ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Financial Position (Unaudited)

As at September 30, 2022

Particulars	Notes	Amount in Taka	
		30-Sep-2022	30-Jun-2022
Assets			
Marketable Investments- at Market Value	3.00	427,965,762	418,717,855
Cash & Cash Equivalents	4.00	32,121,364	13,531,818
Other Current Assets	5.00	2,865,900	2,930,394
Equity and Liabilities			
Equity:			
Unit Capital	6.00	187,475,700	164,247,300
Unit Premium Reserve	7.00	190,119,037	165,903,970
Dividend Equalization Reserve	8.00	6,034,919	6,034,919
Retained earnings	9.00	71,041,983	85,533,783
Total Equity (A)		**454,671,639**	**421,719,972**
Liabilities & Provisions:			
Unclaimed/ Dividend payable	10.00	5,902,688	5,666,790
Current Liabilities	11.00	2,378,699	7,793,305
Total Liabilities (B)		**8,281,387**	**13,460,095**
Total Equity and Liabilities (A+B)		**462,953,026**	**435,180,067**
Net Asset Value (NAV) per unit			
Net Asset Value-at Cost	12.00	**310.64**	**334.51**
Net Asset Value-at Market	13.00	**242.52**	**256.76**

Chief Executive Officer

Chairman of Trustee Committee

Tahzina

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 October, 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL PENSION HOLDERS' UNIT 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 (Re-stated)
Income			
Profit on sale of investments		3,079,224	20,327,793
Dividend from investment in securities		476,994	679,269
Interest on bank deposits and bonds	14.00	7,038	-
Total Income		**3,563,256**	**21,007,062**
Expenses			
Management fee		1,899,211	1,782,561
Trustee fee		101,409	93,632
Custodian fee		103,755	106,727
Annual BSEC fee		102,309	95,543
Commission to agents		81,273	-
Audit fee		28,750	23,000
Other operating expenses	15.00	61,939	59,681
Total Expenses		**2,378,646**	**2,161,144**
Profit before unrealized gain/ (loss)		**1,184,610**	**18,845,918**
(Provision)/Write back of provision against diminution in value of investment	16.00	(2,535,906)	68,240,614
Profit for the Period		**(1,351,296)**	**87,086,532**
Other comprehensive income		-	-
Total comprehensive income for the Period		**(1,351,296)**	**87,086,532**
Earnings Per Unit for the period	17.00	**(0.72)**	**56.19**

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 PENSION HOLDERS' UNIT FUND

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

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Retained Earnings (Re-stated)	Total Equity (Re-stated)
Balance as at July 01, 2022	**164,247,300**	**165,903,970**	**6,034,919**	**85,533,783**	**421,719,972**
Prior year error adjustment				(720)	(720)
	164,247,300	**165,903,970**	**6,034,919**	**85,533,063**	**421,719,252**
Unit Capital	23,228,400	-	-	-	23,228,400
Unit Premium reserve	-	24,215,067	-	-	24,215,067
Dividend paid (2nd Half) 2021-2022	-	-	-	(13,139,784)	(13,139,784)
Net Income for the period ended September 30, 2022	-	-	-	(1,351,296)	(1,351,296)
Balance as at September 30, 2022	**187,475,700**	**190,119,037**	**6,034,919**	**71,041,983**	**454,671,639**

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

Balance as at July 01, 2021	**152,614,300**	**151,522,477**	**2,934,919**	**73,036,942**	**380,108,638**
Unit Capital	2,374,600	-	-	-	2,374,600
Unit Premium reserve	-	2,483,889	-	-	2,483,889
Transfer from dividend equalization fund to retained earnings	-		3,100,000	(3,100,000)	-
Dividend paid (2nd Half) 2020-2021	-	-	-	(11,446,072)	(11,446,072)
Net Income for the period ended September 30, 2021	-	-	-	87,086,532	87,086,532
Balance as at September 30, 2021	**154,988,900**	**154,006,366**	**6,034,919**	**145,577,402**	**460,607,587**

Chief Executive Officer

Chairman of Trustee Committee

Tazina

Head of Finance & Accounts

Member-Secretary of Trustee Committee

ICB Asset Management Company Ltd. DHAKA

Dated: 30 October, 2022

ICB AMCL PENSION HOLDERS' UNIT 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		1,178,988	2,063,539
Interest on bank deposits and bonds		7,038	-
Expenses		(7,793,972)	(6,181,439)
Net cash inflow/(outflow) from operating activities	19.00	**(6,607,946)**	**(4,117,900)**
Cash flow from investment activities			
Sale of Securitiess		34,448,324	114,049,020
Purchase of Securities		(43,152,913)	(107,840,327)
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		**(9,342,089)**	**6,208,693**
Cash flow from financing activities			
Units sold		23,436,500	4,595,100
Units surrendered		(208,100)	(2,220,500)
Premium received on sale of units		24,427,329	4,764,863
Premium refunded on surrender of units		(212,262)	(2,280,974)
Dividend paid during the period		(12,903,886)	(11,228,481)
Net cash inflow/(outflow) from financing activities		**34,539,581**	**(6,369,992)**
Net cash increase/(decrease)		**18,589,546**	**(4,279,199)**
Cash or equivalents at the beginning of the period		13,531,818	15,148,610
Cash or equivalents at the end of the period		**32,121,364**	**10,869,411**
Net Operating Cash Flow Per Unit (NOCFPU)	18.00	**(3.52)**	**(2.66)**

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 PENSION HOLDERS UNIT 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 Pension Holders' Unit Fund was established under a Trust Deed executed between the ICB Capital Management Ltd. (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee". The Trust Deed was executed on July 15, 2004. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on September 15, 2004 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on September 18, 2004 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on October 19, 2004.

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 Pension Holders' Unit Fund is a open-end mutual fund. The objectives of the Fund are to provide regular income and capital appreciation in long run to the investors by investing the Fund both in capital market and money market instruments. Units are offered for public subscriptions on a continuous basis. The units are transferable and can be redeemed by surrendering them to the Fund.

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 3 (three) months from July 01, 2022 to September 30, 2022.

2.05 Pricing of units

Units issued are recorded at the offer price, determined by the Company for 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 Tk 3.00 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

2.06 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.

2.07 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.

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

NAV (Taka)	
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

2.09 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.

2.10 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.

ICB Asset Management Company Ltd. DHAKA

2.11 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.

2.12 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.

2.16 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.

2.17 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 12 and 13.

2.18 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

2.19 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.

ICB Asset Management Company Ltd. DHAKA

2.20 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.

2.21 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-2021

3.00 Marketable Investments- at Market

	30-Sep-2022	30-Jun-2021
Total Investment	427,965,762	418,717,855
	427,965,762	**418,717,855**

3.01 Sector wise break up of Investments in Securities is as follows:

Sector/Category	Total Cost Price (Tk)	Total Market Price (Tk)	Difference Surplus/(Deficit)
Banks	35,048,151	24,884,053	(10,164,098)
Funds	14,976,302	11,547,500	(3,428,802)
Engineering	55,618,539	40,559,829	(15,058,710)
Food & Allied Products	51,919,441	46,269,000	(5,650,441)
Fuel & Power	103,000,201	86,517,400	(16,482,801)
Textiles	13,002,531	7,544,500	(5,458,031)
Pharmaceuticals & Chemical	9,885,705	11,858,500	1,972,795
Services	11,404,173	7,150,500	(4,253,673)
Cement	10,366,581	7,925,853	(2,440,728)
Ceramic Industry	43,802,348	35,440,000	(8,362,348)
Insurance	84,723,250	64,020,487	(20,702,763)
Telecommunication	28,755,074	31,378,500	2,623,426
Travel & Leisure	2,808,823	-	(2,808,823)
Finance & Leasing	68,470,434	30,196,924	(38,273,510)
Corporate Bond	15,360,000	14,856,540	(503,460)
Non Listed Securities	9,064,142	7,816,175	(1,247,967)
	558,205,695	**427,965,762**	**(130,239,933)**

3.02 Unrealized gain/ (loss) on Investments

	30-Sep-2022	30-Jun-2021
Balance as at July 01, 2022	(127,704,027)	(119,685,933)
Unrealized gain/ (loss) during the Period	(2,535,906)	(8,018,094)
Closing Balance as at September 30, 2022	**(130,239,933)**	**(127,704,027)**

4.00 Cash & Cash Equivalents

	30-Sep-2022	30-Jun-2021
SND Accounts:		
IFIC, Principal Br. 1001-121272-041	15,874,186	9,582,518
IFIC, Agrabad Br. 2030-159137-041	1,623,887	8,637
IFIC, Rajshahi Br. 6080-326902-041	38,999	51,311
IFIC, Khulna Br. 4060-237526-041	711,064	269,930
IFIC Barishal Br. 5064-304029-041	105,019	3,019
IFIC, Bogra Br. 6082-248738-041	15,318	95,318
IFIC, VIP Rd. Br. 1020-195047-041	-	-
SIP A/C- DBL, Kakrail 1061500000446	179,189	122,189
Standard Bank Ltd. Sylhet Br. STD 01036000375	5,620	5,620
FDR Account:		
Pubali Bank Ltd., Moghbazar Branch	10,000,000	
Dividend Accounts:		
IFIC, Federation Br. D/A 2005-06 (1st Half), 1008-111333-041	15,756	15,756
IFIC, Federation Br. D/A 2004-05 (2nd half) 1008-111320-041	32,863	32,863
IFIC, Federation Br. D/A 2005-06 (2nd Half) 1008-111337-041	1,449	1,449
IFIC, Federation. Br. D/A 2006-07 (1st Half) 1008-111352-041	24,124	24,124
IFIC, Federation Br. D/A 2006-07 (2nd Half) 1008-111356-041	48,807	48,807
IFIC, Federation. Br. D/A 2007-08 (1st Half) 1008-123614-041	19,260	19,260

ICB Asset Management Company Ltd DHAKA

IFIC, Federation Br. D/A 2007-08 (2nd Half) 1008-000115-041	58,699	58,699
IFIC, Federation. Br. D/A 2008-09 (1st Half) 1008-000139-041	51,491	51,491
IFIC, Federation. Br. D/A 2008-09 (2nd Haf) 1008-000169-041	71,584	71,584
IFIC, Federation. Br. D/A 2009-10 (1st Half) 1008-000205-041	94,480	94,480
IFIC, Federation. Br. D/A 2009-10 (2nd Half) 1008-000252-041	6,146	6,146
Shahjalal Islami, Moti D/A 2011-12(1st Half) 4015 131000009 8	60,192	60,192
Shahjalal Islami, Moti D/A 2011-12(2nd Half) 4015 1310000106 5	17,076	17,076
Shahjalal Islami, Moti D/A 2012-13(1st Half) 4015 1310000127 8	100,673	100,673
Shahjalal Islami, Moti D/A 2012-13(2nd Half) 4015 13100004076	520,697	520,697
IFIC, Federation D/A 2013-14 (1st Half) 1008-000543-041	176,158	176,158
IFIC, Principal D/A 2013-14 (2nd Half) 1001-000578-041	287,968	287,968
IFIC, Principal D/A 2014-15 (1st Half) 1001-709946-041	268,303	268,303
IFIC, Principal D/A 2014-15 (2nd Half) 1001-759348-041	98,524	98,524
IFIC, Principal D/A 2015-16 (1st Half) 1001-042390-041	12,672	12,672
IFIC, Principal D/A 2015-16 (2n Half) 1001-095845-041	127,659	127,659
IFIC, Principal D/A 2016-17 (1st Half) 1001-026339-041	95,950	95,950
IFIC, Principal D/A 2016-17 (2nd Half) 0170140254041	186,179	186,179
IFIC, Principal, D/A 2017-18 (1st half) 0170181439041	112,266	112,266
IFIC, Principal D/A 2017-18 (2nd Half) 0170216290041	156,073	156,073
IFIC, Principal D/A 2018-19 (1st Half) 0100100184041	98,163	103,163
IFIC, Principal D/A 2018-19 (2nd Half) 0100100213041	103,663	103,663
Jamuna Bank Kakrail D/A 2019-20 (1st Half) 0090320000816	59,781	58,901
Jamuna Bank Kakrail D/A 2019-20 (2nd Half) 0090320000941	47,481	46,655
Jamuna Bank Kakrail D/A 2020-21 (1ST Half) 0090320000996	88,106	93,158
Jamuna Bank Kakrail D/A 2020-21 (2nd Half) 0090320001137	128,402	137,359
Jamuna Bank Kakrail D/A 2021-22 (1ST Half) 0090320001217	191,643	205,328
IFIC, Principal D/A 2021-22 (2nd Half) 0100100405041	205,794	-
Total	**32,121,364**	**13,531,818**

		Amount in Taka	
		30-Sep-2022	**30-Jun-2021**
5.00	**Other Current Assets**		
	Dividend Receivable	-	701,994
	Interest Receivable on Preference Share	715,733	715,733
	Receivable from ISTCL	1,512,667	1,512,667
	IPO Application	637,500	-
		2,865,900	**2,930,394**
6.00	**Unit Capital**		
	Balance as at July 01, 2022	164,247,300	152,614,300
	Add: Unit Sold during the Period	23,436,500	21,846,400
		187,683,800	**174,460,700**
	Less: Unit Surrender by Holder	208,100	10,213,400
	Closing Balance as at September 30, 2022	**187,475,700**	**164,247,300**

The Unit Capital represents 18,74,757 Numbers of Units of Tk 100 each.

7.00	**Unit Premium Reserve**		
	Balance as at July 01, 2022	165,903,970	151,522,477
	Add: Premium on Sale of Units during the Period	24,427,329	26,015,974
		190,331,299	**177,538,451**
	Less: Adjustment Against Surrender of Units during the Period	212,262	11,634,481
	Closing Balance as at September 30, 2022	**190,119,037**	**165,903,970**

ICB Asset Management Company Ltd. DHAKA

		Amount in Taka	
		30-Sep-2022	30-Jun-2021
9.00	**Retained Earnings**		
	Balance as at July 01, 2022	85,533,783	73,036,942
	Less: 2021-2022 Dividend Paid (2nd Half)	13,139,784	11,446,072
	Add/(Less): Prior Year Error Adjustment	(720)	-
		72,393,279	**61,590,870**
	Less: 2022-2023 Dividend Paid (1st Half)	-	15,144,600
	Less: Transffer to Dividend Equalization Fund	-	(3,100,000)
	Addition during the Period	(1,351,296)	42,187,513
	Closing Balance as at September 30, 2022	**71,041,983**	**85,533,783**
10.00	**Unclaimed/ Dividend payable**		
	Balance as at July 01, 2022	5,666,790	5,428,751
	Add: Addition for this year	13,139,784	26,590,672
	Less: Dividend credited to investors account	(12,903,886)	(26,352,633)
	Closing Balance as at September 30, 2022 (10.01)	**5,902,688**	**5,666,790**
10.01	**Dividend Payable**		
	Dividend Payable for FY 2004-05 (1st half)	7,145	7,145
	Dividend Payable for FY 2004-05 (2nd half)	383	383
	Dividend Payable for FY 2005-06 (1st half)	481	481
	Dividend Payable for FY 2005-06 (2nd half)	335	335
	Dividend Payable for FY 2006-07 (1st half)	20,809	20,809
	Dividend Payable for FY 2006-07 (2nd half)	33,664	33,664
	Dividend Payable for FY 2007-08 (1st half)	1,855	1,855
	Dividend Payable for FY 2007-08 (2nd half)	34,085	34,085
	Dividend Payable for FY 2008-09 (1st half)	178,078	178,078
	Dividend Payable for FY 2008-09 (2nd half)	335,512	335,512
	Dividend Payable for FY 2009-10 (1st half)	170,604	170,604
	Dividend Payable for FY 2009-10 (2nd half)	42,503	42,503
	Dividend Payable for FY 2010-11 (1st half)	4,596	4,596
	Dividend Payable for FY 2010-11 (2nd half)	6,532	6,532
	Dividend Payable for FY 2011-12 (1st half)	194,239	194,239
	Dividend Payable for FY 2011-12 (2nd half)	361,704	361,704
	Dividend Payable for FY 2012-13 (1st half)	196,626	196,626
	Dividend Payable for FY 2012-13 (2nd half)	766,307	766,307
	Dividend Payable for FY 2013-14 (1st half)	192,814	192,814
	Dividend Payable for FY 2013-14 (2nd half)	190,631	190,631
	Dividend Payable for FY 2014-15 (1st half)	183,981	183,981
	Dividend Payable for FY 2014-15 (2nd half)	89,793	89,793
	Dividend Payable for FY 2015-16 (1st half)	159,690	159,690
	Dividend Payable for FY 2015-16 (2nd half)	115,168	115,168
	Dividend Payable for FY 2016-17 (1st half)	88,608	88,608
	Dividend Payable for FY 2016-17 (2nd half)	164,904	164,904
	Dividend Payable for FY 2017-18 (1st half)	100,877	100,877
	Dividend Payable for FY 2017-18 (2nd half)	137,864	137,864
	Dividend Payable for FY 2018-19 (1st half)	670,638	675,638
	Dividend Payable for FY 2018-19 (2nd half)	106,142	106,142
	Dividend Payable for FY 2019-20 (1st half)	68,482	68,482
	Dividend Payable for FY 2019-20 (2nd Half)	99,709	99,709
	Dividend Payable for FY 2020-21 (1ST Half)	561,661	568,411
	Dividend Payable for FY 2020-21 (2nd Half)	139,443	150,693
	Dividend Payable for FY 2021-22 (1st Half)	202,899	217,927
	Dividend Payable for FY 2021-22 (2nd Half)	273,926	-
	Total	**5,902,688**	**5,666,790**

ICB Asset Management Company Ltd DHAKA

	Amount in Taka	
	30-Sep-2022	30-Jun-2021
11.00 Current Liabilities		
Management Fee Payable to ICB AMCL	1,899,211	7,269,648
Trustee Fee Payable to ICB	101,409	-
Custodian Fee Payable to ICB	103,755	415,563
Annual Fee Payable to BSEC	102,309	21,210
Commission Payable to Unit Sales Agents	97,592	17,764
Audit Fee Payable	28,750	28,750
Un-adjusted amount of SIP	959	906
Other Liabilities	44,714	39,464
Total Current Liabilities	**2,378,699**	**7,793,305**
12.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	590,657,053	562,884,094
Less: Liabilities	8,281,387	13,460,095
Net Asset Value	**582,375,666**	**549,423,999**
Number of Units	1,874,757	1,642,473
NAV per Unit at Cost	**310.64**	**334.51**
13.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	462,953,026	435,180,067
Less: Liabilities	8,281,387	13,460,095
Net Asset Value	**454,671,639**	**421,719,972**
Number of Units	1,874,757	1,642,473
NAV per Unit at Market Value	**242.52**	**256.76**

	Amount in Taka	
	01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
14.00 Interest on Bank Deposits and Bonds		
Interest Income on Short Term deposits	7,038	-
	7,038	**-**

	Amount in Taka	
	01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
15.00 Other Operating Expenses		
Printing and stationery	-	131
Bank Charges & Excise Duty	285	-
Publicity Expenses	22,433	53,850
CDBL Charges	4,761	2,700
IPO Application Expenses	8,000	3,000
Others	26,460	-
	61,939	**59,681**

ICB Asset Management Company Ltd. DHAKA

	Amount in Taka	
	01.07.2022 to 30.09.2022	01.07.2021 to 30.09.2021
16.00 Unrealized gain/ (loss) on Investments		
Balance as at July 01, 2022	(127,704,027)	(119,685,933)
Unrealized gain/ (loss) during the Period	(2,535,906)	(8,018,094)
Closing Balance as at September 30, 2022	**(130,239,933)**	**(127,704,027)**
17.00 EPU		
Net profit after Provision	(1,351,296)	87,086,532
Number of Units	1,874,757	1,549,889
Earnings Per Unit	**(0.72)**	**56.19**

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

18.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	(6,607,946)	(4,117,900)
Number of Units	1,874,757	1,549,889
NOCFPU Per Unit	**(3.52)**	**(2.66)**

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

19.00 Reconciliation between net profit to operating cash flow		
Net Profit before provision	1,184,610	18,845,918
Less: Profit on sale of investment	(3,079,224)	(20,327,793)
Operating cash flow before changes in working capital	**(1,894,614)**	**(1,481,875)**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	701,994	1,384,270
(Decrease)/Increase of Current liabilities	(5,415,326)	(4,020,295)
	(4,713,332)	**(2,636,025)**
Net operating cash flows	**(6,607,946)**	**(4,117,900)**

ICB Asset Management Company Ltd DHAKA

ICB AMCL PENSION HOLDERS UNIT 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	383,255	31.36	12,018,670.12	9.90	10.00	9.95	3,813,387.25	-8,205,282.87	-0.01	2.19
2	BANK ASIA LIMITED	150,000	20.38	3,057,087.55	20.20	20.50	20.35	3,052,500.00	-4,587.55	0.00	0.56
3	DHAKA BANK LTD	100,000	12.95	1,294,738.24	13.60	13.70	13.65	1,365,000.00	70,261.76	0.00	0.24
4	JAMUNA BANK LTD	100,000	22.36	2,235,595.22	21.30	21.40	21.35	2,135,000.00	-100,595.22	0.00	0.41
5	MERCANTILE BANK LIMITED	210,000	13.43	2,820,484.18	13.90	14.10	14.00	2,940,000.00	119,515.82	0.00	0.51
6	N C C BANK LTD	1,000	0.00	0.38	13.80	13.90	13.85	13,850.00	13,849.62	364.46	0.00
7	SOUTHEAST BANK LIMITED	5,799	14.84	86,085.07	13.80	13.90	13.85	80,316.15	-5,768.92	0.00	0.02
8	U.C.B.L.	880,000	15.38	13,535,490.56	13.00	13.10	13.05	11,484,000.00	-2,051,490.56	0.00	2.46
	Sector Total:	1,830,054		35,048,151.32				24,884,053.40	-10,164,097.92	-29.00	6.38
	CEMENT										
9	LAFARGE HOLCIM BANGLADESH LIMITED	20,000	74.64	1,492,866.97	75.30	75.60	75.45	1,509,000.00	16,133.03	0.00	0.27
10	MEGHNA CEMENT MILLS LTD	89,809	98.81	8,873,713.65	71.80	71.10	71.45	6,416,853.05	-2,456,860.60	0.00	1.62
	Sector Total:	109,809		10,366,580.62				7,925,853.05	-2,440,727.57	-23.54	1.89
	CERAMIC INDUSTRY										
11	RAK CERAMICS(BANGLADESH) LTD	800,000	54.75	43,802,348.34	44.50	44.10	44.30	35,440,000.00	-8,362,348.34	0.00	7.98
	Sector Total:	800,000		43,802,348.34				35,440,000.00	-8,362,348.34	-19.09	7.98
	CORPORATE BOND										
12	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	4,920.0	4,560.0	4,740.00	6,996,240.00	-383,760.00	0.00	1.34
13	IBBL 2ND PERPETUAL MUDARABA BOND	1,596	5,000.00	7,980,000.00	5,000.0	4,850.0	4,925.00	7,860,300.00	-119,700.00	0.00	1.45
	Sector Total:	3,072		15,360,000.00				14,856,540.00	-503,460.00	-3.28	2.80
	ENGINEERING										
14	AFTAB AUTOMOBILES LTD	105,000	94.47	9,919,436.79	25.90	25.80	25.85	2,714,250.00	-7,205,186.79	-0.01	1.81
15	ATLAS(BANGLADESHD) LTD	37,026	177.81	6,583,741.02	106.90	0.00	106.90	3,958,079.40	-2,625,661.62	0.00	1.20
16	BBS CABLES LTD	75,000	56.29	4,222,029.35	55.40	55.60	55.50	4,162,500.00	-59,529.35	0.00	0.77
17	BENGAL WINDSOR THERMOPLASTICS	50,000	34.38	1,719,223.30	28.00	27.60	27.80	1,390,000.00	-329,223.30	0.00	0.31
18	BSRM STEELS LIMITED	150,000	80.60	12,089,665.77	65.60	65.90	65.75	9,862,500.00	-2,227,165.77	0.00	2.20
19	GPH ISPAT LTD	50,000	53.32	2,666,230.82	49.00	49.10	49.05	2,452,500.00	-213,730.82	0.00	0.49
20	RUNNER AUTO MOBILES	100,000	54.65	5,464,529.25	48.70	48.50	48.60	4,860,000.00	-604,529.25	0.00	1.00
21	S. ALAM COLD ROLLED STEELS LTD	300,000	43.18	12,953,682.64	37.30	37.10	37.20	11,160,000.00	-1,793,682.64	0.00	2.36
	Sector Total:	867,026		55,618,538.94				40,559,829.40	-15,058,709.54	-27.07	10.13
	FINANCE AND LEASING										
22	BANGLADESH INDS. FINANCE CO.	151,222	34.49	5,215,954.31	10.80	9.90	10.35	1,565,147.70	-3,650,806.61	-0.01	0.95
23	DELTA BRAC HOUSING CORPORATION	55,000	68.35	3,759,383.57	57.80	58.10	57.95	3,187,250.00	-572,133.57	0.00	0.68
24	FIRST FINANCE LIMITED	200,643	15.20	3,050,206.85	5.50	5.90	5.70	1,143,665.10	-1,906,541.75	-0.01	0.56
25	I.D.L.C FINANCE LIMITED	110,000	52.32	5,754,858.41	50.90	50.20	50.55	5,560,500.00	-194,358.41	0.00	1.05
26	INTL. LEASING & FIN. SERVICES	265,655	35.77	9,502,399.88	6.00	6.10	6.05	1,607,212.75	-7,895,187.13	-0.01	1.73
27	PREMIER LEASING & FINANCE LTD	826,875	16.66	13,777,775.86	6.90	7.00	6.95	5,746,781.25	-8,030,994.61	-0.01	2.51
28	PRIME FINANCE & INVESTMENT LTD	54,012	50.96	2,752,348.40	11.90	11.80	11.85	640,042.20	-2,112,306.20	-0.01	0.50
29	UNION CAPITAL LIMITED	606,375	27.24	16,516,361.80	10.70	10.50	10.60	6,427,575.00	-10,088,786.80	-0.01	3.01
30	UTTARA FINANCE & INVEST. LTD	125,000	65.13	8,141,144.81	33.80	35.30	34.55	4,318,750.00	-3,822,394.81	0.00	1.48
	Sector Total:	2,394,782		68,470,433.89				30,196,924.00	-38,273,509.89	-55.90	12.47
	FOOD AND ALLIED PRODUCT!										
31	BATBC	50,000	502.18	25,108,757.59	518.70	519.10	518.90	25,945,000.00	836,242.41	0.00	4.57
32	GOLDEN HARVEST AGRO IND. LTD	500,000	22.90	11,447,824.48	17.50	17.50	17.50	8,750,000.00	-2,697,824.48	0.00	2.08
33	OLYMPIC INDUSTRIES LTD	90,000	170.70	15,362,858.94	129.60	127.60	128.60	11,574,000.00	-3,788,858.94	0.00	2.80
	Sector Total:	640,000		51,919,441.01				46,269,000.00	-5,650,441.01	-10.88	9.45
	FUEL AND POWER										
34	DHAKA ELECTRIC SUPPLY CO. LTD	100,000	55.24	5,523,899.09	36.60	37.70	37.15	3,715,000.00	-1,808,899.09	0.00	1.01
35	DOREEN POWER GENERATIONS AND SYSTEMS LTD	100,000	77.17	7,716,695.08	71.50	71.20	71.35	7,135,000.00	-581,695.08	0.00	1.41
36	KHULNA POWER COMPANY LTD	100,000	41.91	4,191,392.29	26.60	26.80	26.70	2,670,000.00	-1,521,392.29	0.00	0.76
37	LINDE BANGLADESH LIMITED	2,500	1,508.86	3,772,152.02	1,402.7	1,418.7	1,410.70	3,526,750.00	-245,402.02	0.00	0.69

ICB AMCL PENSION HOLDERS 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				
38	MEGHNA PETROLEUM LTD.	50,000	204.79	10,239,435.16	203.30	200.10	201.70	10,085,000.00	-154,435.16	0.00	1.86
39	MJL BANGLADESH LIMITED	250,000	100.92	25,229,664.15	89.10	88.10	88.60	22,150,000.00	-3,079,664.15	0.00	4.59
40	SHAHJIBAZAR POWER CO. LTD.	156,000	102.83	16,041,953.42	93.80	93.50	93.65	14,609,400.00	-1,432,553.42	0.00	2.92
41	SUMMIT POWER LTD.	500,000	44.64	22,318,187.34	34.00	34.20	34.10	17,050,000.00	-5,268,187.34	0.00	4.06
42	TITAS GAS TRANSMISSION & D.C.L	50,000	75.90	3,794,918.58	40.90	41.30	41.10	2,055,000.00	-1,739,918.58	0.00	0.69
43	UPGDCL-UNITED POWER GENERATION & DISTRIB	15,000	278.13	4,171,903.76	235.30	234.20	234.75	3,521,250.00	-650,653.76	0.00	0.76
	Sector Total:	1,323,500		103,000,200.89				86,517,400.00	-16,482,800.89	-16.00	18.76
	FUNDS										
44	AIBL 1st ISLAMIC MUTUAL FUND	900,000	9.39	8,455,331.21	7.30	7.60	7.45	6,705,000.00	-1,750,331.21	0.00	1.54
45	EBL NRB MUTUAL FUND	50,000	6.61	330,632.52	6.50	6.60	6.55	327,500.00	-3,132.52	0.00	0.06
46	L R GLOBAL BANGLADESH M F ONE	700,000	8.84	6,190,338.07	6.40	6.50	6.45	4,515,000.00	-1,675,338.07	0.00	1.13
	Sector Total:	1,650,000		14,976,301.80				11,547,500.00	-3,428,801.80	-22.89	2.73
	INSURANCE										
47	AGRANI INSURANCE CO. LTD.	24,425	46.11	1,126,226.53	38.50	0.00	38.50	940,362.50	-185,864.03	0.00	0.21
48	ASIA PACIFIC GENERAL INSURANCE	25,000	65.82	1,645,487.21	46.10	46.50	46.30	1,157,500.00	-487,987.21	0.00	0.30
49	CENTRAL INSURANCE CO LTD.	50,000	52.48	2,624,223.44	37.30	41.50	39.40	1,970,000.00	-654,223.44	0.00	0.48
50	DELTA LIFE INSURANCE CO.LTD.	40,000	141.58	5,663,146.61	153.40	153.10	153.25	6,130,000.00	466,853.39	0.00	1.03
51	FAREAST ISLAMI LIFE INSURANCE	221,931	133.49	29,625,908.29	98.20	98.00	98.10	21,771,431.10	-7,854,477.19	0.00	5.39
52	GREEN DELTA INSURANCE	90,000	102.93	9,263,811.77	65.10	66.30	65.70	5,913,000.00	-3,350,811.77	0.00	1.69
53	MERCHANTILE INSURANCE CO. LTD.	151,036	51.63	7,798,294.37	32.10	33.70	32.90	4,969,084.40	-2,829,209.97	0.00	1.42
54	NITOL INSURANCE COMPANY LTD.	50,000	59.65	2,982,440.19	42.90	43.90	43.40	2,170,000.00	-812,440.19	0.00	0.54
55	PIONEER INSURANCE COMPANY LTD	42,000	88.54	3,718,878.04	71.50	71.50	71.50	3,003,000.00	-715,878.04	0.00	0.68
56	PRAGATI INSURANCE LTD.	107,045	73.84	7,904,183.65	60.10	60.30	60.20	6,444,109.00	-1,460,074.65	0.00	1.44
57	PRIME ISLAMI LIFE INSURANCE LTD.	130,000	77.10	10,022,457.85	54.70	58.20	56.45	7,338,500.00	-2,683,957.85	0.00	1.83
58	RELIANCE INSURANCE CO. LTD.	38,000	61.79	2,348,191.85	57.50	59.00	58.25	2,213,500.00	-134,691.85	0.00	0.43
	Sector Total:	969,437		84,723,249.80				64,020,487.00	-20,702,762.80	-24.44	15.43
	PHARMACEUTICALS AND CHE										
59	BEXIMCO PHARMACEUTICALS LTD.	10,000	84.00	839,989.77	170.10	169.20	169.65	1,696,500.00	856,510.23	0.01	0.15
60	SQUARE PHARMACEUTICALS LTD.	30,000	194.74	5,842,282.91	209.80	210.20	210.00	6,300,000.00	457,717.09	0.00	1.06
61	THE ACME LABORATORIES LTD.	40,000	80.09	3,203,432.80	96.90	96.20	96.55	3,862,000.00	658,567.20	0.00	0.58
	Sector Total:	80,000		9,885,705.48				11,858,500.00	1,972,794.52	19.96	1.80
	SERVICES										
62	SUMMIT ALLIANCE PORT LIMITED	210,000	54.31	11,404,173.29	34.10	34.00	34.05	7,150,500.00	-4,253,673.29	0.00	2.08
	Sector Total:	210,000		11,404,173.29				7,150,500.00	-4,253,673.29	-37.30	2.08
	TELECOMMUNICATION										
63	BANGLADESH SUBMARINE CABLE CO.	50,000	164.15	8,207,302.53	226.20	224.50	225.35	11,267,500.00	3,060,197.47	0.00	1.49
64	GRAMEEN PHONE LTD.	70,000	293.54	20,547,771.69	286.60	288.00	287.30	20,111,000.00	-436,771.69	0.00	3.74
	Sector Total:	120,000		28,755,074.22				31,378,500.00	2,623,425.78	9.12	5.24
	TEXTILES										
65	GENERATION NEXT FASHIONS LTD.	550,000	8.42	4,631,109.09	6.20	6.20	6.20	3,410,000.00	-1,221,109.09	0.00	0.84
66	R. N. SPINNING MILLS LIMITED	300,000	19.82	5,947,302.37	6.20	6.40	6.30	1,890,000.00	-4,057,302.37	-0.01	1.08
67	SQUARE TEXTILE MILLS LTD.	30,000	65.35	1,960,444.08	67.90	67.80	67.85	2,035,500.00	75,055.92	0.00	0.36
68	TALLU SPINNING MILLS LTD.	20,000	23.18	463,675.25	10.30	10.60	10.45	209,000.00	-254,675.25	-0.01	0.08
	Sector Total:	900,000		13,002,530.79				7,544,500.00	-5,458,030.79	-41.98	2.37
	TRAVEL AND LEISURE										
69	UNITED AIRWAYS (BD) LIMITED	186,829	15.03	2,808,822.50	0.00	0.00	0.00	0.00	-2,808,822.50	-0.01	0.51
	Sector Total:	186,829		2,808,822.50				0.00	-2,808,822.50	-100.00	0.51
	Listed Securities:	**12,084,509**		**549,141,552.89**				**420,149,586.85**	**-128,991,966.04**		**100.0(**

ICB AMCL PENSION HOLDERS 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)	%Changes(in terms of cost)
A.OPEN-END MUTUAL FUNDS(Script wise)							
1	ICB AMCL Second NRB Unit Fund	525,350	6,764,142.00	10.50	5,516,175.00	-1,247,967.00	0.00
		525,350	**6,764,142.00**		**5,516,175.00**	**-1,247,967.00**	
D.PREFERENCE SHARE							
1	BANGLADESH DEVELOPMENT COMPANY	23,000	2,300,000.00	100.00	2,300,000.00	0.00	0.00
		23,000	**2,300,000.00**		**2,300,000.00**	**0.00**	
Total Non Listed Securities		**548,350**	**9,064,142.00**		**7,816,175.00**	**-1,247,967.00**	
Total Listed Securities:		**12,084,509**	**549,141,552.89**		**420,149,586.85**	**-128,991,966.04**	
Grand Total:		**12,632,859**	**558,205,694.89**		**427,965,761.85**	**-130,239,933.04**	

ICB Asset Management Company Ltd. DHAKA