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ICB AMCL ISLAMIC UNIT FUND

ASSET MANAGER: ICB ASSET MANAGEMENT COMPANY LTD
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: ICB CAPITAL MANAGEMENT LTD

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL ISLAMIC UNIT FUND

For the period ended 30 September 2023

Contents	Page No.

ICB Asset Management Company LTD
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ICB AMCL ISLAMIC UNIT FUND

STATEMENT OF FINANCIAL POSITION (Unaudited)

As at 30 September 2023

Particulars	Notes	Amount in Taka	
		30/Sep/2023	30/Jun/2023
Assets			
Marketable investments - at market value	3.00	690,697,376	691,060,302
Investment in money market (MTDR)	4.00	-	10,000,000
Cash & cash equivalents	5.00	6,338,610	28,273,218
Other current assets	6.00	757,701	5,753,511
Total assets		**697,793,687**	**735,087,031**
Equity and liabilities			
Equity:			
Unit capital	7.00	702,816,620	703,856,360
Unit premium reserve	8.00	8,991,413	8,593,047
Retained earnings	9.00	6,688,872	34,911,134
Dividend Equalization Reserve	10.00	2,200,000	2,200,000
Unrealized gain/(losses) on investments	11.00	(104,896,833)	(98,676,325)
Total equity (A)		**615,800,072**	**650,884,216**
Liabilities :			
Others liabilities	12.00	62,112,277	62,112,277
Dividend purification fund	13.00	275,300	1,155,300
Unclaimed/dividend payable	14.00	17,860,616	15,586,000
Current liabilities	15.00	1,745,422	5,349,238
Total liabilities (B)		**81,993,615**	**84,202,815**
Total equity and liabilities (A+B)		**697,793,687**	**735,087,031**
Net asset value (NAV) per unit of Tk. 10 each			
Net asset value-at cost value	16.00	**11.16**	**11.53**
Net asset value-at market value	17.00	**9.67**	**10.13**

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
Date: 30 October 2023

ICB AMCL ISLAMIC UNIT FUND

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

For the period ended 30 September 2023

Particulars	Notes	Amount in Taka	
		01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
Income			
Profit on sale of investments	18.00	933,522	6,073,939
Dividend from investment in securities	19.00	685,614	1,374,673
Profit on bank deposits and bonds	20.00	110,591	76,667
Total income		**1,729,727**	**7,525,279**
Expenses			
Management fee	21.00	863,353	933,646
Trustee fee	22.00	172,671	186,729
Custodian fee	23.00	175,484	181,523
Annual BSEC fee	24.00	169,827	182,741
Audit fee		34,500	28,750
Unit sales commission	25.00	9,343	9,720
Shariah advisory board fee		52,800	101,200
Other expenses	26.00	119,757	62,563
Purification fund against interest on dividend income	27.00	200,000	200,000
Total expenses		**1,797,735**	**1,886,872**
Profit before provision		**(68,008)**	**5,638,407**
Provision against erosion of marketable investment		-	-
Net Profit for the Period		**(68,008)**	**5,638,407**
Add: Other comprehensive income			
Unrealized gain/(loss) for the period	3.02	(6,220,508)	(1,866,592)
Total comprehensive income		**(6,288,516)**	**3,771,815**
Earnings per unit of Tk 10 each	28.00	**(0.001)**	**0.08**

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

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

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

Place : Dhaka

Date: 30 October 2023

ICB AMCL ISLAMIC UNIT FUND
STATEMENT OF CHANGES IN EQUITY (Unaudited)
For the period ended 30 September 2023

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Unrealized Gain/ (loss) on Investments	Retained Earnings	Total Equity
Balance as at July 01, 2023	**703,856,360**	**8,593,047**	**2,200,000**	**(98,676,325)**	**34,911,134**	**650,884,216**
Unit Capital	(1,039,740)	-		-	-	(1,039,740)
Unit Premium Reserve	-	398,366		-	-	398,366
Unrealized Gain/ (losses) on Investments	-	-		(6,220,508)	-	(6,220,508)
Dividend Paid for FY 2022-2023 (0.40 per Unit)	-	-		-	(28,154,254)	(28,154,254)
Profit for the Period	-	-		-	(68,008)	(68,008)
Balance as at September 30, 2023	**702,816,620**	**8,991,413**	**2,200,000**	**(104,896,833)**	**6,688,872**	**615,800,072**

For the Period ended 30 September 2022

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Unrealized Gain/ (loss) on Investments	Retained Earnings	Total Equity
Balance as at July 01, 2022	**752,526,900**	**3,049,269**	**-**	**(79,178,099)**	**37,925,220**	**714,323,290**
Prior Year adjustment					**(82,500)**	(82,500)
Balance as at July 01, 2022	**752,526,900**	**3,049,269**		**(79,178,099)**	**37,842,720**	**714,240,790**
Unit Capital	(5,527,380)	-		-	-	(5,527,380)
Unit Premium Reserve	-	855,019		-	-	855,019
Unrealized Gain/ (losses) on Investments	-	-		(1,866,592)	-	(1,866,592)
Dividend paid for FY 2021-2022 (0.40 per Unit)	-	-		-	(30,101,076)	(30,101,076)
Profit for the Period	-	-		-	5,638,407	5,638,407
Balance as at September 30, 2022	**746,999,520**	**3,904,288**	**-**	**(81,044,691)**	**13,380,051**	**683,239,168**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place : Dhaka
Date: 30 October 2023

ICB AMCL ISLAMIC UNIT FUND
STATEMENT OF CASH FLOWS (Unaudited)
For the period ended 30 September 2023

Particulars	Notes	Amount in Taka 01.07.2023 to 30.09.2023	Amount in Taka 01.07.2022 to 30.09.2022
Cash flows from operating activities			
Dividend from investment in securities	29.00	2,610,213	4,077,596
Profit on bank deposits and bond	30.00	3,131,413	300,000
Profit on sale of investment	18.00	933,522	6,073,939
Expenses paid	31.00	(6,281,551)	(4,747,341)
Net cash inflow/(outflow) from operating activities	35.00	**393,597**	**5,704,194**
Cash flow from investing activities			
Sale of securities (at cost)	32.00	3,086,610	46,170,495
Purchase of securities	33.00	(8,893,802)	(35,580,356)
Share application money deposited		-	(3,187,500)
Share application money refunded		-	3,187,500
Investment in MTDR		-	-
Encashment of MTDR		10,000,000	-
Net cash inflow/(outflow) from investing activities		**4,192,808**	**10,590,139**
Cash flow from financing activities			
Units sold		15,244,020	19,622,490
Units surrendered		(16,283,760)	(25,149,870)
Adjustment of premium on surrendered of units		1,337,066	2,075,073
Adjustment of premium on sales of units		(938,700)	(1,220,054)
Dividend paid	34.00	(25,879,639)	(29,173,153)
Net cash in flow/(outflow) from financing activities		**(26,521,013)**	**(33,845,514)**
Net cash increase/(decrease)		**(21,934,607)**	**(17,551,181)**
Cash and cash equivalents at the beginning of the Period		28,273,218	34,410,731
Cash and cash equivalents at the end of the Period		**6,338,610**	**16,859,550**
Net Operating Cash Flow Per Unit of Tk 10 each	36.00	**0.01**	**0.03**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place : Dhaka
Date: 30 October 2023

ICB AMCL ISLAMIC UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the period ended 30 September 2023

1.00 Legal status and nature of business

ICB AMCL Islamic Unit Fund was established under a Trust Deed executed between the ICB Capital Management Limited as 'Sponsor' and Investment Corporation of Bangladesh as "Trustee". The Trust Deed was executed on 07 July 2015 The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 30 July 2015 under the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The prospectus was approved by the BSEC on 07 April 2015 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The operation of the Fund commenced on 29 July 2015.

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.

ICB AMCL Islamic Unit Fund is an open-end mutual fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the fund only in Shariah compliant instruments of capital market and money market.

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

2.02 Financial instruments

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income.

2.02.02: In accordance withBangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will 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 3(Three) month from July 01, 2023 to September 30, 2023.

ICB Asset Management Company Ltd. Accounts Department

2.04 Provision for unrealized losses on marketable investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provisions. Such provision is created on a lump-sum basis when satisfactory unit performance is ensured and transferred to income on a rational basis subsequently, if required, to ensure consistent distribution of dividends at a reasonable rate even in the bear market scenario.

2.05 Pricing of units

Units issued are recorded at the offer price, determined by the Fund 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 0.30 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 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 five) 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 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 50% of annual profit during the Period, net of provisions.

2.08 Management fee

ICB Asset Management Company Ltd, the asset management company of the Fund is to be paid an annual management fees mainly on weekly average Net Asset Value (NAV) as per Rule 65 of Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001 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

By considering the benefit of Investors management fee is charged at a fixed rate of 0.50% on weekly average NAV at market price for two Periods i.e. FY 2020-2021, 2021-2022, 2022-2023 and 2023-2024 as per decision taken in the 187th & 201th Board Meeting of ICB Asset management Company Ltd. dated 20 June 2021 & 15 September 2022.

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 is the Custodian of the Fund.

ICB Asset Management Company Ltd. Accounts Department

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 whichever is higher.

2.12 Commission payable to selling agents

As per Selling Agent Letter no:BDD/59/1026 Dated 11 October 2018 of Investment Corporation of Bangladesh (ICB), The Fund shall pay commission to the authorized Selling Agents appointed by the Asset Management Company @ 0.50% on the transaction amount of sales.

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.

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 Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and 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

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 unit 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 on basis of Note 16 and 17.

2.18 Components of financial statements

The financial statements of the Fund include the following components:-

a) Statement of Financial Position as at 30 September 2023.

b) Statement of Profit or Loss and Other Comprehensive Income for the Period ended 30 September 2023.

c) Statement of Changes in Equity for the Period ended 30 September 2023.

d) Statement of Cash Flows for the Period ended 30 September 2023.

e) Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

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. Net dividend income (Gross dividend income-Deducted tax) has been recognized as dividend income during the Period. 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. Net interest income (Gross interest income-Deducted tax) has been recognized as interest income during the period.

ICB Asset Management Company Ltd. Accounts Department

2.20 Earning per unit

The unit 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

a) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

b) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current Period's presentation.

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		30/Sep/2023	**30/Jun/2023**
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (Note: 3.01)	690,697,376	691,060,302
		690,697,376	**691,060,302**

3.01 Sector wise break up of investment in marketable securities is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
BANKS	34,245,936	27,170,000	(7,075,936)
ENGINEERING	99,514,123	80,744,027	(18,770,096)
FOOD AND ALLIED PRODUCTS	91,127,156	66,706,240	(24,420,916)
FUEL AND POWER	112,653,063	96,969,817	(15,683,246)
TEXTILES	19,511,811	14,512,755	(4,999,056)
PHARMACEUTICALS AND CHEMICAL	161,525,365	156,873,843	(4,651,522)
SERVICES	28,895,627	19,620,000	(9,275,627)
CEMENT	56,053,219	29,118,725	(26,934,494)
IT	8,118,580	7,498,000	(620,580)
TANNARY INDUSTRIES	7,177,501	7,208,625	31,124
CERAMIC INDUSTRY	2,366,058	2,142,500	(223,558)
INSURANCE	6,595,477	7,345,122	749,645
TELECOMMUNICATION	66,706,347	71,441,500	4,735,153
FINANCE AND LEASING	3,761,131	3,960,000	198,869
CORPORATE BOND	60,526,983	64,537,561	4,010,578
MISCELLANEOUS	11,815,016	12,040,936	225,920
NON LISTED SECURITIES	25,000,815	22,807,725	(2,193,090)
TOTAL	**795,594,209**	**690,697,376**	**(104,896,833)**

Details of investment in marketable securities are shown in "Annexure- A".

3.02	**Calculation of (Provision)/Write back of provision against diminution in value of investment**			
	Opening balance		(98,676,325)	(79,178,099)
	Closing balance		(104,896,833)	(81,044,691)
	Increase/(decrease)		**(6,220,508)**	**(1,866,592)**
4.00	**Investment in money market (MTDR)**			
	SIBL, Corporate Branch		-	10,000,000
	Total		**-**	**10,000,000**
5.00	**Cash & cash equivalents**			
	Main Bank Accounts (N:5.01)		2,027,305	25,410,202
	Selling Agents Bank Accounts (N:5.02)		842,847	1,669,012
	Dividend Bank Accounts (N:5.03)		3,468,458	1,194,004
			6,338,610	**28,273,218**
5.01	**Main Bank Accounts**			
	Name of the Bank and Branches	**Accounts Number**		
	Shahjalal Islami Bank, Motijheel Br.	401513100004109	1,269,636	24,175,045
	IBBL, Local Office, Deposit A/C	20501020900013100	114,939	114,939
	IBBL, Local Office, Payment A/C.	20501020100880900	74,515	74,515
	IBBL, Local Office Escrow A/C	20501020100883500	310,142	310,142
	Shahjalal Islami, Motijheel Br. (Int on Div. Income.)	401512100013051	31,653	617,141
	Shahjalal Islami, Motijheel Br.(SIP.)	40151310000423	226,420	118,420
			2,027,305	**25,410,202**
5.02	**Selling Agents Bank Accounts**			
	Name of the Bank and Branches	**Accounts Number**		
	ICB Local Office- Shahjalal Islami Bank, Bijoynagar	401813100001640	3,739	1,003,739
	ICB Chittagong- Shahjalal Islami Bank, Agrabad	300113100001097	736,128	339,017
	ICB Sylhet Branch- Shahjalal Islami Bank	190213100003673	50,057	50,057
	ICB Bogra Branch- Shahjalal Islami Bank	180313100000717	41,314	235,198
	ICB Rajshahi- Shahjalal Islami Bank, Rajshahi	180213100000169	9,770	39,163
	ICB Khulna- Shahjalal Islami Bank, Khulna	110113100000568	1,839	1,839
			842,847	**1,669,012**

ICB Asset Management Company Ltd. Accounts Department

			Amount in Taka	
			30/Sep/2023	30/Jun/2023
5.03	**Dividend Accounts**			
	Name of the Bank and Branches	**Accounts Number**		
	D/A 2004-05, IBBL, Local	20501020900015000	19,553	19,576
	D/A 2005-06, IBBL, Local	20501020900016000	11,887	11,887
	D/A 2006-07, IBBL, Local	20501020900017500	18,592	18,592
	D/A 2007-08, IBBL, Local	20501020900019400	27,638	27,638
	D/A 2008-09, IBBL, Local	20501020900019500	31,043	31,066
	D/A 2009-10, IBBL, Local	20501020900020300	27,897	27,897
	D/A 2010-11, IBBL, Local	20501020900022700	14,581	14,581
	D/A 2011-12, Shahjalal, Motijheel	401513100001105	48,066	48,066
	D/A 2012-13, Shahjalal, Motijheel	401513100004079	64,542	64,542
	D/A 2013-14, Shahjalal, Motijheel	401513100004099	17,056	17,056
	D/A 2015-16, Shahjalal, Motijheel	401513100004142	69,491	69,491
	D/A 2016-17, Shahjalal, Motijheel	401513100004152	78,448	78,448
	D/A 2017-18, SJIBL, Foreign Exchange	400513100001252	8,514	8,514
	D/A 2018-19, Shahjalal, Motijheel	401513100004199	7,992	9,332
	D/A 2019-20, Shahjalal, Motijheel	401513100004229	180,612	187,537
	D/A 2020-21, Shahjalal, Motijheel	401513100004242	422,776	424,563
	D/A 2021-22, Shahjalal, Motijheel	401513100004258	134,145	135,217
	D/A 2022-23, Shahjalal, Motijheel	401513100004294	2,285,624	-
	Sub-Total		**3,468,458**	**1,194,004**
6.00	**Other current assets**			
	Dividend receivable		757,701	2,682,300
	Receivable from sales of shares (ISTCL)		-	50,389
	Profit receivable on MTDR		-	75,347
	Profit receivable on listed bond		-	2,945,475
			757,701	**5,753,511**
7.00	**Unit capital**			
	Opening balance		703,856,360	752,526,900
	Add: Unit sold for the period		15,244,020	62,953,370
			719,100,380	815,480,270
	Less: Unit surrender by holder		(16,283,760)	(111,623,910)
	Closing balance		**702,816,620**	**703,856,360**

The unit capital represents 7,02,81,662 number of units of Tk 10 each.

8.00	**Unit premium reserve**			
	Opening balance		8,593,047	3,049,269
	Add: Premium on surrender of units for the period		1,337,066	9,252,283
			9,930,113	12,301,552
	Less: Adjustment against sale of units for the period		(938,700)	(3,708,504)
	Closing balance		**8,991,413**	**8,593,047**
9.00	**Retained earnings**			
	Opening balance		34,911,134	37,925,220
	Add/(Less): Last year adjustment		-	(82,500)
	Less: Transferred to dividend equalization fund		-	(2,200,000)
	Less: Dividend paid for the Period		(28,154,254)	(30,101,076)
			6,756,880	**5,541,644**
	Add: Addition for the period		(68,008)	29,369,490
	Closing balance		**6,688,872**	**34,911,134**
10.00	**Dividend equalization reserve**			
	Opening balance		2,200,000	-
	Addition: Transferred from retained earnings		-	2,200,000
	Closing balance		**2,200,000**	**2,200,000**
11.00	**Unrealized gain/ (losses) on investments**			
	Opening balance		(98,676,325)	(79,178,099)
	Add/(Less): for the year		(6,220,508)	(19,498,226)
	Closing balance		**(104,896,833)**	**(98,676,325)**

		Amount in Taka	
		30/Sep/2023	30/Jun/2023
12.00	**Others liabilities**		
	Provision for investment in securities (Others) (Note: 12.01)	59,677,552	59,677,552
	Provision for investment in mutual funds (Note: 12.02)	2,434,725	2,434,725
	Total	**62,112,277**	**62,112,277**
12.01	**Provision for investment in securities (Others)**		
	Opening balance	59,677,552	51,677,552
	Add: Addition during the year	-	8,000,000
	Closing balance	**59,677,552**	**59,677,552**
12.02	**Provision for investment in mutual funds**		
	Opening balance	2,434,725	2,434,725
	Add: Addition during the year	-	-
	Closing balance	**2,434,725**	**2,434,725**
13.00	**Dividend purification fund (Interest against dividend income)**		
	Opening balance	1,155,300	4,531,651
	Add: Addition for the period	200,000	514,245
	Add: Profit on bank deposit	-	152,004
	Less: Donation and expenses	(1,080,000)	(4,042,600)
	Closing balance	**275,300**	**1,155,300**
14.00	**Unclaimed/ Dividend payable**		
	Opening balance	15,586,000	15,004,708
	Add: Addition for this year	28,154,254	30,101,076
	Less: Dividend credited to investors account	(25,879,638)	(29,519,784)
	Closing balance (14.01)	**17,860,616**	**15,586,000**
14.01	**Year wise breakup of unclaimed/ dividend payable**		
	Unclaimed dividend 2004-05	380,488	380,488
	Unclaimed dividend 2005-06	400,691	400,691
	Unclaimed dividend 2006-07	846,597	846,597
	Unclaimed dividend 2007-08	1,191,620	1,191,620
	Unclaimed dividend 2008-09	1,621,625	1,621,625
	Unclaimed dividend 2009-10	1,886,347	1,886,347
	Unclaimed dividend 2010-11	1,315,292	1,315,292
	Unclaimed dividend 2011-12	1,040,006	1,040,006
	Unclaimed dividend 2012-13	1,250,400	1,250,400
	Unclaimed dividend 2013-14	634,800	634,800
	Unclaimed dividend 2015-16	1,055,397	1,055,397
	Unclaimed dividend 2016-17	1,327,472	1,327,472
	Unclaimed dividend 2017-18	711,511	711,511
	Unclaimed dividend 2018-19	531,305	532,645
	Unclaimed dividend 2019-20	260,996	267,920
	Unclaimed dividend 2020-21	505,576	507,363
	Unclaimed dividend 2021-22	614,754	615,826
	Unclaimed dividend 2022-23	2,285,739	
		17,860,616	**15,586,000**
15.00	**Current liabilities**		
	Management fee payable to ICB AMCL	863,353	3,533,454
	Trustee fee payable to ICB	172,671	706,691
	Custodian fee payable to ICB	175,484	708,238
	Annual fee payable to BSEC	169,827	21,048
	Audit fee payable	34,500	34,500
	Commission payable to unit sales agents	9,343	23,353
	Payable to ISTCL	205	-
	Share application money refundable	320,000	320,000

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	30/Sep/2023	30/Jun/2023
Operating expenses payable	-	1,900
Un-adjusted amount of SIP	39	54
	1,745,422	**5,349,238**

16.00 Net asset value (NAV) per unit (at cost Price) :

Total assets (Investment considered at cost price)	802,690,520	833,763,356
Less: Liabilities (Note: 16.01)	18,486,722	22,090,538
Net asset value	**784,203,798**	**811,672,818**
Number of units	70,281,662	70,385,636
NAV per unit at cost	**11.16**	**11.53**

16.01 Liabilities

Dividend purification fund	1,155,300	1,155,300
Unclaimed/dividend payable	15,586,000	15,586,000
Current liabilities	1,745,422	5,349,238
	18,486,722	**22,090,538**

17.00 Net asset value (NAV) per unit (at market price) :

Total assets	697,793,687	735,087,031
Less: Liabilities (Note: 16.01)	18,486,722	22,090,538
Net asset value	**679,306,965**	**712,996,493**
Number of units	70,281,662	70,385,636
NAV per unit at Market	**9.67**	**10.13**

17.01 Liabilities

Dividend purification fund	1,155,300	1,155,300
Unclaimed/dividend payable	15,586,000	15,586,000
Current liabilities	1,745,422	5,349,238
	18,486,722	**22,090,538**

	Amount in Taka	
	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
18.00 Profit on Sale of Investments	**933,522**	**6,073,939**
19.00 Dividend from Investment in Securities	**685,614**	**1,374,673**
20.00 Profit on bank deposits and bonds		
Profit on MTDRs	110,591	76,667
	110,591	**76,667**
21.00 Management Fee	**863,353**	**933,646**

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	%	685,051,778	
Any Amount		685,051,778	863,353
Management Fee			**863,353**

22.00 Trustee Fee	**172,671**	**186,729**

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	685,051,778
Parcentage of Trustee Fee	0.10
Trustee Fee	**172,671**

23.00 Custodian Fee	**175,484**	**181,523**

Calculation for the period

Average Monthly Securities Value (Sum of monthly securites valu/No. of Mor	696,212,091
Parcentage of Custodian Fee	0.10
Custodian Fee	**175,484**

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
24.00	**Annual BSEC Fee**	**169,827**	**182,741**
	Calculation for the period		
	Net Asset Value (NAV) of the fund end of the period	679,306,965	
	Parcentage of BSEC Fee	0.10	
	Annual BSEC Fee	**169,827**	
25.00	**Commission to Selling Agents**	**9,343**	**9,720**
	Calculation for the period		
	Total Sale by Agent	**1,868,513**	
	Parcentage of Total Sale	0.50	
	Commission to agents	**9,343**	
26.00	**Other operating expenses**		
	Printing and stationery	5,000	-
	Bank charges and exise duty	21,537	15,506
	Advertisement & Publicity expenses	68,381	36,286
	CDBL charges	1,959	-
	Dividend distribution expenses	4,168	-
	IPO application expenses	-	5,000
	Others	18,712	5,771
		119,757	**62,563**
27.00	**Purification fund against Interest on dividend income**	**200,000**	**200,000**
28.00	**Earnings per unit (EPU)**		
	Net profit after provision	(68,008)	5,638,407
	Number of units	70,281,662	70,385,636
	Earnings per unit	**(0.001)**	**0.08**
	N.B: Earnings per unit (EPU) has been decreased due to a reduction in income than the previous Period.		
29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	685,614	1,374,673
	Add: Previous year Dividend Receivable	2,682,300	3,347,923
		3,367,914	**4,722,596**
	Less: Income Tax Deducted at Source		
	Less: Current year Dividend Receivable	(757,701)	(645,000)
		2,610,213	**4,077,596**
30.00	**Profit on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	110,591	76,667
	Add: Previous year Interest Receivable on FDR & Bonds	3,020,822	223,333
		3,131,413	**300,000**
	Less: Current year Interest Receivable on FDR & Bonds	-	
		3,131,413	**300,000**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	1,597,735	1,686,872
	Add: Previous year Operating Expenses payable (N: 31.01)	5,349,238	5,010,159
	Add: Donation & Charges on Interest against Dividend Income	1,080,000	-
		8,026,973	**6,697,031**
	Less: Current year Operating Expenses payable (N: 31.02)	(1,745,422)	(1,949,690)
		6,281,551	**4,747,341**
31.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Period)	5,349,238	5,010,159
	Less: Advance Payment of Fees, Tax & Suspense's		-
		5,349,238	**5,010,159**

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
31.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	1,745,422	1,964,690
	Less:Last year adjustment	-	(82,500)
	Less: Advance Payment of Fees, Tax & Suspense's		-
	Add: Prov. against interest on dividend	-	67,500
		1,745,422	**1,949,690**
32.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	3,036,221	46,170,495
	Add: Previous year Receivable from ISTCL	50,389	500,000
		3,086,610	**46,670,495**
	Less: Current year Receivable from ISTCL	-	(500,000)
		3,086,610	**46,170,495**
33.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	8,893,802	35,580,356
	Add: Previous year payable to ISTCL	-	-
		8,893,802	**35,580,356**
	Less: Current year payable to ISTCL	-	-
		8,893,802	**35,580,356**
34.00	**Dividend paid during the year**		
	Dividend declared during the year	28,154,254	30,101,076
	Add: Previous year dividend payable	15,586,000	15,004,708
		43,740,254	45,105,784
	Less: Current year dividend payable	(17,860,616)	(15,932,631)
		25,879,639	**29,173,153**
35.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(68,008)	5,638,407
	Add: Purification fund against Interest on dividend income	200,000	200,000
	Operating Cash Flow Before Changes in Working Capital	131,992	**5,838,407**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (35.01)	4,945,421	2,926,256
	Decrease/(Increase) of Current Liabilities (N: 35.02)	(4,683,816)	(6,959,849)
		261,605	**(4,033,593)**
35.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	2,682,300	3,347,923
	Less: Current year Dividend Receivable	(757,701)	(645,000)
		1,924,599	**2,702,923**
	Add: Previous year Interest Receivable on FDR & Bonds	3,020,822	223,333
	Less: Current year Interest Receivable on FDR & Bonds	-	-
		4,945,421	**2,926,256**
35.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	5,349,238	5,010,159
	Add: Donation & Charges on Interest against Dividend Income	1,080,000	
	Less: Current year Operating Expenses payable	(1,745,422)	1,949,690
	Less: Preliminary Expenses		
		(4,683,816)	**(6,959,849)**
	Net Cash Generated from Operating Activities	**393,597**	**1,804,814**
36.00	**Net operating cash flow per unit (NOCFPU)**		
	Net cash inflow/(outflow) from operating activities	393,597	1,804,814
	Number of units	70,281,662	70,385,636
	Net operating cash flow per unit	**0.01**	**0.03**

N.B: Net operating cash flow per unit (NOCFPU) has been decreased due to a reduction in Profit on sale and cash dividend collection than the previous Period.

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
37.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	34,911,134	37,925,220
Less: Dividend Paid	(28,154,254)	(30,101,076)
	6,756,880	**7,824,144**
Add: Profit for the Period	(68,008)	5,638,407
	6,688,872	**13,462,551**
Add: Dividend Equalization Reserve	2,200,000	
	8,888,872	**13,462,551**
Number of Units	70,281,662	70,385,636
Profit Available for Distribution	**0.13**	**0.19**

38.00 Events after the reporting period

The Board of Trustees in its meeting held on 25 October 2023 approved the Unaudited financial statements of the Fund for the year ended 30 September 2023 and authorized the same for issue.

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place : Dhaka
Date: 30 October 2023

ICB AMCL ISLAMIC UNIT FUND

Print date: 12-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **27-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(%)
	BANKS										
1	EXIM BANK OF BANGLADESH LTD.	2,600,000	13.17	34,245,935.54	10.40	10.50	10.45	27,170,000.00	-7,075,935.54	0.00	4.44
	Sector Total:	2,600,000		34,245,935.54				27,170,000.00	-7,075,935.54	-20.66	4.44
	CEMENT										
2	HEIDELBERG CEMENT BD. LTD.	91,000	550.31	50,078,110.85	263.40	263.20	263.30	23,960,300.00	-26,117,810.85	-0.01	6.50
3	LAFARGE HOLCIM BANGLADESH LIMITED	21,000	66.21	1,390,367.90	69.40	69.20	69.30	1,455,300.00	64,932.10	0.00	0.18
4	PREMIER CEMENT MILLS LIMITED	62,500	73.36	4,584,740.67	59.00	59.50	59.25	3,703,125.00	-881,615.67	0.00	0.59
	Sector Total:	174,500		56,053,219.42				29,118,725.00	-26,934,494.42	-48.05	7.27
	CERAMIC INDUSTRY										
5	RAK CERAMICS(BANGLADESH) LTD.	50,000	47.32	2,366,058.25	42.90	42.80	42.85	2,142,500.00	-223,558.25	0.00	0.31
	Sector Total:	50,000		2,366,058.25				2,142,500.00	-223,558.25	-9.45	0.31
	CORPORATE BOND										
6	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	4,895.0	4,600.0	4,747.50	7,007,310.00	-372,690.00	0.00	0.96
7	IBBL 2ND PERPETUAL MUDARABA BOND	1,995	5,000.00	9,975,000.00	5,000.0	4,900.0	4,950.00	9,875,250.00	-99,750.00	0.00	1.29
8	IBBL MUDARABA PERPETUAL BOND	45,000	959.38	43,171,983.32	1,053.0	1,065.0	1,059.00	47,655,000.00	4,483,016.68	0.00	5.60
	Sector Total:	48,471		60,526,983.32				64,537,560.00	4,010,576.68	6.63	7.85
	ENGINEERING										
9	ANWAR GALVANIZING LTD.	15,000	195.19	2,927,801.25	213.30	223.70	218.50	3,277,500.00	349,698.75	0.00	0.38
10	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	220,000	110.41	24,290,987.70	90.00	90.60	90.30	19,866,000.00	-4,424,987.70	0.00	3.15
11	BBS CABLES LTD.	446,250	54.37	24,264,441.58	49.90	49.90	49.90	22,267,875.00	-1,996,566.58	0.00	3.15
12	BENGAL WINDSOR THERMOPLASTICS	330,000	45.17	14,905,719.32	23.40	23.00	23.20	7,656,000.00	-7,249,719.32	0.00	1.93
13	BSRM STEELS LIMITED	200,000	71.39	14,278,512.36	63.90	65.00	64.45	12,890,000.00	-1,388,512.36	0.00	1.85
14	GPH ISPAT LTD.	52,750	49.98	2,636,272.25	44.80	45.20	45.00	2,373,750.00	-262,522.25	0.00	0.34
15	RATANPUR STEEL RE-ROLLING MILL	234,688	30.04	7,050,994.32	16.90	17.00	16.95	3,977,961.60	-3,073,032.72	0.00	0.92
16	RUNNER AUTO MOBILES	80,000	54.46	4,356,828.31	48.40	48.40	48.40	3,872,000.00	-484,828.31	0.00	0.57
17	SINGER BANGLADESH LTD.	30,049	159.82	4,802,566.20	151.90	151.80	151.85	4,562,940.65	-239,625.55	0.00	0.62
	Sector Total:	1,608,737		99,514,123.29				80,744,027.25	-18,770,096.04	-18.86	12.91
	FINANCE AND LEASING										
18	ISLAMIC FINANCE AND INVESTMENT	200,000	18.81	3,761,131.04	19.70	19.90	19.80	3,960,000.00	198,868.96	0.00	0.49
	Sector Total:	200,000		3,761,131.04				3,960,000.00	198,868.96	5.29	0.49
	FOOD AND ALLIED PRODUCT!										
19	GOLDEN HARVEST AGRO IND. LTD.	1,800,000	23.87	42,973,122.66	17.50	17.50	17.50	31,500,000.00	-11,473,122.66	0.00	5.58
20	OLYMPIC INDUSTRIES LTD.	231,620	207.90	48,154,033.77	153.10	150.90	152.00	35,206,240.00	-12,947,793.77	0.00	6.25
	Sector Total:	2,031,620		91,127,156.43				66,706,240.00	-24,420,916.43	-26.80	11.83
	FUEL AND POWER										
21	ASSOCIATED OXYGEN LIMITED	89,563	32.98	2,953,989.26	36.50	36.80	36.65	3,282,483.95	328,494.69	0.00	0.38
22	DOREEN POWER GENERATIONS AND SYSTEMS LTD	252,000	67.83	17,093,470.71	61.00	60.80	60.90	15,346,800.00	-1,746,670.71	0.00	2.22
23	KHULNA POWER COMPANY LTD.	200,000	44.17	8,833,908.18	26.60	26.80	26.70	5,340,000.00	-3,493,908.18	0.00	1.15
24	LINDE BANGLADESH LIMITED	12,500	1,279.05	15,988,064.38	1,397.7	1,418.7	1,408.20	17,602,500.00	1,614,435.62	0.00	2.07
25	MJL BANGLADESH LIMITED	447,644	104.33	46,704,255.49	87.00	86.30	86.65	38,788,352.60	-7,915,902.89	0.00	6.06
26	SHAHJIBAZAR POWER CO. LTD.	93,600	89.90	8,414,180.88	65.50	67.10	66.30	6,205,680.00	-2,208,500.88	0.00	1.09
27	SUMMIT POWER LTD.	40,000	37.79	1,511,769.57	34.00	34.10	34.05	1,362,000.00	-149,769.57	0.00	0.20
28	TITAS GAS TRANSMISSION & D.C.L	220,000	50.70	11,153,424.46	40.90	41.30	41.10	9,042,000.00	-2,111,424.46	0.00	1.45
	Sector Total:	1,355,307		112,653,062.93				96,969,816.55	-15,683,246.38	-13.92	14.62
	INSURANCE										
29	FAREAST ISLAMI LIFE INSURANCE	75,000	74.81	5,610,481.06	75.00	82.80	78.90	5,917,500.00	307,018.94	0.00	0.73
30	ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	7,614	10.00	76,140.00	33.50	33.20	33.35	253,926.90	177,786.90	0.02	0.01
31	ISLAMI INSURANCE BD LTD.	23,127	39.30	908,855.66	50.00	51.50	50.75	1,173,695.25	264,839.59	0.00	0.12
	Sector Total:	105,741		6,595,476.72				7,345,122.15	749,645.43	11.37	0.86
	IT										
32	AAMRA TECHNOLOGIES LTD.	230,000	35.30	8,118,580.00	32.60	32.60	32.60	7,498,000.00	-620,580.00	0.00	1.05
	Sector Total:	230,000		8,118,580.00				7,498,000.00	-620,580.00	-7.64	1.05
	MISCELLANEOUS										

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL ISLAMIC UNIT FUND

Print date: 12-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **27-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(%)
33 BERGER PAINTS BANGLADESH LTD.	500	1,421.00	710,500.18	1,765.6	1,890.0	1,827.80	913,900.00	203,399.82	0.00	0.09
34 JMI HOSPITAL REQUISITE MANUFACTURING LIMITED	144,226	76.99	11,104,515.36	77.20	77.10	77.15	11,127,035.90	22,520.54	0.00	1.44
Sector Total:	144,726		11,815,015.54				12,040,935.90	225,920.36	1.91	1.53
PHARMACEUTICALS AND CHE										
35 ACI LIMITED	84,770	262.40	22,243,444.82	260.20	261.20	260.70	22,099,539.00	-143,905.82	0.00	2.89
36 AFC AGRO BIOTECH LTD.	350,000	36.73	12,853,980.74	23.50	24.10	23.80	8,330,000.00	-4,523,980.74	0.00	1.67
37 BEXIMCO PHARMACEUTICALS LTD.	60,000	103.86	6,231,687.38	146.20	145.70	145.95	8,757,000.00	2,525,312.62	0.00	0.81
38 RENATA LTD.	14,017	843.70	11,826,097.97	1,217.9	0.00	1,217.90	17,071,304.30	5,245,206.33	0.00	1.53
39 SILCO PHARMACEUTICALS LIMITED	100,000	24.66	2,466,150.19	23.70	23.50	23.60	2,360,000.00	-106,150.19	0.00	0.32
40 SQUARE PHARMACEUTICALS LTD.	290,000	217.04	62,942,947.44	209.80	210.20	210.00	60,900,000.00	-2,042,947.44	0.00	8.17
41 THE ACME LABORATORIES LTD.	440,000	97.64	42,961,056.63	85.00	84.80	84.90	37,356,000.00	-5,605,056.63	0.00	5.58
Sector Total:	1,338,787		161,525,365.17				156,873,843.30	-4,651,521.87	-2.88	20.96
SERVICES										
42 SUMMIT ALLIANCE PORT LIMITED	720,000	40.13	28,895,626.88	27.20	27.30	27.25	19,620,000.00	-9,275,626.88	0.00	3.75
Sector Total:	720,000		28,895,626.88				19,620,000.00	-9,275,626.88	-32.10	3.75
TANNARY INDUSTRIES										
43 BATA SHOES (BD) LTD.	7,500	957.00	7,177,501.08	972.00	950.30	961.15	7,208,625.00	31,123.92	0.00	0.93
Sector Total:	7,500		7,177,501.08				7,208,625.00	31,123.92	0.43	0.93
TELECOMMUNICATION										
44 BANGLADESH SUBMARINE CABLE CO.	130,000	163.29	21,227,837.38	218.90	217.20	218.05	28,346,500.00	7,118,662.62	0.00	2.75
45 GRAMEEN PHONE LTD.	150,000	303.19	45,478,509.61	286.60	288.00	287.30	43,095,000.00	-2,383,509.61	0.00	5.90
Sector Total:	280,000		66,706,346.99				71,441,500.00	4,735,153.01	7.10	8.66
TEXTILES										
46 EVINCE TEXTILES LTD.	825,825	16.93	13,983,243.20	9.40	9.40	9.40	7,762,755.00	-6,220,488.20	0.00	1.81
47 SQUARE TEXTILE MILLS LTD.	100,000	55.29	5,528,567.49	67.50	67.50	67.50	6,750,000.00	1,221,432.51	0.00	0.72
Sector Total:	925,825		19,511,810.69				14,512,755.00	-4,999,055.69	-25.62	2.53
Listed Securities:	**11,821,214**		**770,593,393.29**				**667,889,650.15**	**-102,703,743.14**		**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	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	11.89	5,945,000.00	945,000.00	0.00
2	UFS-Padma Life Islamic Unit Fund	1,803,500	20,000,815.00	9.35	16,862,725.00	-3,138,090.00	0.00
		2,303,500	**25,000,815.00**		**22,807,725.00**	**-2,193,090.00**	
	Total Non Listed Securities	**2,303,500**	**25,000,815.00**		**22,807,725.00**	**-2,193,090.00**	
	Total Listed Securities:	**11,821,214**	**770,593,393.29**		**667,889,650.15**	**-102,703,743.14**	
	Grand Total:	**14,124,714**	**795,594,208.29**		**690,697,375.15**	**-104,896,833.14**	

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL ISLAMIC UNIT 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)
MISCELLANEOUS						
1	BERGER PAINTS BANGLADESH LTD.	500	1,874.89	1,421.00	937,442.52	226,942.37
					Sub Total:	**226,942.37**
TANNARY INDUSTRIES						
2	BATA SHOES (BD) LTD.	1,500	996.10	957.00	1,494,155.25	58,655.10
					Sub Total:	**58,655.10**
TEXTILES						
3	SIMTEX INDUSTRIES LIMITED	60,000	25.64	14.84	1,538,145.00	647,925.00
					Sub Total:	**647,925.00**
	Grand Total:	**62,000**			**3,969,742.77**	**933,522.47**

ICB Asset Management Company Ltd. Accounts Department