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ICB AMCL FIRST AGRANI BANK MUTUAL FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL FIRST AGRANI BANK MUTUAL FUND

For the Period from July 01, 2023 to September 30, 2023

ICB ASSET MANGEMENT COMPANY LTD.
Asset Manager
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ICB AMCL FIRST AGRANI BANK MUTUAL FUND
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at September 30, 2023

Particulars	Notes	30-Sep-2023 BDT	30-Jun-2023 BDT
Assets			
Marketable Investments -at Market Value	03.00	99,68,25,646	1,00,43,48,928
Investments in Money Market (FDR)	04.00	1,50,00,000	5,50,00,000
Cash and Cash Equivalents	05.00	1,19,38,203	1,58,70,318
Other Current Assets	06.00	25,73,299	48,01,429
Total Assets		**1,02,63,37,148**	**1,08,00,20,675**
Equity and Liabilities			
A) Unit Holder's Equity		**1,01,38,33,201**	**1,06,32,52,754**
Unit Capital	07.00	98,15,10,000	98,15,10,000
Retained Earnings	08.00	23,23,201	4,67,42,754
Dividend Equalization Reserve	09.00	3,00,00,000	3,50,00,000
B) Liabilities		**1,25,03,947**	**1,67,67,921**
Unclaimed/ Dividend payable	10.00	79,07,995	6,23,585
Current Liabilities	11.00	45,95,952	1,61,44,336
Total Equity and Liabilities (A+B)		**1,02,63,37,148**	**1,08,00,20,675**
Net Asset Value (NAV) per unit of Tk. 10 each			
NAV-at Cost Value	12.00	**11.07**	**11.56**
NAV-at Market Value	13.00	**10.33**	**10.83**

The financial statements should be read in conjunction with the annexed notes.

Chief Executive Officer | **Chairman of Trustee Committee**

Head of Finance & Accounts | **Member-Secretary of Trustee Committee**

Place : Dhaka, Bangladesh.
Dated: October 31, 2023

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)

For the Period from July 01, 2023 to September 30, 2023

Particulars	Notes	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
A) Income		**59,55,548**	**1,43,98,523**
Profit on Sale of Investments	14.00	11,36,045	93,67,172
Dividend from Investment in Securities	15.00	36,86,761	36,03,506
Interest on Bank Deposits and Bonds	16.00	11,32,742	14,27,845
B) Expenses		**46,55,520**	**48,73,474**
Management Fee	17.00	36,62,859	37,87,442
Trustee Fee	18.00	1,84,033	1,84,033
Custodian Fee	19.00	1,94,226	1,86,837
BSEC Fee	20.00	2,53,458	2,61,454
Listing Fee	21.00	2,45,378	2,45,378
Audit Fee		34,500	28,750
Other Operating Expenses	22.00	81,066	1,79,580
Profit Before Provision (A-B)		**13,00,028**	**95,25,050**
(Provision)/Write back of Provision against Diminution in Value of Investment	03.02	(16,44,081)	(1,89,30,758)
Profit for the period		**(3,44,053)**	**(94,05,709)**
Other Comprehensive Income		-	-
Total Comprehensive Income		**(3,44,053)**	**(94,05,709)**
Earnings Per Unit (EPU)	23.00	**(0.004)**	**(0.10)**

The financial statements should be read in conjunction with the annexed notes.

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place : Dhaka, Bangladesh.
Dated: October 31, 2023

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at September 30, 2023

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2023	**98,15,10,000**	**3,50,00,000**	**4,67,42,754**	**1,06,32,52,754**
Dividend Paid for FY 2022-2023 (5%)	-	(50,00,000)	(4,40,75,500)	(4,90,75,500)
Profit for the Period	-	-	(3,44,053)	(3,44,053)
Balance as at September 30, 2023	**98,15,10,000**	**3,00,00,000**	**23,23,201**	**1,01,38,33,201**

As at September 30, 2022

Balance as at July 01, 2022	**98,15,10,000**	**-**	**15,64,24,946**	**1,13,79,34,946**
Transfered to Dividend Equalization Reserve		3,50,00,000	(3,50,00,000)	-
Dividend Paid for FY 2021-2022 (9%)	-	-	(8,83,35,900)	(8,83,35,900)
Profit for the Period	-	-	(94,05,709)	(94,05,709)
Balance as at September 30, 2022	**98,15,10,000**	**3,50,00,000**	**2,36,83,338**	**1,04,01,93,338**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place : Dhaka, Bangladesh.
Dated: October 31, 2023

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2023 to September 30, 2023

Particulars	Notes	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	24.00	45,93,272	64,68,454
Interest Received on Bank Deposits and Bonds	25.00	24,54,361	23,87,542
Profit on Sale of Investments	14.00	11,36,045	93,67,172
Payment of Fees & Expenses	26.00	(1,62,03,903)	(1,65,46,825)
Net Cash Generated from Operating Activities	29.00	**(80,20,226)**	**16,76,344**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	27.00	66,55,507	6,66,00,678
Purchase of Securities	28.00	(7,76,306)	(7,79,37,859)
Share Application Money		-	(38,25,000)
Refund of Share Application Money		-	31,87,500
Investment in New FDR		-	(2,00,00,000)
Encashment of FDR		4,00,00,000	9,03,00,000
Net Cash Inflow from/(Used in) Investing Activities		**4,58,79,201**	**5,83,25,318**
C) Cash Flows from Financing Activities			
Dividend Paid during the period	10.00	(4,17,91,090)	(7,35,22,930)
Net Cash Used in Financing Activities		**(4,17,91,090)**	**(7,35,22,930)**
Net Cash Increase/(Decrease) (A+B+C)		**(39,32,115)**	**(1,35,21,268)**
Cash and Cash Equivalents at the Beginning of the period		1,58,70,318	7,53,91,907
Cash and Cash Equivalents at the End of the period		**1,19,38,203**	**6,18,70,639**
Net Operating Cash Flows Per Unit (NOCFPU)	30.00	**(0.08)**	**0.02**

The financial statements should be read in conjunction with the annexed notes.

Chief Executive Officer | **Chairman of Trustee Committee**

Head of Finance & Accounts | **Member-Secretary of Trustee Committee**

Place: Dhaka, Bangladesh.
Dated: October 31, 2023

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2023 to September 30, 2023

1.00 Legal status and nature of business

The **ICB AMCL First Agrani Bank Mutual Fund** (the Fund) was established under a Trust Deed (Trust Act, 1882) executed on October 04, 2010 & July 07, 2015 between the Agrani Bank Ltd. as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The "Custodian" of the Fund. The Fund was registered (Registration Act,1908) with the Bangladesh Securities and Exchange Commission (BSEC) on March 09, 2014 under the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The prospectus was approved by the BSEC on January 17, 2017 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The operation of the Fund commenced on July 06, 2017.

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 59.06 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 Fund is a close-end mutual fund of 10 years tenure. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market. 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 Financial Statements

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, the Bangladesh Securities and Exchange Rules, 2020, the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Financial Instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9 "Financial Instruments", the investment in securities will be measured at fair value and recognized in profit or loss.

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the unrealized loss will also be charged in profit and loss account.

2.02.03: 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, 2023.

2.02.04: Investment in unit certificate has been valued of latest surrender price of unit certificate.

2.03 Reporting Period

These Financial Statements cover 03 (three) months from July 01, 2023 to September 30, 2023.

2.04 Provision for Unrealized Loss on Marketable Investments

Required Provision has been kept from current year income according to IFRS-9. Due to increase of erosion of marketable investment new provision has been made from profit and loss.

2.05 Investment Policy

a) The fund shall invest subject to the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 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 75 (Seventy) 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.

ICB Asset Management Company Ltd. Accounts Department

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 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.

2.07 Dividend Policy

As per Rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, 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 Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, and Trust Deed (4.3.14) at the following rates:

NAV Slab	Rate (%) of fee
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

The management fee is calculated on the closing of each day of the week based on that week's average NAV of the Fund and they are accumulated up to the closing date of the financial statements.The computation of management fee for the period is stated in Note 17.

2.09 Trustee Fee

As per Trust Deed (4.2.21) The Fund shall pay an annual trustee fee @ 0.075% of the Fund size payable semiannually during the life of the Fund. The computation of trustee fee for the period is stated in Note 18.

2.10 Custodian Fee

As per Trust Deed (4.4.6) The Custodian is entitled to receive a safekeeping fee @ 0.075% on the balance of securities calculated on the average month end value per annum. The computation of Custodian Fee for the period is stated in Note 19.

2.11 Annual BSEC Fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 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 Tk 50,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 20.

2.12 Stock Exchange Annual Listing Fee

As per listing regulations 2015 (42.3.c.i) 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 within 31 March of every Gregorian calendar year. The computation of annual stock exchange listing fee for the period is stated in Note 21.

2.13 Cash and Cash Equivalents

Cash and cash equivalents include cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

ICB Asset Management Company Ltd. Accounts Department

2.14 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 the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and the gain/loss on sale of investments have been shown under operating activities.

2.15 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 period to period.

2.16 Financial Risk Management

IAMCL 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 IAMCL policies and procedures.

2.17 Net Asset Value (NAV) Per Unit

Net Asset Value per unit is calculated 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 (Unaudited) As at September 30, 2023;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2023 to September 30, 2023;
- Statement Of Changes In Equity (Unaudited) As at September 30, 2023;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2023 to September 30, 2023 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

2.19 Revenue Recognization

a) Gain/ Loss 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) Dividend income on investment in securities has been recognized on an 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 dividends is established.

c) Interest income comprises of interest income on fund kept at the bank account, term deposit receipts (TDRs) and corporate bonds. Interest Income has been recognized on an accrual basis.

2.20 Earning Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on September 30, 2023 as per IAS-33 "Earning 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. Accounts Department

Notes	Particulars	30-Sep-2023	30-Jun-2023
		BDT	BDT
03.00	**Marketable Investments at Market Value**		
	Investment in Marketable Securities **(Note 3.01)**	99,68,25,646	1,00,43,48,928
		99,68,25,646	**1,00,43,48,928**

3.01 Sector-wise break up of Marketable Investments in Securities As at September 30, 2023 as follows

Sector/Category	Total Cost Price (Tk)	Total Market Price (Tk)	Difference Surplus/(Deficit)
FOOD AND ALLIED PRODUCTS	9,36,82,804	10,48,80,433	1,11,97,629
TELECOMMUNICATION	5,93,16,768	6,74,16,049	80,99,281
CORPORATE BOND	4,85,46,327	4,95,57,763	10,11,436
IT	9,16,830	8,15,000	(1,01,830)
NON LISTED SECURITIES	1,00,16,950	98,57,640	(1,59,310)
SERVICES	56,34,633	52,01,535	(4,33,099)
CERAMIC INDUSTRY	2,42,69,286	2,33,08,600	(9,60,686)
TEXTILES	8,19,89,393	7,65,36,620	(54,52,773)
FUEL AND POWER	16,42,18,894	15,86,41,512	(55,77,383)
BANKS	8,63,80,734	7,97,04,462	(66,76,272)
FUNDS	5,52,93,016	4,65,57,698	(87,35,318)
FINANCE AND LEASING	4,99,57,109	4,03,19,826	(96,37,284)
CEMENT	4,72,58,415	3,45,05,025	(1,27,53,390)
INSURANCE	5,23,57,457	3,94,60,276	(1,28,97,181)
ENGINEERING	7,17,99,832	5,84,47,556	(1,33,52,276)
PHARMACEUTICALS AND CHEMICAL	21,77,93,530	20,16,15,652	(1,61,77,878)
Total	**1,06,94,31,981**	**99,68,25,646**	**(7,26,06,335)**

Details of Marketable Investments are shown in "Annexure- A".

Notes	Particulars	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
		BDT	BDT
03.02	**(Provision)/Write back of provision against diminution in value of Marketable Investment**		
	Opening Balance as at 01 July	(7,09,62,254)	(4,93,61,046)
	Closing Balance as at 30 September	(7,26,06,335)	(6,82,91,804)
	Increase/ (Decrease)	**(16,44,081)**	**(1,89,30,758)**

Notes	Particulars	Account no.	30-Sep-2023	30-Jun-2023
			BDT	BDT
04.00	**Investments in Money Market (FDR)**			
	Name of the Bank and Branches			
	South East Bank Ltd, Kakrail Branch		1,50,00,000	1,50,00,000
	IFIC Bank Ltd., Principal Branch		-	2,00,00,000
	First Security Islami Bank Ltd.,Karwanbazar branch		-	2,00,00,000
	Total Fixed Diposit		**1,50,00,000**	**5,50,00,000**
05.00	**Cash & Cash Equivalents**			
	STD Accounts (N:5.01)		38,64,720	1,50,82,803
	Dividend Accounts (N:5.02)		80,73,482	7,87,515
	Total		**1,19,38,203**	**1,58,70,318**
05.01	**STD Accounts**			
	Name of the Bank and Branches	**Account no.**		
	Bangladesh Commerce Bank Limited. P.B.	0023-2000-059	10,75,437	1,14,50,309
	Dhaka Bank Ltd, Kakrail Branch	1061-500000-763	27,89,284	36,32,494
	Sub Total		**38,64,720**	**1,50,82,803**

BCB Asset Management Company Ltd. Accounts Department

Notes	Particulars			30-Sep-2023 BDT	30-Jun-2023 BDT
05.02	**Dividend Accounts**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	IFIC Bank Ltd, Principal Branch	18-19	01001-00227-041	98,287	98,287
	Dhaka Bank, Kakrail Branch	19-20	106-1500000-402	3,72,995	3,71,888
	Dhaka Bank, Kakrail Branch	20-21	106-1500000-592	2,67,581	2,66,786
	BRAC Bank Ltd, Bijoy Nagar Branch	21-22	2053-171780-001	50,209	50,554
	BRAC Bank Ltd, Bijoy Nagar Branch	22-23	2053-171780-001	72,84,410	-
	Sub Total			**80,73,482**	**7,87,515**
06.00	**Other Current Assets**				
	Dividend Receivable			14,46,632	23,53,142
	Interest Receivable on FDR & Bonds			1,26,667	14,48,286
	Interest receivable on listed Bond			-	-
	Receivable from ISTCL for sell Purchase of Securities			5,00,000	5,00,000
	Securities and Other Deposit (6.01)			5,00,000	5,00,000
	Total Other Current Assets			**25,73,299**	**48,01,429**
6.01	**Securities and other deposits**				
	Security money Tk.500,000 has been deposited to CDBL account			5,00,000	5,00,000
				5,00,000	**5,00,000**
07.00	**Unit Capital**				
	9,81,51,000 number of units of Tk 10 each.			**98,15,10,000**	**98,15,10,000**
08.00	**Retained Earnings**				
	Balance as at July 01			4,67,42,754	15,64,24,946
	Less: Dividend paid			(4,40,75,500)	(8,83,35,900)
	Less: Dividend Equalization Reserve			-	(3,50,00,000)
				26,67,254	**3,30,89,046**
	Add: Profit for the period			(3,44,053)	1,36,53,708
	Closing Balance			**23,23,201**	**4,67,42,754**
09.00	**Dividend Equalization Reserve**				
	Balance as at July 01			3,50,00,000	-
	Add: Addition for the Period			-	3,50,00,000
	Less: Dividend paid			(50,00,000)	-
	Closing Balance			**3,00,00,000**	**3,50,00,000**
10.00	**Unclaimed/ Dividend payable**				
	Balance as at July 01			6,23,585	7,75,891
	Add: Addition for this Period			4,90,75,500	8,83,35,900
	Less: Dividend credited to investors account			(4,17,91,090)	(8,82,83,070)
	Less: Paid to Capital Market Stabilization Fund			-	(2,05,136)
	Closing Balance (10.01)			**79,07,995**	**6,23,585**

With refer to "Bangladesh Securities Exchange Commission" Directive Ref. No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021 and Notification Ref. No. BSEC/CMRRCD/2021-391/20/Admin/121 dated June 01, 2021 published on June 27, 2021 and also latter Ref. No. SEC/SRMIC/165/part-1/166 dated July 06, 2021, we have transferred unclaimed/undistributed/unsettled dividend up to 2018-19 to Capital Market Stabilization Fund.

Notes	Particulars	Year	30-Sep-2023	30-Jun-2023
10.01	**Dividend Payable**			
	Dividend Payable	19-20	2,85,226	2,85,226
	Dividend Payable	20-21	2,68,030	2,68,030
	Dividend Payable	21-22	70,330	70,330
	Dividend Payable	22-23	72,84,410	-
			79,07,995	**6,23,585**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	30-Sep-2023 BDT	30-Jun-2023 BDT
11.00	**Current Liabilities**		
	Management Fee Payable to ICB AMCL	36,62,859	1,45,67,255
	Trustee Fee Payable to ICB	1,84,033	7,36,133
	Custodian Fee Payable to ICB	1,94,226	7,77,950
	Annual Fee Payable to BSEC	2,51,206	(2,252)
	Listing Fee Payable to DSE & CSE	2,45,378	-
	Earnest Money Payable	23,750	23,750
	Audit Fee Payable	34,500	34,500
	Others Liabilities Payable	-	7,000
		45,95,952	**1,61,44,336**
12.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets (Investment considered at cost price)	1,09,89,43,483	1,15,09,85,181
	Less: Liabilities	1,25,03,947	1,67,67,921
	Net Asset Value	**1,08,64,39,536**	**1,13,42,17,260**
	Number of Units	9,81,51,000	9,81,51,000
	NAV per Unit at Cost	**11.07**	**11.56**
13.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	1,02,63,37,148	1,08,00,20,675
	Less: Liabilities	1,25,03,947	1,67,67,921
	Net Asset Value	**1,01,38,33,201**	**1,06,32,52,754**
	Number of Units	9,81,51,000	9,81,51,000
	NAV per Unit at Market Value	**10.33**	**10.83**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
14.00	**Profit on Sale of Investments**	**11,36,045**	**93,67,172**
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
15.00	**Dividend from Investment in Securities**		
	Dividend from Listed Securities	25,96,511	25,13,256
	Dividend from Non listed Securities	10,90,250	10,90,250
		36,86,761	**36,03,506**
16.00	**Interest Income on Bank Deposits and Bonds**		
	Interest on Short Term Deposits	28,356	95,542
	Interest on Fixed Deposits	5,35,042	8,07,303
	Interest on Listed Bonds	5,69,344	5,25,000
		11,32,742	**14,27,845**
17.00	**Management Fee**		
	Management Fee for IAMCL (N:17.01)	**36,62,859**	**37,87,442**

17.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Weekly Average Net Asset Value		
Total NAV (Sum of NAV Computed each week)	13,69,15,92,536	
Number of Week	13	
Average NAV	**1,05,31,99,426**	

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	3,15,068
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000	10,08,219
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	25,00,00,000	9,45,205
Exc. Taka 50 cr.	1.0	55,31,99,426	13,94,366
Total		**1,05,31,99,426**	**36,62,859**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
18.00	**Trustee Fee**		
	Trustee Fee for ICB (N: 18.01)	**1,84,033**	**1,84,033**

18.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Particulars	Fee (BDT)
Size of the Fund	98,15,10,000
Percentage of Trusteeship Fee	0.075
Trustee Fee	**1,84,033**

Notes	Particulars	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
19.00	**Custodian Fee**		
	Custodian Fee for ICB (N: 19.01)	**1,94,226**	**1,86,837**

19.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	2,96,77,59,366
Total Non-Listed (Price made by AMC and Trustee)	2,95,20,410
Total Fixed Deposit	8,50,00,000
Total Securities Value	**3,08,22,79,776**
Number of month	3
Monthly Average Securities Value	**1,02,74,26,592**
Percentage of Safekeeping Fee	0.075
Custodian Fee	**1,94,226**

Notes	Particulars	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
20.00	**BSEC Fee**		
	Annual Fee for BSEC (N: 20.01)	**2,53,458**	**2,61,454**

20.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Particulars	Fee (BDT)
Net Asset Value (NAV) of the Fund	1,01,38,33,201
Percentage of Annual fee	0.10
Annual BSEC Fee	**2,53,458**

Notes	Particulars	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
21.00	**Listing Fee**		
	Stock Exchange Listing Fee for DSE (N:21.01)	1,22,689	1,22,689
	Stock Exchange Listing Fee for CSE (N:21.01)	1,22,689	1,22,689
		2,45,378	**2,45,378**

21.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Particulars	Fee (BDT)
Capital of the Fund	98,15,10,000
Percentage of Listing Fee for Each Exchange	0.05
Stock Exchange Listing Fee	**1,22,689**

Notes	Particulars	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
22.00	**Other Operating Expenses**		
	Bank Charges	540	545
	Excise Duty	15,000	90,000
	CDBL Transection Charges	(5,191)	14,140
	Advertisement Expense	59,960	60,486
	Dividend Distribution Expenses	-	70
	IPO Application Expenses	-	8,000
	Others	10,757	6,339
		81,066	**1,79,580**

Advertisement and Other Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
23.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	(3,44,053)	(94,05,709)
	Number of Units (denominator)	9,81,51,000	9,81,51,000
	Earnings Per Unit (EPU)	**(0.004)**	**(0.10)**

N.B: Changes in the Earnings Per Unit (EPU) has increased due to decrease of Provision against Diminution in Value of Investment then the previous period.

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
24.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	36,86,761	36,03,506
	Add: Previous Period Dividend Receivable	23,53,142	28,66,353
		60,39,903	**64,69,859**
	Less: Current Period Dividend Receivable	(14,46,632)	(1,405)
		45,93,272	**64,68,454**
25.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	11,32,742	14,27,845
	Add: Previous Period Interest Receivable on FDR & Bonds	14,48,286	9,59,697
		25,81,028	**23,87,542**
	Less: Current Period Interest Receivable on FDR & Bonds	(1,26,667)	-
		24,54,361	**23,87,542**
26.00	**Payment of Fees & Expenses**		
	Total Expenses	46,55,520	48,73,474
	Add: Previous Period Operating Expenses payable (N: 26.01)	1,61,44,336	1,65,10,645
		2,07,99,855	**2,13,84,119**
	Less: Current Period Operating Expenses payable (N: 26.02)	(45,95,952)	(48,37,294)
		1,62,03,903	**1,65,46,825**
26.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,61,44,336	1,65,10,645
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		1,61,44,336	**1,65,10,645**
26.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	45,95,952	48,37,294
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		45,95,952	**48,37,294**
27.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	66,55,507	6,66,00,678
	Add: Previous Period Receivable from ISTCL	5,00,000	5,00,000
		71,55,507	**6,71,00,678**
	Less: Current Period Receivable from ISTCL	(5,00,000)	(5,00,000)
		66,55,507	**6,66,00,678**
28.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	7,76,306	6,79,20,909
	Add: Purchase from Unit Certificates	-	1,00,16,950
	Add: Previous Period payable to ISTCL	-	-
		7,76,306	**7,79,37,859**
	Less: Current Period payable to ISTCL	-	-
		7,76,306	**7,79,37,859**
29.00	**Reconciliation between Profit to Operating Cash Flow**		
	Profit before Provision	13,00,028	95,25,050
	A) Operating Cash Flow Before Changes in Working Capital	**13,00,028**	**95,25,050**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
	Changes in Working capital		
	Decrease/(Increase) of Other Current Assets (N: 29.01)	22,28,130	38,24,645
	(Decrease)/Increase of Current Liabilities (N: 29.02)	(1,15,48,384)	(1,16,73,351)
	B) Changes	**(93,20,254)**	**(78,48,706)**
29.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous Period Dividend Receivable	23,53,142	28,66,353
	Less: Current Period Dividend Receivable	(14,46,632)	(1,405)
		9,06,510	**28,64,948**
	Add: Previous Period Interest Receivable on FDR & Bonds	14,48,286	9,59,697
	Less: Current Period Interest Receivable on FDR & Bonds	(1,26,667)	-
		22,28,130	**38,24,645**
29.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous Period Operating Expenses payable	1,61,44,336	1,65,10,645
	Less: Current Period Operating Expenses payable	(45,95,952)	(48,37,294)
		(1,15,48,384)	**(1,16,73,351)**
	Net Cash Generated from Operating Activities (A+B)	**(80,20,226)**	**16,76,344**
30.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	(80,20,226)	16,76,344
	Number of Units (denominator)	9,81,51,000	9,81,51,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.08)**	**0.02**

N.B: Net operating cash flows per unit (NOCFPU) has been decreased due to decrease in receive of profit and expense payment than the previous period.

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
31.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	4,67,42,754	15,64,24,946
	Less: Dividend Paid	(4,40,75,500)	(8,83,35,900)
	Less: Transfer to Dividend Equalization Reserve	-	(3,50,00,000)
		26,67,254	**3,30,89,046**
	Add: Profit for the period	(3,44,053)	(94,05,709)
		23,23,201	**2,36,83,338**
	Add: Dividend Equalization Reserve	3,00,00,000	3,50,00,000
		3,23,23,201	**5,86,83,338**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**0.32**	**0.59**

32.00 Approval of the Financial Statements

The Trustee committee at the meeting held on October 30, 2023, approved the unaudited financial statements of the Fund for the period ended September 30, 2023, and authorized the same for an issue.

Chief Executive Officer | **Chairman of Trustee Committee**

Head of Finance & Accounts | **Member-Secretary of Trustee Committee**

Place : Dhaka, Bangladesh.
Dated: October 31, 2023

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

Print date: 25-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Sep-2023**

SL	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.	232,446	15.68	3,644,251.38	9.70	9.80	9.75	2,266,348.50	-1,377,902.88	0.00	0.34
2	BANK ASIA LIMITED	1,407,283	20.25	28,492,480.12	20.20	20.50	20.35	28,638,209.05	145,728.93	0.00	2.69
3	BRAC BANK LTD.	53,750	35.89	1,928,820.83	35.80	36.00	35.90	1,929,625.00	804.17	0.00	0.18
4	DHAKA BANK LTD.	1,544,420	13.55	20,933,215.63	12.50	12.60	12.55	19,382,471.00	-1,550,744.63	0.00	1.98
5	DUTCH BANGLA BANK LIMITED	75,210	62.04	4,666,318.06	59.10	58.80	58.95	4,433,629.50	-232,688.56	0.00	0.44
6	EXIM BANK OF BANGLADESH LTD.	700,000	13.85	9,695,382.79	10.40	10.50	10.45	7,315,000.00	-2,380,382.79	0.00	0.92
7	JAMUNA BANK LTD.	327,029	20.79	6,799,288.77	20.90	20.90	20.90	6,834,906.10	35,617.33	0.00	0.64
8	NATIONAL CREDIT AND COMMERCE BANK LTD.	203	-0.01	-2.25	13.10	13.30	13.20	2,679.60	2,681.85	-11.92	0.00
9	SOUTHEAST BANK LIMITED	666,786	15.33	10,220,978.90	13.30	13.40	13.35	8,901,593.10	-1,319,385.80	0.00	0.96
	Sector Total:	5,007,127		86,380,734.23				79,704,461.85	-6,676,272.38	-7.73	8.15
	CEMENT										
10	CROWN CEMENT PLC	98,694	81.68	8,061,056.73	74.40	69.90	72.15	7,120,772.10	-940,284.63	0.00	0.76
11	HEIDELBERG CEMENT BD. LTD.	104,004	376.88	39,197,358.16	263.40	263.20	263.30	27,384,253.20	-11,813,104.96	0.00	3.70
	Sector Total:	202,698		47,258,414.89				34,505,025.30	-12,753,389.59	-26.99	4.46
	CERAMIC INDUSTRY										
12	RAK CERAMICS(BANGLADESH) LTD.	543,958	44.62	24,269,286.34	42.90	42.80	42.85	23,308,600.30	-960,686.04	0.00	2.29
	Sector Total:	543,958		24,269,286.34				23,308,600.30	-960,686.04	-3.96	2.29
	CORPORATE BOND										
13	AIBL MUDARABA PERPETUAL BOND	2,214	5,000.00	11,070,000.00	4,895.0	4,600.0	4,747.50	10,510,965.00	-559,035.00	0.00	1.04
14	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	5,000.00	10,000,000.00	5,500.0	5,100.0	5,300.00	10,600,000.00	600,000.00	0.00	0.94
15	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	14,965,000.00	5,000.0	4,900.0	4,950.00	14,815,350.00	-149,650.00	0.00	1.41
16	IBBL MUDARABA PERPETUAL BOND	12,872	971.98	12,511,327.49	1,053.0	1,065.0	1,059.00	13,631,448.00	1,120,120.51	0.00	1.18
	Sector Total:	20,079		48,546,327.49				49,557,763.00	1,011,435.51	2.08	4.58
	ENGINEERING										
17	AFTAB AUTOMOBILES LTD.	95,571	58.83	5,622,742.74	24.80	24.70	24.75	2,365,382.25	-3,257,360.49	-0.01	0.53
18	BSRM STEELS LIMITED	267,963	84.24	22,572,538.07	63.90	65.00	64.45	17,270,215.35	-5,302,322.72	0.00	2.13
19	RUNNER AUTOMOBILES PLC	189,340	53.34	10,098,502.04	48.40	48.40	48.40	9,164,056.00	-934,446.04	0.00	0.95
20	SINGER BANGLADESH LTD.	146,670	177.98	26,104,991.46	151.90	151.80	151.85	22,271,839.50	-3,833,151.96	0.00	2.46
21	WALTON HI-TECH INDUSTRIES PLC	7,050	1,049.80	7,401,057.57	1,047.7	1,044.8	1,046.25	7,376,062.50	-24,995.07	0.00	0.70
	Sector Total:	706,594		71,799,831.88				58,447,555.60	-13,352,276.28	-18.60	6.78
	FINANCE AND LEASING										
22	DBH FINANCE PLC	451,303	70.51	31,820,930.52	56.70	57.00	56.85	25,656,575.55	-6,164,354.97	0.00	3.00
23	IDLC FINANCE LIMITED	315,000	57.58	18,136,178.95	46.50	46.60	46.55	14,663,250.00	-3,472,928.95	0.00	1.71
	Sector Total:	766,303		49,957,109.47				40,319,825.55	-9,637,283.92	-19.29	4.72
	FOOD AND ALLIED PRODUCT										
24	BRITISH AMERICAN TOBACCO BANGLADESH COMPANY LIMITED	161,615	450.02	72,730,156.06	518.70	519.10	518.90	83,862,023.50	11,131,867.44	0.00	6.87
25	OLYMPIC INDUSTRIES LTD.	105,000	157.37	16,524,274.42	153.10	150.90	152.00	15,960,000.00	-564,274.42	0.00	1.56
26	UNILEVER CONSUMER CARE LIMITED	2,511	1,763.59	4,428,373.91	2,014.5	0.00	2,014.50	5,058,409.50	630,035.59	0.00	0.42
	Sector Total:	269,126		93,682,804.39				104,880,433.00	11,197,628.61	11.95	8.84
	FUEL AND POWER										
27	JAMUNA OIL COMPANY LTD.	236,691	186.26	44,085,391.54	177.10	176.40	176.75	41,835,134.25	-2,250,257.29	0.00	4.16
28	LINDE BANGLADESH LIMITED	36,563	1,272.09	46,511,510.02	1,397.7	1,418.7	1,408.20	51,488,016.60	4,976,506.58	0.00	4.39
29	MEGHNA PETROLEUM LTD.	36,512	203.73	7,438,562.84	203.00	202.50	202.75	7,402,808.00	-35,754.84	0.00	0.70
30	MJL BANGLADESH PLC	450,000	104.66	47,094,906.55	87.00	86.30	86.65	38,992,500.00	-8,102,406.55	0.00	4.45
31	POWER GRID CO. OF BANGLADESH LTD.	262,903	49.61	13,043,816.95	52.40	52.70	52.55	13,815,552.65	771,735.70	0.00	1.23
32	SUMMIT POWER LTD.	150,000	40.30	6,044,706.23	34.00	34.10	34.05	5,107,500.00	-937,206.23	0.00	0.57
	Sector Total:	1,172,669		164,218,894.13				158,641,511.50	-5,577,382.63	-3.40	15.50
	FUNDS										
33	EBL NRB MUTUAL FUND	580,000	6.24	3,617,518.97	6.50	6.60	6.55	3,799,000.00	181,481.03	0.00	0.34
34	GRAMEEN ONE : SCHEME TWO	1,282,511	16.71	21,432,720.17	15.20	15.10	15.15	19,430,041.65	-2,002,678.52	0.00	2.02
35	L R GLOBAL BANGLADESH M F ONE	2,690,273	8.68	23,354,244.48	6.40	6.50	6.45	17,352,260.85	-6,001,983.63	0.00	2.20

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

Print date: 25-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Sep-2023**

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(%)
36 TRUST BANK 1ST MUTUAL FUND	300,000	5.80	1,739,913.98	5.60	5.70	5.65	1,695,000.00	-44,913.98	0.00	0.16
37 VANGUARD AML BD FINANCE MUTUAL	578,567	8.90	5,148,618.57	7.30	7.50	7.40	4,281,395.80	-867,222.77	0.00	0.49
Sector Total:	5,431,351		55,293,016.17				46,557,698.30	-8,735,317.87	-15.80	5.22
INSURANCE										
38 DELTA LIFE INSURANCE CO.LTD.	29,676	131.47	3,901,587.84	136.50	137.50	137.00	4,065,612.00	164,024.16	0.00	0.37
39 GREEN DELTA INSURANCE	381,396	106.91	40,775,932.75	73.10	73.00	73.05	27,860,977.80	-12,914,954.95	0.00	3.85
40 ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	5,000	10.00	50,000.00	33.50	33.20	33.35	166,750.00	116,750.00	0.02	0.00
41 PEOPLES INSURANCE CO. LTD.	191,349	39.87	7,629,936.80	38.50	38.50	38.50	7,366,936.50	-263,000.30	0.00	0.72
Sector Total:	607,421		52,357,457.39				39,460,276.30	-12,897,181.09	-24.63	4.94
IT										
42 AAMRA TECHNOLOGIES LTD.	25,000	36.67	916,829.65	32.60	32.60	32.60	815,000.00	-101,829.65	0.00	0.09
Sector Total:	25,000		916,829.65				815,000.00	-101,829.65	-11.11	0.09
PHARMACEUTICALS AND CHE										
43 ACI FORMULATION LIMITED	17,295	155.31	2,686,067.70	155.00	156.30	155.65	2,691,966.75	5,899.05	0.00	0.25
44 ACI LIMITED	132,392	289.61	38,341,894.51	260.20	261.20	260.70	34,514,594.40	-3,827,300.11	0.00	3.62
45 ACME LABORATORIES LTD.	840,924	107.19	90,141,419.23	85.00	84.80	84.90	71,394,447.60	-18,746,971.63	0.00	8.51
46 BEXIMCO PHARMACEUTICALS LTD.	129,503	90.00	11,655,457.58	146.20	145.70	145.95	18,900,962.85	7,245,505.27	0.01	1.10
47 RENATA LTD.	9,057	866.19	7,845,097.80	1,217.9	0.00	1,217.90	11,030,520.30	3,185,422.50	0.00	0.74
48 SQUARE PHARMACEUTICALS LTD.	300,396	223.45	67,123,593.52	209.80	210.20	210.00	63,083,160.00	-4,040,433.52	0.00	6.34
Sector Total:	1,429,567		217,793,530.34				201,615,651.90	-16,177,878.44	-7.43	20.56
SERVICES										
49 SUMMIT ALLIANCE PORT LIMITED	190,882	29.52	5,634,633.37	27.20	27.30	27.25	5,201,534.50	-433,098.87	0.00	0.53
Sector Total:	190,882		5,634,633.37				5,201,534.50	-433,098.87	-7.69	0.53
TELECOMMUNICATION										
50 BANGLADESH SUBMARINE CABLE CO.	203,770	172.43	35,135,991.16	218.90	217.20	218.05	44,432,048.50	9,296,057.34	0.00	3.32
51 GRAMEEN PHONE LTD.	80,000	302.26	24,180,776.82	286.60	288.00	287.30	22,984,000.00	-1,196,776.82	0.00	2.28
Sector Total:	283,770		59,316,767.98				67,416,048.50	8,099,280.52	13.65	5.60
TEXTILES										
52 ARGON DENIMS LIMITED	1,087,090	20.50	22,290,293.85	18.20	18.80	18.50	20,111,165.00	-2,179,128.85	0.00	2.10
53 EVINCE TEXTILES LTD.	796,591	16.12	12,837,491.76	9.40	9.40	9.40	7,487,955.40	-5,349,536.36	0.00	1.21
54 SQUARE TEXTILE MILLS LTD.	725,000	64.64	46,861,607.62	67.50	67.50	67.50	48,937,500.00	2,075,892.38	0.00	4.42
Sector Total:	2,608,681		81,989,393.23				76,536,620.40	-5,452,772.83	-6.65	7.74
Listed Securities:	**19,265,226**		**1,059,415,030.95**				**986,968,006.00**	**-72,447,024.95**		**100.0**

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)
	A.OPEN-END MUTUAL FUNDS(Script wise)						
1	CAPM UNIT FUND	89,000	10,016,950.00	110.76	9,857,640.00	-159,310.00	0.00
		89,000	**10,016,950.00**		**9,857,640.00**	**-159,310.00**	
	Total Non Listed Securities	**89,000**	**10,016,950.00**		**9,857,640.00**	**-159,310.00**	
	Total Listed Securities:	**19,265,226**	**1,059,415,030.95**		**986,968,006.00**	**-72,447,024.95**	
	Grand Total:	**19,354,226**	**1,069,431,980.95**		**996,825,646.00**	**-72,606,334.95**	

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jul-2023 TO: 30-Sep-2023

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
FOOD AND ALLIED PRODUCT:						
1	UNILEVER CONSUMER CARE LIMITED	418	2,053.78	1,763.59	858,481.80	121,301.26
					Sub Total:	**121,301.26**
INSURANCE						
2	DELTA LIFE INSURANCE CO.LTD.	24,000	166.25	130.20	3,990,021.66	865,262.46
3	PEOPLES INSURANCE CO. LTD.	70,059	42.01	39.87	2,943,048.90	149,481.30
					Sub Total:	**1,014,743.76**
	Grand Total:	**94,477**			**7,791,552.36**	**1,136,045.02**

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