

SECOND ICB UNIT FUND
Statement of Financial Position (Un-audited)
as at March 31, 2021

Particulars	Notes	Amount in Taka	
		March 31, 2021	December 31, 2020
Assets			
Marketable investment (at market)	3.00	152,688,518	153,642,641
Cash & cash equivalents	4.00	14,499,493	18,847,802
Other current assets	5.00	11,160,626	3,101,872
Deferred revenue expenditure	6.00	424,305	484,920
Total Assets		178,772,942	176,077,235
Capital and Liabilities			
Unit capital	7.00	136,947,190	132,461,980
Unit premium reserve	8.00	1,551,833	1,877,991
Retained earning	9.00	8,538,111	10,930,183
Dividend Equalization Fund	10.00	2,500,000	2,500,000
Unrealized gain/ (losses) on investments	11.00	(35,646,502)	(25,313,764)
Total Equity (A)		113,890,632	122,456,390
Liabilities & Provisions:			
Provision for unrealized losses on Marketable Investments	12.00	36,500,000	25,500,000
Current liabilities	13.00	28,382,310	28,120,845
Total Liabilities (B)		64,882,310	53,620,845
Total Equity and Liabilities (A+B)		178,772,942	176,077,235
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	14.00	13.58	13.08
Net Asset Value-at market	15.00	10.98	11.17


Chief Executive Officer


Chairman of Trustee Committee


Head of Finance & Accounts


Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021



SECOND ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from January 01, 2021 to March 31, 2021

Particulars	Notes	Amount in Taka	Amount in Taka
		January 01, 2021 to March 31, 2021	January 01, 2020 to March 31, 2020
Income			
Profit on sale of investments		14,554,877	2,578,658
Dividend from investment in shares		911,486	672,870
Premium on sale of units		156,595	1,073
Interest on Bank deposits & Bonds	16.00	704,167	-
Total Income		16,327,125	3,252,601
Expenses			
Management fee		816,204	580,245
Trustee fee		37,728	25,896
Custodian fee		40,925	29,153
Annual BSEC fee		38,111	24,209
Audit fee		7,187	7,188
Other expenses	17.00	95,328	78,750
Preliminary expenses written off		60,615	60,615
Total Expenses		1,096,098	806,056
Profit before provision		15,231,027	2,446,545
Provision for unrealized losses on Marketable Investments	12.00	11,000,000	-
Net Income for the period ended March 31, 2021		4,231,027	2,446,545
Add: Other Comprehensive Income			
Unrealized gain/ (losses) on investments	18.00	(10,332,738)	(4,043,943)
Total Comprehensive Income		(6,101,711)	(1,597,398)
Earnings Per Unit for the year	19.00	0.31	0.19

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021



SECOND ICB UNIT FUND

Statement of Changes in Equity (Un-audited)
For the period from January 01, 2021 to March 31, 2021

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at January 01, 2021	132,461,980	1,877,991	2,500,000	(25,313,764)	10,930,183	122,456,390
Prior year error adjustment					-	-
	132,461,980	1,877,991	2,500,000	(25,313,764)	10,930,183	122,456,390
Unit Capital	4,485,210	-	-	-	-	4,485,210
Unit premium reserve	-	(326,158)	-	-	-	(326,158)
Dividend paid for FY 2020	-	-	-	-	(6,623,099)	(6,623,099)
Unrealized gain/ (losses) on investments	-	-	-	(10,332,738)	-	(10,332,738)
Net Income for the year ended March 31, 2021	-	-	-	-	4,231,027	4,231,027
Balance as at March 31, 2021	136,947,190	1,551,833	2,500,000	(35,646,502)	8,538,111	113,890,632

Statement of Changes in Equity For the period from January 01, 2020 to March 31, 2020

Balance as at January 01, 2020	130,225,940	1,928,261	2,500,000	(59,440,191)	14,892,840	90,106,850
Prior year error adjustment					(1,116)	(1,116)
	130,225,940	1,928,261	2,500,000	(59,440,191)	14,891,724	90,105,734
Unit Capital	(2,492,190)	-	-	-	-	(2,492,190)
Unit premium reserve	-	469,879	-	-	-	469,879
Dividend paid for FY 2019	-	-	-	-	(7,813,556)	(7,813,556)
Unrealized gain/ (losses) on investments	-	-	-	(4,043,942)	-	(4,043,942)
Net Income for the year ended March 31, 2020	-	-	-	-	2,446,545	2,446,545
Balance as at March 31, 2020	127,733,750	2,398,140	2,500,000	(63,484,133)	9,524,713	78,672,470

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021



SECOND ICB UNIT FUND

Statement of Cash Flows (Un-audited)

For the period from January 01, 2021 to March 31, 2021

Particulars	Notes	Amount in Taka	Amount in Taka
		January 01, 2021 to March 31, 2021	January 01, 2020 to March 31, 2020
Cash flow from operating activities			
Dividend from investment in shares		1,981,964	2,346,436
Interest on bank deposits & Bonds		658,333	-
Premium income on unit sold		156,595	1,073
Expenses		(2,560,821)	(93,081)
Net cash inflow/(outflow) from operating activities		236,071	2,254,428
Cash flow from investment activities			
Purchase of shares-marketable investment		(40,030,747)	(18,759,929)
Sale of shares-marketable investment		36,123,611	33,036,195
Share application money deposited		(8,880,000)	-
Share application money refunded		8,880,000	-
Net cash in flow/(outflow) from investment activities		(3,907,136)	14,276,266
Cash flow from financing activities			
Unit capital sold		5,219,840	35,770
Unit capital surrendered		(734,630)	(2,527,960)
Premium refunded on sales		50,907	(6,081)
Premium received on surrender		(377,065)	475,960
Dividend paid		(4,836,296)	(5,037,249)
Net cash in flow/(outflow) from financing activities		(677,244)	(7,059,560)
Increase/(Decrease) in cash		(4,348,309)	9,471,134
Cash & cash equivalent at beginning of the period		18,847,802	11,360,109
Cash & cash equivalent at end of the period		14,499,493	20,831,243
Net Operating Cash Flow Per Unit (NOCFPU)	20.00	0.02	0.18

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021



SECOND ICB UNIT FUND

Notes to the financial statements (Un-audited)

As at and for the period ended March 31, 2021

1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act, 1882 and Registration Act, 1908. The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The Fund received consent for issuing Prospectus for public offer from BSEC on April 03, 2016.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 39.37 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

Second ICB Unit Fund is an open-end growth Mutual Fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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 (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh. 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 ২০০১ and other applicable Rules and regulations.

2.02 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on March 31, 2021.

2.03 Reporting period

These financial statements cover one year from 01 January 2021 to 31 March 2021.

2.04 Provision for unrealized losses on Marketable Investments

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making a provision out of its current year profit Tk. 1,10,00,000.00 and has set up an accumulated general provision for Tk 3,65,00,000.00

2.05 Pricing of units

Units issued are recorded at the offer price, determined by the management Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit as of the close of the business day of each week plus the allowable difference between sales and repurchases prices (at present Tk. 0.30 (paise thirty) only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value.



2.06 Premium on sale of units

This indicates the difference between sales and repurchase price, which at present is Tk 0.30 per unit.

2.07 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

2.08 Management fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average net asset value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

<u>NAV (Taka)</u>	<u>Rate (%)</u>
Not exceeding Taka 5 crore	2.50%
Exceeding Taka 5 crore and up to Taka 25 crore	2.00% on additional amount
Exceeding Taka 25 crore and up to Taka 50 crore	1.50% on additional amount
Exceeding Taka 50 crore	1.00% on additional amount

2.09 Trustee fee

The Trustee is entitled to an annual Trustee Fee of @ 0.10% on NAV of the Fund during the life of the Fund.

2.10 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% of the balance of securities and assets held by the fund calculated on the basis of average month end value per annum.

2.11 Registration and other charges/annual fee to SEC

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to pay an annual fee to SEC an amount equal to @ 0.10% of the value of the Fund or Tk 50,000 whichever is higher.

2.12 Revenue recognition

- Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place.
- Dividend and Interest Income are recognized on accrual basis.



3.00 Marketable investment at cost

Equity shares (Note 3.1)

Amount in Taka	
March 31, 2021	December 31, 2020
152,688,518	153,642,641
152,688,518	153,642,641

3.01 Sector wise break up of investments in shares is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	19,285,540.17	16,455,256.30	(2,830,284)
FUNDS	10,508,365.71	8,266,250.00	(2,242,116)
ENGINEERING	23,609,115.95	16,087,830.85	(7,521,285)
FOOD AND ALLIED PRODUCTS	10,175,943.50	11,630,663.00	1,454,720
FUEL AND POWER	28,120,212.58	23,193,572.95	(4,926,640)
TEXTILES	14,921,796.17	9,735,720.95	(5,186,075)
PHARMACEUTICALS AND CHEMICAL	24,157,173.74	19,146,656.80	(5,010,517)
CEMENT	15,732,111.38	8,926,983.50	(6,805,128)
IT	1,038,459.58	834,600.00	(203,860)
CERAMIC INDUSTRY	5,240,005.45	3,579,634.50	(1,660,371)
INSURANCE	11,445,195.95	10,359,840.85	(1,085,355)
TELECOMMUNICATION	2,952,924.40	8,160,500.00	5,207,576
TRAVEL AND LEISURE	1,822,976.20	849,807.50	(973,169)
FINANCE AND LEASING	9,201,814.58	5,434,450.55	(3,767,364)
CORPORATE BOND	7,500,000.00	7,590,750.00	90,750
MISCELLANEOUS	2,623,384.50	2,436,000.00	(187,385)
TOTAL	188,335,020	152,688,518	(35,646,502)

4.00 Cash & cash equivalents**SND Accounts with**

	Amount in Taka	
	March 31, 2021	December 31, 2020
IFIC Bank Ltd. (Motijheel Br) SND A/C- 1001-056526-041	6,510,383	8,062,148
Agrani Bank, Amin Court (SND-875796)	84,643	84,643
Agrani Bank, Amin Court (SND-853868)	38,889	38,889
IFIC Bank Ltd., Motijheel Branch, SND A/C- 1001-121286-041	16,259	16,259
IFIC Bank Ltd., Motijheel Branch, C/A- 1001-114685-001	47,387	47,387
IFIC (Rajshahi Br) SND A/C 6080-001443-041	17	17
IFIC Bank (Principal Branch) SND A/C- 1001-027146-041	19,876	673,324
JBL (Shantinagar) SND A/C- 0009-0320000601	114,705	923,497
JBL (Shantinagar) SND A/C- 0009-0320000727	83,342	893,686
JBL (Shantinagar) SND A/C- 0009-0320000834	252,763	1,565,176
JBL (Shantinagar) SND A/C- 0009-0320001011	1,754,453	-
IFIC Bank (Federation Br.) SND A/C- 1008-111267-041	151,129	151,129
IFIC Bank (Federation Br.) SND A/C- 1008-111282-041	131,064	131,064
IFIC Bank (Federation Br.) SND A/C- 1008-111294-041	44,858	44,858
IFIC Bank (Federation Br.) SND A/C- 1008-111307-041	9,605	9,605
IFIC Bank (Federation Br.) SND A/C- 1008-111323-041	75,588	75,588
IFIC Bank (Federation Br.) SND A/C- 1008-111340-041	3,726	3,726
IFIC Bank (Federation Br.) SND A/C- 1008-111359-041	3,991	3,991
IFIC Bank (Federation Br.) SND A/C- 1008-000119-041	23,860	23,860
IFIC Bank (Federation Br.) SND A/C- 1008-000223-041	12,285	12,285
IFIC Bank (Federation Br.) SND A/C- 1008-000255-041	19,298	19,298
IFIC Bank (Federation Br.) SND A/C- 1008-000345-041	968	968
IFIC Bank (Federation Br.) SND A/C- 1008-000435-041	29,410	279,410
IFIC Bank (Federation Br.) SND A/C- 1008-000509-041	18,730	18,730
IFIC Bank (Federation Br.) SND A/C- 1008-000589-041	22,791	272,791
IFIC Bank (Federation Br.) SND A/C- 1008-000660-041	35,473	495,473

FDR

IFIC Bank Ltd, Principal Branch

Total

4,994,000	5,000,000
14,499,493	18,847,802



Amount in Taka	
March 31, 2021	December 31, 2020

5.00 Other current assets		
Dividend receivable	495,801	1,566,279
Interest Receivable	47,917	2,083
Receivable from ISTCL	10,616,908	1,533,510
	11,160,626	3,101,872
6.00 Deferred revenue expenditure (Preliminary and Issue Expenses)		
Opening balance	484,920	727,380
Less: Amortization of Preliminary expenses	60,615	242,460
Balance as on March 31, 2021	424,305	484,920
7.00 Unit capital		
Opening balance	132,461,980	130,225,940
Add: Unit sold during the year	5,219,840	7,723,920
	137,681,820	137,949,860
Less: unit surrender by holder	734,630	5,487,880
Balance as on March 31, 2021	136,947,190	132,461,980
The unit capital represents 1,36,94,719 number of units of Tk 10 each.		
8.00 Unit premium reserve		
Premium on surrender of unit	1,877,991	1,928,261
Add: Premium on sales of unit	50,907	(888,434)
Less: Premium on surrendered of unit	377,065	(838,164)
Balance as on March 31, 2021	1,551,833	1,877,991
9.00 Retained earning		
Opening balance	10,930,183	14,892,840
Less: Dividend paid for FY 2020	6,623,099	7,813,556
Add/(Less): Prior year error adjustment	-	(1,117)
	4,307,084	7,078,167
Add: Net income for the year	4,231,027	3,852,016
Balance as on March 31, 2021	8,538,111	10,930,183
10.00 Dividend Equalization Fund		
Opening balance	2,500,000	2,500,000
Add: Adjustment during the period	-	-
Balance as on March 31, 2021	2,500,000	2,500,000
11.00 Unrealized gain/ (losses) on investments		
Opening balance	(25,313,764)	(59,440,191)
Add: Adjustment during the period	(10,332,738)	34,126,427
Balance as on March 31, 2021	(35,646,502)	(25,313,764)
12.00 Provision for unrealized losses on Marketable Investments		
Opening balance	25,500,000	17,500,000
Add: Addition during the period	11,000,000	8,000,000
Balance as on March 31, 2021	36,500,000	25,500,000
13.00 Current liabilities		
Management fee payable to ICB AMCL	816,204	2,482,692
Trustee fee payable to ICB	37,728	-
Custodian fee payable to ICB	40,925	-
Annual fee payable to BSEC	38,111	24,167
Audit fee payable	35,937	28,750
Unit Sales Commission payable	8	8
Other expenses payable	75,428	34,062
Dividend payable	27,337,969	25,551,166
Total current liabilities	28,382,310	28,120,845



Amount in Taka	
March 31, 2021	December 31, 2020

14.00 Net Asset Value (NAV) Per Unit (At Cost Price) :

Total Assets (Investment considered at cost price)

Less: Liabilities

Net Asset Value

Number of Units

NAV per Unit at Cost

214,419,444	201,390,999
28,382,310	28,120,845
186,037,134	173,270,154
13,694,719	13,246,198
13.58	13.08

15.00 Net Asset Value (NAV) Per Unit (At Market Price) :

Total Assets

Less: Liabilities

Net Asset Value

Number of Units

NAV per Unit at Market Value

178,772,942	176,077,235
28,382,310	28,120,845
150,390,632	147,956,390
13,694,719	13,246,198
10.98	11.17

Amount in Taka	
January 01, 2021 to March 31, 2021	January 01, 2020 to March 31, 2020

16.00 Interest on Bank deposits & Bonds

Interest on FDR

Interest on Listed Bond

66,667	-
637,500	-
704,167	-

17.00 Other operating expenses

Bank charges and excise duty

Publicity expenses

CDBL charges

Dividend Distribution expenses

IPO application expenses

Others

9,400	-
65,700	65,822
1,500	3,515
-	4,290
12,000	-
6,728	5,123
95,328	78,750

18.00 Calculation of Unrealized gain/ (losses) on investments

Unrealized Gain/(losses) as on December 31, 2020

Unrealized Gain/(losses) as on March 31, 2021

Increase/(decrease)

(25,313,764)	(59,440,191)
(35,646,502)	(63,484,134)
(10,332,738)	(4,043,943)

19.00 EPU

Net profit after dividend

Number of Units

Earnings Per Unit

**** Earnings Per Unit (EPU) has been increased due to increase of Profit on sale of investments than previous year.****

4,231,027	2,446,545
13,694,719	12,773,375
0.31	0.19

20.00 NOCFPU

Net cash inflow/(outflow) from operating activities

Number of Units

NOCFPU Per Unit

**** Net operating cash flow per unit (NOCFPU) has been decreased due to increase of operating expenses than previous year.****

236,071.00	2,254,428.00
13,694,719	12,773,375
0.02	0.18



SECOND ICB UNIT FUND
PORTFOLIO STATEMENT
AS ON: March 31, 2021

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
BANKS										
1 EXIM BANK OF BANGLADESH LTD	90,000	13.59	1,222,923.27	11.30	11.30	11.30	1017000.00	(205923.27)	(16.84)	0.65
2 ISLAMI BANK LTD.	171,312	30.89	5,290,975.87	28.10	27.60	27.85	4771039.20	(519936.67)	(9.83)	2.82
3 MERCANTILE BANK LIMITED	300,000	14.20	4,260,049.40	13.60	13.50	13.55	4065000.00	(195049.40)	(4.58)	2.27
4 N C C BANK LTD.	178,424	16.32	2,911,467.92	13.40	13.40	13.40	2390881.60	(520586.32)	(17.88)	1.55
5 ONE BANK LIMITED	228,285	16.12	3,679,074.00	10.30	10.30	10.30	2351335.50	(1327738.50)	(36.09)	1.96
6 SOUTHEAST BANK LIMITED	150,000	12.81	1,921,049.71	12.40	12.40	12.40	1860000.00	(61049.71)	(3.18)	1.02
CEMENT										
7 HEIDELBERG CEMENT BD. LTD.	10,300	514.24	5,296,722.89	170.30	170.80	170.55	1756665.00	(3540057.89)	(66.83)	2.82
8 LAFARGE HOLCIM BANGLADESH	146,035	71.46	10,435,388.49	49.10	49.10	49.10	7170318.50	(3265069.99)	(31.29)	5.55
CERAMIC INDUSTRY										
9 FU-WANG CERAMICS INDS.LTD.	129,870	13.88	1,802,998.56	9.70	9.80	9.75	1266232.50	(536766.06)	(29.77)	0.96
10 RAK CERAMICS(BANGLADESH) LT	88,977	38.63	3,437,006.89	26.00	26.00	26.00	2313402.00	(1123604.89)	(32.69)	1.83
CORPORATE BOND										
11 APSCL NON-CONVERTIBLE AND F	1,500	5,000.00	7,500,000.00	5021.00	5100.00	5060.50	7590750.00	90750.00	1.21	3.99
ENGINEERING										
12 APPOLLO ISPAT COMPLEX LIMITE	556,401	14.22	7,911,002.53	5.80	5.90	5.85	3254945.85	(4656056.68)	(58.86)	4.21
13 BANGLADESH BUILDING SYSTEM	100,000	16.23	1,623,239.98	16.20	16.30	16.25	1625000.00	1760.02	0.11	0.86
14 BANGLADESH STEEL RE-ROLLING	19,000	76.28	1,449,293.80	62.20	62.50	62.35	1184650.00	(264643.80)	(18.26)	0.77
15 BSRM STEELS LIMITED	51,363	82.40	4,232,123.75	42.60	42.60	42.60	2188063.80	(2044059.95)	(48.30)	2.25
16 GPH ISPAT LTD.	66,845	30.20	2,018,716.00	27.60	27.50	27.55	1841579.75	(177136.25)	(8.77)	1.07
17 JAGO CORPORATION LIMITED	9,950	100.00	995,000.00	60.00	39.75	49.88	496256.25	(498743.75)	(50.13)	0.53
18 NATIONAL POLYMER LIMITED	58,000	41.13	2,385,593.39	56.60	57.50	57.05	3308900.00	923306.61	38.70	1.27
19 RUNNER AUTO MOBILES	29,542	62.86	1,857,126.00	49.70	49.00	49.35	1457897.70	(399228.30)	(21.50)	0.99
20 WESTERN MARINE SHIPYARD LTI	63,250	18.00	1,138,308.00	11.50	11.60	11.55	730537.50	(407770.50)	(35.82)	0.61
FINANCE AND LEASING										
21 DELTA BRAC HOUSING CORPORATION	30,000	93.80	2,813,992.48	92.60	98.70	95.65	2869500.00	55507.52	1.97	1.50
22 INTL. LEASING & FIN. SERVICES	468,799	12.53	5,873,357.82	4.30	4.50	4.40	2062715.60	(3810642.22)	(64.88)	3.13
23 ISLAMIC FINANCE AND INVESTMENT	30,531	16.84	514,234.12	16.30	16.60	16.45	502234.95	(11999.17)	(2.33)	0.27
FOOD AND ALLIED PRODUCTS										
24 BATBC	12,381	312.12	3,864,319.52	529.00	530.20	529.60	6556977.60	2692658.08	69.68	2.06
25 FU-WANG FOODS LIMITED	301,000	16.45	4,951,584.26	13.60	13.50	13.55	4078550.00	(873034.26)	(17.63)	2.63
26 GOLDEN HARVEST AGRO IND. LTD	51,562	23.23	1,197,989.72	16.70	16.70	16.70	861085.40	(336904.32)	(28.12)	0.64
27 MEGHNA SHRIMP LTD.	1,400	115.75	162,050.00	86.50	105.00	95.75	134050.00	(28000.00)	(17.28)	0.09
FUEL AND POWER										
28 CVO PETROCHEMICAL REFINERY	8,582	178.40	1,530,989.63	115.40	115.50	115.45	990791.90	(540197.73)	(35.28)	0.81
29 DHAKA ELECTRIC SUPPLY CO. LTD	50,000	36.09	1,804,632.56	34.80	34.00	34.40	1720000.00	(84632.56)	(4.69)	0.96
30 JAMUNA OIL COMPANY LTD.	23,321	175.75	4,098,666.79	152.50	151.40	151.95	3543625.95	(555040.84)	(13.54)	2.18
31 LINDE BANGLADESH LIMITED	5,000	1,214.52	6,072,621.00	1315.10	1300.00	1307.55	6537750.00	465129.00	7.66	3.23
32 MJL BANGLADESH LIMITED	41,000	92.55	3,794,591.36	75.80	76.00	75.90	3111900.00	(682691.36)	(17.99)	2.02
33 SHAHJIBAZAR POWER CO. LTD.	49,381	113.18	5,588,878.87	72.00	72.80	72.40	3575184.40	(2013694.47)	(36.03)	2.97
34 TITAS GAS TRANSMISSION & D.C.	117,171	44.63	5,229,832.37	31.70	31.70	31.70	3714320.70	(1515511.67)	(28.98)	2.78
FUNDS										
35 EBL FIRST MUTUAL FUND	100,000	6.94	693,885.00	5.60	5.90	5.75	575000.00	(118885.00)	(17.13)	0.37
36 GREEN DELTA MUTUAL FUND	150,000	8.48	1,272,540.00	6.70	6.60	6.65	997500.00	(275040.00)	(21.61)	0.68
37 L R GLOBAL BANGLADESH MF OF	525,000	7.90	4,148,172.79	6.30	6.20	6.25	3281250.00	(866922.79)	(20.90)	2.21
38 NCCBL MUTUAL FUND-1	200,000	9.24	1,848,690.00	6.40	6.30	6.35	1270000.00	(578690.00)	(31.30)	0.98
39 POPULAR LIFE FIRST MUTUAL FUND	200,000	5.49	1,097,190.00	4.60	4.90	4.75	950000.00	(147190.00)	(13.42)	0.58
40 TRUST BANK 1ST MUTUAL FUND	225,000	6.44	1,447,887.92	5.30	5.30	5.30	1192500.00	(255387.92)	(17.64)	0.77



SECOND ICB UNIT FUND
PORTFOLIO STATEMENT
AS ON: March 31, 2021

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
INSURANCE										
41 CITY GENERAL INSURANCE CO. L	124,295	29.24	3,634,959.12	22.40	21.50	21.95	2728275.25	(906683.87)	(24.94)	1.93
42 DELTA LIFE INSURANCE CO.LTD.	30,461	85.64	2,608,560.23	66.20	68.00	67.10	2043933.10	(564627.13)	(21.65)	1.39
43 DESH GENERAL INSURANCE COM	18,837	10.00	188,370.00	22.50	22.50	22.50	423832.50	235462.50	125.00	0.10
44 KARNAFULI INSURANCE CO.LTD.	15,000	30.19	452,904.00	26.70	0.00	26.70	400500.00	(52404.00)	(11.57)	0.24
45 STANDARD INSURANCE LIMITED	109,000	41.84	4,560,402.60	40.00	47.40	43.70	4763300.00	202897.40	4.45	2.43
IT										
46 AGNI SYSTEMS LIMITED	52,000	19.97	1,038,459.58	15.90	16.20	16.05	834600.00	(203859.58)	(19.63)	0.55
MISCELLANEOUS										
47 BSC	60,900	36.34	2,213,113.16	40.00	40.00	40.00	2436000.00	222886.84	10.07	1.18
PHARMACEUTICALS AND CHE										
48 ACI FORMULATION LIMITED	10,000	129.09	1,290,878.09	113.70	119.10	116.40	1164000.00	(126878.09)	(9.83)	0.69
49 ACI LIMITED	18,587	278.21	5,171,105.56	240.20	241.50	240.85	4476678.95	(694426.61)	(13.43)	2.75
50 FAR CHEMICAL INDUSTRIES LTD.	58,809	14.05	826,475.05	9.80	9.80	9.80	576328.20	(250146.85)	(30.27)	0.44
51 ORION PHARMA LIMITED	23,000	47.40	1,090,110.94	44.40	44.30	44.35	1020050.00	(70060.94)	(6.43)	0.58
52 SALVO CHEMICAL INDUSTRY LTD	91,193	18.49	1,686,281.00	11.70	11.90	11.80	1076077.40	(610203.60)	(36.19)	0.90
53 SILVA PHARMACEUTICALS LIMITE	100,000	18.34	1,833,660.00	18.30	18.40	18.35	1835000.00	1340.00	0.07	0.98
54 SQUARE PHARMACEUTICALS LTC	20,000	190.60	3,812,008.77	196.60	196.30	196.45	3929000.00	116991.23	3.07	2.03
55 THE ACME LABORATORIES LTD.	77,103	109.56	8,447,752.33	65.50	66.00	65.75	5069522.25	(3378230.08)	(39.99)	4.50
TELECOMMUNICATION										
56 GRAMEEN PHONE LTD.	6,000	258.82	1,552,924.40	328.50	329.00	328.75	1972500.00	419575.60	27.02	0.83
57 ROBI AXIATA LIMITED	140,000	10.00	1,400,000.00	44.30	44.10	44.20	6188000.00	4788000.00	342.00	0.74
TEXTILES										
58 APEX WEAVING & FINISHING MILL	66,600	15.67	1,043,622.00	15.67	15.67	15.67	1043622.00	0.00	0.00	0.56
59 ASHRAF TEXTILE MILLS LTD.	120	17.80	2,136.00	14.90	16.50	15.70	1884.00	(252.00)	(11.80)	0.00
60 BD.DYEING & FINISHING IND	400	64.25	25,700.00	64.75	59.00	61.88	24750.00	(950.00)	(3.70)	0.01
61 DANDY DYEING LTD.	2,000	98.50	197,000.00	70.25	0.00	70.25	140500.00	(56500.00)	(28.68)	0.10
62 FAR EAST KNITTING & DYEING INI	267,233	14.65	3,914,540.92	8.80	8.80	8.80	2351650.40	(1562890.52)	(39.93)	2.08
63 HAMID FABRICS LIMITED	120,000	24.43	2,931,934.97	15.70	16.70	16.20	1944000.00	(987934.97)	(33.70)	1.56
64 PACIFIC DENIMS LIMITED	101,811	13.37	1,361,709.72	8.50	8.60	8.55	870484.05	(491225.67)	(36.07)	0.72
65 SIMTEX INDUSTRIES LIMITED	137,931	22.16	3,057,214.87	14.60	14.80	14.70	2027585.70	(1029629.17)	(33.68)	1.63
66 SQUARE TEXTILE MILLS LTD.	42,128	56.68	2,387,937.69	31.80	31.40	31.60	1331244.80	(1056692.89)	(44.25)	1.27
TRAVEL AND LEISURE										
67 SEA PEARL BEACH RESORT & SP	5,515	9.52	52,526.20	79.10	78.90	79.00	435685.00	383158.80	729.46	0.03
68 UNITED AIRWAYS (BD) LIMITED	223,850	7.91	1,770,450.00	1.90	1.80	1.85	414122.50	(1356327.50)	(76.61)	0.94
Listed Securities:	6,961,955	187,926,903.86					152,688,517.75	-35,238,386.11 -18.75		
Non Listed Securities:		0.00					0.00	0.00		
Grand Total:		187,926,903.86					152,688,517.75	-35,238,386.11		

