ICB AMCL SECOND MUTUAL FUND

Statement of Financial Position (Unaudited)

As at September 30, 2022

Particulars	Notes	Amount in Taka		
		30-Sep-2022	30-Jun-2022	30-Jun-2021 "Restated"
Assets				
Marketable Investments - at Market	3.00	478,771,505	500,890,665	467,177,162
Cash & Cash Equivalents	4.00	42,233,094	57,648,675	79,286,947
Other Current Assets	5.00	1,537,500	2,238,114	2,712,302
Total Assets		**522,542,099**	**560,777,454**	**549,176,411**
Equity and Liabilities				
Equity:				
Capital	6.00	500,000,000	500,000,000	500,000,000
Dividend Equalization Reserve	7.00	4,354,965	4,354,965	4,354,965
Retained Earnings	8.00	9,242,822	43,918,023	12,173,408
Total Equity (A)		**513,597,787**	**548,272,988**	**516,528,373**
Liabilities & Provisions:				
Unclaimed/ Dividend payable	9.00	5,956,542	2,326,898	19,785,102
Current Liabilities	10.00	2,987,770	10,177,568	12,862,936
Total Liabilities (B)		**8,944,312**	**12,504,466**	**32,648,038**
Total Equity and Liabilities (A+B)		**522,542,099**	**560,777,454**	**549,176,411**
Net Asset Value (NAV) per unit				
Net Asset Value-at Cost	11.00	**13.73**	**14.30**	**13.96**
Net Asset Value-at Market	12.00	**10.27**	**10.97**	**10.33**

Chief Executive Officer

Chairman of Trustee Committee

Tazina

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 October, 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL SECOND MUTUAL FUND

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
for the period ended September 30, 2022

Particulars	Notes	Amount in Taka	
		01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021 "Restated"
Income			
Profit on Sale of Investments		3,142,695	21,263,323
Dividend from Investment in Securities		1,100,565	506,517
Interest on Bank Deposits and Bonds	13.00	101,250	375,000
Total Income		**4,344,510**	**22,144,840**
Expenses			
Management Fee		2,360,587	2,441,500
Trustee Fee		125,000	125,000
Custodian Fee		124,044	130,497
Annual BSEC Fee		128,454	148,791
Listing Fees		125,000	125,000
Audit Fee		28,750	23,000
Other Operating Expenses	14.00	95,050	60,089
Total Expenses		**2,986,885**	**3,053,877**
Profit for the period		**1,357,625**	**19,090,963**
(Provision)/Write back of provision against diminution in value of investment	15.00	(6,032,826)	105,502,971
Profit for the year		**(4,675,201)**	**124,593,934**
Other comprehensive income		-	-
Total comprehensive income for the year/ period		**(4,675,201)**	**124,593,934**
Earnings Per Unit for the period	16.00	**(0.09)**	**2.49**

Chief Executive Officer

Chairman of Trustee Committee

Tazina
Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 October, 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL SECOND MUTUAL FUND

Statement of Changes in Equity (Unaudited)
for the period ended September 30, 2022

Particulars	Share Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2022	**500,000,000**	**4,354,965**	**43,918,023**	**548,272,988**
Dividend paid for FY 2021-2022	-	-	(30,000,000)	(30,000,000)
Net Income for the period ended September 30, 2022	-	-	(4,675,201)	(4,675,201)
Balance as at September 30, 2022	**500,000,000**	**4,354,965**	**9,242,822**	**513,597,787**

Statement of Changes in Equity (Unaudited)
for the period ended September 30, 2021 (Restated)

Particulars	Share Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2021	**500,000,000**	**4,354,965**	**12,173,408**	**516,528,373**
Dividend paid for FY 2020-2021	-	-	(40,000,000)	(40,000,000)
Net Income for the period ended September 30, 2021	-	-	124,593,934	124,593,934
Balance as at September 30, 2021	**500,000,000**	**4,354,965**	**96,767,342**	**601,122,307**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 October, 2022

ICB Asset Management Company Ltd.

ICB AMCL SECOND MUTUAL FUND

Statement of Cash Flows (Unaudited)

for the period ended September 30, 2022

Particulars	Notes	Amount in Taka	
		01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
Cash flow from operating activities			
Dividend from investment in shares		1,933,262	1,943,227
Interest on Bank deposits and Bond		595,250	769,000
Expenses		(10,176,683)	(7,890,867)
Net cash inflow/(outflow) from operating activities	17.00	**(7,648,171)**	**(5,178,640)**
Cash flow from investment activities			
Sale of Securitiess		23,159,063	116,561,268
Purchase of Securities		(3,918,617)	(70,096,884)
Share application money		(3,825,000)	(8,000,000)
Refund of Share application money		3,187,500	8,000,000
Net cash inflow/(outflow) from investing activities		**18,602,946**	**46,464,384**
Cash flow from financing activities			
Other liabilities (Share money deposit and others)		-	(5,008,736)
Dividend paid for the period		(26,370,356)	(55,541,848)
Net cash inflow/(outflow) from financing activities		**(26,370,356)**	**(60,550,584)**
Net cash increase/(decrease)		**(15,415,581)**	**(19,264,840)**
Cash or equivalents at the beginning of the year		57,648,675	79,286,947
Cash or equivalents at the end of the year		**42,233,094**	**60,022,107**
Net Operating Cash Flow Per Unit (NOCFPU)	18.00	**(0.15)**	**(0.10)**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 October, 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL Second Mutual Fund

Notes on the financial statements (Unaudited)

As at and for the period ended September 30, 2022

1.00 Legal status and nature of business:

The ICB AMCL Second Mutual Fund was established under a Trust Deed executed on April 06, 2009 between the ICB Capital Management Ltd. (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee' and 'Custodian' The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on May 14, 2009 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on July 09, 2009 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on October 13, 2009.

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 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 authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 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.

The ICB AMCL Second Mutual Fund is a close-end mutual fund of 10 years tenure. The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

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.

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. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

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 September 30, 2022.

ICB Asset Management Company Ltd. DHAKA

2.03 Reporting period

These financial statements cover the period of 3 Months from July 01, 2022 to September 30, 2022.

2.05 Investment Policy

a) 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.

b) Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

c) Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

d) Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

e) All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

2.06 Dividentd Policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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 70% of annual profit during the year, net of provisions.

2.07 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 (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

2.08 Trustee fee

The Trustee shall be paid an annual Trusteeship fee of Tk. 5,00,000.00 (taka five lac) only on semi-annual in advance basis during the life of the fund.

2.09 Custodian fee

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

2.10 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, 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 Tk 50,000.00 whichever is higher.

2.11 Stock Exchange Annual Listing fee

As per listing regulations the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong stock exchanges as annual listing fee.

ICB Asset Management Company Ltd. DHAKA

2.12 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

2.13 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.14 Dividend Equalization Reserve:

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

2.15 Financial Risk Management

ICB AMCL seeks to reduce financial risks (specially market risk- interest rate, currency & 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.

2.16 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 11 and 12.

2.17 Components of financial statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

2.18 Revenue Recognization

a) Gains/ Losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

b) Cash Dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognized when shareholders' right to receive dividend is established.
c) Interest income is recognized on accrual basis.

2.19 Earning Per Unit

The mutual fund calculates Earning Per Unit (EPU) in accordance with IAS 33. Earnings Per Share, which has been shown on the face of the statement of Profit or Loss and other Comprehensive Income.

2.20 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and
ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

ICB Asset Management Company Ltd. DHAKA

		Amount in Taka	
		30-Sep-2022	30-Jun-2022
3.00	**Marketable Investments - at Market:**		
	Equity Shares (Note 3.01)	478,771,505	500,890,665
		478,771,505	**500,890,665**

3.01 Sector wise break up of investments in securities as on September 30, 2022 is as follows:

Sector/Category	Total Cost Price (Tk)	Total Market Price (Tk)	Difference Surplus/(Deficit)
BANKS	29,915,477	22,857,517	(7,057,960)
FUNDS	22,445,581	19,420,631	(3,024,950)
ENGINEERING	85,435,929	51,301,313	(34,134,616)
FOOD AND ALLIED PRODUCTS	37,762,286	34,839,705	(2,922,581)
FUEL AND POWER	81,336,710	65,396,000	(15,940,710)
TEXTILES	51,712,406	37,562,241	(14,150,165)
PHARMACEUTICALS AND CHEMICAL	66,696,103	70,475,968	3,779,865
SERVICES	21,212,970	7,822,511	(13,390,459)
CEMENT	41,468,000	26,594,779	(14,873,221)
CERAMIC INDUSTRY	46,719,597	37,774,610	(8,944,987)
INSURANCE	25,527,422	17,482,725	(8,044,697)
TELECOMMUNICATION	15,782,390	20,005,810	4,223,420
TRAVEL AND LEISURE	5,422,627	3,355,520	(2,067,107)
FINANCE AND LEASING	86,659,808	29,424,431	(57,235,378)
CORPORATE BOND	29,455,886	29,185,095	(270,791)
MISCELLANEOUS	4,016,156	5,272,650	1,256,494
	651,569,348	**478,771,505**	**(172,797,843)**

		30-Sep-2022	30-Jun-2022
4.00	**Cash & Cash Equivalents :**		
	IFIC Bank Ltd Principal Branch (STD account) 1001-276608-041	20,037,152	5,508,931
	IFIC Bank Ltd Principal Branch (Escrow account) 1001-284686-041	40,945	40,945
	IFIC Bank Ltd Federation Branch (D/A 09-10) 1008-000264-041	751	751
	IFIC Bank Ltd Federation Branch (D/A -10-11) 1008-000361-041	2,205	2,205
	Shahjalal Islami, Motijheel Branch (D/A 11-12) 4015 13100001134	255	255
	IFIC Bank Ltd Principal Branch (D/A 13-14) 1001-000595-041	1,224	1,224
	IFIC Bank Ltd Principal Branch (D/A 14-15) 1001-769920-041	856	856
	IFIC Bank Ltd Principal Branch (D/A 15-16) 1001-011736-041	625	625
	IFIC Bank Ltd Principal Branch (D/A 16-17) 0170146407041	49	49
	IFIC Bank Ltd Principal Branch (D/A 17-18) 0100100162041	-	452,392
	IFIC Bank Ltd Principal Branch (D/A 18-19) 0100100221041	140,578	141,178
	Dhaka Bank Ltd, Kakrail Branch (D/A 19-20) 1061500000344	675,070	675,070
	IFIC Bank Ltd Principal Branch (D/A 20-21) 0190216487041	812,554	824,194
	Dhaka Bank Ltd, Kakrail Branch (D/A 21-22) 1061500000694	520,830	-
	Sub Total	**22,233,094**	**7,648,675**
	FDR Account:		
	NRBC Bank Ltd., Principal Br.	20,000,000	20,000,000
	Jamuna Bank Ltd., Shantinagar Br.	-	20,000,000
	Brac Bank Ltd., Bijoynagar Br.	-	10,000,000
	Sub Total	**20,000,000**	**50,000,000**
	Total Cash at Bank	**42,233,094**	**57,648,675**
5.00	**Other Current Assets:**		
	Dividend receivable	-	832,697
	Interest receivable on FDR & Bonds	-	505,417
	Receivable for share sold	500,000	500,000
	IPO Application	637,500	-
	Securities and other deposits	400,000	400,000
		1,537,500	**2,238,114**

ICB Asset Management Company Ltd. DHAKA

		Amount in Taka	
		30-Sep-2022	30-Jun-2022
6.00	**Unit capital:**		
	5,00,00,000 number of units of Tk 10 each.	**500,000,000**	**500,000,000**
7.00	**Dividend Equalization Reserve**		
	Balance as at July 01, 2022	4,354,965	4,354,965
	Closing Balance as at September 30, 2022	**4,354,965**	**4,354,965**
8.00	**Retained Earning**		
	Balance as at July 01, 2022	43,918,023	12,173,408
	Less: Dividend Paid for FY ~~2020-2021~~ 2021-2022	(30,000,000)	(40,000,000)
		13,918,023	**(27,826,592)**
	Add: Net income for the period	(4,675,201)	71,744,615
	Closing Balance as at September 30, 2022	**9,242,822**	**43,918,023**
9.00	**Unclaimed/ Dividend payable**		
	Balance as at July 01, 2022	2,326,898	19,785,102
	Add: Addition for this year	30,000,000	40,000,000
	Less: Dividend credited to investors account	(25,991,325)	(39,344,996)
	Less: Paid to Capital Market Stabilization Fund (FY 2017-18)	(379,031)	(18,113,208)
	Closing Balance as at September 30, 2022 (9.01)	**5,956,542**	**2,326,898**
9.01	**Year wise breakup of unclaimed/ Dividend payable as on September 30, 2022**		
	Dividend payable for FY 2017-18	-	376,481
	Dividend payable for FY 2018-19	502,971	506,421
	Dividend payable for FY 2019-20	636,242	636,242
	Dividend payable for FY 2020-21	796,114	807,754
	Dividend payable for FY 2021-22	4,021,215	-
		5,956,542	**2,326,898**
10.00	**Current liabilities**		
	Management fee payable to ICB AMCL	2,360,587	9,587,584
	Trustee fee payable to ICB	125,000	-
	Custodian fee payable to ICB	124,044	491,957
	Annual Fee Payable to BSEC	128,454	8,879
	Listing Fee payable	125,000	-
	Audit fee	57,500	28,750
	Others	67,185	60,398
	Total current liabilities	**2,987,770**	**10,177,568**

		Amount in Taka	
		30-Sep-2022	30-Jun-2022
11.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	695,339,942	727,542,471
	Less: Liabilities	8,944,312	12,504,466
	Net Asset Value	**686,395,630**	**715,038,005**
	Number of Units	50,000,000	50,000,000
	NAV per Unit at Cost	**13.73**	**14.30**
12.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	522,542,099	560,777,454
	Less: Liabilities	8,944,312	12,504,466
	Net Asset Value	**513,597,787**	**548,272,988**
	Number of Units	50,000,000	50,000,000
	NAV per Unit at Market Value	**10.27**	**10.97**

ICB Asset Management Co. Ltd.

	Amount in Taka	
	01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
13.00 Interest on bank deposits and bonds:		
Interest on Fixed deposits	101,250	375,000
	101,250	**375,000**
14.00 Other operating expenses:		
Bank charges and excise duty	18,115	31
Publicity Expense	59,865	53,858
Dividend distribution expenses	2,120	-
IPO application expenses	8,000	3,000
CDBL Transection Charges	611	3,200
Others	6,339	-
	95,050	**60,089**
15.00 (Provision)/Write back of provision against diminution in value of investment		
Balance as at July 01, 2022	(166,765,017)	(75,821,761)
Closing Balance as at September 30, 2022	(172,797,843)	(181,324,732)
(Provision)/Write back of provision against diminution in value of investment	**(6,032,826.19)**	**105,502,971**
16.00 EPU		
Net profit after Provision	(4,675,201)	124,593,934
Number of Units	50,000,000	50,000,000
Earnings Per Unit	**(0.09)**	**2.49**

**** Changes in the Earnings Per Unit (EPU) have occurred due to the adoption of International Financial Reporting Standards (IFRS). ****

17.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	(7,648,171)	(5,178,640)
Number of Units	50,000,000	50,000,000
NOCFPU Per Unit	**(0.15)**	**(0.10)**

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

18.00 Reconciliation between net profit to operating cash flow		
Net Profit before provision	1,357,625	19,090,963
Less: Profit on sale of investment	(3,142,695)	(21,263,323)
Operating cash flow before changes in working capital	**(1,785,070)**	**(2,172,360)**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	1,326,697	1,830,710
(Decrease)/Increase of Current liabilities	(7,189,798)	(4,836,990)
	(5,863,101)	**(3,006,280)**
Net operating cash flows	**(7,648,171)**	**(5,178,640)**

ICB Asset Management Company Ltd. DHAKA

ICB AMCL SECOND MUTUAL FUND

Print date: 19-Oct-2022

PORTFOLIO STATEMENT

AS ON: **29-Sep-2022**

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
BANKS											
1	AB BANK LTD.	745,397	19.70	14,685,917.04	9.90	10.00	9.95	7,416,700.15	-7,269,216.89	0.00	2.25
2	DHAKA BANK LTD.	300,000	13.41	4,023,835.30	13.60	13.70	13.65	4,095,000.00	71,164.70	0.00	0.62
3	JAMUNA BANK LTD.	350,105	22.45	7,859,786.02	21.30	21.40	21.35	7,474,741.75	-385,044.27	0.00	1.21
4	N C C BANK LTD.	279,500	11.97	3,345,938.55	13.80	13.90	13.85	3,871,075.00	525,136.45	0.00	0.51
	Sector Total:	1,675,002		29,915,476.91				22,857,516.90	-7,057,960.01	-23.59	4.59
CEMENT											
5	Crown Cement PLC	70,000	86.54	6,058,087.72	74.40	70.00	72.20	5,054,000.00	-1,004,087.72	0.00	0.93
6	HEIDELBERG CEMENT BD. LTD.	40,462	383.33	15,510,492.61	179.10	185.50	182.30	7,376,222.60	-8,134,270.01	-0.01	2.38
7	LAFARGE HOLCIM BANGLADESH LIMITED	160,000	83.63	13,381,144.24	75.30	75.60	75.45	12,072,000.00	-1,309,144.24	0.00	2.05
8	MEGHNA CEMENT MILLS LTD.	29,287	222.57	6,518,275.06	71.80	71.10	71.45	2,092,556.15	-4,425,718.91	-0.01	1.00
	Sector Total:	299,749		41,467,999.63				26,594,778.75	-14,873,220.88	-35.87	6.36
CERAMIC INDUSTRY											
9	RAK CERAMICS(BANGLADESH) LTD.	852,700	54.79	46,719,596.99	44.50	44.10	44.30	37,774,610.00	-8,944,986.99	0.00	7.17
	Sector Total:	852,700		46,719,596.99				37,774,610.00	-8,944,986.99	-19.15	7.17
CORPORATE BOND											
10	AIBL MUDARABA PERPETUAL BOND	2,953	5,000.00	14,765,000.00	4,920.0	4,560.0	4,740.00	13,997,220.00	-767,780.00	0.00	2.27
11	IBBL 2ND PERPETUAL MUDARABA BOND	1,995	5,000.00	9,975,000.00	5,000.0	4,850.0	4,925.00	9,825,375.00	-149,625.00	0.00	1.53
12	IBBL MUDARABA PERPETUAL BOND	5,000	943.18	4,715,886.35	1,055.0	1,090.0	1,072.50	5,362,500.00	646,613.65	0.00	0.72
	Sector Total:	9,948		29,455,886.35				29,185,095.00	-270,791.35	-0.92	4.52
ENGINEERING											
13	AFTAB AUTOMOBILES LTD.	210,000	83.00	17,429,237.03	25.90	25.80	25.85	5,428,500.00	-12,000,737.03	-0.01	2.67
14	ATLAS(BANGLADESHD) LTD.	35,005	197.52	6,914,359.50	106.90	0.00	106.90	3,742,034.50	-3,172,325.00	0.00	1.06
15	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	28,049	104.79	2,939,240.55	93.30	92.50	92.90	2,605,752.10	-333,488.45	0.00	0.45
16	BENGAL WINDSOR THERMOPLASTICS	50,000	43.77	2,188,411.08	28.00	27.60	27.80	1,390,000.00	-798,411.08	0.00	0.34
17	BSRM STEELS LIMITED	172,150	141.89	24,425,628.81	65.60	65.90	65.75	11,318,862.50	-13,106,766.31	-0.01	3.75
18	GOLDEN SON LTD.	200,000	24.61	4,921,304.56	18.20	18.20	18.20	3,640,000.00	-1,281,304.56	0.00	0.76
19	RUNNER AUTO MOBILES	100,000	53.60	5,360,194.77	48.70	48.50	48.60	4,860,000.00	-500,194.77	0.00	0.82
20	S. ALAM COLD ROLLED STEELS LTD	492,370	43.17	21,257,552.67	37.30	37.10	37.20	18,316,164.00	-2,941,388.67	0.00	3.26
	Sector Total:	1,287,574		85,435,928.97				51,301,313.10	-34,134,615.87	-39.95	13.11
FINANCE AND LEASING											
21	BANGLADESH INDS. FINANCE CO.	155,079	41.15	6,381,048.89	10.80	9.90	10.35	1,605,067.65	-4,775,981.24	-0.01	0.98
22	FIRST FINANCE LIMITED	138,975	9.07	1,259,864.19	5.50	5.90	5.70	792,157.50	-467,706.69	0.00	0.19
23	I.D.L.C FINANCE LIMITED	243,668	57.26	13,951,493.39	50.90	50.20	50.55	12,317,417.40	-1,634,075.99	0.00	2.14
24	INTL. LEASING & FIN. SERVICES	607,278	49.30	29,938,852.41	6.00	6.10	6.05	3,674,031.90	-26,264,820.51	-0.01	4.59
25	PEOPLES LEASING & FIN. SERVICE	410,000	13.87	5,684,670.37	0.00	0.00	0.00	0.00	-5,684,670.37	-0.01	0.87
26	PREMIER LEASING & FINANCE LTD.	771,750	16.23	12,526,265.52	6.90	7.00	6.95	5,363,662.50	-7,162,603.02	-0.01	1.92
27	PRIME FINANCE & INVESTMENT LTD.	56,952	121.06	6,894,423.08	11.90	11.80	11.85	674,881.20	-6,219,541.88	-0.01	1.06
28	UNION CAPITAL LIMITED	385,875	21.83	8,423,109.04	10.70	10.50	10.60	4,090,275.00	-4,332,834.04	-0.01	1.29
29	UTTARA FINANCE & INVEST. LTD.	26,250	60.96	1,600,081.49	33.80	35.30	34.55	906,937.50	-693,143.99	0.00	0.25
	Sector Total:	2,795,827		86,659,808.38				29,424,430.65	-57,235,377.73	-66.05	13.30
FOOD AND ALLIED PRODUCTS											
30	BATBC	40,950	446.62	18,289,029.86	518.70	519.10	518.90	21,248,955.00	2,959,925.14	0.00	2.81
31	GOLDEN HARVEST AGRO IND. LTD.	360,000	23.55	8,477,905.15	17.50	17.50	17.50	6,300,000.00	-2,177,905.15	0.00	1.30
32	OLYMPIC INDUSTRIES LTD.	55,000	199.59	10,977,648.49	129.60	127.60	128.60	7,073,000.00	-3,904,648.49	0.00	1.68
33	ZEAL BANGLA SUGAR MILL	1,250	14.16	17,702.47	174.20	0.00	174.20	217,750.00	200,047.53	0.11	0.00
	Sector Total:	457,200		37,762,285.97				34,839,705.00	-2,922,580.97	-7.74	5.80
FUEL AND POWER											
34	DHAKA ELECTRIC SUPPLY CO. LTD.	125,000	50.32	6,289,834.48	36.60	37.70	37.15	4,643,750.00	-1,646,084.48	0.00	0.97
35	MEGHNA PETROLEUM LTD.	65,000	200.40	13,025,756.75	203.30	200.10	201.70	13,110,500.00	84,743.25	0.00	2.00
36	MJL BANGLADESH LIMITED	100,000	105.22	10,522,195.98	89.10	88.10	88.60	8,860,000.00	-1,662,195.98	0.00	1.61
37	POWER GRID CO. OF BANGLADESH LTD.	365,000	61.91	22,597,162.09	53.00	52.90	52.95	19,326,750.00	-3,270,412.09	0.00	3.47

ICB Asset Management Company Ltd. DHAKA

ICB AMCL SECOND MUTUAL FUND

Print date: 19-Oct-2022

PORTFOLIO STATEMENT

AS ON: **29-Sep-2022**

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
38	SUMMIT POWER LTD	450,000	47.81	21,516,451.87	34.00	34.20	34.10	15,345,000.00	-6,171,451.87	0.00	3.30
39	TITAS GAS TRANSMISSION & D.C.L	100,000	73.85	7,385,309.20	40.90	41.30	41.10	4,110,000.00	-3,275,309.20	0.00	1.13
	Sector Total:	1,205,000		81,336,710.37				65,396,000.00	-15,940,710.37	-19.60	12.48
	FUNDS										
40	AIBL 1st ISLAMIC MUTUAL FUND	501,350	8.94	4,483,710.33	7.30	7.60	7.45	3,735,057.50	-748,652.83	0.00	0.69
41	GRAMEEN ONE : SCHEME TWO	308,060	15.71	4,838,812.43	15.20	15.10	15.15	4,667,109.00	-171,703.43	0.00	0.74
42	NCCBL MUTUAL FUND-1	718,841	8.37	6,018,032.16	7.00	6.90	6.95	4,995,944.95	-1,022,087.21	0.00	0.92
43	VANGUARD AML BD FINANCE MUTUAL	813,854	8.73	7,105,025.92	7.30	7.50	7.40	6,022,519.60	-1,082,506.32	0.00	1.09
	Sector Total:	2,342,105		22,445,580.84				19,420,631.05	-3,024,949.79	-13.48	3.44
	INSURANCE										
44	GREEN DELTA INSURANCE	211,644	99.30	21,015,828.29	65.10	66.30	65.70	13,905,010.80	-7,110,817.49	0.00	3.23
45	PEOPLES INSURANCE CO. LTD.	19,770	47.42	937,456.30	37.90	38.50	38.20	755,214.00	-182,242.30	0.00	0.14
46	PRIME ISLAMI LIFE INSURANCE LTD	50,000	71.48	3,574,137.17	54.70	58.20	56.45	2,822,500.00	-751,637.17	0.00	0.55
	Sector Total:	281,414		25,527,421.76				17,482,724.80	-8,044,696.96	-31.51	3.92
	MISCELLANEOUS										
47	BERGER PAINTS BANGLADESH LTD.	3,000	1,338.72	4,016,155.86	1,740.1	1,775.0	1,757.55	5,272,650.00	1,256,494.14	0.00	0.62
	Sector Total:	3,000		4,016,155.86				5,272,650.00	1,256,494.14	31.29	0.62
	PHARMACEUTICALS AND CHE										
48	ACI LIMITED	43,086	294.28	12,679,509.30	274.40	274.20	274.30	11,818,489.80	-861,019.50	0.00	1.95
49	BEXIMCO PHARMACEUTICALS LTD.	52,862	89.72	4,742,655.69	170.10	169.20	169.65	8,968,038.30	4,225,382.61	0.01	0.73
50	SQUARE PHARMACEUTICALS LTD.	144,664	218.91	31,668,725.69	209.80	210.20	210.00	30,379,440.00	-1,289,285.69	0.00	4.86
51	THE ACME LABORATORIES LTD.	200,000	88.03	17,605,211.92	96.90	96.20	96.55	19,310,000.00	1,704,788.08	0.00	2.70
	Sector Total:	440,612		66,696,102.60				70,475,968.10	3,779,865.50	5.67	10.24
	SERVICES										
52	SUMMIT ALLIANCE PORT LIMITED	229,736	92.34	21,212,969.82	34.10	34.00	34.05	7,822,510.80	-13,390,459.02	-0.01	3.26
	Sector Total:	229,736		21,212,969.82				7,822,510.80	-13,390,459.02	-63.12	3.26
	TELECOMMUNICATION										
53	BANGLADESH SUBMARINE CABLE CO.	75,116	164.27	12,339,106.44	226.20	224.50	225.35	16,927,390.60	4,588,284.16	0.00	1.89
54	GRAMEEN PHONE LTD.	10,715	321.35	3,443,283.75	286.60	288.00	287.30	3,078,419.50	-364,864.25	0.00	0.53
	Sector Total:	85,831		15,782,390.19				20,005,810.10	4,223,419.91	26.76	2.42
	TEXTILES										
55	EVINCE TEXTILES LTD.	381,150	16.89	6,437,626.93	9.40	9.40	9.40	3,582,810.00	-2,854,816.93	0.00	0.99
56	R. N. SPINNING MILLS LIMITED	514,800	21.15	10,886,218.87	6.20	6.40	6.30	3,243,240.00	-7,642,978.87	-0.01	1.67
57	SQUARE TEXTILE MILLS LTD.	401,496	65.75	26,399,692.60	67.90	67.80	67.85	27,241,503.60	841,811.00	0.00	4.05
58	TALLU SPINNING MILLS LTD.	180,554	30.97	5,592,110.64	10.30	10.60	10.45	1,886,789.30	-3,705,321.34	-0.01	0.86
59	ZAHEEN SPINNING LIMITED	124,162	19.30	2,396,756.95	12.80	13.10	12.95	1,607,897.90	-788,859.05	0.00	0.37
	Sector Total:	1,602,162		51,712,405.99				37,562,240.80	-14,150,165.19	-27.36	7.94
	TRAVEL AND LEISURE										
60	UNIQUE HOTEL & RESORTS LIMITED	44,800	73.97	3,313,805.59	74.90	74.90	74.90	3,355,520.00	41,714.41	0.00	0.51
61	UNITED AIRWAYS (BD) LIMITED	152,460	13.83	2,108,821.85	0.00	0.00	0.00	0.00	-2,108,821.85	-0.01	0.32
	Sector Total:	197,260		5,422,627.44				3,355,520.00	-2,067,107.44	-38.12	0.83
	Listed Securities:	**13,765,120**		**651,569,348.07**				**478,771,505.05**	**-172,797,843.02**		**100.0**

ICB AMCL SECOND MUTUAL 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/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
0							

	No. of Shares/Units	Total Cost Value	Total Market Value	Appreciation(or Diminution of M.V)
Total Non Listed Securities	0	0.00	0.00	0.00
Total Listed Securities:	13,765,120	651,569,348.07	478,771,505.05	-172,797,843.02
Grand Total:	13,765,120	651,569,348.07	478,771,505.05	-172,797,843.02

ICB Asset Management Company Ltd. DHAKA