

ICB AMCL Unit Fund

Statement of Financial Position (Unaudited)
As at 30 September 2022

	Notes	30-Sep-2022 BDT	30-Jun-2022 BDT
Assets			
Investments in securities	5	8,128,698,834	8,225,819,263
Cash and cash equivalents	6	725,946,018	869,447,957
Other current assets	7	21,092,623	21,082,988
Total assets		8,875,737,475	9,116,350,208
Equity and liabilities			
Equity			
Unit capital	8	3,855,218,900	3,671,799,700
Unit premium reserve	9	4,721,844,218	4,526,258,247
Dividend equalization reserve	10	9,415,784	9,415,784
Retained earnings	11	219,376,367	779,618,900
Total equity		8,805,855,269	8,987,092,631
Liabilities			
Unclaimed/ Dividend payable	12	37,284,664	26,883,182
Other liabilities	13	32,597,542	102,374,395
Total liabilities		69,882,206	129,257,577
Total equity and liabilities		8,875,737,475	9,116,350,208
Net Asset Value (NAV) per unit			
At cost	14	263.48	278.58
At market price	15	228.41	244.76

Tanzina
Tanzina Ahsan
Deputy Chief Executive Officer

Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Ahsan
Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Ram
Member of Trustee
(Sandhani Life Insurance Co.Ltd)

Dated: 30 October, 2022



ICB AMCL Unit Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the year ended 30 September 2022

	Notes	01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
		BDT	BDT
			"Restated"
Income			
Profit on sale of investments	16	77,542,587	229,982,669
Dividend income from investment in securities	17	39,533,245	21,025,734
Interest on bank deposits and bonds	18	13,366,076	3,211,257
Other income		100	1,300
Total Income		130,442,008	254,220,960
Expenses			
Management fee		22,544,638	21,988,245
Trustee fee		2,153,642	2,098,003
Custodian fee		1,969,849	2,137,560
Annual BSEC fee		2,120,547	2,139,309
Audit fee		57,500	23,000
Commission to agents		785,756	690,280
Other operating expenses	19	323,567	75,386
Total expenses		29,955,499	29,151,783
Profit before provision/writeback		100,486,509	225,069,177
(Provision)/Write back of provision against diminution in value of investment		(109,959,087)	1,427,006,990
Profit for the year		(9,472,578)	1,652,076,167
Other comprehensive income		-	-
Total comprehensive income for the year		(9,472,578)	1,652,076,167
 Number of units outstanding		38,552,189	36,717,997
Profit available for distribution for the year		(9,472,578)	1,652,076,167
Earnings per unit during the year	20	(0.25)	45.31

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[Signature]
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Member of Trustee
 (Sandhani Life Insurance Co.Ltd)

Dated: 30 October, 2022

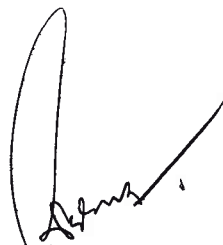


ICB AMCL Unit Fund

Statement of Changes in Equity (Unaudited)
For the year ended 30 September 2022

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total
	BDT	BDT	BDT	BDT	BDT
Balance as at 01 July 2022	3,671,799,700	4,526,258,247	9,415,784	779,618,900	8,987,092,631
Unit capital	183,419,200	-	-	-	183,419,200
Unit premium reserve	-	195,585,971	-	-	195,585,971
Dividend paid for FY 2021-2022	-	-	-	(550,769,955)	(550,769,955)
Profit for the year ended 30 September 2022	-	-	-	(9,472,578)	(9,472,578)
Balance as at 30 September 2022	3,855,218,900	4,721,844,218	9,415,784	219,376,367	8,805,855,269
Balance as at 01 July 2021	3,495,893,200	4,336,401,723	9,415,784	397,306,191	8,239,016,898
Unit capital	150,561,900	-	-	-	150,561,900
Unit premium reserve	-	152,742,045	-	-	152,742,045
Dividend paid for FY 2020-2021	-	-	-	(384,548,253)	(384,548,253)
Profit for the year ended 30 September 2021	-	-	-	1,652,076,167	1,652,076,167
Balance as at 30 September 2021	3,646,455,100	4,489,143,768	9,415,784	1,664,834,105	9,809,848,757


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Dated: 30 October, 2022



ICB AMCL Unit Fund

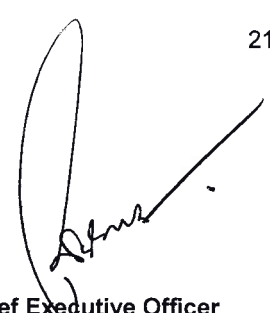
Statement of Cash Flows (Unaudited)
For the year ended 30 September 2022

	Notes	01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
		BDT	BDT
A. Cash flow from operating activities			
Dividend from investment in securities		43,561,567	40,167,493
Interest on bank deposits and bonds		18,247,535	15,299,084
Other income		100	1,300
Expenses		(99,732,352)	(73,604,354)
Net cash from/(used in) operating activities	22	(37,923,150)	(18,136,477)
B. Cash flow from investing activities			
Sale of Securities		574,431,662	1,342,220,265
Purchase of Securities		(518,009,649)	(1,176,859,595)
Share application money		(3,825,000)	(13,000,000)
Refund of share application money		3,187,500	8,000,000
Net cash from/(used in) investing activities		55,784,513	160,360,670
C. Cash flow from financing activities			
Units sold		209,126,600	166,242,400
Units surrendered		(25,707,400)	(15,680,500)
Premium received on sale of units		222,321,667	168,864,753
Premium refunded on surrender of units		(26,735,696)	(16,122,708)
Dividend paid during the year		(540,368,473)	(374,840,341)
Net cash from/(used in) financing activities		(161,363,302)	(71,536,396)
D. Net changes in cash and cash equivalents (D=A+B+C)		(143,501,939)	70,687,797
E. Opening cash and cash equivalents		869,447,957	560,552,513
F. Closing cash and cash equivalents (F=D+E)		725,946,018	631,240,310

Net operating cash flows per unit for the year 21 (0.98) (0.50)


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(Sandhani Life Insurance Co. Ltd.)

Dated: 30 October, 2022



Notes to the Financial Statements (Unaudited)
For the year ended 30 September 2022

1. Fund profile

The ICB AMCL Unit Fund was established under a trust deed executed on 18 May 2003 between the ICB Capital Management Ltd (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee" and "Custodian". The Trustee was subsequently changed to Sandhani Life Insurance Co. Ltd effective from 01 December 2021. The Trust Deed was executed on 18 May 2003. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 June 2003 under the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. The operation of the Fund commenced on 21 June 2003.

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 the Capital Market Development Programme (CMDP) initiated by the Government of the People's 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 5 December, 2000 with an Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

2. Nature of the Fund

The ICB AMCL Unit Fund is an open-ended mutual fund. The Fund's main objective is to assist in stabilising the capital market, provide liquidity in the market, and declare an attractive dividend to the unitholders. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

3. Basis of accounting

3.1 Statement of compliance

The financial statements have been prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in compliance with the International Financial Reporting Standards (IFRSs) which also cover International Accounting Standards (IASs), so far adopted and applicable to the Fund. The disclosures of information are made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, and other applicable laws and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulations remain prevailed.

3.2 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical value convention.

3.3 Functional and presentation currency

The financial statements are presented in Bangladeshi Taka (BDT), which is also the functional currency of the Fund.

3.4 Reporting period

The financial statements are prepared for a period from 1 July 2022 to 30 September 2022.

3.5 Components of the financial statements

Following are the components of the financial statements:

- (i) Statement of financial position (balance sheet);
- (ii) Statement of profit or loss and other comprehensive income (revenue account);
- (iii) Statement of changes in equity;
- (iv) Statement of cash flows;
- (v) Explanatory notes to the above financial statements which also describe accounting policies adopted and followed by the Fund.



4. Significant accounting policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.

Set out below is an index of the significant accounting policies, the details of which are available on the current and following pages:

- A. Policy of investment in securities
- B. Valuation policy
- C. Net Asset Value (NAV) calculation
- D. Revenue recognition
- E. Management fee
- F. Trustee fee
- G. Custodian fee
- H. Annual BSEC fee
- I. Taxation
- J. Dividend policy
- K. Cash and cash equivalents
- L. Provisions
- M. Statement of cash flows
- N. Earnings per unit
- O. Pricing of unit capital
- P. Dividend Equalisation Reserve
- Q. Financial Risk Management

A. Policy of investment in securities

- (i) The fund shall invest subject to the Securities and Exchanges 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.
- (ii) At least 60% of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% are to be invested in listed securities.
- (iii) Not more than 25% of the total assets of the Fund shall be invested in any fixed-income securities.
- (iv) Not more than 15% of the total assets of the Fund shall be invested in pre-IPOs at a time.
- (v) All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitised debts.

B. Valuation policy

- (i) IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.
- (ii) Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from diminution in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 67 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.
- (iii) The market value of listed securities are valued at closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 30 September 2022.
- (iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 30 September 2022.



**Notes to the Financial Statements (Unaudited)
For the year ended 30 September 2022**

C. Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

NAV per unit = Total NAV/No. of units outstanding.

VA: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortised on that date - Printing, publication and stationery expenses amortised on date.

LT: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

D. Revenue recognition

- (i) Income arising from the sale of investments are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.
- (ii) The cash dividend is recognised on an accrual basis. Dividends are recognised immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognised when shareholders' right to receive dividends is established.
- (iii) Interest income is recognised on an accrual basis.
- (iv) Capital gain is recognised on being realised.

E. Management fee

As per Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules), 2001 the Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned below:

Details of fee calculation	Rate of Fees
On the weekly average NAV upto BDT 5.00 crore	2.5%
On Next 20.00 Crore of the weekly avreage NAV	2%
On Next 25.00 Crore of the weekly avreage NAV	1.5%
On rest of the weekly avreage NAV	1%

F. Trustee fee

The Trustee is entitled to an annual Trustee Fee of 0.10% on weekly average NAV of the Fund on semi-annual in advance basis during the entire life of the Fund or as may be agreed upon between the parties.

G. Custodian fee

The Custodian is entitled to receive a safekeeping fee of 0.10% on the balance of securities calculated on the average month-end value per annum.

H. Annual BSEC fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, Fund is required to pay an annual fee to BSEC an amount equal to 0.10% of the Net Asset Value (NAV) of the Fund or BDT 100,000 whichever is higher.



Notes to the Financial Statements (Unaudited)

For the year ended 30 September 2022

I. Dividend policy

As per Rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, the Fund is required to distribute in the form of a dividend to its unitholders an amount which shall not be less than 70% of annual profit during the year, net of provisions. Being a "Growth scheme" in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

J. Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

K. Provisions

- (i) A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 'Provisions, Contingent Liabilities and Contingent Assets.'
- (ii) Provision is made against diminution in the market value of investment as per Rule 67 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.
- (iii) As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated 30 June 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments considering conservative approach.

L. Statement of cash flows

Cash flows have been prepared under the direct method according to IAS-7 'Statement of Cash Flows.'

M. Earnings per unit

Earnings per unit have been calculated following IAS-33 'Earnings per Share' and shown on the face of the statement of profit or loss and other comprehensive income (revenue account).

N. Pricing of unit capital

Units issued are recorded at the offer price, determined by the asset management company considering the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.

O. Dividend equalisation reserve

Divisible profit is transferred to dividend equalisation reserve on a rational basis based on the decision of the Board of Trustees to ensure reasonable dividends from year to year.

P. Financial risk management

ICB AMCL seeks to reduce financial risks (especially market risk- interest rate, currency and price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable ICB policies and procedures.



ICB AMCL Unit Fund

Notes to the financial statements
For the year ended 30 September 2022

	30-Sep-2022	30-Jun-2022
	BDT	BDT
5. Investments in securities		
Listed securities (note 5.1)	7,825,671,073	7,931,460,625
Non-listed securities (note 5.2)	303,027,761	294,358,638
	8,128,698,834	8,225,819,263

5.1 Sector wise break up of investments in listed securities is as follows (as at 30 Sep 2022):

Sector/category	Total cost	Total market value	Surplus/(Deficit)
	BDT	BDT	BDT
Banks	794,531,211	721,258,869	(73,272,341)
Mutual funds	264,168,983	221,872,866	(42,296,118)
Engineering	1,026,279,426	688,217,032	(338,062,394)
Food and Allied Products	735,101,667	761,864,773	26,763,106
Fuel and Power	1,405,710,342	1,150,084,831	(255,625,511)
Textiles	481,137,584	385,719,294	(95,418,289)
Pharmaceuticals and Chemical	1,368,267,766	1,455,072,564	86,804,798
Services	68,407,402	46,020,822	(22,386,580)
Cement	594,796,843	392,415,643	(202,381,199)
IT	110,582,752	95,458,377	(15,124,376)
Tannary Industries	210,977,205	200,084,055	(10,893,149)
Ceramic Industry	195,366,217	168,608,812	(26,757,405)
Insurance	562,163,384	395,453,402	(166,709,982)
Telecommunication	302,440,193	347,914,191	45,473,998
Travel and Leisure	75,686,688	40,809,939	(34,876,749)
Finance and Leasing	667,215,704	404,776,517	(262,439,187)
Corporate Bond	211,897,040	225,257,393	13,360,352
Miscellaneous	95,384,466	124,781,693	29,397,227
	9,170,114,873	7,825,671,073	(1,344,443,801)

5.2 Non-listed securities

Open-ended Mutual Fund (5.2.1)	226,304,761	217,635,638
Non-listed bond/debenture (5.2.2)	52,823,000	52,823,000
Preference share (5.2.3)	23,900,000	23,900,000
	303,027,761	294,358,638



ICB AMCL Unit Fund

Notes to the financial statements
For the year ended 30 September 2022

30-Sep-2022	30-Jun-2022
BDT	BDT

5.2.1 Break up of investments in non-listed securities is as follows (as at 30 September 2022):

Investments in stocks/securities	Number of shares/units	Total cost	Total market / fair value
Open-ended Mutual Fund			
Fourth ICB Unit Fund	2,995,000	34,442,500	31,747,000
Fifth ICB Unit Fund	460,000	5,106,000	4,784,000
Seventh ICB Unit Fund	2,370,000	28,203,000	27,255,000
Eighth ICB Unit Fund	246,640	2,787,032	2,565,056
ICB AMCL Second NRB Unit Fund	4,988,060	61,548,204	52,374,630
Capitec IBBL Shariah Unit Fund	100,000	1,000,000	1,025,000
HfamI-Shariah Unit Fund	1,000,000	10,000,000	9,910,000
Shanta Amanah Shariah Fund	500,000	5,000,000	6,090,000
UFS Popular Life Unit Fund	2,450,000	30,012,500	25,578,000
Shanta First Income Unit Fund	1,000,000	11,400,000	13,560,000
VIPB SEBL 1st Unit Fund	1,145,600	7,407,177	11,341,440
IDLC GROWTH FUND	1,000,000	10,000,000	11,350,000
Second ICB Unit Fund	703,387	8,721,999	8,370,305
CAPM Unit Fund	89,000	10,016,950	10,410,330
Third ICB Unit Fund	880,000	10,736,000	9,944,000
	19,927,687	236,381,362	226,304,761

5.2.2 Non-listed bond/debenture

Ashuganj Power Station Company Limited	10,000	50,000,000	52,823,000
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5.2.3 Preference share

Bangladesh Development Company Ltd.	239,000	23,900,000	23,900,000
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6. Cash and cash equivalents

STD accounts (note 6.1)	163,767,192	67,058,819
SND accounts (note 6.2)	5,750,567	27,049,905
Dividend account (note 6.3)	6,428,259	5,339,233
FDR account (note 6.4)	550,000,000	770,000,000
	725,946,018	869,447,957

6.1 STD accounts

Name of the bank and branches

Account no.

IFIC Bank Ltd., Principal branch	1001-121263-041	162,301,914	66,564,541
Dhaka Bank Ltd., Kakrail branch	1061500000435	1,465,278	494,278
		163,767,192	67,058,819

6.2 SND accounts with Sellin Agents:

Name of the bank and branches

Account no.

IFIC Bank Ltd., Khulna branch	4060-237518-041	57,562	1,604,321
IFIC Bank Ltd., Agrabad branch	2030-159133-041	1,341,349	73,826
IFIC Bank Ltd., Naya Paltan branch	1020-195043-041	2,554,484	17,182,985
IFIC Bank Ltd., Sylhet branch	3033-185975-041	119,722	6,978,844
IFIC Bank Ltd., Bogra branch	6082-248734-041	104,490	598,365
IFIC Bank Ltd., Barisal branch	5064-304025-041	318,308	515,452
IFIC Bank Ltd., Rajshahi branch	6080-326896-041	1,254,652	41,624
Standard Chartered Bank, Sylhet branch	0326	-	54,488
		5,750,567	27,049,905



ICB AMCL Unit Fund

Notes to the financial statements
For the year ended 30 September 2022

		30-Sep-2022	30-Jun-2022
		BDT	BDT
6.3 Dividend accounts:			
<u>Name of the bank and branches</u>	<u>Account no.</u>		
IFIC Bank Ltd., Federation branch	1008-111321-041	42,777	42,777
IFIC Bank Ltd., Federation branch	1008-111338-041	27,970	27,970
IFIC Bank Ltd., Federation branch	1008-111355-041	88,891	88,891
IFIC Bank Ltd., Federation branch	1008-000116-041	30,953	30,953
IFIC Bank Ltd., Federation branch	1008-000170-041	99,615	99,615
IFIC Bank Ltd., Federation branch	1008-000251-041	67,470	67,470
IFIC Bank Ltd., Federation branch	1008- 000353-041	636,911	636,919
Shahjalal Islami Bank, Motijheel branch	401513100001059	65,482	66,172
Shahjalal Islami Bank, Motijheel branch	4015-1310000407	49,082	49,568
IFIC Bank Ltd., Principal branch	1001-000577-041	199,932	200,320
IFIC Bank Ltd., Principal branch	1001-759347-041	94,359	94,732
IFIC Bank Ltd., Principal branch	1001-095838-041	34,335	34,808
IFIC Bank Ltd., Principal branch	170140247041	107,867	108,318
IFIC Bank Ltd., Principal branch	170216287041	55,832	57,078
IFIC Bank Ltd., Principal branch	100100212041	55,086	56,352
Jamuna Bank Ltd., Shantinagar branch	90320000932	36,128	37,407
Jamuna Bank Ltd., Shantinagar branch	903200001128	3,540,798	3,639,883
IFIC Bank Ltd., Principal branch	0100100407041	1,194,771	-
		6,428,259	5,339,233

6.4 FDR accounts

<u>Name of the bank and branches</u>			
Investment Corporation of Bangladesh, Head Office	150,000,000	150,000,000	
Janata Bank Ltd., Nagar Bhaban branch	100,000,000	100,000,000	
Jamuna Bank Ltd, Shantinagar branch	-	100,000,000	
Agrani Bank Ltd. Foreign Exchange branch	-	100,000,000	
IFIC Bank Ltd., Principal branch	50,000,000	50,000,000	
IFIC Bank Ltd., Principal branch	40,000,000	40,000,000	
IFIC Bank Ltd., Principal branch	-	40,000,000	
Exim Bank Ltd., Head Office Corporate branch	30,000,000	30,000,000	
IFIC Bank Ltd., Faderation branch	30,000,000	30,000,000	
Exim Bank Ltd., Head Office Corporate branch	20,000,000	20,000,000	
Investment Corporation of Bangladesh, Head Office	20,000,000	20,000,000	
Investment Corporation of Bangladesh, Head Office	20,000,000	20,000,000	
Pubali Bank Ltd., Banasree branch	20,000,000	20,000,000	
Social Islami Bank Ltd, Agargaon branch	10,000,000	10,000,000	
Social Islami Bank Ltd, Agargaon branch	10,000,000	10,000,000	
Social Islami Bank Ltd, Banasree branch	-	10,000,000	
First Security Islami Bank, Topkhana road branch	-	10,000,000	
One Bank Ltd., Bijoyagar branch	10,000,000	10,000,000	
Agrani Bank Ltd. Foreign Exchange branch	40,000,000	-	
	550,000,000	770,000,000	

7. Other current assets

Dividend receivable	1,007,294	5,035,616
Interest receivable	5,364,722	10,246,181
IPO Application	637,500	-
Receivable from ISTCL for sale of shares	14,083,107	5,801,191
	21,092,623	21,082,988



ICB AMCL Unit Fund

Notes to the financial statements For the year ended 30 September 2022

	30-Sep-2022	30-Jun-2022
	BDT	BDT
8. Unit capital		
Opening balance	3,671,799,700	3,495,893,200
Add: Unit sold during the year	209,126,600	361,502,100
	3,880,926,300	3,857,395,300
Less: Unit surrender by holder	(25,707,400)	(185,595,600)
Closing balance	<u>3,855,218,900</u>	<u>3,671,799,700</u>
The unit capital represents 3,85,52,189 number of units of BDT 100 each.		
9. Unit premium reserve		
Opening balance	4,526,258,247	4,336,401,723
Add: Premium on sale of units during the year	222,321,667	396,057,211
	4,748,579,914	4,732,458,934
Less: Adjustment against surrender of units during the year	(26,735,696)	(206,200,687)
Closing balance	<u>4,721,844,218</u>	<u>4,526,258,247</u>
10. Dividend equalization reserve		
Opening balance	9,415,784	9,415,784
Closing balance	<u>9,415,784</u>	<u>9,415,784</u>
11. Retained earnings		
Opening balance	779,618,900	397,306,191
Add: Net profit for the year	(9,472,578)	766,860,962
	770,146,322	1,164,167,153
Less: Dividend paid for FY 2021-2022	(550,769,955)	(384,548,253)
Closing balance	<u>219,376,367</u>	<u>779,618,900</u>
12. Unclaimed/ dividend payable		
Opening balance	26,883,182	23,429,325
Add: Addition for this year	550,769,955	384,548,253
	577,653,137	407,977,578
Less: Paid during the year	(540,368,473)	(381,094,396)
Closing balance	<u>37,284,664</u>	<u>26,883,182</u>



ICB AMCL Unit Fund

Notes to the financial statements
For the year ended 30 September 2022

	30-Sep-2022	30-Jun-2022
	BDT	BDT
12.1 Year wise breakup of unclaimed/ dividend payable as at 30 September 2022		
Dividend payable for FY 2003-04	89,676	89,676
Dividend payable for FY 2004-05	72,286	72,286
Dividend payable for FY 2005-06	213,707	213,707
Dividend payable for FY 2006-07	307,137	307,137
Dividend payable for FY 2007-08	137,051	137,051
Dividend payable for FY 2008-09	558,014	558,014
Dividend payable for FY 2009-10	992,129	992,129
Dividend payable for FY 2010-11	999,057	999,065
Dividend payable for FY 2011-12	1,533,805	1,534,495
Dividend payable for FY 2012-13	217,768	218,253
Dividend payable for FY 2013-14	1,424,991	1,425,379
Dividend payable for FY 2014-15	1,675,427	1,675,800
Dividend payable for FY 2015-16	1,387,776	1,388,249
Dividend payable for FY 2016-17	3,074,430	3,074,881
Dividend payable for FY 2017-18	2,853,127	2,854,373
Dividend payable for FY 2018-19	4,279,702	4,280,968
Dividend payable for FY 2019-20	3,024,601	3,025,881
Dividend payable for FY 2020-21	3,930,970	4,035,838
Dividend payable for FY 2021-22	10,513,010	-
	37,284,664	26,883,182
13. Other liabilities		
Management fee payable to ICB AMCL	22,544,638	90,304,140
Trustee fee payable to SLIC	2,153,642	-
Custodian fee payable to ICB	1,969,849	8,379,608
Annual fee payable to BSEC	2,120,547	171,202
Un-adjusted amount of SIP	5,959	5,013
Commission payable to unit sales agents	2,018,597	1,283,455
Audit fee payable	193,750	661,250
Payable for surrendered of Unit Certificates	666,685	666,685
Others	923,875	903,042
	32,597,542	102,374,395
14. Net asset value per unit (at cost)		
Total assets (investment considered at cost price)	10,227,434,876	10,358,088,523
Less: Total liabilities	(69,882,206)	(129,257,577)
Net asset value (NAV)	10,157,552,670	10,228,830,946
Number of units	38,552,189	36,717,997
NAV per unit at cost	263.48	278.58
15. Net asset value per unit (at market value)		
Total assets	8,875,737,475	9,116,350,208
Less: Total liabilities	(69,882,206)	(129,257,577)
Net asset value (NAV)	8,805,855,269	8,987,092,631
Number of units	38,552,189	36,717,997
NAV per unit at market value	228.41	244.76



ICB AMCL Unit Fund

**Notes to the financial statements
For the year ended 30 September 2022**

	01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
	BDT	BDT
16. Profit on sale of investments		
Profit on sale of investments	77,542,587	229,982,669
	77,542,587	229,982,669
17. Dividend receipts from investment in securities		
Dividend receipts from investment in securities	39,533,245	21,025,734
	39,533,245	21,025,734
18. Interest on bank deposits and bonds		
Interest on short term deposits	6,005	614
Interest on fixed deposits	10,187,708	1,976,569
Interest on listed bonds	525,788	425,637
Interest on non listed bonds	2,646,575	808,437
	13,366,076	3,211,257
19. Other operating expenses		
CDBL charges	66,286	2,700
Bank charges and excise duty	198,140	15,836
Publicity expenses	51,141	53,850
IPO application expenses	8,000	3,000
	323,567	75,386
20. Earnings per unit for the year		
Profit for the year	(9,472,578)	1,652,076,167
Number of units	38,552,189	36,464,551
Earnings per unit	(0.25)	45.31
21. Net operating cash flow per unit		
Net cash inflow/(outflow) from operating activities	(37,923,150)	(18,136,477)
Number of units	38,552,189	36,464,551
Net operating cash flow per unit	(0.98)	(0.50)
22. Reconciliation between net profit to operating cash flow		
Net Profit before provision	100,486,509	225,069,177
Less: Profit on sale of investment	(77,542,587)	(229,982,669)
Operating cash flow before changes in working capital	22,943,922	(4,913,492)
Changes in working capital:		
Decrease/(Increase) of other current assets	8,909,781	31,229,586
(Decrease)/Increase of current liabilities	(69,776,853)	(44,452,571)
	(60,867,072)	(13,222,985)
Net operating cash flows	(37,923,150)	(18,136,477)



PORTFOLIO STATEMENT
AS ON: 29-Sep-2022

AS ON: 29-Sep-2022										
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 AB BANK LTD.	5,950,413	21.05	125,271,146.70	9.90	10.00	9.95	59,206,609.35	-66,064,537.35	-0.01	1.37
2 AL ARAFA ISLAMI BANK LTD.	132,117	18.81	2,485,669.27	23.60	24.20	23.90	3,157,596.30	671,927.03	0.00	0.03
3 BANK ASIA LIMITED	4,675,423	20.39	95,328,542.81	20.20	20.50	20.35	95,144,858.05	-183,684.76	0.00	1.04
4 BRAC BANK LTD.	936,316	39.79	37,256,146.25	38.50	38.70	38.60	36,141,797.60	-1,114,348.65	0.00	0.41
5 DHAKA BANK LTD.	4,300,000	13.18	56,655,877.23	13.60	13.70	13.65	58,695,000.00	2,039,122.77	0.00	0.62
6 DUTCH BANGLA BANK LIMITED	1,177,804	69.63	82,014,290.83	63.30	63.00	63.15	74,378,322.60	-7,635,968.23	0.00	0.89
7 EASTERN BANK LTD.	1,235,433	32.69	40,388,596.26	31.90	32.20	32.05	39,595,627.65	-792,968.61	0.00	0.44
8 EXIM BANK OF BANGLADESH LTD.	1,600,000	12.82	20,517,340.53	10.50	10.50	10.50	16,800,000.00	-3,717,340.53	0.00	0.22
9 ISLAMI BANK LTD.	1,500,000	30.48	45,721,844.66	32.90	32.50	32.70	49,050,000.00	3,328,155.34	0.00	0.50
10 JAMUNA BANK LTD.	2,685,777	22.04	59,202,400.24	21.30	21.40	21.35	57,341,338.95	-1,861,061.29	0.00	0.65
11 MERCANTILE BANK LIMITED	1,500,000	12.65	18,979,925.29	13.90	14.10	14.00	21,000,000.00	2,020,074.71	0.00	0.21
12 N C C BANK LTD.	5,244,132	13.12	68,804,629.62	13.80	13.90	13.85	72,631,228.20	3,826,598.58	0.00	0.75
13 NATIONAL BANK LTD.	4,395,700	9.03	39,675,091.69	8.30	8.40	8.35	36,704,095.00	-2,970,996.69	0.00	0.43
14 PRIME BANK LIMITED	194,267	17.88	3,473,973.81	19.10	19.20	19.15	3,720,213.05	246,239.24	0.00	0.04
15 SOCIAL ISLAMI BANK LIMITED	840,000	13.52	11,356,367.01	12.30	12.50	12.40	10,416,000.00	-940,367.01	0.00	0.12
16 SOUTHEAST BANK LIMITED	1,238,348	14.06	17,415,257.34	13.80	13.90	13.85	17,151,119.80	-264,137.54	0.00	0.19
17 THE CITY BANK LTD.	1,767,411	22.85	40,380,521.64	22.80	22.80	22.80	40,296,970.80	-83,550.84	0.00	0.44
18 U.C.B.L.	1,630,781	14.28	23,290,158.40	13.00	13.10	13.05	21,281,692.05	-2,008,466.35	0.00	0.25
19 UTTARA BANK LTD.	356,100	17.73	6,313,431.08	23.90	24.10	24.00	8,546,400.00	2,232,968.92	0.00	0.07
Sector Total:	41,360,022		794,531,210.66				721,258,869.40	-73,272,341.26	-9.22	8.66
CEMENT										
20 CONFIDENCE CEMENT LTD.	70,000	111.11	7,777,799.28	98.70	98.30	98.50	6,895,000.00	-882,799.28	0.00	0.08
21 Crown Cement PLC	1,442,862	86.84	125,299,606.30	74.40	70.00	72.20	104,174,636.40	-21,124,969.90	0.00	1.37
22 HEIDELBERG CEMENT BD. LTD.	416,827	449.57	187,394,004.99	179.10	185.50	182.30	75,987,562.10	-111,406,442.89	-0.01	2.04
23 LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	89.20	141,337,172.58	75.30	75.60	75.45	119,554,297.50	-21,782,875.08	0.00	1.54
24 MEGHNA CEMENT MILLS LTD.	557,605	98.44	54,888,360.15	71.80	71.10	71.45	39,840,877.25	-15,047,482.90	0.00	0.60
25 PREMIER CEMENT MILLS LIMITED	1,021,406	76.46	78,099,899.27	45.10	44.90	45.00	45,963,270.00	-32,136,629.27	0.00	0.85
Sector Total:	5,093,250		594,796,842.57				392,415,643.25	-202,381,199.32	-34.03	6.49
CERAMIC INDUSTRY										
26 BENGAL FINE CERAMICS LTD.	10,850	98.99	1,074,044.24	0.00	0.00	0.00	0.00	-1,074,044.24	-0.01	0.01
27 RAK CERAMICS(BANGLADESH) LTD.	3,806,068	51.05	194,292,173.25	44.50	44.10	44.30	168,608,812.40	-25,683,360.85	0.00	2.12
Sector Total:	3,816,918		195,366,217.49				168,608,812.40	-26,757,405.09	-13.70	2.13
CORPORATE BOND										
28 AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,920.00	4,560.00	4,740.00	34,995,420.00	-1,919,580.00	0.00	0.40
29 APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,003	5,040.01	10,095,147.35	5,515.00	5,100.00	5,307.50	10,630,922.50	535,775.15	0.00	0.11
30 IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	5,000.00	4,850.00	4,925.00	29,481,050.00	-448,950.00	0.00	0.33
31 IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	1,055.00	1,090.00	1,072.50	150,150,000.00	15,193,107.28	0.00	1.47
Sector Total:	155,372		211,897,040.07				225,257,392.50	13,360,352.43	6.31	2.31
ENGINEERING										
32 AFTAB AUTOMOBILES LTD.	2,451,488	80.56	197,481,008.67	25.90	25.80	25.85	63,370,964.80	-134,110,043.87	-0.01	2.15
33 APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	8.20	8.30	8.25	6,373,125.00	-5,922,518.55	0.00	0.13
34 ATLAS(BANGLADESHD) LTD.	374,999	152.56	57,210,172.10	106.90	0.00	106.90	40,087,446.55	-17,122,725.55	0.00	0.62
35 BANGLADESH STEEL RE-ROLLING MILLS LIMITE	634,918	104.60	66,414,955.86	93.30	92.50	92.90	58,983,882.20	-7,431,073.66	0.00	0.72
36 BBS CABLES LTD.	285,114	56.69	16,164,434.05	55.40	55.60	55.50	15,823,827.00	-340,607.05	0.00	0.18
37 BENGAL WINDSOR THERMOPLASTICS	2,007,500	45.60	91,533,031.76	28.00	27.60	27.80	55,808,500.00	-35,724,531.76	0.00	1.00
38 BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	65.60	65.90	65.75	116,175,318.75	-49,369,603.75	0.00	1.81
39 EASTERN CABLES LTD.	500	60.79	30,392.71	194.70	202.80	198.75	99,375.00	68,982.29	0.02	0.00
40 GOLDEN SON LTD.	909,120	23.96	21,783,421.20	18.20	18.20	18.20	16,545,984.00	-5,237,437.20	0.00	0.24
41 GPH ISPAT LTD.	733,087	51.73	37,921,248.36	49.00	49.10	49.05	35,957,917.35	-1,963,331.01	0.00	0.41
42 IFAD AUTOS LIMITED	273,170	51.81	14,153,938.16	47.80	48.20	48.00	13,112,160.00	-1,041,778.16	0.00	0.15



ICB AMCL UNIT FUND

Print date: 19-Oct-2022

PORTFOLIO STATEMENT

AS ON: 29-Sep-2022

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
43 NAVANA CNG LIMITED	729,750	68.06	49,663,147.95	26.50	27.00	26.75	19,520,812.50	-30,142,335.45	-0.01	0.54
44 OIMEX ELECTRODE LIMITED	735,000	29.35	21,571,972.12	19.40	19.50	19.45	14,295,750.00	-7,276,222.12	0.00	0.24
45 RUNNER AUTO MOBILES	828,188	55.24	45,747,260.40	48.70	48.50	48.60	40,249,936.80	-5,497,323.60	0.00	0.50
46 S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	37.30	37.10	37.20	126,543,277.20	-26,029,668.00	0.00	1.66
47 SINGER BANGLADESH LTD.	429,541	177.38	76,190,931.67	151.90	152.00	151.95	65,268,754.95	-10,922,176.72	0.00	0.83
Sector Total:	16,333,501		1,026,279,426.26				688,217,032.10	-338,062,394.16	-32.94	11.19
FINANCE AND LEASING										
48 BANGLADESH INDS. FINANCE CO.	1,200,000	19.34	23,211,926.92	10.80	9.90	10.35	12,420,000.00	-10,791,926.92	0.00	0.25
49 DELTA BRAC HOUSING CORPORATION	2,109,276	71.61	151,039,654.89	57.80	58.10	57.95	122,232,544.20	-28,807,110.69	0.00	1.65
50 FAREAST FINANCE & INVESTMENT CO. LTD.	925,939	10.53	9,754,005.87	5.90	6.00	5.95	5,509,337.05	-4,244,668.82	0.00	0.11
51 FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	5.50	5.60	5.55	11,072,250.00	-16,220,479.98	-0.01	0.30
52 FIRST FINANCE LIMITED	2,214,274	17.56	38,884,098.32	5.50	5.90	5.70	12,621,361.80	-26,262,736.52	-0.01	0.42
53 I.D.L.C FINANCE LIMITED	1,775,962	55.16	97,961,310.72	50.90	50.20	50.55	89,774,879.10	-8,186,431.62	0.00	1.07
54 INTL. LEASING & FIN. SERVICES	3,937,500	12.31	48,485,607.09	6.00	6.10	6.05	23,821,875.00	-24,663,732.09	-0.01	0.53
55 MIDAS FINANCING LIMITED	115	0.00	0.05	13.70	13.40	13.55	1,558.25	1,558.20	311.64	0.00
56 PEOPLES LEASING & FIN. SERVICE	2,300,000	10.56	24,279,602.12	0.00	0.00	0.00	0.00	-24,279,602.12	-0.01	0.26
57 PREMIER LEASING & FINANCE LTD.	6,615,000	15.80	104,538,282.05	6.90	7.00	6.95	45,974,250.00	-58,564,032.05	-0.01	1.14
58 PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	11.90	11.80	11.85	2,997,967.05	-9,140,522.21	-0.01	0.13
59 UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	10.70	10.50	10.60	33,657,374.40	-15,834,513.52	0.00	0.54
60 UTTARA FINANCE & INVEST. LTD.	1,293,578	61.95	80,138,108.54	33.80	35.30	34.55	44,693,119.90	-35,444,988.64	0.00	0.87
Sector Total:	27,794,861		667,215,703.73				404,776,516.75	-262,439,186.98	-39.33	7.28
FOOD AND ALLIED PRODUCT:										
61 BATBC	827,470	459.90	380,556,659.65	518.70	519.10	518.90	429,374,183.00	48,817,523.35	0.00	4.15
62 EMERALD OIL INDUSTRIES LTD.	96,639	36.59	3,536,142.30	37.80	37.10	37.45	3,619,130.55	82,988.25	0.00	0.04
63 FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	0.00	0.00	0.00	-20,629.65	-0.01	0.00
64 GOLDEN HARVEST AGRO IND. LTD.	3,000,000	23.76	71,287,101.09	17.50	17.50	17.50	52,500,000.00	-18,787,101.09	0.00	0.78
65 NTC	6,158	642.13	3,954,247.37	650.20	649.00	649.60	4,000,236.80	45,989.43	0.00	0.04
66 OLYMPIC INDUSTRIES LTD.	744,077	217.57	161,892,003.97	129.60	127.60	128.60	95,688,302.20	-66,203,701.77	0.00	1.77
67 UNILEVER CONSUMER CARE LIMITED	61,000	1,866.15	113,835,426.30	2,893.30	0.00	2,893.30	176,491,300.00	62,655,873.70	0.01	1.24
68 ZEAL BANGLA SUGAR MILL	1,100	17.69	19,456.22	174.20	0.00	174.20	191,620.00	172,163.78	0.09	0.00
Sector Total:	4,739,444		735,101,666.55				761,864,772.55	26,763,106.00	3.64	8.02
FUEL AND POWER										
69 BARAKA POWER LIMITED	1,746,892	30.96	54,083,882.34	22.00	21.70	21.85	38,169,590.20	-15,914,292.14	0.00	0.59
70 DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309	50.47	97,934,239.01	36.60	37.70	37.15	72,082,479.35	-25,851,759.66	0.00	1.07
71 DOREEN POWER GENERATIONS AND SYSTEMS LTD	773,578	78.96	61,081,607.07	71.50	71.20	71.35	55,194,790.30	-5,886,816.77	0.00	0.67
72 ENERGYPAC POWER GENERATION LIMITED	724,500	41.90	30,360,000.00	35.50	35.70	35.60	25,792,200.00	-4,567,800.00	0.00	0.33
73 JAMUNA OIL COMPANY LTD.	780,005	188.08	146,705,869.83	167.40	170.00	168.70	131,586,843.50	-15,119,026.33	0.00	1.60
74 KHULNA POWER COMPANY LTD.	1,000,000	47.00	47,003,272.33	26.60	26.80	26.70	26,700,000.00	-20,303,272.33	0.00	0.51
75 LINDE BANGLADESH LIMITED	73,126	1,288.87	94,249,923.24	1,402.70	1,418.70	1,410.70	103,158,848.20	8,908,924.96	0.00	1.03
76 MEGHNA PETROLEUM LTD.	749,772	203.35	152,465,066.60	203.30	200.10	201.70	151,229,012.40	-1,236,054.20	0.00	1.66
77 MJL BANGLADESH LIMITED	1,246,248	100.72	125,524,022.09	89.10	88.10	88.60	110,417,572.80	-15,106,449.29	0.00	1.37
78 PADMA OIL COMPANY	74,702	211.24	15,780,260.69	209.20	208.00	208.60	15,582,837.20	-197,423.49	0.00	0.17
79 POWER GRID CO. OF BANGLADESH LTD.	1,027,705	51.53	52,953,532.11	53.00	52.90	52.95	54,416,979.75	1,463,447.64	0.00	0.58
80 SHAHJIBAZAR POWER CO. LTD.	105,917	97.52	10,329,497.69	93.80	93.50	93.65	9,919,127.05	-410,370.64	0.00	0.11
81 SUMMIT POWER LTD.	6,121,603	43.29	264,978,180.38	34.00	34.20	34.10	208,746,662.30	-56,231,518.08	0.00	2.89
82 TITAS GAS TRANSMISSION & D.C.L.	2,560,000	79.49	203,498,340.51	40.90	41.30	41.10	105,216,000.00	-98,282,340.51	0.00	2.22
83 UPGDCL-UNITED POWER GENERATION & DISTRIB	178,368	273.38	48,762,647.92	235.30	234.20	234.75	41,871,888.00	-6,890,759.92	0.00	0.53
Sector Total:	19,102,725		1,405,710,341.81				1,150,084,831.05	-255,625,510.76	-18.18	15.33
FUNDS										
84 AIBL 1st ISLAMIC MUTUAL FUND	2,500,000	9.65	24,117,979.78	7.30	7.60	7.45	18,625,000.00	-5,492,979.78	0.00	0.26
85 DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,409.95	6.90	7.10	7.00	10,953,971.00	-1,876,438.95	0.00	0.14

PORTFOLIO STATEMENT
AS ON: 29-Sep-2022

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
86 EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	6.50	6.60	6.55	23,580,000.00	131,357.30	0.00	0.26
87 GRAMEEN ONE SCHEME TWO	2,256,885	15.91	35,913,464.89	15.20	15.10	15.15	34,191,807.75	-1,721,657.14	0.00	0.39
88 ICB AMCL SONALI BANK 1ST MF	2,942,222	9.20	27,079,764.50	7.80	8.80	8.30	24,420,442.60	-2,659,321.90	0.00	0.30
89 ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	6.50	6.70	6.60	7,197,300.00	-1,753,692.15	0.00	0.10
90 L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	6.40	6.50	6.45	31,272,689.55	-11,934,278.99	0.00	0.47
91 MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	6.60	6.60	6.60	34,980,000.00	-9,876,795.82	0.00	0.49
92 NCCBL MUTUAL FUND-1	1,716,073	8.63	14,806,507.47	7.00	6.90	6.95	11,926,707.35	-2,879,800.12	0.00	0.16
93 PRIME BANK 1ST ICB AMCL M FUND	553,485	8.46	4,684,690.75	7.70	7.90	7.80	4,317,183.00	-367,507.75	0.00	0.05
94 VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428.17	7.30	7.50	7.40	17,977,108.60	-3,290,319.57	0.00	0.23
95 VANGUARD AML RUPALI BANK BALANCED FUND	328,467	9.15	3,005,338.60	7.40	7.40	7.40	2,430,655.80	-574,682.80	0.00	0.03
Sector Total:	29,130,303		264,168,983.32				221,872,865.65	-42,296,117.67	-16.01	2.88
INSURANCE										
96 AGRANI INSURANCE CO. LTD.	304,533	53.14	16,183,571.59	38.50	0.00	38.50	11,724,520.50	-4,459,051.09	0.00	0.18
97 ASIA PACIFIC GENERAL INSURANCE	446,866	66.35	29,650,246.32	46.10	46.50	46.30	20,689,895.80	-8,960,350.52	0.00	0.32
98 CENTRAL INSURANCE CO. LTD.	93,371	53.37	4,983,345.30	37.30	41.50	39.40	3,678,817.40	-1,304,527.90	0.00	0.05
99 CRYSTAL INSURANCE COMPANY LIMITED	204,660	53.60	10,970,233.10	37.70	39.50	38.60	7,899,876.00	-3,070,357.10	0.00	0.12
100 DELTA LIFE INSURANCE CO. LTD.	200,000	126.07	25,213,363.90	153.40	153.10	153.25	30,650,000.00	5,436,636.10	0.00	0.27
101 GREEN DELTA INSURANCE	2,449,033	107.55	263,401,540.95	65.10	66.30	65.70	160,901,468.10	-102,500,072.85	0.00	2.87
102 MERCHANTILE INSURANCE CO. LTD.	510,464	51.15	26,110,560.76	32.10	33.70	32.90	16,794,265.60	-9,316,295.16	0.00	0.28
103 NITOL INSURANCE COMPANY LTD.	1,086,995	52.48	57,046,307.84	42.90	43.90	43.40	47,175,583.00	-9,870,724.84	0.00	0.62
104 PEOPLES INSURANCE CO. LTD.	424,540	52.34	22,220,951.04	37.90	38.50	38.20	16,217,428.00	-6,003,523.04	0.00	0.24
105 PIONEER INSURANCE COMPANY LTD.	172,840	99.36	17,173,031.30	71.50	71.50	71.50	12,358,060.00	-4,814,971.30	0.00	0.19
106 PRAGATI INSURANCE LTD.	928,655	84.58	78,546,149.06	60.10	60.30	60.20	55,905,031.00	-22,641,118.06	0.00	0.86
107 PRIME ISLAMI LIFE INSURANCE LTD.	177,187	56.89	10,080,580.16	54.70	58.20	56.45	10,002,206.15	-78,374.01	0.00	0.11
108 RELIANCE INSURANCE CO. LTD.	25,000	23.34	583,502.55	57.50	59.00	58.25	1,456,250.00	872,747.45	0.01	0.01
Sector Total:	7,024,144		562,163,383.87				395,453,401.55	-166,709,982.32	-29.66	6.13
IT										
109 AAMRA NETWORKS LIMITED	663,054	48.74	32,316,582.33	39.00	39.30	39.15	25,958,564.10	-6,358,018.23	0.00	0.35
110 INFORMATION TECHNOLOGY CONSULTANTS LTD.	2,011,572	38.91	78,266,170.03	34.70	34.40	34.55	69,499,812.60	-8,766,357.43	0.00	0.85
Sector Total:	2,674,626		110,582,752.36				95,458,376.70	-15,124,375.66	-13.68	1.21
MISCELLANEOUS										
111 BERGER PAINTS BANGLADESH LTD.	41,262	1,146.16	47,292,650.78	1,740.10	1,775.00	1,757.55	72,520,028.10	25,227,377.32	0.01	0.52
112 BEXIMCO LIMITED(SHARE)	392,354	122.47	48,052,605.79	133.20	133.20	133.20	52,261,664.69	4,209,058.90	0.00	0.52
113 ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	0.00	0.00	0.00	0.00	-39,209.36	-0.01	0.00
Sector Total:	444,116		95,384,465.93				124,781,692.79	29,397,226.86	30.82	1.04
PHARMACEUTICALS AND CHEMICALS										
114 ACI FORMULATION LIMITED	33,922	157.92	5,357,053.08	171.10	169.50	170.30	5,776,916.60	419,863.52	0.00	0.06
115 ACI LIMITED	1,010,629	290.45	293,534,593.92	274.40	274.20	274.30	277,215,534.70	-16,319,059.22	0.00	3.20
116 BEXIMCO PHARMACEUTICALS LTD.	1,410,773	92.54	130,547,228.98	170.10	169.20	169.65	239,337,639.45	108,790,410.47	0.01	1.42
117 BEXIMCO SYNTHETICS(SHARE)	809,872	11.34	9,185,760.58	0.00	0.00	0.00	0.00	-9,185,760.58	-0.01	0.10
118 KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	7.20	7.20	7.20	7,920,000.00	-4,016,538.25	0.00	0.13
119 MARICO BANGLADESH LIMITED	5,479	1,261.98	6,914,372.24	2,430.70	2,400.00	2,415.35	13,233,702.65	6,319,330.41	0.01	0.08
120 RENATA (BD) LTD.	79,717	866.60	69,083,128.75	1,303.20	0.00	1,303.20	103,887,194.40	34,804,065.65	0.01	0.75
121 SQUARE PHARMACEUTICALS LTD.	2,576,489	223.82	576,676,226.22	209.80	210.20	210.00	541,062,690.00	-35,613,536.22	0.00	6.29
122 THE ACME LABORATORIES LTD.	2,380,829	98.40	234,266,310.35	96.90	96.20	96.55	229,869,039.95	-4,397,270.40	0.00	2.55
123 THE IBN SINA PHARMA. LTD.	119,402	255.99	30,566,252.01	306.40	309.50	307.95	36,769,845.90	6,203,593.89	0.00	0.33
124 THERAPEUTICS (BD) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	-200,301.71	-0.01	0.00
Sector Total:	9,527,572		1,368,267,766.09				1,455,072,563.65	86,804,797.56	6.34	14.92
SERVICES										
125 SUMMIT ALLIANCE PORT LIMITED	1,351,566	50.61	68,407,402.48	34.10	34.00	34.05	46,020,822.30	-22,386,580.18	0.00	0.75
Sector Total:	1,351,566		68,407,402.48				46,020,822.30	-22,386,580.18	-32.73	0.75
TANNARY INDUSTRIES										



ICB AMCL UNIT FUND

Print date: 19-Oct-2022

PORTFOLIO STATEMENT

AS ON: 29-Sep-2022

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
126 APEX FOOTWEAR LIMITED	52,610	287.50	15,125,635.94	304.10	290.20	297.15	15,633,061.50	507,425.56	0.00	0.16
127 APEX TANNERY LTD.	372,276	132.12	49,183,536.89	128.70	136.90	132.80	49,438,252.80	254,715.91	0.00	0.54
128 BATA SHOES (BD) LTD.	133,908	1,095.29	146,668,031.84	1,016.50	1,000.00	1,008.25	135,012,741.00	-11,655,290.84	0.00	1.60
Sector Total:	558,794		210,977,204.67				200,084,055.30	-10,893,149.37	-5.16	2.30
TELECOMMUNICATION										
129 BANGLADESH SUBMARINE CABLE CO.	1,000,000	169.04	169,042,760.24	226.20	224.50	225.35	225,350,000.00	56,307,239.76	0.00	1.84
130 GRAMEEN PHONE LTD.	426,607	312.69	133,397,433.01	286.60	288.00	287.30	122,564,191.10	-10,833,241.91	0.00	1.45
Sector Total:	1,426,607		302,440,193.25				347,914,191.10	45,473,997.85	15.04	3.30
TEXTILES										
131 ARGON DENIMS LIMITED	1,314,057	20.60	27,071,504.54	18.20	18.80	18.50	24,310,054.50	-2,761,450.04	0.00	0.30
132 BD DYEING & FINISHING IND.	18,120	46.60	844,325.08	0.00	0.00	0.00	0.00	-844,325.08	-0.01	0.01
133 C & A TEXTILES LIMITED	616,210	11.05	6,809,139.58	10.20	10.20	10.20	6,285,342.00	-523,797.58	0.00	0.07
134 DANDY DYEING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	-2,506.07	-0.01	0.00
135 DYNAMIC TEXTILE LTD.	6,820	23.47	160,071.55	0.00	0.00	0.00	0.00	-160,071.55	-0.01	0.00
136 ENVOY TEXTILES LTD.	150,284	47.07	7,074,015.49	43.90	44.60	44.25	6,650,067.00	-423,948.49	0.00	0.08
137 ESQUIRE KNIT COMPOSITE LTD.	596,750	36.19	21,595,731.77	34.50	34.80	34.65	20,677,387.50	-918,344.27	0.00	0.24
138 EVINCE TEXTILES LTD.	2,699,812	16.93	45,718,314.17	9.40	9.40	9.40	25,378,232.80	-20,340,081.37	0.00	0.50
139 FAMILYTEX (BD) LTD.	4,299,750	9.85	42,372,874.58	4.90	4.70	4.80	20,638,800.00	-21,734,074.58	-0.01	0.46
140 HAMID FABRICS LIMITED	356,416	23.63	8,420,332.49	22.20	22.30	22.25	7,930,256.00	-490,076.49	0.00	0.09
141 MALEK SPINNING MILLS LTD.	4,697	27.50	129,186.99	37.90	37.60	37.75	177,311.75	48,124.76	0.00	0.00
142 METRO SPINNING LIMITED	33	6.14	202.56	47.00	47.10	47.05	1,552.65	1,350.09	0.07	0.00
143 R. N. SPINNING MILLS LIMITED	3,920,400	20.01	78,458,753.83	6.20	6.40	6.30	24,698,520.00	-53,760,233.83	-0.01	0.86
144 SQUARE TEXTILE MILLS LTD.	3,311,236	58.61	194,068,352.23	67.90	67.80	67.85	224,667,413.49	30,599,061.26	0.00	2.12
145 TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	10.30	10.60	10.45	12,116,775.00	-17,972,696.32	-0.01	0.33
146 ZAHEEN SPINNING LIMITED	941,126	19.47	18,322,801.57	12.80	13.10	12.95	12,187,581.70	-6,135,219.87	0.00	0.20
Sector Total:	19,395,311		481,137,583.82				385,719,294.39	-95,418,289.43	-19.83	5.25
TRAVEL AND LEISURE										
147 UNIQUE HOTEL & RESORTS LIMITED	544,859	74.22	40,437,474.77	74.90	74.90	74.90	40,809,939.10	372,464.33	0.00	0.44
148 UNITED AIRWAYS (BD) LIMITED	2,697,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	-35,249,213.35	-0.01	0.38
Sector Total:	3,242,065		75,686,688.12				40,809,939.10	-34,876,749.02	-46.08	0.83
Listed Securities:	193,171,197		9,170,114,873.05				7,825,671,072.53	-1,344,443,800.52		100.00

ICB AMCL UNIT FUND

Print date: 19-Oct-2022

PORTFOLIO STATEMENT

AS ON: 29-Sep-2022

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

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Unit	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	Fourth ICB Unit Fund	2,995,000	34,442,500.00	10.60	31,747,000.00	-2,695,500.00	0.00
2	Fifth ICB Unit Fund	460,000	5,106,000.00	10.40	4,784,000.00	-322,000.00	0.00
3	ICB AMCL Second NRB Unit Fund	4,988,060	61,548,203.90	10.50	52,374,630.00	-9,173,574.00	0.00
4	Eighth ICB Unit Fund	246,640	2,787,032.00	10.40	2,565,056.00	-221,976.00	0.00
5	Second ICB Unit Fund	703,387	8,721,998.80	11.90	8,370,305.30	-351,694.00	0.00
6	HFAML-Shariah Unit Fund	1,000,000	10,000,000.00	9.91	9,910,000.00	-90,000.00	0.00
7	IDLC GROWTH FUND	1,000,000	10,000,000.00	11.35	11,350,000.00	1,350,000.00	0.00
8	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	12.18	6,090,000.00	1,090,000.00	0.00
9	SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000.00	13.56	13,560,000.00	2,160,000.00	0.00
10	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	10.44	25,578,000.00	-4,434,500.00	0.00
11	VIPB SEBL 1st Unit Fund	1,145,600	7,407,177.02	9.90	11,341,440.00	3,934,263.00	0.01
12	CAPITEC IBBL Shanah Unit Fund	100,000	1,000,000.00	10.25	1,025,000.00	25,000.00	0.00
13	Seventh ICB Unit Fund	2,370,000	28,203,000.00	11.50	27,255,000.00	-948,000.00	0.00
14	CAPM UNIT FUND	89,000	10,016,950.00	116.97	10,410,330.00	393,380.00	0.00
15	Third ICB Unit Fund	880,000	10,736,000.00	11.30	9,944,000.00	-792,000.00	0.00

19,927,687 236,381,361.72 226,304,761.30 -10,076,601.00

C.NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT V)

1	Ashuganj Power Station Compnay Limited	10,000	50,000,000.00	5,282.30	52,823,000.00	2,823,000.00	0.00
		10,000	50,000,000.00		52,823,000.00	2,823,000.00	

D.PREFERENCE SHARE

1	BANGLADESH DEVELOPMENT COMPANY	239,000	23,900,000.00	100.00	23,900,000.00	0.00	0.00
		239,000	23,900,000.00		23,900,000.00	0.00	

Total Non Listed Securities

20,176,687 310,281,361.72 303,027,761.30 -7,253,601.00

Total Listed Securities:

193,171,197 9,170,114,873.05 7,825,671,072.53 -1,344,443,800.52

Grand Total:

213,347,884 9,480,396,234.77 8,128,698,833.83 -1,351,697,401.52

