



Mahfel Huq & Co.
Chartered Accountants
An independent member firm of AGN International



EBL FIRST MUTUAL FUND
Asset Manager- Bangladesh RACE Management PCL, Dhaka
AUDITORS' REPORT
and
FINANCIAL STATEMENTS
As at and for the year ended 30 June 2016

MAHFEL HUQ & CO.
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Independent Auditors' Report To the Trustee of EBL 1st Mutual Fund

We have audited the accompanying Financial Statements of **EBL 1st Mutual Fund** which comprises the statement of Financial Position as at 30 June 2016, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and other explanatory notes thereto for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS)/ Bangladesh Accounting Standards, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, Trust Deed and other applicable laws and regulations. This responsibility includes designing, implementing internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error selecting and applying appropriate accounting policies; and making accounting estimates that reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Basis of Opinion

We have conducted audit in accordance with Bangladesh Standards on Auditing (BSA) and accordingly we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements prepared in accordance with the Bangladesh Accounting Standards (BAS) / Bangladesh Financial Reporting Standards present fairly, in all material respects, the financial position of **the Fund** as at 30 June 2016 and of the results of its operations and its cash flows for the year then ended and comply with the requirements Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, Trust Deed and other applicable laws and regulations.

We further report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of these books;
- c) the Fund financial statements dealt with by the report are in agreement with the books of account;
- d) the investment was made as per rule 56 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001; and
- e) the expenditure incurred was for the purposes of the Fund business.

Dated, Dhaka;
14 August 2016


MAHFEL HUQ & Co.
Chartered Accountants



EBL FIRST MUTUAL FUND
Statement of Financial Position
as at 30 June 2016

	Notes	Amount in Taka	
		30-Jun-16	30-Jun-15
ASSETS			
Investment in Listed Securities - at Fair value	3.00	908,779,359	830,043,930
Investment in Non-Listed Securities - Fair value	4.00	253,217,874	162,898,712
Cash and Cash Equivalents	5.00	139,924,053	243,572,035
Other Current Asset	6.00	49,826,338	9,907,013
Preliminary and Issue Expenses	7.00	10,500,239	13,859,579
		<u>1,362,247,864</u>	<u>1,260,281,269</u>
CAPITAL AND LIABILITIES			
Unit Holders' Equity			
Unit Capital Fund	8.00	1,285,559,852	1,181,307,239
Unit Premium		1,159,616,270	1,091,575,090
Retained Earnings		16,793,986	8,424,910
		109,149,596	81,307,240
Current Liabilities and Provisions	9.00	76,688,012	78,974,030
		<u>1,362,247,864</u>	<u>1,260,281,269</u>
Net asset value (NAV) per unit:			
At Cost	10.00	11.46	11.76
At Market (Adjusted)	11.00	11.09	10.82

The accompanying notes form an integral part of these financial statements.

Trustee

Asset Manager

Signed in terms of our separate report of even date annexed.

Dated, Dhaka
August 14, 2016

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Chartered Accountants

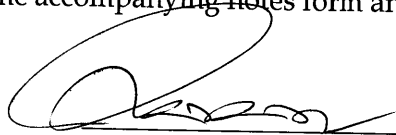




EBL FIRST MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2016

	Notes	Amount in Taka	
		2016	2015
INCOME			
Dividend Income		35,578,983	28,929,181
Interest on Bank Deposits and Bonds	12.00	24,616,720	31,753,582
Net Income on Sale of Marketable Securities	13.00	9,316,182	43,005,155
Other Income		18,870	-
		69,530,755	103,687,919
EXPENSES			
Management Fee		16,270,739	15,083,571
Amortization of Preliminary & Issue Expenses		3,359,340	3,350,165
Annual Listing Fee		2,082,159	1,291,575
CDBL Expenses		216,537	173,377
Trustee Fee		1,000,000	1,000,000
Custodian Fee		1,051,750	708,586
Publication Expenses		504,389	169,057
Audit Fee		46,000	46,000
Bank Charges		77,933	73,663
Other Expenses		154,349	292,512
		24,763,196	22,188,507
Net profit before provision		44,767,559	81,499,412
Provision against Investment-adjustment/(expense)		59,485,054	(8,979,822)
Net Profit after Provision		104,252,613	72,519,591
Earnings per unit	14.00	0.90	0.63

The accompanying notes form an integral part of these financial statements.


Trustee


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Dated, Dhaka
August 14, 2016




Mahfel Huq & Co
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**EBL FIRST MUTUAL FUND
Statement of Changes in Equity
for the year ended June 30, 2016**

Particulars	Capital Fund	Unit Premium	Retained Earnings	Total Equity
Balance at 30 June 2015	1,091,575,090	8,424,910	81,307,240	1,181,307,239
Dividend for 2014-15	68,041,180	8,369,076	(76,410,256)	-
Earnings during the year	-	-	104,252,613	104,252,613
Balance at 30 June 2016	1,159,616,270	16,793,986	109,149,596	1,285,559,852

The accompanying notes form an integral part of these financial statements.

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August 14, 2016

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EBL FIRST MUTUAL FUND
Statement of Cash Flows
for the year ended 30 June 2016

	Amount in Taka	
	2016	2015
A. Cash flows from Operating Activities		
Interest on Bank Deposits	22,421,896	35,119,448
Dividend Income	39,931,817	25,776,102
Other Income	18,870	-
Advances and Deposits	(676,513)	186,010
Operating Expenses	(23,689,875)	(14,249,596)
Net cash flows from / (used) Operating Activities	38,006,194	46,831,964
B. Cash flows from Investing Activities		
Investment in Listed Securities	(69,223,508)	(33,976,541)
Investment in Non-Listed Securities	(72,430,668)	(100,475,982)
Net Cash Used in Investing Activities	(141,654,176)	(134,452,524)
C. Cash flows from Financing Activities		
Dividend paid	-	(76,410,256)
Net cash Used in Financing Activities	-	(76,410,256)
D. Net cash flows (A+B+C)	(103,647,982)	(164,030,816)
E. Cash & Cash Equivalents at the Beginning of the year	243,572,035	407,602,851
F. Cash & Cash Equivalents at the end of the year (D+E)	139,924,053	243,572,035
Net Operating Cash Flow Per Unit (NOCFPU)	0.33	0.40

The accompanying notes form an integral part of these financial statements.

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Dated, Dhaka
August 14, 2016



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EBL FIRST MUTUAL FUND

Notes to the Financial Statements
as at and for the year ended 30 June 2016

1.00 Introduction

EBL 1st Mutual Fund (here-in-after referred to the "Fund") was constituted through a Trust Deed signed on 05 April 2009 between Eastern Bank Limited (EBL) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee" under the Trust Act 1882 and Registration Act 1908. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 19 April 2009 vide registration no. এসইসি/মিউচুয়াল ফান্ড/২০০৯/০৯ under the Securities and Exchange Commission (Mutual Fund) Rules 2001. The operation of the Fund was commenced on 19 August 2009 by listing with Dhaka and Chittagong Stock Exchanges.

The Investment Corporation of Bangladesh (ICB) is custodian of the fund and Bangladesh RACE Management PCL manages the operations of the Fund as Fund Manager.

1.01 Objectives

The objective of EBL 1st Mutual Fund is to earn superior risk adjusted return by maintaining a diversified investment portfolio and provided attractive dividend payments to the unit holders.

2.00 Significant Accounting Policies

2.01 Basis of Accounting

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards(IAS)/International Financial Reporting Standards (IFRS),applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards(BAS)/Bangladesh Financial Reporting Standards(BFRS). The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০৯ and other applicable Rules and regulations.

2.02 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are





based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

2.03 Presentation of financial statements

The financial statements are prepared and presented covering the year from 01 July 2015 to 30 June 2016.

2.04 Investment

All purchases and sales of securities that require delivery within the time-frame established by regulation or market convention are recognized at the date of trading i.e. the date on which the Fund commits to purchase or sell the investment. Bonus entitlements, if any, are not accounted for as income rather included in the portfolio to reduce the average cost after being confirmed on respective AGM date.

- a) Investment is recorded in the Balance Sheet at fair value.
- b) Fair value of listed securities (other than mutual fund) is disclosed at closing quoted market prices prevailed as at 30 June 2016.
- c) Fair value of listed mutual funds is valued at intrinsic value as per BSEC directive (No. SEC/CMRRCD/2009-193/172).

2.05 Revenue Recognition

- a) Gain/losses arising on sale of investment are included in the Profit or Loss and Other Comprehensive Income on the date at which transaction takes place.
- b) Cash dividend is recognized when the unit holders' right to receive payment is established.
- c) Interest income is recognized on time proportion basis.

2.06 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/Income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984; hence no provision for tax is required.





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2.07 Amortization of Preliminary and Issue Expenses

Preliminary and issue expenses represent expenditure incurred prior to commencement of operations and establishment of the Fund. These costs are amortized within ten years' tenure after adjusting interest income from escrow accounts as per trust deed and সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০০১.

2.08 Dividend Policy

Pursuant to rules 66 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute its profit by way of dividend either in cash or re-investment units dividend or both to the holders of the units after the closing of the annual accounts an amount that shall not be less than seventy percent (70%) of annual profit earned during the year.

2.9 Management Fee

Management fee is charged as per the Trust Deed and under the provisions of the Securities and Exchange Commission (Mutual Fund) Rules 2001.

2.10 Trustee Fee

The Trustee is entitled to get an annual Trusteeship fee of Taka 1,000,000 only payable semi-annually during the life of the fund.

2.11 Custodian Fee

Investment Corporation of Bangladesh, as custodian of the fund is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on average month end value per annum.

2.12 Annual Fee to BSEC

Annual fee at the rate of 0.10% of the fund size was paid to Bangladesh Securities and Exchange Commission (BSEC) as per Rules 11 (1) of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

2.13 Earnings Per Unit

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





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2.14 General

- a) Figures appearing in these financial statements have been rounded off to nearest Taka.
- b) Previous year's figures have been re-arranged, where necessary, to conform to current year presentation.





3.00 Listed Securities - at Fair Value

Ordinary Shares

Amounts in Taka	
30-Jun-16	30-Jun-15
908,779,359	830,043,930
908,779,359	830,043,930

Sector/Category	No. of Shares	Amount in Taka			
		Cost Value	Fair Value	Required (Provision)/Excess	Fair Value-2015
Bank	8,135,316	162,986,032	142,841,179	(20,144,853)	132,613,847
Cement	185,873	36,814,352	35,239,629	(1,574,723)	36,221,407
Ceramic	12,307	887,735	749,650	(138,085)	592,240
Corporate Bond	180	159,880	173,432	13,552	168,125
Engineering	282,106	37,728,955	26,879,041	(10,849,914)	22,430,892
Food and Allied	94,709	31,517,832	36,162,348	4,644,516	25,728,656
Fuel and Power	2,374,030	143,336,562	145,418,088	2,081,526	135,709,328
Insurance	318,730	12,720,736	6,887,462	(5,833,274)	4,743,588
IT	57,369	1,767,820	1,117,229	(650,591)	1,444,950
Miscellaneous	24,612	3,516,811	7,318,657	3,801,846	5,344,245
Mutual Funds	16,796,377	177,826,843	149,779,914	(28,046,929)	163,880,987
NBFI	1,355,338	100,283,053	68,751,994	(31,531,059)	59,321,914
Pharma	774,808	138,698,263	193,675,403	54,977,140	139,268,821
Services & Real Estate	26,551	1,812,195	1,186,703	(625,492)	585,325
Tannery	39,259	19,025,324	28,560,548	9,535,225	23,135,826
Telecommunication	74,856	20,504,941	18,902,752	(1,602,189)	29,230,565
Textile	184,671	4,161,615	3,199,663	(961,952)	746,163
Travel & Leisure	897,980	83,467,241	41,935,666	(41,531,575)	48,877,051
Total	31,635,072	977,216,189	908,779,359	(68,436,830)	830,043,930

4.00 Non-listed Securities

Particulars	Amount in Taka			
	Cost Value	Fair Value	Required (Provision)/Excess	Fair Value-2015
The Premier Bank Non-Convertible Variable Coupon Rated Bond	70,000,000	75,831,479	5,831,479	105,464,631
The Premier Bank Ltd. Non-Convertible Subordinated Bond -2015 Tranche -2	40,000,000	47,644,364	7,644,364	-
Delisted Shares/ units -1STICB	2,146,025	4,691,550	2,545,525	-
Delisted Shares/ units -2NDICB	356,426	482,760	126,334	-
Delisted Shares/ units -3RDICB	2,131,450	5,092,090	2,960,640	-
Delisted Shares/ units -4THICB	5,394,452	8,952,390	3,557,938	-
Delisted Shares/ units -5THICB	4,391,120	7,980,780	3,589,660	-
ICBAMCL1ST	2,989,412	1,116,900	(1,872,512)	1,094,562
Bank Asia Zero Coupon Bond	5,253,454	6,467,613	1,214,159	8,725,692
Multi Securities & Services Ltd.	50,235,725	50,235,725	-	-
Farmers Bank Ltd.	44,722,223	44,722,223	-	-
Total	227,620,287	253,217,874	25,597,587	162,898,712
Total Required (Provision)/Gain : Note (3+4)			(42,839,243)	

5.00 Cash and Cash Equivalents

Bank balance with Operational account:

Eastern Bank Limited-(A/C-01011320000017)		
Premier Bank Limited-(A/C-011000000001)	8,630,028	3,142,137
South East Bank Limited-(A/C-008313100000004)	372,603	93,391,601
One Bank Limited-(A/C-01230000642)	10,172,159	41,733,096
Bank balance with Dividend account:	50,016,182	32,443,437
Eastern Bank Limited-(A/C-1011360198462)		
Brac Bank Limited-(A/C-1513101851339001)	31,039,410	31,528,257
Eastern Bank Limited-(A/C-1141360096303)	11,871,147	11,822,453
South East Bank Limited-(A/C-13100000039)	21,772,378	22,414,660
South East Bank Limited-(A/C-8313100000132)	64,712	64,395
One Bank Limited-A/C-0013000001186	31,379	-
Eastern Bank Limited-A/C (IPO)-01011320000030	5,833,864	6,951,365
	120,191	80,634
	139,924,053	243,572,035





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6.00 Other Current Assets

This is made-up as follows :

Dividend receivables (Note-a)
Accrued Interest (Note- b)
Other Receivable (Note- c)
Advances and Deposits (Note-d)

Amounts in Taka	
30-Jun-16	30-Jun-15
941,328	5,294,161
3,535,399	1,340,574
41,499,625	98,805
3,849,987	3,173,474
49,826,338	9,907,013

a) Dividend receivables

ACI Formulation Ltd.	-	99,900
AL-HAJ Textile.	150	-
AGRANI INSURANCE LTD	9,400	-
Active Fine Ltd	-	6,000
BSRM	-	357,368
BD Finance Ltd	-	2,662
BSRM LTD	-	2,000
Beximco Pharma	-	697,012
Bata Shoe Co BD Ltd.	-	181,860
BGIC	26,203	2,665
CONTINENTAL INSURANCE LIMITED	6,742	-
City Bank Ltd	-	372,204
Confidence Cement	-	3,450
Delta Life Insurance	-	33,000
EASTLAND INSURANCE LTD	26,170	-
Fareast Life Insurance Ltd	172	-
Glaxo Smith	-	77,700
KARNAPHULI INSURANCE LTD	20,800	-
KPCL	-	131,824
Lafarge Surma Cement	60,413	-
MERCANTILE INSURANCE LTD	8,024	-
Metro Spin Ltd.	1,242	-
Pubali Bank Ltd.	121	121
Padma Oil Co. Ltd.	26,500	12,500
Pragati Insurance Ltd.	1,948	1,948
Reckitt Benkiser BD Ltd.	24,750	16,500
Renata Ltd	649,324	368,056
RUPALI INSURANCE LTD	31,000	-
Summit Power Ltd	-	1,123,689
Summit Purbachol Power Co. Ltd	-	2,500
SINGER BD	34,178	-
Square Textile Ltd.	-	4,342
United Power Generation & Distribution Ltd	-	900
Unique Hotel	-	1,795,960
Delta Life Insurance	14,193	-
	941,327	5,294,161

b) Accrued Interest

Premier Bank Bond	176,438	252,055
Operational Account	359,425	224,545
Bank Asia Bond	1,093,089	863,974
Regent Spinning Mills Ltd. Corporate Bond	847,816	-
The Premier Bank Ltd. Non-Conv. Subordinated Bond -Trance2	1,058,630	-
	3,535,399	1,340,574

c) Other Receivable

Multi Securities & Services Ltd.	41,400,820	-
PHP Stocks and Securities	98,805	98,805
	41,499,625	98,805





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	Amounts in Taka	
	30-Jun-16	30-Jun-15
d) Advances and Deposits		
Advance Security deposit	500,000	500,000
Advance BSEC Annual Fees	1,335,049	1,091,575
Advance DSE Annual Fees	265,962	50,000
Advance CSE Annual Fees	265,962	50,000
Advance CDBL Annual Fee	16,320	-
Advance Income Tax	966,696	981,899
Advance Trustee Fee	500,000	500,000
	3,849,987	3,173,474
7.00 Preliminary & Issue Expenses		
Opening Balance	13,859,579	17,209,744
Amortization of Preliminary Expenses	(3,359,340)	(3,350,165)
	10,500,239	13,859,579
8.00 Unit Capital Fund		
109,157,509 units @ Tk 10 each.	1,091,575,090	1,091,575,090
Add: Re-investment	68,041,180	-
	1,159,616,270	1,091,575,090
The units are listed with the Dhaka & Chittagong Stock Exchange quoted at Taka 4.90 both on balance sheet date.		
9.00 Current Liabilities and Provisions		
Management Fee	7,791,018	7,112,061
Uncleared Dividend	-	-
Unclaimed Dividend	67,117,649	70,416,151
Custodian Fee	985,659	708,586
Audit Fee	36,000	36,000
Payable to Sundry securities	142,827	164,663
Payable for other finance	334,626	306,335
Publication Expenses	150,000	100,000
Postage & Currier expense	30,234	30,234
Other payable	100,000	100,000
	76,688,012	78,974,030
10.00 Net Asset Value per Unit at cost		
Net Asset Value	1,328,399,096	1,283,631,536
Number of Units	115,961,627	109,157,509
NAV Per Unit at Cost	11.46	11.76
11.00 Net Asset Value per unit at market		
Net asset value	1,285,559,852	1,181,307,239
Number of units	115,961,627	109,157,509
NAV per unit at market (Adjusted)	11.09	10.82
12.00 Interest on Bank Deposits and Bonds		
Interest Income from Operational Account	8,133,623	19,768,260
Interest Income from Corporate Bond	12,836,168	6,894,299
Interest Income from IPO Account	122,842	166,130
Interest Income from Dividend Account	3,524,087	4,924,895
	24,616,720	31,753,582
13.00 Net Income on Sale of Marketable Securities		
Bank	824,264	2,060,965
Cement	(8,347)	3,256,679
Ceramic	-	52,128
Corporate Bond	-	164,164
Engineering	1,250,770	2,074,536
Food & Allied	246,300	18,347,884
Fuel & Power	(173,084)	31,002
Insurance	1,742,594	2,874,798
IT	1,441,482	(136,408)
Miscellaneous	39,330	7,517,020
Mutual Fund	(88,185)	(85,641)
NBFI	(193,023)	-
Pharma & Chemical	2,798,445	-
Service & Real Estate	(57,020)	-
Tannery	1,093	1,520,635
Telecommunication	497,323	2,412,645
Textile	1,124,796	2,888,630
Travel & Leisure	(130,558)	26,118
	9,316,182	43,005,155





Mahfel Huq & Co.

Chartered Accountants
An independent member firm of AGN International



Amounts in Taka		
30-Jun-16	30-Jun-15	
Net profit for the year	104,252,613	72,519,591
Number of Units	115,961,627	115,961,627
Earnings Per Unit	<u>0.90</u>	<u>0.63</u>

14.00 Earnings Per Unit

Net profit for the year
Number of Units
Earnings Per Unit

15.00 Post Closing Events

Following events have occurred since the balance sheet date:

(a) The Trustee committee of the fund recommended dividend at 9% in the form of re-investment at the meeting held on August 14, 2016 for the year ended June 30, 2016. The dividend will be issued at a valuation of the last published NAV per unit before the record date on September 06, 2016.

(b) Except for the fact stated above, no circumstances have arisen since the balance sheet date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

16.00 Comparative Figures

Certain comparative figures have been reclassified from statements previously presented to conform to the presentation adopted during the year ended 30 June 2016.

17.00 Approval of the Financial Statements

These financial statements were authorized for issue in accordance with a resolution of the Fund's Board of Trustee on August 14, 2016.

Trustee

Asset Manager

Dated, Dhaka
August 14, 2016

