (at cost price and fair value) of the Fund shall be communicated to

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the BSEC and relevant stock exchange (if applicable) via email before the commencement of trading on each business day. It shall also be disclosed on the Asset Manager's website and notice board.

5.03 Accounting and Measurement of Earning

i. The Accounting Year of the Fund shall be from 01 April to 31 March;

ii. All accounting treatments, measurements, and entries related to the financial activities of the Fund shall be conducted in accordance with the International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), rules and other applicable rules. The Trustee Shall ensure that the Financial Statement of the Fund are prepared and presented in Compliance with the applicable guidelines of IASs And IFRSs, ensuring transparency, accuracy, and consistency in the Fund's financial reporting.

iii. The Fund shall keep adequate provisioning for diminution in fair value of investment as per IAs/IFRS and other applicable rules as directed by BSEC from time to time, which is highlighted in rule 79(1) of the rules and also shall make a full disclosure in the financial statement regarding the calculation methodology of the same.

iv. As per rule 79 (2) of the rules, if there is any deficit (or accumulated deficit) to keep the provision for a diminution in fair value of investments of the Fund. The statutory auditor shall comment on the actions taken or to be taken to address this issue in the Fund's audited report.

v. As per rule 79 (3) of the rules, the Fund Shall create a dividend equalization reserve by allocating at least 5% yearly net profit to the reserve.

vi. As per rule 82 (2)(Ka) and 82 (2)(Kha) of the rules, the financial statement of the Fund shall be prepared in accordance with IASs/IFRSs as well as the directives issued by BSEC from time to time. The financial statements of the Fund shall include statement of financial position, statement of profit or loss and other comprehensive income, statement of cash flows, statement of changes in equity, and accompanying notes to the financial statements and accounting policies of the Fund.

vii. As per rule 77 (4)(Ka) of the rules, the initial issue expenses in respect of the Fund shall not exceed 2% of the collected Fund size. The Asset Manager shall furnish a detailed projected breakdown of such expenses in the prospectus of the Fund. The initial issue expenses shall be amortized over a period of 7 years.

viii.The Asset Manager can claim 'Performance fees' from the Fund as per rule 77 (5) of the rules.

ix. As per rule 77 (6) of the rules, total operating expense, excluding amortization of initial issue costs of a Mutual Fund or a scheme of a Fund, shall not exceed 3.5% of net asset value (NAV) at fair value of the Fund during any accounting year.

x. As per rule 77 (7) of the rules, the Trustee may claim any fees associated with legal proceedings undertaken to protect the interests of the unitholders, subject to BSEC approval. No other party, aside from the Trustee, is entitled to claim such fees. If a verdict is delivered in favour of the of the Fund of the Fund or its unitholders, legal fees may be claimed from the opposing party. Any litigation against the Trustee will be managed by the Sponsor of the Fund or its Scheme, and the associated fees may be claimed form Fund.

5.04 Revenue recognition

a) Gains/losses arising on sale of investment are included in the statement of profit or loss and other comprehensive income on the date at which the transaction takes place. Capital gains/losses are recognized or being realized based on weighted average cost basis.

b) Dividends are recognized immediately after the record date as it is due.

c) Interest income is recognized on accrual basis.

d) Interest income (Savings) is accounted for net off income tax, if any

e) Bonus shares have been recognized at zero cost.

5.05 Issue and formation expenses

Issue and formation expenses represent expenditures incurred prior to the commencement of operation and establishment of the Fund. Pursuant to Rule 65 (3) clause (a) of Securities and Exchange Commission (Mutual Fund) Rules, 2001 these costs are amortized over a periods of seven (7) years on a straight-line method.

5.06 Management fee

Management fee is charged as per Trust Deed as well as the provision of the Securities and Exchange Commission (Mutual Fund) Rules, 2001. The fee is accrued and payable quarterly at the following rates:

a) at the rate of 2.50% per annum of the weekly average NAV fund up to Taka 5.00 Crore.

b) at the rate of 2.00% per annum for additional amount of the weekly average NAV above Taka 5.00 Crore fund up to Taka 25.00 Crore.

c) at the rate of 1.50% per annum for additional amount of the weekly average NAV above Taka 25.00 Crore fund up to Taka 50.00 Crore.

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d) at the rate of 1.00% per annum for additional amount of the weekly average NAV over Taka 50.00 Crore.

Although the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 have been issued, the implementation of the revised provisions relating to management fee calculation is subject to the completion of the prescribed implementation process and transitional requirements as stipulated therein.

Accordingly, during the 1 (one) year transitional period; the management fee of the Fund has been calculated and charged in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001, as previously approved by the Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised management fee structure shall be applied comply with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

5.07 Trustee fee

The Trustee is entitled to an annual Trusteeship Fee @ 0.15% on the Net Asset Value (NAV) of the Fund only payable on semi-annual in advance basis during the life of the Fund as per Trust Deed.

Accordingly, during the 1 (one) year transitional period; the Trustee fee of the Fund has been calculated and charged in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 and Trust Deed as previously approved by the Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period; the revised Trustee fee structure shall be applied to comply with Section 77(8) and Section 43(10) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

5.08 Custodian fee

The Fund shall pay to the Custodian a safe keeping fee @ 0.15% of the balance (dematerialized and non- dematerialized) securities held by the Fund calculated on the basis of average month end value per annum.

Accordingly, during the 1 (one) year transitional period; the Custodian fee of the Fund has been calculated and charged in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 and Trustee Deed & Custodian Agreement, as previously approved by the Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period; the revised Custodian fee structure shall be applied to comply with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

5.09 CDBL (Central Depository of Bangladesh) fee

Annual Fee for the Fund payable in advance, based on the

i) Up to Tk. 5 Crore	: Tk. 0.00
ii) Above Tk. 5 Crore Upto 20 Crore	: Tk. 20,000.00
iii) Above Tk. 20 Crore	: Tk. 40,000.00

5.10 Taxation

The income of the Fund is exempted from Income Tax paripatra 2023-2024 (Page 68 to 69) exclusion from gross incom under section 77(1) and sixth schedule part-1. Hence no provision for tax has been made.

5.11 Dividend policy

Pursuant to Rule 66 of the Securities and Exchange Commission (Mutual Fund) Rules, 2001 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend to the holders of the units after the closing of the accounts an amount which shall be minimum 70% of the annual net profit as decided in the trustee meeting.

In consistency of the বিধি-78 of the 'বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫'; the Fund shall distribute by the way of dividend to the unitholders' of the unit after the closing of the accounts to comply with the following guideline:

i. As per rule 78(1) of the rules, the Fund shall distribute a minimum 50% of the annual net income of the Fund in the form of dividend at the end of the accounting period after making provision for bad and doubtful investments.

ii. As per rule 78(2) of the rules, dividends can be declared from the dividend equalization reserve upon approval of the Trustee of the Fund.

iii. As per rule 78(3) of the rules, the declaration on dividend and its record date shall be decided in the Trustee Committee meeting of the Fund, which cannot be changed later on. Unitholders, whose names will appear in the CDBL register on the record date for the respective year, will be eligible to receive the declared dividend.

iv. As per rule 78(4) of the rules, dividend must be disbursed amongst the unitholders within 30 days from the declaration of dividend in the Trustee Committee meeting of the Fund. Correspondingly, a dividend distribution compliance report must be submitted to BSEC, Trustee and Custodian within next 7 days, from thereon. Expenses related to above shall be met from the Unitholder.

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v. As per rule 78(4) of the rules, unitholders will receive a 'Letter of Intimation' outlining the following information, among others: any applicable tax deductions at source, the date of cash dividend transfer, the amount of the cash dividend, and the details of the credited beneficiary Bank account, MFS account, or digital Bank account.

vi. The Asset Management Company shall open separate Bank account for the purpose of dividend distribution, if any, of the Fund for each financial year. Notwithstanding anything in this Trust Deed, the beneficial ownership of balances in the account shall vest with the unitholders.

vii. As per rule 12 (Ja) of the rules, the Fund offers a Cumulative Investment Plan (CIP) Option. Under the CIP, Unitholders may reinvest their dividend income (after tax deductions) to purchase additional units instead of receiving dividend in the form of cash, based on the NAV adjusted for dividends i.e., after dividend adjusted NAV. Unitholders can change their dividend preference in the future as they prefer.

5.12 Earnings per unit

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

5.13 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value (NAV) per unit using the cost and market value, which has been shown on the face of the statement of financial position and the computation of NAV per unit is stated in note 16.01 and 17.01.

5.14 Signature on the Financial Statement

As per Rule-80 (3) of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025; the Asset Manager, custodian and trustee shall sign the audited financial statements of the Fund. Previously and currently and the signature on the audited financial statements execute and attain in accordance with the Securities and Exchange Commission (Mutual Fund) Rules, 2001 and Trust Deed as previously approved by the Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period; the revised requirement for signature on the audited financial statements shall be applied to comply with Section-77(8) and Section-43(10) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

5.15 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

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



Vanguard AML Growth Fund

Notes to the Financial Statements (Unaudited)

For the Period from 01 April 2026 to 30 June 2026

			Amount in Taka	
			30-Jun-2026	31-Mar-2026
6.00	**Investments (at market price)**			
	Invested in listed securities		3,661,050	10,024,375
	Invested in Close ended mutual Fund		2,090,000	-
	Invested in Govt. Treasury Bond (15 Year)		10,497,000	10,597,000
	Kindly see Annexure-A		**16,248,050**	**20,621,375**
7.00	**Preliminary and issue expenses**			
	Opening balance as at 01 April 2025		-	**246,797**
	Less: Amortization made during the period		-	246,797
	Closing balance		-	-
8.00	**Advance, deposit and prepayments**			
	Annual fees to BSEC		75,068	100,000
	Annual fees to CDBL		12,144	18,630
	Trustee fees-ICB		13,513	23,580
			100,725	**142,211**
9.00	**Other receivables**			
	Accrued bank interest-SND (Annexure-E)		-	224,678
	Accrued Interest income from Treasury Bond (Annexure-E)		109,119	406,716
	Dividend Receivable (Annexure-C)		-	-
			109,119	**631,393**
10.00	**Cash and cash equivalents**			
	Main Bank Accounts (N:5.01)		10,491,352	10,635,489
	Sale & SIP Bank Accounts (N:5.02)		14,714	14,887
	Dividend Bank Accounts (N:5.03)		11,714	12,059
	Repurchase Accounts (N:5.04)		248,109	7,834
	Cash with Brokerage house (BRAC EPL Stock Brokerage Limited)			1,967,370
	Total		**10,765,889**	**12,637,639**
10.01	**Bank accounts (Main):**			
	The City Bank PLC	A/C: 1122454613001	10,480,207	10,624,711
	Brac Bank PLC	A/C: 2059181670001	2,947	2,146
	Community Bank Bangladesh PLC	A/C:0010325924301	8,198	8,633
			10,491,352	**10,635,489**
10.02	**Bank accounts (Sale & SIP):**			
	The City Bank PLC- PMTT.RCPT-Sale of units	A/C: 1122454613004	**14,714**	**14,887**
10.03	**Bank accounts (Dividend):**			
	The City Bank PLC- Dividend	A/C: 1102454613001	**11,714**	**12,059**
10.04	**Bank accounts (Repurchase):**			
	The City Bank PLC- PMTT.agnst-Repurchase of units	A/C: 1122454613003	**248,109**	**7,834**
11.00	**Unclaimed/Dividend Payable**			
	Opening Balance		-	-
	Add: Addition for the period		-	-
	Less: Dividend Paid During the Period		-	-
	Closing Balance		-	-
12.00	**Accounts Payable**			
	Management Fees		218,966	284,634
	Trustee Fee		-	-
	Custodian fee		17,064	9,896
	CDBL Fee		351	587
	Publications and Others fee		-	35,000
	Audit fees		-	40,000
	Other payable (Unit holder)		31	31
			236,412	**370,149**
13.00	**Unit capital fund**			
	Opening balance as at 01 April 2026		**31,748,950**	**76,251,960**
	Add: New subscription of 0 units of Tk. 10.00 each		-	8,717,290
	Less: Surrendered of 501,000 units of Tk. 10.00 each		5,010,000	53,220,300
	Closing balance as at 30 June 2026		**26,738,950**	**31,748,950**

VANGUARD ASSET MANAGEMENT LIMITED

	Amount in Taka	
	30-Jun-2026	31-Mar-2026
Details of Unit Holding Position as on Reporting Date (%)		
14.00 Unit premium reserve		
Opening balance as at 01 April 2026	**(10,547,989)**	**(6,912,109)**
Add: Unit premium during the period	-	934,240
Less: Unit discount during the period	285,620	4,570,120
Closing balance as at 30 June 2026	**(10,833,609)**	**(10,547,989)**
15.00 Retained Earnings		
Opening balance as at 01 April 2026	**12,461,508**	**14,985,639**
Add: Net Income During the Period	(1,379,478)	(2,524,131)
Less: Dividend Paid During the Period	-	-
Closing balance as at 30 June 2026	**11,082,030**	**12,461,508**
16.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	27,223,784	34,032,618
Less: Total Liability	236,412	370,149
Net Asset Value (NAV) at Market Price (A)	**26,987,371**	**33,662,469**
Number of units (B)	2,673,895	3,174,895
NAV per unit at market price (A/B)	**10.09**	**10.60**

16.01 Net Asset Value (NAV) per unit at market price has decreased compared to last audited period (i.e 31 March 2026), due to change of loss from capital market transactions (i.e. loss on sale of marketable securities.).

17.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	26,987,371	33,662,469
Add: Unrealized loss on securities during the period	2,794,203	2,770,852
Net Asset Value (NAV) at Cost Price (A)	**29,781,575**	**36,433,321**
Number of units (B)	2,673,895	3,174,895
NAV per unit at cost price (A/B)	**11.14**	**11.48**

17.01 Net Asset Value (NAV) per unit at cost price has decreased compared to last audited period (i.e 31 March 2026) due to loss from capital market transactions (i.e. loss on sale of marketable securities.).

VANGUARD ASSET MANAGEMENT LIMITED
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Vanguard AML Growth Fund

Notes to the Financial Position (Unaudited)

For the Period from 01 April 2026 to 30 June 2026

Particulars	Amount in Taka	
	1-Apr-26 to 30-Jun-26	1-Apr-25 to 30-Jun-25
18.00 Gain/(Loss) on sale of marketable securities (Annexure-B)	**(1,540,639)**	-
19.00 Dividend income (Annexure-D)	-	**499,229**
20.00 Interest/Profit income (Annexure-E)	**138,660**	**109,247**
21.00 Coupon Interest Income on T. Bond (Annexure-E)	**300,903**	**304,210**
22.00 Profit Income from Bond (Sukuk) (Annexure-E)	-	**450,000**
23.00 Magament Fee (Annexure-F)	**218,966**	**468,431**
24.00 Trustee Fee (Annexure-F)	**11,748**	**30,458**
25.00 Custodian Fee (Annexure-F)	**7,168**	**26,642**
26.00 CDBL Fees and Charges		
Annual CDBL Fees	6,486	6,486
CDBL Charges-Transactional	351	1
Total	**6,837**	**6,487**
27.00 Other Expense:		
Bank charges	2,400	2,750
Excise Duty	-	-
Total	**2,400**	**2,750**
28.00 (Provision)/Write back of provision for diminution in value of marketable securities		
Closing balance- Unrealised Gain/ (loss) on securities	**(2,794,203)**	**(16,627,373)**
Less: Unrealized gain/(loss) opening the period	(2,770,852)	(13,599,329)
	(23,351)	**(3,028,044)**
Add: (Provision)/Write back of provision during the period	-	-
Write back/(Charge) of unrealized	**(23,351)**	**(3,028,044)**
29.00 Earnings per unit		
Net Profit/(Loss) After Provision During the Period	**(1,379,478)**	**(2,366,898)**
Number of units	2,673,895	7,635,168
Earnings Per Unit (EPU) After Provision During the Period	**(0.52)**	**(0.31)**

29.01 Earning per Unit (EPU) has stood at BDT (0.52) per unit for the period of 01 April, 2026 to 30 June, 2026 against EPU of BDT (0.31) for the same period of the previous year (i.e. 01 April, 2025 to 30 June, 2025) due to changes decreases in the number of units (Capital Fund) from the respective period.

30.00 Dividend income received in cash		
Dividend Income from Investment in Securities	-	499,229
Add: Previous year Dividend Receivable	-	800,000
Less: Prior year adustment	-	-
Less: Current year Dividend Receivable	-	214,229
	-	**1,085,000**
31.00 Interest/Profit income realized in Cash		
Interest Income	138,660	109,247
Add: Last year Interest Receivable	224,678	107,335
Less: Current Year Interest Receivables	-	121
	363,338	**216,461**
32.00 Profit Income from Sukuk Bond realized in cash		
Profit Income	-	450,000
Add: Last year Profit Receivable	-	-
Less: Current Year Profit Receivables	-	-
	-	**450,000**

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Particulars	Amount in Taka	
	1-Apr-26 to 30-Jun-26	1-Apr-25 to 30-Jun-25
33.00 Coupon from income Govt. T. Bond realized in Cash		
Interest Income	300,903	304,210
Add: Last year Interest Receivable	406,716	406,716
Less: Current Year Interest Receivables	109,119	112,426
	598,500	**598,500**
34.00 Advance, deposit and prepayments:	**(1,681)**	**(54,496)**
BSEC Fee:	-	-
BSEC Fee: Amortization (I/S)	(24,932)	(24,932)
Add: Opening Prepaid BSEC Fee	100,000	100,000
Less: Closing Prepaid BSEC Fee	(75,068)	(75,068)
CDBL Fee	-	-
CDBL Annual fee (I/S)	(6,486)	(6,486)
Add: Opening Prepaid CDBL Fee	18,630	18,630
Less: Closing Prepaid CDBL Fee	(12,144)	(12,144)
Trustee Fee	**(1,681)**	**(54,496)**
Trustee Fee (I/S)	(11,748)	(30,458)
Add: Opening Prepaid Trustee Fee	23,580	8,667
Less: Closing Prepaid Trustee Fee	(13,513)	(32,706)
35.00 Payment made for expenses:	**(345,621)**	**(598,911)**
Management Fee	**(284,634)**	**(481,446)**
Management Fee (I/S)	(218,966)	(468,431)
Add: Management Fees Payable - Current Year	218,966	468,431
Less: Management Fees Payable - Last Year	(284,634)	(481,446)
Custody Fees	-	-
Custody Fee (I/S)	(7,168)	(26,642)
Add: Custody Fee Payable - Current Year	17,064	52,659
Less: Custody Fee Payable - Last Year	(9,896)	(26,017)
CDBL Settlement	**(587)**	**125**
CDBL fee (I/S)	(351)	(1)
Add: CDBL Fee Payable - Current Year	351	-
Less: CDBL Fees Payable - Last year	(587)	126
Bank Charges (I/S)	**(2,400)**	**(2,750)**
DSE Book Building Fee	-	-
Publication fee	**(18,000)**	**(74,800)**
Publication fee	17,000	(48,650)
Add: Publication fee payable - Current Year	-	29,700
Less: Publication fee payable - Last Year	(35,000)	(55,850)
Audit fees	**(40,000)**	**(40,000)**
Audit fees	-	-
Add: Audit Fees Payable - Current Year	-	-
Less: Audit Fee Payable - Last Years	(40,000)	(40,000)
36.00 Proceeds from issuance of units: (Note-13)	-	**3,099,720**
37.00 Payments made for re-purchase of units: (Note-13)	**(5,010,000)**	**(3,000,000)**
38.00 Unit Premimu Reserve (Note-14)	**(285,620)**	**5,273**
39.00 Dividend paid during the year		
Dividend declared during the year	-	-
Add: Previous year dividend payable	-	-
Less: Current year dividend payable	-	-
	-	-

VANGUARD ASSET MANAGEMENT LIMITED
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Particulars	Amount in Taka	
	1-Apr-26 to 30-Jun-26	1-Apr-25 to 30-Jun-25
40.00 Payable to unit holders		
Payable to unit holders (Closing Balance)	(31)	(106)
Payable to unit holders (opening Balance)	31	(99)
	-	**(205)**
41.00 Net Operating Cash Flows Per Unit (NOCFU)		
Net cash inflows/(outflows) from operating activities	(926,103)	1,696,554
Number of units	2,673,895	7,635,168
Net operating cash flow per unit	**(0.35)**	**0.22**

42.00 Other Notes

(a) Investment valuation policies are closing price or last trading price of the period at DSE is taken (June 30, 2026)

(b) Earning per unit has been calculated on number of units outstanding for the period ended 30 June 2026 and profit for the respective period.

(c) To facilitate comparison, certain relevant balances pertaining to the previous period may have been rearranged/ restated/ reclassified, whenever considered necessary, to confirm to current period's presentation.

On behalf of Vanguard AML Growth Fund

Chairman, Trustee
Investment Corporation of Bangladesh
Trustee of "Vanguard AML Growth Fund"

Managing Director & CEO
Vanguard Asset Management Limited
Asset Manger of "Vanguard AML Growth Fund"

Member, Trustee
Investment Corporation of Bangladesh
Trustee of "Vanguard AML Growth Fund"

EVP & Head, Fund Operations & Control
Vanguard Asset Management Limited
Asset Manger of "Vanguard AML Growth Fund"

VANGUARD ASSET MANAGEMENT LIMITED
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Annexure - A

1ST QUARTERLY PORTFOLIO STATEMENT
VANGUARD AML GROWTH FUND
REPORT AS AT 30 June 2026

Amount in Taka

Investment in listed securities:

Industry/ Sector	Name of the company	Number of shares	Weighted price	Total Cost value	Market price[1]	Total Market value	Unrealized gain/(loss)	% of NAV at Total Asset
Cement	Premier Cement Mills PLC	30,000	56.99	1,709,577	48.50	1,455,000	(254,577)	5.70%
Engineering	Walton Hi-Tech Industries Ltd.	5,500	654.78	3,601,311	401.10	2,206,050	(1,395,261)	12.00%
Sub-total				**5,310,888**		**3,661,050**	**(1,649,838)**	**17.69%**

Investment in Close ended Mutual Funds (listed)

Industry/ Sector	Name of the Mutual Fund	Number of shares	Weighted price	Total Cost value	Market price1	Total Market value	Unrealized gain/(loss)	% of NAV at Total Asset
Mutual Funds (Close ended)	Green Delta Mutual Fund	550,000	6.39	3,516,205	3.80	2,090,000	(1,426,205)	11.71%
Sub-Total		**550,000**		**3,516,205**		**2,090,000**	**(1,426,205)**	**11.71%**

Investment in Listed bond

Particulars	ISIN No. and Trading Code	Number of units	Cost Value/ Unit	Cost value	Market rate	Market value	Unrealized gain/(loss)	% of NAV at Total Asset
Listed Bond	BD0929441154 & TB15Y0529	100,000	102.15	10,215,160	104.97	10,497,000	281,840	34.03%
Sub-Total				**10,215,160**		**10,497,000**	**281,840**	**34.03%**
Total Investment (Listed, Close ended mutual fund and Treasury Bond)				**19,042,253**		**16,248,050**	**(2,794,203)**	**63.44%**

VANGUARD ASSET MANAGEMENT LIMITED

Unrealized gain/(loss) for erosion in values of marketable securities:

Unrealized gain/(loss) against Listed Securities	(1,649,838)
Unrealized gain/(loss) against Close ended mutual fund	(1,426,205)
Unrealized gain/(loss) against Treasury Bond (15Y.)	281,840
Total unrealized gain/(loss) on markrtable securities	**(2,794,203)**

Note:

1. For market price calculation the closing price of DSE dated on June 30, 2026 (i.e last trading date of June, 2026) has been considered.

Sector wise secondary market investment:

Industry Breakdown	Market Value (Tk.)	Cost Value (Tk.)	% of NAV at Total Asset
Cement	1,455,000	1,709,577	5.70%
Mutual Fund (Close ended)	2,090,000	3,516,205	11.71%
Engineering	2,206,050	3,601,311	12.00%
Govt. treasury Bond (15 years)	10,497,000	10,215,160	34.03%
Total	**16,248,050**	**19,042,253**	**63.44%**

* Industry Exposure in percentage (%) has been calculated on the Net Asset Value (NAV) at cost value as on 30 June , 2026.

Summary of investment breakdown:

Investment Breakdown	Total Market Value (Tk.)	Total Cost Value (Tk.)
Invested in listed securities	3,661,050	5,310,888
Invested in Close ended mutual Fund	2,090,000	3,516,205
Invested in Govt. treasury Bond (15 years)	10,497,000	10,215,160
Total Investment	**16,248,050**	**19,042,253**
Cash & cash equivalents	**10,765,889**	**10,765,889**

VANGUARD ASSET MANAGEMENT LIMITED

Vanguard AML Growth Fund
For the Period from 01 April 2026 to 30 June 2026
Gain/(Loss) on sale of marketable securities

Annexure-B

S.L	Company Name	Share/Unit Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Realized Gain/(Loss)
1	ADN Telecom Ltd.	34,000	107.04	3,639,472	62.90	2,138,544	(1,500,929)
2	Bangladesh Export Import Company Limited	26,250	27.07	710,501	25.55	670,790	(39,710)
	Total			**4,349,973**		**2,809,334**	**(1,540,639)**

Vanguard AML Growth Fund
For the Period from 01 April 2026 to 30 June 2026
Investment in Securities

Annexure-C

S.L	Company Name	Share/Unit Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Realized Gain/(Loss)
		-	-	-	-	-	-
Total		-		-		-	-

Vanguard AML Growth Fund

For the Period from 01 April 2026 to 30 June 2026

Dividend Income

Annexure-D

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend	Remarks
1			-	-		-	
2			-	-		-	
Total						-	

Vanguard AML Growth Fund

For the Period from 01 April 2026 to 30 June 2026

Profit/Interest Income

Annexure-E

Profit/Interest on Bank Deposit

Sl No.	Fund Account Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount	TDS	Net Interest Amount
1	Vanguard AML Growth Fund	The City Bank PLC	Gulshan	1122454613001	Current Account General	6.25%	176,056	36,017.16	140,039
2	Vanguard AML Growth Fund	The City Bank PLC	Gulshan	1122454613004	City Sky Business Account	6.25%	234	31.87	202
3	Vanguard AML Growth Fund	The City Bank PLC	Gulshan	1122454613003	City Sky Business Account	6.25%	2,226	4,051	(1,825)
4	Vanguard AML Growth Fund	Community Bank Bangladesh PLC	Corporate	0010325924301	SND Account-Quarterly Interest	(6.5%<1 cr. P.a.,7%<5cr.,	140	-	140
5	Vanguard AML Growth Fund	Brac Bank PLC	Gulshan-North	2059181670001	Corporate Current Fame	5.00%	104	-	104
Sub-Total							**178,760**	**40,100**	**138,660**

Cuopon Interest on Treasury Bond

Sl No.	ISIN & Trading Code	Issuer	Value	Rate (%)	Profit on
1	BD0929441154 & TB15Y0529	Govt. Treasury Bond (15 Years)	10,000,000	11.97%	300,903
Sub-Total					**300,903**

Grand Total	**439,563**

Interest Receivable

Profit/Interest Receivable on Bank Deposit

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Vanguard AML Growth Fund	The City Bank PLC	Gulshan	1122454613001	Current Account General	6.25%	-
2	Vanguard AML Growth Fund	The City Bank PLC	Gulshan	1122454613004	City Sky Business Account	6.25%	-
3	Vanguard AML Growth Fund	The City Bank PLC	Gulshan	1122454613003	City Sky Business Account	6.25%	-
4	Vanguard AML Growth Fund	Community Bank Bangladesh PLC	Corporate	0010325924301	SND Account-Quarterly Interest	(6.5%<1 cr. P.a.,7%<5cr., 7.50%>5Cr .p.a.)	-
5	Vanguard AML Growth Fund	Brac Bank PLC	Gulshan-North	2059181670001	Corporate Current Fame	5.00%	-
Sub-Total							-

Cuopon Interest on Treasury Bond

Sl No.	ISIN & Trading Code	Issuer	Value	Rate (%)	Profit on
1	BD0929441154 & TB15Y0529	Govt. Treasury Bond (15 Years)	10,000,000	11.97%	109,119
Sub-Total					**109,119**

Grand Total	**109,119**

Annexure F

Vanguard AML Growth Fund

For the Period from 01 April 2026 to 30 June 2026

Management & Trustee Fees Calculation:

Date	Daily NAV	Management Fees (Tk.)	Trustee Fees (Tk.)
1-Apr-26	33,868,560	2,540.74	139.19
2-Apr-26	33,758,562	2,534.72	138.73
3-Apr-26	33,760,770	2,534.84	138.74
4-Apr-26	33,762,978	2,534.96	138.75
5-Apr-26	33,454,335	2,518.05	137.48
6-Apr-26	33,452,119	2,517.92	137.47
7-Apr-26	33,442,287	2,517.39	137.43
8-Apr-26	33,768,455	2,535.26	138.77
9-Apr-26	33,579,004	2,524.88	138.00
10-Apr-26	33,581,564	2,525.02	138.01
11-Apr-26	33,584,124	2,525.16	138.02
12-Apr-26	33,605,184	2,526.31	138.10
13-Apr-26	33,690,008	2,530.96	138.45
14-Apr-26	33,694,752	2,531.22	138.47
15-Apr-26	33,695,453	2,531.26	138.47
16-Apr-26	33,766,650	2,535.16	138.77
17-Apr-26	33,772,505	2,535.48	138.79
18-Apr-26	33,775,054	2,535.62	138.80
19-Apr-26	33,656,003	2,529.10	138.31
20-Apr-26	33,381,999	2,514.08	137.19
21-Apr-26	33,605,902	2,526.35	138.11
22-Apr-26	33,637,134	2,528.06	138.23
23-Apr-26	33,593,467	2,525.67	138.06
24-Apr-26	33,596,026	2,525.81	138.07
25-Apr-26	33,598,585	2,525.95	138.08
26-Apr-26	33,487,991	2,519.89	137.62
27-Apr-26	33,415,657	2,515.93	137.32
28-Apr-26	33,347,300	2,512.18	137.04
29-Apr-26	33,309,600	2,510.12	136.89
30-Apr-26	33,734,001	2,533.37	138.63
1-May-26	33,736,552	2,533.51	138.64
2-May-26	33,739,103	2,533.65	138.65
3-May-26	33,777,453	2,535.75	138.81
4-May-26	33,490,202	2,520.01	137.63
5-May-26	33,347,017	2,512.17	137.04
6-May-26	33,457,841	2,518.24	137.50
7-May-26	33,421,658	2,516.26	137.35
8-May-26	33,424,227	2,516.40	137.36
9-May-26	33,426,796	2,516.54	137.37
10-May-26	33,556,715	2,523.66	137.90
11-May-26	33,699,476	2,531.48	138.49
12-May-26	33,611,579	2,526.66	138.13
13-May-26	33,491,237	2,520.07	137.64
14-May-26	33,722,453	2,532.74	138.59
15-May-26	33,725,004	2,532.88	138.60
16-May-26	33,724,249	2,532.84	138.59
17-May-26	33,620,607	2,527.16	138.17
18-May-26	33,536,914	2,522.57	137.82
19-May-26	33,470,627	2,518.94	137.55
20-May-26	33,416,443	2,515.97	137.33
21-May-26	30,942,656	2,380.42	127.16

Vanguard AML Growth Fund

For the Period from 01 April 2026 to 30 June 2026

Management & Trustee Fees Calculation:

22-May-26	30,944,915	2,380.54	127.17
23-May-26	31,138,023	2,391.12	127.96
24-May-26	31,076,710	2,387.76	127.71
25-May-26	31,078,961	2,387.89	127.72
26-May-26	31,081,211	2,388.01	127.73
27-May-26	31,080,946	2,388.00	127.73
28-May-26	31,085,712	2,388.26	127.75
29-May-26	31,087,963	2,388.38	127.76
30-May-26	31,090,213	2,388.50	127.77
31-May-26	31,089,947	2,388.49	127.77
1-Jun-26	31,054,126	2,386.53	127.62
2-Jun-26	28,517,130	2,247.51	117.19
3-Jun-26	28,575,029	2,250.69	117.43
4-Jun-26	28,833,044	2,264.82	118.49
5-Jun-26	28,835,069	2,264.94	118.50
6-Jun-26	28,837,093	2,265.05	118.51
7-Jun-26	29,023,116	2,275.24	119.27
8-Jun-26	28,912,451	2,269.18	118.82
9-Jun-26	28,619,646	2,253.13	117.61
10-Jun-26	28,348,430	2,238.27	116.50
11-Jun-26	28,117,379	2,225.61	115.55
12-Jun-26	28,119,767	2,225.74	115.56
13-Jun-26	28,122,155	2,225.87	115.57
14-Jun-26	27,953,617	2,216.64	114.88
15-Jun-26	27,766,541	2,206.39	114.11
16-Jun-26	27,506,125	2,192.12	113.04
17-Jun-26	27,340,299	2,183.03	112.36
18-Jun-26	27,481,433	2,190.76	112.94
19-Jun-26	27,483,858	2,190.90	112.95
20-Jun-26	27,486,284	2,191.03	112.96
21-Jun-26	27,262,084	2,178.74	112.04
22-Jun-26	27,065,372	2,167.97	111.23
23-Jun-26	26,962,022	2,162.30	110.80
24-Jun-26	26,902,777	2,159.06	110.56
25-Jun-26	27,051,462	2,167.20	111.17
26-Jun-26	27,053,912	2,167.34	111.18
27-Jun-26	27,056,363	2,167.47	111.19
28-Jun-26	26,960,000	2,162.19	110.79
29-Jun-26	26,903,346	2,159.09	110.56
30-Jun-26	27,011,969	2,165.04	111.01
Total Mannagement Fee		**218,966.10**	**11,747.80**

VANGUARD ASSET MANAGEMENT LIMITED

Vanguard AML Growth Fund

For the Period from 01 April 2026 to 30 June 2026

Management & Trustee Fees Calculation:

Custodian Fees calculation:	
On listed Securities	**Amount in Taka**
April 2026	2,575
May 2026	2,562
June 2026	2,031
Custodian fees as on 30 June 2026	**7,168**

BSEC Annual fees Calculation:	
Opening balance as at 01 April 2026	100,000
Add: Advance Paid	-
	100,000
Less: BSEC annual fees amortized for the quarter	24,932
Advance BSEC fees as as on 30 June 2026	**75,068**

