

ICB AMCL SECOND NRB 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	1,109,757,153	1,178,629,764
Cash & cash equivalents	4.00	184,679,468	223,116,856
Other current assets	5.00	5,544,929	15,486,475
Deferred revenue expenditure	6.00	5,966,054	6,280,555
Total Assets		1,305,947,604	1,423,513,650
Capital and Liabilities			
Unit capital	7.00	1,171,331,140	1,186,707,750
Unit premium reserve	8.00	(554,344)	(916,981)
Retained earning	9.00	45,178,771	87,004,365
Unrealized gain/ (losses) on investments	10.00	(85,577,222)	(236,790)
Total Equity (A)		1,130,378,345	1,272,558,344
Liabilities & Provisions:			
Provision for unrealized losses on Marketable Investments	11.00	117,500,000	85,000,000
Current liabilities	12.00	58,069,259	65,955,306
Total Liabilities (B)		175,569,259	150,955,306
Total Equity and Liabilities (A+B)		1,305,947,604	1,423,513,650
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	11.38	11.44
Net Asset Value-at market	14.00	10.65	11.44


Chief Executive Officer


Chairman of Trustee Committee


Head of Finance & Accounts


Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021

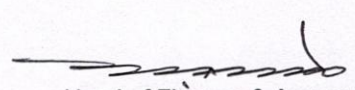


ICB AMCL SECOND NRB UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from January 01, 2021 to March 31, 2021

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		71,325,844	9,605,455
Dividend from investment in shares		5,680,872	8,197,800
Premium on sale of units		338,284	31,209
Interest on Bank deposits	15.00	3,364,965	4,621,267
Total Income		80,709,965	22,455,731
Expenses			
Management fee		4,256,047	3,536,802
Trustee fee		326,975	253,954
Custodian fee		324,476	217,017
Annual BSEC fee		1,672,063	229,881
Audit fee		7,187	7,188
Other expenses	16.00	64,767	165,129
Preliminary expenses written off		314,501	314,050
Total Expenses		6,966,016	4,724,021
Profit before provision		73,743,949	17,731,710
Provision for unrealized losses on Marketable Investments	11.00	32,500,000	-
Net Income for the period ended March 31, 2021		41,243,949	17,731,710
Add: Other Comprehensive Income			
Unrealized gain/ (losses) on investments	17.00	(85,340,432)	(61,940,884)
Total Comprehensive Income		(44,096,483)	(44,209,174)
Earnings Per Unit	18.00	0.35	0.15


Chief Executive Officer


Chairman of Trustee Committee


Head of Finance & Accounts


Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021



ICB AMCL SECOND NRB 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	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at January 01, 2021	1,186,707,750	(916,981)	(236,790)	87,004,365	1,272,558,344
Prior year error adjustment				-	-
Unit Capital	1,186,707,750	(916,981)	(236,790)	87,004,365	1,272,558,344
(15,376,610)	-	-	-	-	(15,376,610)
Unit premium reserve	-	362,637	-	-	362,637
Unrealized gain/ (losses) on investments	-	-	(85,340,432)	-	(85,340,432)
Dividend paid for FY 2020	-	-	-	(83,069,543)	(83,069,543)
Net Income for the period ended March 31, 2021	-	-	-	41,243,949	41,243,949
Balance as at March 31, 2021	1,171,331,140	(554,344)	(85,577,222)	45,178,771	1,130,378,345

Statement of Changes in Equity (Un-audited)
For the period from January 01, 2020 to March 31, 2020

Balance as at January 01, 2020	1,184,695,840	(1,250,396)	(261,448,364)	110,913,559	1,032,910,639
Prior year error adjustment				(6,058)	(6,058)
Unit Capital	1,184,695,840	(1,250,396)	(261,448,364)	110,907,501	1,032,904,581
(14,843,510)	-	-	-	-	(14,843,510)
Unit Premium reserve	-	1,486,287	-	-	1,486,287
Unrealized gain/ (losses) on investments	-	-	(61,940,884)	-	(61,940,884)
Dividend paid for FY 2019	-	-	-	(106,622,626)	(106,622,626)
Net Income for the period ended March 31, 2020	-	-	-	17,731,710	17,731,710
Balance as at March 31, 2020	1,169,852,330	235,891	(323,389,248)	22,016,585	868,715,558

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021



ICB AMCL SECOND NRB 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		16,004,310	16,337,862
Interest on bank deposits		1,790,196	3,241,589
Premium income on unit sold		338,284	31,209
Expenses		(15,099,444)	(121,186)
Net cash inflow/(outflow) from operating activities		3,033,346	19,489,474
Cash flow from investment activities			
Purchase of shares-marketable investment		(151,550,864)	(40,431,785)
Sale of shares-marketable investment		206,408,887	81,837,973
Share application money deposited		(14,480,000)	-
Share application money refunded		14,480,000	-
Net cash in flow/(outflow) from investment activities		54,858,023	41,406,188
Cash flow from financing activities			
Unit capital sold		11,276,130	1,040,320
Unit capital surrendered		(26,652,740)	(15,883,830)
Premium received on sales		(436,945)	(104,032)
Premium refunded on surrender		799,582	1,590,319
Dividend paid		(81,314,784)	(82,752,766)
Preliminary Expenses		-	-
Net cash in flow/(outflow) from financing activities		(96,328,757)	(96,109,989)
Increase/(Decrease) in cash		(38,437,388)	(35,214,327)
Cash & cash equivalent at beginning of the year		223,116,856	244,111,318
Cash & cash equivalent at end of the year		184,679,468	208,896,991
Net Operating Cash Flow Per Unit (NOCFPU)	19.00	0.03	0.16

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021



ICB AMCL SECOND NRB 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 November 13, 2018.

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.

ICB AMCL SECOND NRB 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 the period 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. 3,25,00,000.00 and has set up an accumulated general provision for Tk 11,75,00,000.00

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 the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, 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

Amount in Taka		
	March 31, 2021	December 31, 2020
Equity shares	1,107,010,153	1,176,829,764
Non Listed Securities:		
Preference Shares	1,800,000	1,800,000
Capitec IBBI Shariah Unit Fund	947,000	-
	1,109,757,153	1,178,629,764

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	86,347,123.94	85,991,592.45	(355,531)
FUNDS	45,095,435.68	43,524,119.40	(1,571,316)
ENGINEERING	136,523,963.93	100,627,210.55	(35,896,753)
FOOD AND ALLIED PRODUCTS	63,727,948.54	59,604,067.20	(4,123,881)
FUEL AND POWER	154,606,542.53	144,637,844.40	(9,968,698)
TEXTILES	76,118,791.92	46,360,492.70	(29,758,299)
PHARMACEUTICALS AND CHEMICAL	217,826,915.81	269,228,178.45	51,401,263
SERVICES	2,842,841.07	2,648,250.00	(194,591)
CEMENT	40,861,160.81	31,104,987.30	(9,756,174)
IT	73,389,769.89	69,037,320.25	(4,352,450)
TANNARY INDUSTRIES	14,501,074.76	11,432,901.25	(3,068,174)
CERAMIC INDUSTRY	42,607,372.31	28,586,431.25	(14,020,941)
INSURANCE	106,664,439.74	87,459,498.50	(19,204,941)
TELECOMMUNICATION	30,048,797.49	40,952,438.75	10,903,641
TRAVEL AND LEISURE	4,914,046.20	4,004,730.00	(909,316)
FINANCE AND LEASING	64,254,038.71	50,546,420.70	(13,707,618)
CORPORATE BOND	20,481,859.00	21,263,670.00	781,811
MISCELLANEOUS	11,722,252.52	10,000,000.00	(1,722,253)
NON LISTED SECURITIES	2,800,000.00	2,747,000.00	(53,000)
	1,195,334,375	1,109,757,153	(85,577,222)

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

Dhaka Bank, Kakrail Branch 1061500000275	14,256,323	26,759,971
Dhaka Bank, Kakrail Branch 1061500000275 (SIP)	31,000	-
IFIC, Principal Branch 1001-123747-041	19,695	19,695
IFIC, Principal Branch (Escrow) 1001-127644-041	3,426,222	6,930,222
IFIC, Federation 1008-000219-041	57,764	4,260,264
IFIC, Federation 1008-000266-041	24,894	674,894
IFIC, Federation 1008-000360-041	52,249	2,552,249
SJIBL, Motijheel 4015 1310000112 8	45,882	5,465,882
SJIBL, Motijheel 4015 13100004081	43,436	2,065,741
IFIC, Principal 1001-000594-041	45,325	3,295,325
IFIC, Principal 1001-769913-041	24,034	2,674,034
IFIC, Principal 1001-011733-041	65,699	2,165,699
IFIC, Principal '0170146404041	74,861	2,374,861
JBL, Shantinagar 009-03200000905	787,653	813,036
JBL, Shantinagar 009-03200001084	1,721,948	-
NRB Bank Accounts Balance (Note 4.1)	3,516,583	3,516,583

FDR with

IFIC, Principal	109,548,400	109,548,400
SIBL, Islampur	50,937,500	50,000,000
Total	184,679,468	223,116,856

4.1 NRB Bank Accounts Balance**IFIC Bank Ltd, Motijheel Branch (USD)**

Opening balance	3,358,917	-
Adjustment	-	3,358,917
Closing balance	3,358,917	3,358,917

IFIC Bank Ltd, Motijheel Branch (GBP)

Opening balance	83,514	-
Adjustment	-	83,514
Closing balance	83,514	83,514



		Amount in Taka	
		March 31, 2021	December 31, 2020
IFIC Bank Ltd, Motijheel Branch (EUR)			
Opening balance		74,152	-
Adjustment		-	74,152
Closing balance		74,152	74,152
Total Balance		3,516,583	3,516,583
5.00 Other current assets			
Dividend receivable		2,839,894	13,163,332
Interest receivable on FDR		2,205,035	630,266
Advance payment of annual fee		-	1,192,877
Securities Deposit to CDBL		500,000	500,000
		5,544,929	15,486,475
6.00 Deferred revenue expenditure (Preliminary and Issue Expenses)			
Opening balance		6,280,555	7,537,206
Less: Amortization of Preliminary expenses for the year		314,501	1,256,651
Balance as on March 31, 2021		5,966,054	6,280,555
7.00 Unit capital			
Opening balance		1,186,707,750	1,184,695,840
Add: Unit sold during the year		11,276,130	36,503,510
		1,197,983,880	1,221,199,350
Less: unit surrender by holder		26,652,740	34,491,600
Balance as on March 31, 2021		1,171,331,140	1,186,707,750
The unit capital represents 11,71,33,114 number of units of Tk 10 each.			
8.00 Unit premium reserve			
Premium on surrendere of unit		(916,981)	(1,250,396)
Add: Premium on surrendered of unit		799,582	3,570,687
Less: Adjustment of Premium on sales of unit		436,945	3,237,272
Balance as on March 31, 2021		(554,344)	(916,981)
9.00 Retained earning			
Opening balance		87,004,365	110,913,559
Less: Dividend paid for FY 2020		83,069,543	106,622,626
Add: Last year adjustment		-	(24,577)
		3,934,822	4,266,356
Add: Addition during the year		41,243,949	82,738,009
Balance as on March 31, 2021		45,178,771	87,004,365
10.00 Unrealized gain/ (losses) on investments			
Opening balance		(236,790)	(261,448,364)
Add/Less: Adjustment during the year		(85,340,432)	261,211,574
Balance as on March 31, 2021		(85,577,222)	(236,790)
11.00 Provision for unrealized losses on Marketable Investments			
Balance as at 1st January, 2021		85,000,000	55,000,000
Add: Addition for this year		32,500,000	30,000,000
Balance as on March 31, 2021		117,500,000	85,000,000
12.00 Current liabilities			
Management fee payable to ICB AMCL		4,256,047	14,640,615
Trustee fee payable to ICB		326,975	-
Custodian fee payable to ICB		324,476	-
Annual Fee payable to BSEC		314,505	-
Audit fee payable		35,937	28,750
Others		77,476	306,860
SIP for Units sold		3	-
Share application money refundable (with NRB Account)		6,942,083	6,942,083
Dividend payable		45,791,757	44,036,998
Total current liabilities		58,069,259	65,955,306



		Amount in Taka	
		March 31, 2021	December 31, 2020
13.00 Net Asset Value (NAV) Per Unit (At Cost Price) :			
Total Assets (Investment considered at cost price)	1,391,524,826	1,423,750,440	
Less: Liabilities	58,069,259	65,955,306	
Net Asset Value	1,333,455,567	1,357,795,134	
Number of Units	117,133,114	118,670,775	
NAV per Unit at Cost	11.38	11.44	
14.00 Net Asset Value (NAV) Per Unit (At Market Price) :			
Total Assets	1,305,947,604	1,423,513,650	
Less: Liabilities	58,069,259	65,955,306	
Net Asset Value	1,247,878,345	1,357,558,344	
Number of Units	117,133,114	118,670,775	
NAV per Unit at Market Value	10.65	11.44	
		Amount in Taka	
		January 01, 2021 to March 31, 2021	January 01, 2020 to March 31, 2020
15.00 Interest on Bank deposits			
Interest on Short Term Deposit	2,696	-	
Interest income on Fixed Deposit	2,512,269	4,621,267	
Interest on Listed Bond	850,000	-	
	3,364,965	4,621,267	
16.00 Other operating expenses			
Bank charges and excise duty	330	50,000	
Annual CDBL Fee & Connection Fee	-	26,000	
CDBL charges	-	11,863	
Dividend Distribution Expenses	-	6,320	
Advertisement & publicity	45,709	65,822	
IPO application expenses	12,000	-	
Others	6,728	5,124	
	64,767	165,129	
17.00 Calculation of Unrealized gain/ (losses) on investments			
Unrealized Gain/(losses) as on December 31, 2020	(236,790)	(261,448,364)	
Unrealized Gain/(losses) as on March 31, 2021	(85,577,222)	(323,389,248)	
Increase/(decrease)	(85,340,432)	(61,940,884)	
18.00 EPU			
Net profit after Provision	41,243,949	17,731,710	
Number of Units	117,133,114	116,985,233	
Earnings Per Unit	0.35	0.15	
** Earnings Per Unit (EPU) has been increased due to increase of Profit on sale of investments than previous year.**			
19.00 NOCFPU			
Net cash inflow/(outflow) from operating activities	3,033,346	19,489,474	
Number of Units	117,133,114	116,985,233	
NOCFPU Per Unit	0.03	0.16	
** Net operating cash flow per unit (NOCFPU) has been decreased due to increase of operating expenses than previous year.**			



ICB AMCL SECOND NRB UNIT FUND
PORTFOLIO STATEMENT
AS ON: 31-Mar-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 DHAKA BANK LTD.	198,000	11.93	2,362,928.38	12.00	12.00	12.00	2,376,000.00	13,071.62	0.55	0.20
2 DUTCH BANGLA BANK LIMITED	35,650	56.63	2,018,732.70	57.00	57.20	57.10	2,035,615.00	16,882.30	0.84	0.17
3 EXIM BANK OF BANGLADESH LTD.	897,000	11.15	9,997,763.00	11.30	11.30	11.30	10,136,100.00	138,337.00	1.38	0.84
4 FIRST SECURITY ISLAMI BANK LTD.	1,132,915	8.41	9,523,228.50	9.30	9.30	9.30	10,536,109.50	1,012,881.00	10.64	0.80
5 I.F.I.C. BANK LTD.	135,000	12.44	1,679,211.55	11.40	11.40	11.40	1,539,000.00	-140,211.55	-8.35	0.14
6 MERCANTILE BANK LIMITED	282,808	12.56	3,550,975.30	13.60	13.50	13.55	3,832,048.40	281,073.10	7.92	0.30
7 N C C BANK LTD.	1,242,559	12.75	15,836,552.55	13.40	13.40	13.40	16,650,290.60	813,738.05	5.14	1.33
8 NATIONAL BANK LTD.	1,100,000	7.97	8,761,902.26	7.30	7.30	7.30	8,030,000.00	-731,902.26	-8.35	0.73
9 NRB COMMERCIAL BANK LIMITED	168,741	10.00	1,687,410.00	12.00	11.90	11.95	2,016,454.95	329,044.95	19.50	0.14
10 ONE BANK LIMITED	1,260,000	13.13	16,541,771.50	10.30	10.30	10.30	12,978,000.00	-3,563,771.50	-21.54	1.39
11 SOUTHEAST BANK LIMITED	690,000	12.74	8,787,863.68	12.40	12.40	12.40	8,556,000.00	-231,863.68	-2.64	0.74
12 UTTARA BANK LTD.	300,040	18.65	5,596,150.00	24.20	24.50	24.35	7,305,974.00	1,709,824.00	30.55	0.47
Sector Total:	7,442,713		86,344,489.42				85,991,592.45	-352,896.97	-0.41	7.24
CEMENT										
13 LAFARGE HOLCIM BANGLADESH LIMITED	165,000	52.59	8,677,275.46	49.10	49.10	49.10	8,101,500.00	-575,775.46	-6.64	0.73
14 M.I. CEMENT FACTORY LIMITED	215,130	78.95	16,983,877.27	46.40	46.10	46.25	9,949,762.50	-7,034,114.77	-41.42	1.42
15 PREMIER CEMENT MILLS LIMITED	215,408	70.56	15,199,937.70	60.90	60.30	60.60	13,053,724.80	-2,146,212.90	-14.12	1.27
Sector Total:	595,538		40,861,090.43				31,104,987.30	-9,756,103.13	-23.88	3.43
CERAMIC INDUSTRY										
16 FU-WANG CERAMICS INDS.LTD.	1,121,131	14.11	15,819,140.02	9.70	9.80	9.75	10,931,027.25	-4,888,112.77	-30.90	1.33
17 RAK CERAMICS(BANGLADESH) LTD.	679,054	39.45	26,788,232.29	26.00	26.00	26.00	17,655,404.00	-9,132,828.29	-34.09	2.25
Sector Total:	1,800,185		42,607,372.31				28,586,431.25	-14,020,941.06	-32.91	3.57
CORPORATE BOND										
18 APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	5,000.00	10,000,000.00	5,021.00	5,100.00	5,060.50	10,121,000.00	121,000.00	1.21	0.84
19 IBBL MUDARABA PERPETUAL BOND	10,978	954.81	10,481,859.00	1,030.00	1,000.00	1,015.00	11,142,670.00	660,811.00	6.30	0.88
Sector Total:	12,978		20,481,859.00				21,263,670.00	781,811.00	3.82	1.72
ENGINEERING										
20 AFTAB AUTOMOBILES LTD.	171,498	55.14	9,456,421.80	24.00	24.00	24.00	4,115,952.00	-5,340,469.80	-56.47	0.79
21 APPOLLO ISPAT COMPLEX LIMITED	334,760	12.28	4,111,376.50	5.80	5.90	5.85	1,958,346.00	-2,153,030.50	-52.37	0.34
22 ATLAS(BANGLADESH) LTD.	46,890	122.25	5,732,103.84	109.40	0.00	109.40	5,129,766.00	-602,337.84	-10.51	0.48
23 BANGLADESH BUILDING SYSTEM LTD	150,000	16.32	2,447,385.34	16.20	16.30	16.25	2,437,500.00	-9,885.34	-0.40	0.21
24 BANGLADESH STEEL RE-ROLLING MILLS LIMITED	139,486	87.12	12,151,907.99	62.20	62.50	62.35	8,696,952.10	-3,454,955.89	-28.43	1.02
25 BBS CABLES LTD.	300,000	53.36	16,008,554.31	54.60	54.50	54.55	16,365,000.00	356,445.69	2.23	1.34
26 BENGAL WINDSOR THERMOPLASTICS	286,000	41.05	11,740,300.00	17.00	17.70	17.35	4,962,100.00	-6,778,200.00	-57.73	0.98
27 BSRM STEELS LIMITED	290,094	65.14	18,897,050.75	42.60	42.60	42.60	12,358,004.40	-6,539,046.35	-34.60	1.58
28 INTRACO REFUELING STATION LTD.	288,750	25.07	7,237,734.71	14.80	14.60	14.70	4,244,625.00	-2,993,109.71	-41.35	0.61
29 NATIONAL POLYMER LIMITED	92,000	41.11	3,782,071.80	56.60	57.50	57.05	5,248,600.00	1,466,528.20	38.78	0.32
30 QUASEM INDUSTRIES LIMITED	142,562	41.43	5,906,877.51	37.60	37.20	37.40	5,331,818.80	-575,058.71	-9.74	0.50
31 RANGPUR FOUNDRY LTD	44,610	120.82	5,389,690.75	119.30	125.10	122.20	5,451,342.00	61,651.25	1.14	0.45
32 RUNNER AUTO MOBILES	100,000	52.82	5,282,055.22	49.70	49.00	49.35	4,935,000.00	-347,055.22	-6.57	0.44
33 S. ALAM COLD ROLLED STEELS LTD	634,585	32.91	20,882,888.25	19.40	19.50	19.45	12,342,678.25	-8,540,210.00	-40.90	1.75
34 SINGER BANGLADESH LTD.	42,024	178.41	7,497,545.16	165.80	169.70	167.75	7,049,526.00	-448,019.16	-5.98	0.63
Sector Total:	3,063,259		136,523,963.93				100,627,210.55	-35,896,753.38	-26.29	11.45
FINANCE AND LEASING										
35 BANGLADESH INDS. FINANCE CO.	500,000	6.35	3,175,000.00	4.00	4.10	4.05	2,025,000.00	-1,150,000.00	-36.22	0.27
36 DELTA BRAC HOUSING CORPORATION	210,000	98.54	20,694,035.04	92.60	98.70	95.65	20,086,500.00	-607,535.04	-2.94	1.74
37 GSP FINANCE COMPANY (BD) LTD.	31,000	15.93	493,729.50	15.10	15.20	15.15	469,650.00	-24,079.50	-4.88	0.04
38 INTL. LEASING & FIN. SERVICES	1,155,000	12.42	14,346,077.52	4.30	4.50	4.40	5,082,000.00	-9,264,077.52	-64.58	1.20
39 ISLAMIC FINANCE AND INVESTMENT	740,000	15.93	11,791,882.04	16.30	16.60	16.45	12,173,000.00	381,117.96	3.23	0.99
40 PREMIER LEASING & FINANCE LTD.	381,150	9.71	3,702,600.00	5.80	6.10	5.95	2,267,842.50	-1,434,757.50	-38.75	0.31



ICB AMCL SECOND NRB UNIT FUND
PORTFOLIO STATEMENT
AS ON: 31-Mar-2021

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
41 UTTARA FINANCE & INVEST. LTD	190,574	52.74	10,050,714.61	43.60	45.00	44.30	8,442,428.20	-1,608,286.41	-16.00	0.84
Sector Total:	3,207,724		64,254,038.71				50,546,420.70	-13,707,618.01	-21.33	5.39
FOOD AND ALLIED PRODUCT:										
42 AGRICULTURAL MARKETING CO.LTD	65,601	223.70	14,674,663.18	187.10	199.50	193.30	12,680,673.30	-1,993,989.88	-13.59	1.23
43 BATBC	30,030	343.76	10,322,987.26	529.00	530.20	529.60	15,903,888.00	5,580,900.74	54.06	0.87
44 FU-WANG FOODS LIMITED	569,000	16.26	9,253,467.99	13.60	13.50	13.55	7,709,950.00	-1,543,517.99	-16.68	0.78
45 GOLDEN HARVEST AGRO IND. LTD.	737,794	23.62	17,425,460.48	16.70	16.70	16.70	12,321,159.80	-5,104,300.68	-29.29	1.46
46 NTC	5,817	452.40	2,631,628.25	451.60	469.00	460.30	2,677,565.10	45,936.85	1.75	0.22
47 OLYMPIC INDUSTRIES LTD.	50,005	188.38	9,419,741.38	164.60	167.80	166.20	8,310,831.00	-1,108,910.38	-11.77	0.79
Sector Total:	1,458,247		63,727,948.54				59,604,067.20	-4,123,881.34	-6.47	5.34
FUEL AND POWER										
48 DHAKA ELECTRIC SUPPLY CO. LTD.	661,000	41.40	27,365,763.41	34.80	34.00	34.40	22,738,400.00	-4,627,363.41	-16.91	2.29
49 JAMUNA OIL COMPANY LTD.	155,045	179.80	27,876,326.16	152.50	151.40	151.95	23,559,087.75	-4,317,238.41	-15.49	2.34
50 LINDE BANGLADESH LIMITED	11,707	1,245.52	14,581,258.58	1,315.11	1,300.00	1,307.55	15,307,487.85	726,229.27	4.98	1.22
51 PADMA OIL COMPANY.	15,685	213.85	3,354,302.25	191.20	186.80	189.00	2,964,465.00	-389,837.25	-11.62	0.28
52 POWER GRID CO. OF BANGLADESH LTD.	195,000	47.90	9,339,667.22	41.50	41.90	41.70	8,131,500.00	-1,208,167.22	-12.94	0.78
53 SHAHJIBAZAR POWER CO. LTD.	183,030	79.83	14,612,108.55	72.00	72.80	72.40	13,251,372.00	-1,360,736.55	-9.31	1.23
54 SUMMIT POWER LTD.	1,079,700	40.10	43,295,970.00	42.90	42.90	42.90	46,319,130.00	3,023,160.00	6.98	3.63
55 TITAS GAS TRANSMISSION & D.C.L	348,254	36.84	12,829,865.27	31.70	31.70	31.70	11,039,651.80	-1,790,213.47	-13.95	1.08
56 UPDCL-UNITED POWER GENERATION & DISTRIB	5,000	269.82	1,349,092.80	265.20	265.50	265.35	1,326,750.00	-22,342.80	-1.66	0.11
Sector Total:	2,654,421		154,604,354.24				144,637,844.40	-9,966,509.84	-6.45	12.96
FUNDS										
57 AB BANK FIRST MUTUAL FUND	446,109	4.82	2,150,225.05	5.20	5.10	5.15	2,297,461.35	147,236.30	6.85	0.18
58 EBL FIRST MUTUAL FUND	150,000	6.86	1,029,555.00	5.60	5.90	5.75	862,500.00	-167,055.00	-16.23	0.09
59 EBL NRB MUTUAL FUND	524,000	5.51	2,885,865.36	4.90	5.20	5.05	2,646,200.00	-239,665.36	-8.30	0.24
60 FIRST JANATA BANK MUTUAL FUND	1,075,000	5.53	5,946,318.53	5.00	5.10	5.05	5,428,750.00	-517,568.53	-8.70	0.50
61 GRAMEEN ONE : SCHEME TWO	995,119	15.68	15,606,796.69	15.90	16.00	15.95	15,872,148.05	265,351.36	1.70	1.31
62 IFIC BANK 1ST MF	446,425	5.00	2,232,908.35	5.20	5.20	5.20	2,321,410.00	88,501.65	3.96	0.19
63 NCCBL MUTUAL FUND-1	394,000	7.61	2,996,565.29	6.40	6.30	6.35	2,501,900.00	-494,665.29	-16.51	0.25
64 POPULAR LIFE FIRST MUTUAL FUND	1,325,000	5.28	6,993,487.39	4.60	4.90	4.75	6,293,750.00	-699,737.39	-10.01	0.59
65 TRUST BANK 1ST MUTUAL FUND	1,000,000	5.25	5,253,714.02	5.30	5.30	5.30	5,300,000.00	46,285.98	0.88	0.44
Sector Total:	6,355,653		45,095,435.68				43,524,119.40	-1,571,316.28	-3.48	3.78
INSURANCE										
66 CITY GENERAL INSURANCE CO. LTD.	642,740	28.94	18,601,292.62	22.40	21.50	21.95	14,108,143.00	-4,493,149.62	-24.16	1.56
67 DESH GENERAL INSURANCE COMPANY LIMITED	18,837	10.00	188,370.00	22.50	22.50	22.50	423,832.50	235,462.50	125.00	0.02
68 EASTLAND INSURANCE CO.LTD.	391,000	25.22	9,860,992.86	26.50	26.40	26.45	10,341,950.00	480,957.14	4.88	0.83
69 FAREAST ISLAMI LIFE INSURANCE	683,602	66.20	45,254,890.69	40.10	42.70	41.40	28,301,122.80	-16,953,767.89	-37.46	3.79
70 JANATA INSURANCE CO.LTD.	109,000	19.68	2,144,798.76	30.00	29.00	29.50	3,215,500.00	1,070,701.24	49.92	0.18
71 KARNAFULI INSURANCE CO.LTD.	72,626	30.17	2,190,814.51	26.70	0.00	26.70	1,939,114.20	-251,700.31	-11.49	0.18
72 MEGHNA LIFE INSURANCE CO. LTD	142,405	58.51	8,331,412.56	55.40	55.00	55.20	7,860,756.00	-470,656.56	-5.65	0.70
73 PHOENIX INSURANCE CO.LTD.	43,000	27.45	1,180,244.57	32.60	31.00	31.80	1,367,400.00	187,155.43	15.86	0.10
74 RELIANCE INSURANCE CO. LTD	97,440	46.66	4,546,909.63	53.40	50.60	52.00	5,066,880.00	519,970.37	11.44	0.38
75 SANDHANI LIFE INSURANCE CO.LTD	77,000	22.83	1,757,836.22	22.50	22.30	22.40	1,724,800.00	-33,036.22	-1.88	0.15
76 STANDARD INSURANCE LIMITED	300,000	42.02	12,606,877.32	40.00	47.40	43.70	13,110,000.00	503,122.68	3.99	1.06
Sector Total:	2,577,650		106,664,439.74				87,459,498.50	-19,204,941.24	-18.01	8.94
IT										
77 AAMRA NETWORKS LIMITED	20,980	38.33	804,201.13	36.90	39.00	37.95	796,191.00	-8,010.13	-1.00	0.07
78 AAMRA TECHNOLOGIES LTD.	594,781	26.61	15,824,513.54	24.70	31.80	28.25	16,802,563.25	978,049.71	6.18	1.33
79 AGNI SYSTEMS LIMITED	1,121,950	19.86	22,281,768.77	15.90	16.20	16.05	18,007,297.50	-4,274,471.27	-19.18	1.87
80 GENEX INFOSYS LIMITED	75,000	52.01	3,901,026.48	54.70	56.00	55.35	4,151,250.00	250,223.52	6.41	0.33
81 INFORMATION TECHNOLOGY CONSULTANTS LTD.	977,630	31.28	30,583,435.94	29.90	30.00	29.95	29,280,018.50	-1,303,417.44	-4.26	2.56
Sector Total:	2,790,341		73,394,945.86				69,037,320.25	-4,357,625.61	-5.94	6.15



**ICB AMCL SECOND NRB UNIT FUND
PORTFOLIO STATEMENT**

AS ON: 31-Mar-2021

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
MISCELLANEOUS										
82 BSC	250,000	46.89	11,722,252.52	40.00	40.00	40.00	10,000,000.00	-1,722,252.52	-14.69	0.98
Sector Total:	250,000		11,722,252.52				10,000,000.00	-1,722,252.52	-14.69	0.98
PHARMACEUTICALS AND CHE										
83 ACI FORMULATION LIMITED	43,443	129.99	5,647,188.64	113.70	119.10	116.40	5,056,765.20	-590,423.44	-10.46	0.47
84 ACI LIMITED	78,368	252.63	19,797,952.41	240.20	241.50	240.85	18,874,932.80	-923,019.61	-4.66	1.66
85 ACTIVE FINE CHEMICALS LIMITED	258,656	27.35	7,073,868.09	15.40	15.60	15.50	4,009,168.00	-3,064,700.09	-43.32	0.59
86 AFC AGRO BIOTECH LTD.	480,264	31.38	15,069,061.53	17.00	17.50	17.25	8,284,554.00	-6,784,507.53	-45.02	1.26
87 BEXIMCO PHARMACEUTICALS LTD.	699,000	83.97	58,697,322.85	185.40	184.50	184.95	129,280,050.00	70,582,727.15	120.25	4.92
88 ORION PHARMA LIMITED	136,000	42.73	5,811,797.79	44.40	44.30	44.35	6,031,600.00	219,802.21	3.78	0.49
89 RENATA (BD) LTD.	14,410	910.17	13,115,533.56	1,178.00	0.00	1,178.00	16,974,980.00	3,859,446.44	29.43	1.10
90 SQUARE PHARMACEUTICALS LTD.	305,604	229.28	70,069,118.03	196.60	196.30	196.45	60,035,905.80	-10,033,212.23	-14.32	5.88
91 THE ACME LABORATORIES LTD.	190,670	73.84	14,079,744.24	65.50	66.00	65.75	12,536,552.50	-1,543,191.74	-10.96	1.18
92 THE IBN SINA PHARMA. LTD.	34,573	244.85	8,465,328.67	234.10	237.00	235.55	8,143,670.15	-321,658.52	-3.80	0.71
Sector Total:	2,240,988		217,826,915.81				269,228,178.45	51,401,262.64	23.60	18.27
SERVICES										
93 SAMARITA HOSPITAL LTD.	18,000	60.71	1,092,698.82	60.60	63.20	61.90	1,114,200.00	21,501.18	1.97	0.09
94 SUMMIT ALLIANCE PORT LIMITED	63,000	27.78	1,749,859.47	24.30	24.40	24.35	1,534,050.00	-215,809.47	-12.33	0.15
Sector Total:	81,000		2,842,558.29				2,648,250.00	-194,308.29	-6.84	0.24
TANNARY INDUSTRIES										
95 APEX FOOTWEAR LIMITED	10,000	219.74	2,197,386.00	219.30	251.00	235.15	2,351,500.00	154,114.00	7.01	0.18
96 APEX TANNERY LTD.	64,675	139.43	9,017,788.76	106.90	109.40	108.15	6,994,601.25	-2,023,187.51	-22.44	0.76
97 BATA SHOES (BD) LTD.	3,000	1,095.30	3,285,900.00	693.20	698.00	695.60	2,086,800.00	-1,199,100.00	-36.49	0.28
Sector Total:	77,675		14,501,074.76				11,432,901.25	-3,068,173.51	-21.16	1.22
TELECOMMUNICATION										
98 BANGLADESH SUBMARINE CABLE CO.	23,500	168.97	3,970,825.75	163.40	163.90	163.65	3,845,775.00	-125,050.75	-3.15	0.33
99 GRAMEEN PHONE LTD.	60,437	366.96	22,177,971.74	328.50	329.00	328.75	19,868,663.75	-2,309,307.99	-10.41	1.86
100 ROBI AXIATA LIMITED	390,000	10.00	3,900,000.00	44.30	44.10	44.20	17,238,000.00	13,338,000.00	342.00	0.33
Sector Total:	473,937		30,048,797.49				40,952,438.75	10,903,641.26	36.29	2.52
TEXTILES										
101 ARGON DENIMS LIMITED	272,170	25.68	6,990,482.77	19.20	19.00	19.10	5,198,447.00	-1,792,035.77	-25.64	0.59
102 DELTA SPINNERS LTD.	480,000	8.50	4,080,000.00	5.80	5.70	5.75	2,760,000.00	-1,320,000.00	-32.35	0.34
103 ENVOY TEXTILES LTD.	306,306	36.27	11,111,100.00	21.40	22.10	21.75	6,662,155.50	-4,448,944.50	-40.04	0.93
104 EVINCE TEXTILES LTD.	346,500	13.77	4,770,000.00	8.20	8.20	8.20	2,841,300.00	-1,928,700.00	-40.43	0.40
105 FAMILYTEX (BD) LTD.	385,875	5.57	2,149,875.00	2.60	2.60	2.60	1,003,275.00	-1,146,600.00	-53.33	0.18
106 GENERATION NEXT FASHIONS LTD.	1,000,000	7.40	7,401,680.00	3.10	3.10	3.10	3,100,000.00	-4,301,680.00	-58.12	0.62
107 HAMID FABRICS LIMITED	480,609	26.38	12,677,939.99	15.70	16.70	16.20	7,785,865.80	-4,892,074.19	-38.59	1.06
108 PACIFIC DENIMS LIMITED	385,000	10.07	3,877,740.00	8.50	8.60	8.55	3,291,750.00	-585,990.00	-15.11	0.33
109 QUEEN SOUTH TEXTILE MILLS LTD.	81,972	34.44	2,823,419.25	24.00	24.80	24.40	2,000,116.80	-823,302.45	-29.16	0.24
110 R. N. SPINNING MILLS LIMITED	405,732	10.86	4,407,733.60	3.70	3.80	3.75	1,521,495.00	-2,886,238.60	-65.48	0.37
111 SQUARE TEXTILE MILLS LTD.	322,661	49.06	15,828,821.31	31.80	31.40	31.60	10,196,087.60	-5,632,733.71	-35.59	1.33
Sector Total:	4,466,825		76,118,791.92				46,360,492.70	-29,758,299.22	-39.09	6.38
TRAVEL AND LEISURE										
112 SEA PEARL BEACH RESORT & SPA LIMITED	5,515	9.52	52,526.20	79.10	78.90	79.00	435,685.00	383,158.80	729.46	0.00
113 UNIQUE HOTEL & RESORTS LIMITED	90,700	53.60	4,861,520.00	39.50	39.20	39.35	3,569,045.00	-1,292,475.00	-26.59	0.41
Sector Total:	96,215		4,914,046.20				4,004,730.00	-909,316.20	-18.50	0.41
Listed Securities:	39,645,349		1,192,534,374.85				1,107,010,153.15	-85,524,221.70		100.00



**ICB AMCL SECOND NRB UNIT FUND
PORTFOLIO STATEMENT**

AS ON: 31-Mar-2021

Company Name	No. of Shares	Cost Price		Market Rate		Total Market Price	Appreciation /Erosion	% of Appreciation n Total Invest(%)
		Rate	Total	DSE	CSE Average			

Non Listed Securitie

SL	Investments in Stocks/Securities	No. of Shares/Uni ←	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Change s(in terms of cost)
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A.OPEN-END MUTUAL FUNDS(Script wise)

1	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	9.47	947,000.00	-53,000.00	-5.30
		100,000	1,000,000.00		947,000.00	-53,000.00	

D.PREFERENCE SHARE

1	BANGLADESH DEVELOPMENT COMPANY	18	1,800,000.00	100,000.00	1,800,000.00	0.00	0.00
		18	1,800,000.00		1,800,000.00	0.00	

Total Non Listed Securities		100,018	2,800,000.00		2,747,000.00	-53,000.00	
Total Listed Securities:		39,645,349	1,192,534,374.85		1,107,010,153.15	-85,524,221.70	
Grand Total:		39,745,367.00	1,195,334,374.85		1,109,757,153.15	-85,577,221.70	

