ICB AMCL PENSION HOLDERS' 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 PENSION HOLDERS' UNIT FUND

For the year ended September 30, 2023

ICB Asset management Company LTD
Accounts Depertment
Green city Edge (4th Floor)
89, kakrail, Dhaka-1000.
Phone: 88-02-8300412-15
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E-mail:info@icbamcl.com.bd
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ICB AMCL PENSION HOLDERS' UNIT FUND
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at September 30, 2023

Particulars	Notes	Amount in Taka	
		30/09/2023	30/06/2023
Assets			
Marketable investments in securities-at market value	3.00	474,094,595	479,420,648
Investments in money market (FDR)	4.00	20,000,000	10,000,000
Cash & cash equivalents	5.00	27,396,125	22,342,906
Other current assets	6.00	2,800,586	4,093,059
Total assets		**524,291,306**	**515,856,613**
Equity and liabilities			
Equity:			
Unit capital	7.00	230,017,900	213,474,500
Unit premium reserve	8.00	236,411,553	218,715,136
Dividend equalization reserve	9.00	6,034,919	6,034,919
Retained earning	10.00	42,946,962	62,512,628
Total equity (A)		**515,411,334**	**500,737,183**
Liabilities:			
Unclaimed/dividend payable	11.00	6,172,162	5,939,620
Current liabilities	12.00	2,707,810	9,179,810
Total liabilities (B)		**8,879,972**	**15,119,430**
Total equity and liabilities (A+B)		**524,291,306**	**515,856,613**
Net asset value (NAV) per unit of taka 100.00 each			
Net asset value-at cost	13.00	**283.64**	**298.62**
Net asset value-at market value	14.00	**224.07**	**234.57**

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 30, 2023

ICB AMCL PENSION HOLDERS' UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period ended September 30, 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 investment (Annexure-B)	15.00	4,216,446	3,079,224
Dividend from investment in securities	16.00	509,749	476,994
Interest on bank deposits and bonds	17.00	196,425	7,038
Total income		**4,922,620**	**3,563,256**
Expenses			
Management fee	18.00	2,240,102	1,899,211
Trustee fee	19.00	124,135	101,409
Custodian fee	20.00	123,605	103,755
Annual BSEC fee	21.00	128,853	102,309
Commission to agents	22.00	55,573	81,273
Audit fee		34,500	28,750
Other operating expenses	23.00	160,621	61,939
Total expenses		**2,867,389**	**2,378,646**
Profit before adjustment of unrealized gain/ (loss)		**2,055,231**	**1,184,610**
(Provision)/write back of provision against diminution in	3.02	(273,446)	(2,535,906)
Net profit for the year		**1,781,785**	**(1,351,296)**
Other comprehensive income		-	-
Total comprehensive income for the year		**1,781,785**	**(1,351,296)**
Earnings per unit for the year	24.00	**0.77**	**(0.72)**

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 30, 2023

ICB AMCL PENSION HOLDERS' UNIT FUND
STATEMENT OF CHANGES IN EQUITY (Unaudited)
For the Period ended September 30, 2023

Amount in taka

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total equity (Re-stated)
Balance as at July 01, 2023	**213,474,500**	**218,715,136**	**6,034,919**	**62,512,628**	**500,737,183**
Unit capital	16,543,400	-	-	-	16,543,400
Unit premium reserve	-	17,696,417	-	-	17,696,417
Dividend paid (2nd half) 2022-2023 (taka 10.00 per unit)	-	-	-	(21,347,450)	(21,347,450)
Dividend paid (1st half)	-	-	-	-	-
Net income	-	-	-	1,781,785	1,781,785
Balance as at September 30, 2023	**230,017,900**	**236,411,553**	**6,034,919**	**42,946,963**	**515,411,335**

For the year ended September 30, 2022

Amount in taka

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total equity
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)
Balance as at July 01, 2022	**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
Transfer from dividend equalization fund to retained earnings			-	-	-
Dividend paid (2nd half) 2021-2022 (taka 8.00 per unit)	-	-	-	(13,139,784)	(13,139,784)
Dividend paid (1st half)	-	-	-	-	-
Net income	-	-	-	(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**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.
Dated: October 30, 2023

ICB AMCL PENSION HOLDERS' UNIT FUND
STATEMENT OF CASH FLOWS (Unaudited)
For the Period ended September 30, 2023

Particulars	Notes	Amount in Taka	
		01.07.2023 To 30.09.2023	01.07.2022 To 30.09.2022
Cash flows from operating activities			
Dividend from investment in securities	25.00	964,090	1,178,988
Profit on sale of investment (Annexure-B)	15.00	4,216,446	3,079,224
Interest on bank deposits and bonds	26.00	169,342	7,038
Expenses	27.00	(9,339,389)	(7,793,972)
Net cash inflow from operating activities	31.00	**(3,989,512)**	**(3,528,722)**
Cash flows from investment activities			
Sale of securities at cost value	28.00	22,776,861	31,369,100
Purchase of securities	29.00	(16,859,039)	(43,152,913)
Share application money		-	(3,825,000)
Refund of share application money		-	3,187,500
Investment in FDR		(10,000,000)	-
Encashment of FDR		-	-
Net cash outflow from investing activities		**(4,082,178)**	**(12,421,313)**
Cash flows from financing activities			
Units sold		17,468,900	23,436,500
Units surrendered		(925,500)	(208,100)
Premium received on sale of units		18,658,937	24,427,329
Premium refunded on surrender of units		(962,520)	(212,262)
Dividend paid	30.00	(21,114,908)	(12,903,886)
Net cash inflow/(outflow) from financing activities		**13,124,909**	**34,539,581**
Net cash increase/(decrease)		**5,053,219**	**18,589,546**
Cash or equivalents at the beginning of the period		22,342,906	13,531,818
cash or equivalents at the end of the period		**27,396,125**	**32,121,364**
Net operating cash flow per unit (NOCFPU)	32.00	**(1.73)**	**(1.88)**

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 30, 2023

ICB AMCL PENSION HOLDERS UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period ended September 30, 2023

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 Limited (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 Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001. The prospectus was approved by the BSEC on September 18, 2004, in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001. The operation of the Fund commenced on October 19, 2004.

ICB Asset Management Company Limited (ICB AMCL) is the manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under the Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December 2000 with an 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 was completed on 14 October 2001. The company became operational on 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 are made in accordance with the requirements of the Trust Deed, Bangladesh Securities and Exchange Rules 2020, and the 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 Rules, the local regulation has prevailed.

2.02 Financial instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9 "Financial Instrument", 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 securities transferred to OTC market has been valued at zero value as a conservative approach.

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

2.03 Reporting period

These financial statements cover 03 (Three) month from July 01, 2023 to September 30, 2023.

2.04 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 taka 3.00 only). Units redeemed are recorded at the redemption price. The redemption price represents the net asset value (NAV).

2.05 Premium on sale of units

This indicates the difference between sales and repurchase price, which at present is Tk 3.00 per unit from this year no income on premium on the sale of units.

ICB Asset Management Company Ltd. Accounts Department

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 the 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 a 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 Limited the management company of the Fund is to be paid an annual management fee 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 at the following rates

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

2.09 Trustee fee

The Trustee is entitled to an annual trustee fee of @ 0.10% on the weekly average NAV of the Fund on semi 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.

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.

2.12 Commission payable to selling agents

As per selling agent letter no: BDD/59/1026 dated October 11, 2018, of Investment Corporation of Bangladesh (ICB), The Fund shall pay a commission to the authorized selling agents appointed by the asset management company @ 0.50% on the transaction amount of sales and redemptions.

2.13 Cash and cash equivalents

Cash and cash equivalents comprise bank balances.

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 year to year.

ICB Asset Management Company Ltd. Accounts Department

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 13 and 14.

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 the 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 an 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 dividends is established.

c) Interest income is recognized on an accrual basis. Net interest income (gross interest income-deducted tax) has been recognized as interest income during the period.

2.20 Earning per unit

The mutual fund calculates Earnings 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 the current year'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)	474,094,595	479,420,648
	474,094,595	**479,420,648**

3.01 Sector wise break up of investment in marketable securities is as follows (as at September 30, 2023)

Sector/Category	Total Cost Price (Tk)	Total Market Price (Tk)	Difference Surplus/(Deficit)
BANKS	35,048,325	24,916,501.00	(10,131,824)
FUNDS	15,485,073	12,077,737.00	(3,407,336)
ENGINEERING	55,781,242	39,627,697.00	(16,153,545)
FOOD AND ALLIED PRODUCTS	52,807,692	49,895,000.00	(2,912,692)
FUEL AND POWER	113,377,157	92,723,256.00	(20,653,901)
TEXTILES	16,674,189	11,396,750.00	(5,277,439)
PHARMACEUTICALS AND CHEMICAL	7,231,174	7,384,000.00	152,826
SERVICES	11,404,173	5,722,500.00	(5,681,673)
CEMENT	11,041,263	7,883,103.00	(3,158,160)
IT	4,689,545	4,206,443.00	(483,102)
CERAMIC INDUSTRY	43,802,348	34,280,000.00	(9,522,348)
INSURANCE	102,148,127	85,577,292.00	(16,570,835)
TELECOMMUNICATION	41,136,952	43,993,500.00	2,856,548
TRAVEL AND LEISURE	2,808,822	0.00	(2,808,822)
FINANCE AND LEASING	68,470,434	27,396,736.00	(41,073,698)
CORPORATE BOND	15,360,000	14,907,510.00	(452,490)
MISCELLANEOUS	4,768,391	4,448,000.00	(320,391)
NON LISTED SECURITIES	9,064,142	7,658,570.00	(1,405,572)
	611,099,049	**474,094,595**	**(137,004,454)**

Details have been shown in "Annexure-A"

	Amount in Taka	
	01.07.2023 To 30.09.2023	01.07.2022 To 30.09.2022
3.02 Calculation of (Provision)/Write back of provision against diminution in value of investment		
Opening balance	(136,731,008)	(127,704,027)
Closing balance	(137,004,454)	(130,239,933)
Increase/(decrease)	**(273,446)**	**(2,535,906)**

	Amount in Taka	
	30/Sep/2023	30/Jun/2023
4.00 Investment in money market (FDR)		
IFIC bank, Principal branch	10,000,000	10,000,000
MTBL,Kakrail branch	10,000,000	-
	20,000,000	**10,000,000**
5.00 Cash & cash equivalents		
Main Bank Accounts (N:5.01)	17,863,482	15,369,939
Selling Agents Bank Accounts (N:5.02)	2,926,939	598,877
Dividend Accounts (N:5.03)	6,605,704	6,374,089
	27,396,125	**22,342,906**
5.01 Main Bank Accounts		
Name of the Bank and Branches		
IFIC, Principal Br. 1001-121272-041	17,642,900	15,215,627
SIP A/C- DBL, Kakrail 1061500000446	220,582	154,312
	17,863,482	**15,369,939**
5.02 Selling Agents Bank Accounts		
Name of the Bank and Branches		
IFIC, Agrabad Br. 2030-159137-041	1,272,481	98,821
IFIC, Rajshahi Br. 6080-326902-041	1,296,164	53,854
IFIC, Khulna Br. 4060-237526-041	320,512	320,512
IFIC Barishal Br. 5064-304029-041	18,592	106,500
IFIC, Bogura Br. 6082-248738-041	14,644	14,644
Standard Bank Ltd. Sylhet Br. STD 01036000375	4545	4,545
	2,926,939	**598,877**
5.03 Dividend Accounts		
Name of the Bank and Branches		
IFIC, Federation Br. D/A 2005-06 (1st Half), 1008-111333-041	16,207	16,207
IFIC, Federation Br. D/A 2004-05 (2nd half) 1008-111320-041	33,803	33,803
IFIC, Federation Br. D/A 2005-06 (2nd Half) 1008-111337-041	1,490	1,490
IFIC, Federation. Br. D/A 2006-07 (1st Half) 1008-111352-041	24,813	24,814
IFIC, Federation Br. D/A 2006-07 (2nd Half) 1008-111356-041	50,337	50,337
IFIC, Federation. Br. D/A 2007-08 (1st Half) 1008-123614-041	19,902	19,902
IFIC, Federation Br. D/A 2007-08 (2nd Half) 1008-000115-041	61,003	61,003

ICB Asset Management Company Ltd.

		Amount in Taka	
		30/Sep/2023	30/Jun/2023
	Name of the Bank and Branches		
	IFIC, Federation. Br. D/A 2008-09 (1st Half) 1008-000139-041	181,204	181,205
	IFIC, Federation. Br. D/A 2008-09 (2nd Haf) 1008-000169-041	341,276	341,276
	IFIC, Federation. Br. D/A 2009-10 (1st Half) 1008-000205-041	173,822	173,823
	IFIC, Federation. Br. D/A 2009-10 (2nd Half) 1008-000252-041	43,111	43,111
	Shahjalal Islami, Moti D/A 2010-11 (1st Half) 401513100000779	3,874	3,874
	Shahjalal Islami, Moti D/A 2010-11 (2nd Half) 401513100000860	5,815	5,815
	Shahjalal Islami, Moti D/A 2011-12(1st Half) 4015 13100000981	194,661	194,661
	Shahjalal Islami, Moti D/A 2011-12(2nd Half) 4015 13100001065	362,999	362,999
	Shahjalal Islami, Moti D/A 2012-13(1st Half) 4015 13100001278	197,119	197,119
	Shahjalal Islami, Moti D/A 2012-13(2nd Half) 4015 13100004076	770,446	770,446
	IFIC, Federation D/A 2013-14 (1st Half) 1008-000543-041	196,195	196,195
	IFIC, Principal D/A 2013-14 (2nd Half) 1001-000578-041	296,069	296,070
	IFIC, Principal D/A 2014-15 (1st Half) 1001-709946-041	275,927	275,928
	IFIC, Principal D/A 2014-15 (2nd Half) 1001-759348-041	100,512	100,512
	IFIC, Principal D/A 2015-16 (1st Half) 1001-042390-041	161,281	161,281
	IFIC, Principal D/A 2015-16 (2n Half) 1001-095845-041	130,387	130,387
	IFIC, Principal D/A 2016-17 (1st Half) 1001-026339-041	97,986	97,986
	IFIC, Principal D/A 2016-17 (2nd Half) 0170140254041	190,881	190,881
	IFIC, Principal, D/A 2017-18 (1st half) 0170181439041	114,510	114,510
	IFIC, Principal D/A 2017-18 (2nd Half) 0170216290041	159,604	159,604
	IFIC, Principal D/A 2018-19 (1st Half) 0100100184041	680,979	680,979
	IFIC, Principal D/A 2018-19 (2nd Half) 0100100213041	111,596	111,596
	Jamuna Bank Kakrail D/A 2019-20 (1st Half) 0090320000816	68,002	68,067
	Jamuna Bank Kakrail D/A 2019-20 (2nd Half) 0090320000941	99,287	99,370
	Jamuna Bank Kakrail D/A 2020-21 (1ST Half) 0090320000996	562,794	563,245
	Jamuna Bank Kakrail D/A 2020-21 (2nd Half) 0090320001137	139,218	139,351
	Jamuna Bank Kakrail D/A 2021-22 (1ST Half) 0090320001217	202,548	202,742
	IFIC, Principal D/A 2021-22 (2nd Half) 0100100405041	149,836	149,836
	IFIC, Principal D/A 2022-23 (1st Half) 01001000474041	153,667	153,667
	IFIC, Principal D/A 2022-23 (2nd Half) 0210203125041	232,543	-
		6,605,704	**6,374,089**
6.00	**Other current assets**		
	Dividend receivable	478,436	932,777
	Interest receivable on fixed deposit	93,750	66,667
	Interest receivable on preference share	715,733	715,733
	Receivable from ISTCL for sale-purchase of securities	1,512,667	2,377,882
	Total	**2,800,586**	**4,093,059**
7.00	**Unit capital**		
	Opening balance	213,474,500	164,247,300
	Add: Unit sold during the period	17,468,900	56,758,600
		230,943,400	**221,005,900**
	Less: Unit surrender by holder	(925,500)	(7,531,400)
	Closing balance	**230,017,900**	**213,474,500**
	The unit capital represents 23,00,179 numbers of units of taka 100 each.		
8.00	**Unit premium reserve**		
	Opening balance	218,715,136	165,903,970
	Add: Premium on sale of units during the period	18,658,937	60,792,743
		237,374,073	**226,696,713**
	Less: Adjustment against surrender of units during the period	(962,520)	(7,981,577)
	Closing balance	**236,411,553**	**218,715,136**
9.00	**Dividend Equalization Reserve**		
	Opening balance	6,034,919	6,034,919
	Add: Addition for the period	-	-
	Less: Adjustment during the period	-	-
	Closing balance	**6,034,919**	**6,034,919**
10.00	**Retained earnings**		
	Opening balance	62,512,628	85,533,783
	Less: 2022-2023 dividend paid (2nd half)	(21,347,450)	(13,139,784)
	Add/(less): Prior year adjustment	-	(720)
		41,165,178	**72,393,279**
	Less: 2022-2023 dividend paid (2nd half)		(11,839,794)
	Add: Net profit for the year	1,781,785	1,959,143
	Closing balance	**42,946,962**	**62,512,628**
11.00	**Unclaimed/dividend payable**		
	Opening balance	5,939,620	5,666,790
	Add: Addition for this year	21,347,450	24,979,578
	Less: Dividend credited to investors account	(21,114,908)	(24,706,748)
	Closing balance (11.01)	**6,172,162**	**5,939,620**

ICB Asset Management Company Ltd. Accounts

	Amount in Taka	
	30/Sep/2023	**30/Jun/2023**
11.01 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)	335,511	335,512
Dividend Payable for FY 2009-10 (1st half)	170,604	170,604
Dividend Payable for FY 2009-10 (2nd half)	42,502	42,502
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)	766,175	766,175
Dividend Payable for FY 2013-14 (1st half)	192,814	192,814
Dividend Payable for FY 2013-14 (2nd half)	190,455	190,455
Dividend Payable for FY 2014-15 (1st half)	183,981	183,981
Dividend Payable for FY 2014-15 (2nd half)	89,662	89,662
Dividend Payable for FY 2015-16 (1st half)	159,438	159,438
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)	164,720	164,720
Dividend Payable for FY 2017-18 (1st half)	100,697	100,697
Dividend Payable for FY 2017-18 (2nd half)	137,513	137,513
Dividend Payable for FY 2018-19 (1st half)	670,638	670,638
Dividend Payable for FY 2018-19 (2nd half)	110,100	110,100
Dividend Payable for FY 2019-20 (1st half)	68,318	68,318
Dividend Payable for FY 2019-20 (2nd Half)	99,530	99,530
Dividend Payable for FY 2020-21 (1st half)	561,562	561,562
Dividend Payable for FY 2020-21 (2nd half)	139,258	139,258
Dividend Payable for FY 2021-22 (1st half)	202,344	202,344
Dividend Payable for FY 2021-22 (2nd half)	147,879	147,879
Dividend Payable for FY 2022-23 (1st half)	161,610	161,610
Dividend Payable for FY 2022-23 (2nd half)	232,543	-
Total	**6,172,162**	**5,939,620**
12.00 Current liabilities		
Management fee payable to ICB AMCL	2,240,102	8,095,292
Trustee fee payable to ICB	124,135	439,686
Custodian fee payable to ICB	123,605	448,181
Annual fee payable to BSEC	128,853	7,957
Commission payable to unit sales agents	55,573	151,332
audit fee payable	34,500	34,500
Un-adjusted amount of SIP	1,042	862
Other liabilities	-	2,000
Total	**2,707,810**	**9,179,810**
13.00 Net asset value (NAV) per unit-at cost price		
Total assets (Investment considered at cost price)	661,295,760	652,587,621
Less: Liabilities	(8,879,972)	(15,119,430)
Net asset value (NAV)	**652,415,788**	**637,468,191**
Number of units	2,300,179	2,134,745
NAV per unit at cost	**283.64**	**298.62**
14.00 Net asset value (NAV) per unit-at market price		
Total assets	524,291,306	515,856,613
Less: Liabilities	(8,879,972)	(15,119,430)
Net asset value (NAV)	**515,411,334**	**500,737,182**
Number of units	2,300,179	2,134,745
NAV per unit at market value	**224.07**	**234.57**

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		01.07.2023 To 30.09.2023	01.07.2022 To 30.09.2022
15.00	**Profit on Sale of Investments**	**4,216,446**	**3,079,224**
16.00	**Dividend from Investment in Securities**	**509,749**	**476,994**
17.00	**Interest on bank deposits and bonds**		
	Interest Income on short term deposits	(658)	589,283
	Interest Income on listed bonds	-	1,148,390
	Interest Income on fixed deposit	197,083	501,938
	Total	**196,425**	**7,038**
18.00	**Management Fee**	**2,240,102**	**1,899,211**

Calculation for the period

Average NAV (Total NAV/No. of NAV Week)	%	492,490,854	
Not exceeding Taka 5.00 crore	2.5	50,000,000	315,068
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	1,008,219
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	242,490,854	916,815
Exc. Taka 50 cr.	1.0	-	-
Management Fee			**2,240,102**

19.00	**Trustee Fee**	**124,135**	**101,409**

Calculation for the period

Average NAV (Total NAV/No. of NAV Week)	492,490,854
Parcentage of Custodian Fee	0.10
Trustee Fee	**124,135**

20.00	**Custodian Fee**	**123,605**	**103,755**

Calculation for the period

Monthly Average Securities Value (Total Listed and Nonlisted/No. of Month)	490,388,712
Parcentage of Custodian Fee	0.10
Custodian Fee	**123,605**

21.00	**Annual BSEC Fee**	**128,853**	**102,309**

Calculation for the period

Net Asset Value (NAV) of the Fund or Tk 0.1 Lac (Higher One)	**515,411,334**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**128,853**

22.00	**Commission to agents**	**55,573**	**81,273**

Calculation for the period

Total Sale (Without Head office)	**11114644**
Parcentage of Total Sale	0.50
Commission to agents	**55,573**

23.00	**Other operating expenses**		
	Printing and stationery	74,000	-
	Bank charges & excise duty	210	285
	Advertisement & publicity expenses	68,382	22,433
	CDBL charges	4,349	4,761
	IPO application expenses	-	8,000
	Others	13,680	26,460
	Total	**160,621**	**61,939**
24.00	**Earnings per unit**		
	Net profit for the year	1,781,785	(1,351,296)
	Number of units	2,300,179	1,874,757
	Earnings Per Unit	**0.77**	**(0.72)**

Earnings Per Unit (EPU) has been decreased due to a decrease in capital gain, and dividend income than 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
25.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	509,749	476,994
	Add: Previous year Dividend Receivable	932,777	701,994
		1,442,526	**1,178,988**
	Less: Income Tax Deducted at Source		
	Less: Current year Dividend Receivable	(478,436)	
		964,090	**1,178,988**
26.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	196,425	7,038
	Add: Previous year Interest Receivable on FDR & Bonds	782,400	715,733
		978,825	**722,771**
	Less: Current year Interest Receivable on FDR & Bonds	(809,483)	(715,733)
		169,342	**7,038**
27.00	**Payment of Fees & Expenses**		
	Total Expenses	2,867,389	2,378,646
	Add: Previous year Operating Expenses payable (N: 27.01)	9,179,810	7,793,305
		12,047,199	**10,171,951**
	Less: Current year Operating Expenses payable (N: 27.02)	(2,707,810)	(2,377,979)
		9,339,389	**7,793,972**
27.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	9,179,810	7,793,305
	Less: Advance Payment of Fees, Tax & Suspense's	-	
		9,179,810	**7,793,305**
27.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	2,707,810	2,378,699
	Less:Last year adjustment	-	(720)
	Less: Advance Payment of Fees, Tax & Suspense's	-	
		2,707,810	**2,377,979**
28.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	21,911,645.00	31,369,100
	Add: Previous year Receivable from ISTCL	2,377,882	1,512,667
		24,289,527	**32,881,767**
	Less: Current year Receivable from ISTCL	(1,512,667)	(1,512,667)
		22,776,860	**31,369,100**
29.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	16,859,038.00	43,152,913
	Add: Previous year payable to ISTCL	-	-
		16,859,038	**43,152,913**
	Less: Current year payable to ISTCL		-
		16,859,038	**43,152,913**
30.00	**Dividend paid during the year**		
	Dividend declared during the year	21,347,450	24,979,578
	Add: Previous year dividend payable	5,939,620	5,428,751.00
		27,287,070	30,408,329
	Less: Current year dividend payable	(6,172,162)	(5,666,790)
		21,114,908	**24,741,539**
31.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	2,055,231	1,184,610
	Operating Cash Flow Before Changes in Working Capital	**2,055,231**	**1,184,610**

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		01.07.2023 To 30.09.2023	**01.07.2022 To 30.09.2022**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (31.01)	427,258	682,276
	Decrease/(Increase) of Current Liabilities (N: 31.02)	(6,472,000)	(5,415,326)
		(6,044,742)	**(4,733,050)**
31.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	932,777	682,276
	Less: Current year Dividend Receivable	(478,436)	
	Less: Income Tax deducted at source	-	
		454,341	**682,276**
	Add: Previous year Interest Receivable on FDR & Bonds	782,400	-
	Less: Current year Interest Receivable on FDR & Bonds	(809,483)	-
		427,258	**682,276**
31.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	9,179,810	7,793,305
	Less: Current year Operating Expenses payable	(2,707,810)	(2,377,979)
		(6,472,000)	**(5,415,326)**
	Net Cash Generated from Operating Activities	**(3,989,512)**	**(3,548,440)**
32.00	**Net operating cash flow per unit**		
	Net cash inflow/(outflow) from operating activities	(3,989,512)	(3,528,722)
	Number of units	2,300,179	1,874,757
		(1.73)	**(1.88)**

Net operating cash flow per unit (NOCFPU) has been decreased due to a decrease in capital gain dividend income than the previous Period.

33.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	62,512,628	73,036,942
	Less: Dividend Paid	(21,347,450)	(24,979,578)
	Less: Transferd to Dividend Equalization Reserve		(3,100,000)
		41,165,178	**44,957,364**
	Add: Profit for the year	1,781,785	(1,351,296)
		42,946,962	**43,606,068**
	Add: Dividend Equalization Reserve	6,034,919	6,034,919
		48,981,881	**49,640,987**
	Number of Units	2,300,179	1,642,473
	Profit Available for Distribution	**21.29**	**30.22**

34.00 Events after the reporting period

The Board of Trustees in its meeting held on October 25 2023, approved the Unaudited financial statements of the Fund for the year 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 30, 2023

ICB AMCL PENSION HOLDERS UNIT FUND

Print date: 15-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **27-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.	390,920	30.75	12,018,844.14	9.70	9.80	9.75	3,811,470.00	-8,207,374.14	-0.01	2.00
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	0.51
3	DHAKA BANK LTD.	106,000	12.21	1,294,738.24	12.50	12.60	12.55	1,330,300.00	35,561.76	0.00	0.22
4	JAMUNA BANK LTD.	108,500	20.60	2,235,595.22	20.90	20.90	20.90	2,267,650.00	32,054.78	0.00	0.37
5	MERCANTILE BANK PLC	214,200	13.17	2,820,484.18	13.30	13.50	13.40	2,870,280.00	49,795.82	0.00	0.47
6	SOUTHEAST BANK LIMITED	6,030	14.28	86,085.07	13.30	13.40	13.35	80,500.50	-5,584.57	0.00	0.01
7	UNITED COMMERCIAL BANK PLC	924,000	14.65	13,535,490.56	12.40	12.50	12.45	11,503,800.00	-2,031,690.56	0.00	2.25
	Sector Total:	1,899,650		35,048,324.96				24,916,500.50	-10,131,824.46	-28.91	5.82
	CEMENT										
8	LAFARGE HOLCIM BANGLADESH LIMITED	30,000	72.25	2,167,549.47	69.40	69.20	69.30	2,079,000.00	-88,549.47	0.00	0.36
9	MEGHNA CEMENT MILLS LTD.	94,299	94.10	8,873,713.65	61.10	62.00	61.55	5,804,103.45	-3,069,610.20	0.00	1.47
	Sector Total:	124,299		11,041,263.12				7,883,103.45	-3,158,159.67	-28.60	1.83
	CERAMIC INDUSTRY										
10	RAK CERAMICS(BANGLADESH) LTD.	800,000	54.75	43,802,348.34	42.90	42.80	42.85	34,280,000.00	-9,522,348.34	0.00	7.28
	Sector Total:	800,000		43,802,348.34				34,280,000.00	-9,522,348.34	-21.74	7.28
	CORPORATE BOND										
11	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	1.23
12	IBBL 2ND PERPETUAL MUDARABA BOND	1,596	5,000.00	7,980,000.00	5,000.0	4,900.0	4,950.00	7,900,200.00	-79,800.00	0.00	1.33
	Sector Total:	3,072		15,360,000.00				14,907,510.00	-452,490.00	-2.95	2.55
	ENGINEERING										
13	AFTAB AUTOMOBILES LTD.	110,250	89.97	9,919,436.79	24.80	24.70	24.75	2,728,687.50	-7,190,749.29	-0.01	1.65
14	ATLAS BANGLADESH LTD.	37,026	177.81	6,583,741.02	104.20	0.00	104.20	3,858,109.20	-2,725,631.82	0.00	1.09
15	BBS CABLES LTD.	103,500	51.15	5,293,935.85	49.90	49.90	49.90	5,164,650.00	-129,285.85	0.00	0.88
16	BSRM STEELS LIMITED	150,000	80.60	12,089,665.77	63.90	65.00	64.45	9,667,500.00	-2,422,165.77	0.00	2.01
17	GPH ISPAT LTD.	72,750	47.78	3,476,250.82	44.80	45.20	45.00	3,273,750.00	-202,500.82	0.00	0.58
18	RUNNER AUTOMOBILES PLC	100,000	54.65	5,464,529.25	48.40	48.40	48.40	4,840,000.00	-624,529.25	0.00	0.91
19	S. ALAM COLD ROLLED STEELS LTD	300,000	43.18	12,953,682.64	33.30	34.00	33.65	10,095,000.00	-2,858,682.64	0.00	2.15
	Sector Total:	873,526		55,781,242.14				39,627,696.70	-16,153,545.44	-28.96	9.27
	FINANCE AND LEASING										
20	BANGLADESH INDS. FINANCE CO.	151,222	34.49	5,215,954.31	9.50	9.60	9.55	1,444,170.10	-3,771,784.21	-0.01	0.87
21	DBH FINANCE PLC	56,100	67.01	3,759,383.57	56.70	57.00	56.85	3,189,285.00	-570,098.57	0.00	0.62
22	FIRST FINANCE LIMITED.	200,643	15.20	3,050,206.85	5.50	5.60	5.55	1,113,568.65	-1,936,638.20	-0.01	0.51
23	IDLC FINANCE LIMITED	110,000	52.32	5,754,858.41	46.50	46.60	46.55	5,120,500.00	-634,358.41	0.00	0.96
24	INTL. LEASING & FIN. SERVICES	265,655	35.77	9,502,399.88	5.60	5.60	5.60	1,487,668.00	-8,014,731.88	-0.01	1.58
25	PREMIER LEASING & FINANCE LTD.	826,875	16.66	13,777,775.86	6.80	7.00	6.90	5,705,437.50	-8,072,338.36	-0.01	2.29
26	PRIME FINANCE & INVESTMENT LTD.	54,012	50.96	2,752,348.40	11.50	11.50	11.50	621,138.00	-2,131,210.40	-0.01	0.46
27	UNION CAPITAL LIMITED	606,375	27.24	16,516,361.80	7.30	7.20	7.25	4,396,218.75	-12,120,143.05	-0.01	2.74
28	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	1.35
	Sector Total:	2,395,882		68,470,433.89				27,396,736.00	-41,073,697.89	-59.99	11.37
	FOOD AND ALLIED PRODUCT										
29	BRITISH AMERICAN TOBACCO BANGLADESH COMPANY LIMITED	50,000	502.18	25,108,757.59	518.70	519.10	518.90	25,945,000.00	836,242.41	0.00	4.17
30	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	1.90
31	OLYMPIC INDUSTRIES LTD.	100,000	162.51	16,251,109.64	153.10	150.90	152.00	15,200,000.00	-1,051,109.64	0.00	2.70
	Sector Total:	650,000		52,807,691.71				49,895,000.00	-2,912,691.71	-5.52	8.77
	FUEL AND POWER										
32	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	0.92
33	DOREEN POWER GENERATIONS AND SYSTEMS LTD	112,000	68.90	7,716,695.08	61.00	60.80	60.90	6,820,800.00	-895,895.08	0.00	1.28
34	JAMUNA OIL COMPANY LTD.	10,000	170.43	1,704,250.07	177.10	176.40	176.75	1,767,500.00	63,249.93	0.00	0.28
35	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	0.70
36	LINDE BANGLADESH LIMITED	6,000	1,397.02	8,382,148.27	1,397.7	1,418.7	1,408.20	8,449,200.00	67,051.73	0.00	1.39
37	MEGHNA PETROLEUM LTD.	70,000	202.88	14,201,842.90	203.00	202.50	202.75	14,192,500.00	-9,342.90	0.00	2.36

ICB AMCL PENSION HOLDERS UNIT FUND

Print date: 15-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(%)
38	MJL BANGLADESH PLC	251,154	100.85	25,329,966.08	87.00	86.30	86.65	21,762,494.10	-3,567,471.98	0.00	4.21
39	SHAHJIBAZAR POWER CO. LTD.	162,240	98.88	16,041,953.42	65.50	67.10	66.30	10,756,512.00	-5,285,441.42	0.00	2.66
40	SUMMIT POWER LTD.	500,000	44.64	22,318,187.34	34.00	34.10	34.05	17,025,000.00	-5,293,187.34	0.00	3.71
41	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	0.63
42	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	15,000	278.13	4,171,903.76	233.70	234.20	233.95	3,509,250.00	-662,653.76	0.00	0.69
	Sector Total:	1,376,394		113,377,156.88				92,723,256.10	-20,653,900.78	-18.22	18.83
	FUNDS										
43	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	1.40
44	EBL NRB MUTUAL FUND	49,998	6.61	330,632.52	6.50	6.60	6.55	327,486.90	-3,145.62	0.00	0.05
45	GRAMEEN ONE : SCHEME TWO	35,000	14.54	508,770.79	15.20	15.10	15.15	530,250.00	21,479.21	0.00	0.08
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	1.03
	Sector Total:	1,684,998		15,485,072.59				12,077,736.90	-3,407,335.69	-22.00	2.57
	INSURANCE										
47	AGRANI INSURANCE CO. LTD.	31,571	47.44	1,497,694.65	43.60	0.00	43.60	1,376,495.60	-121,199.05	0.00	0.25
48	ASIA PACIFIC GENERAL INSURANCE	60,000	49.25	2,955,177.15	61.40	62.10	61.75	3,705,000.00	749,822.85	0.00	0.49
49	CENTRAL INSURANCE CO.LTD.	125,000	43.17	5,396,242.60	39.50	39.00	39.25	4,906,250.00	-489,992.60	0.00	0.90
50	DELTA LIFE INSURANCE CO.LTD.	25,000	136.84	3,421,031.36	136.50	137.50	137.00	3,425,000.00	3,968.64	0.00	0.57
51	FAREAST ISLAMI LIFE INSURANCE	221,931	133.49	29,625,908.29	75.00	82.80	78.90	17,510,355.90	-12,115,552.39	0.00	4.92
52	GREEN DELTA INSURANCE	90,000	102.93	9,263,811.77	73.10	73.00	73.05	6,574,500.00	-2,689,311.77	0.00	1.54
53	MERCANTILE ISLAMI INSURANCE PLC	151,036	51.63	7,798,294.37	36.90	36.10	36.50	5,512,814.00	-2,285,480.37	0.00	1.30
54	NITOL INSURANCE COMPANY LTD.	125,000	47.43	5,928,865.28	45.20	44.40	44.80	5,600,000.00	-328,865.28	0.00	0.98
55	PIONEER INSURANCE COMPANY LTD	191,407	73.84	14,133,835.56	75.00	75.50	75.25	14,403,376.75	269,541.19	0.00	2.35
56	POPULAR LIFE INSURANCE CO. LTD	25,000	66.17	1,654,125.06	72.80	72.00	72.40	1,810,000.00	155,874.94	0.00	0.27
57	PRAGATI INSURANCE LTD.	200,000	66.63	13,325,230.65	65.10	72.50	68.80	13,760,000.00	434,769.35	0.00	2.21
58	PRIME ISLAMI LIFE INSURANCE LTD.	55,000	77.10	4,240,271.85	54.90	57.50	56.20	3,091,000.00	-1,149,271.85	0.00	0.70
59	RELIANCE INSURANCE CO. LTD	50,000	58.15	2,907,638.85	76.10	80.00	78.05	3,902,500.00	994,861.15	0.00	0.48
	Sector Total:	1,350,945		102,148,127.44				85,577,292.25	-16,570,835.19	-16.22	16.97
	IT										
60	AAMRA TECHNOLOGIES LTD.	129,032	36.34	4,689,545.35	32.60	32.60	32.60	4,206,443.20	-483,102.15	0.00	0.78
	Sector Total:	129,032		4,689,545.35				4,206,443.20	-483,102.15	-10.30	0.78
	MISCELLANEOUS										
61	BANGLADESH SHIPPING CORPORATION	40,000	119.21	4,768,390.70	111.40	111.00	111.20	4,448,000.00	-320,390.70	0.00	0.79
	Sector Total:	40,000		4,768,390.70				4,448,000.00	-320,390.70	-6.72	0.79
	PHARMACEUTICALS AND CHE										
62	ORION PHARMA LIMITED	40,000	83.41	3,336,318.75	79.60	79.60	79.60	3,184,000.00	-152,318.75	0.00	0.55
63	SQUARE PHARMACEUTICALS LTD.	20,000	194.74	3,894,854.91	209.80	210.20	210.00	4,200,000.00	305,145.09	0.00	0.65
	Sector Total:	60,000		7,231,173.66				7,384,000.00	152,826.34	2.11	1.20
	SERVICES										
64	SUMMIT ALLIANCE PORT LIMITED	210,000	54.31	11,404,173.29	27.20	27.30	27.25	5,722,500.00	-5,681,673.29	0.00	1.89
	Sector Total:	210,000		11,404,173.29				5,722,500.00	-5,681,673.29	-49.82	1.89
	TELECOMMUNICATION										
65	BANGLADESH SUBMARINE CABLE CO.	70,000	179.95	12,596,247.53	218.90	217.20	218.05	15,263,500.00	2,667,252.47	0.00	2.09
66	GRAMEEN PHONE LTD.	100,000	285.41	28,540,704.19	286.60	288.00	287.30	28,730,000.00	189,295.81	0.00	4.74
	Sector Total:	170,000		41,136,951.72				43,993,500.00	2,856,548.28	6.94	6.83
	TEXTILES										
67	GENERATION NEXT FASHIONS LTD.	550,000	8.42	4,631,109.09	6.00	6.20	6.10	3,355,000.00	-1,276,109.09	0.00	0.77
68	MALEK SPINNING MILLS LTD.	45,000	24.56	1,105,258.06	27.10	27.20	27.15	1,221,750.00	116,491.94	0.00	0.18
69	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	0.99
70	SQUARE TEXTILE MILLS LTD.	70,000	64.67	4,526,844.08	67.50	67.50	67.50	4,725,000.00	198,155.92	0.00	0.75
71	TALLU SPINNING MILLS LTD.	20,000	23.18	463,675.25	9.90	10.60	10.25	205,000.00	-258,675.25	-0.01	0.08
	Sector Total:	985,000		16,674,188.85				11,396,750.00	-5,277,438.85	-31.65	2.77
	TRAVEL AND LEISURE										
72	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	0.47
	Sector Total:	186,829		2,808,822.50				0.00	-2,808,822.50	-100.00	0.47

ICB AMCL PENSION HOLDERS UNIT FUND

Print date: 15-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 Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
Listed Securities:	12,939,627		602,034,907.14			466,436,025.10	-135,598,882.04		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	ICB AMCL Second NRB Unit Fund	525,350	6,764,142.00	10.20	5,358,570.00	-1,405,572.00	0.00
		525,350	**6,764,142.00**		**5,358,570.00**	**-1,405,572.00**	
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**		**7,658,570.00**	**-1,405,572.00**	
Total Listed Securities:		**12,939,627**	**602,034,907.14**		**466,436,025.10**	**-135,598,882.04**	
Grand Total:		**13,487,977**	**611,099,049.14**		**474,094,595.10**	**-137,004,454.04**	

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL PENSION HOLDERS UNIT FU

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)
FUEL AND POWER						
1	MEGHNA PETROLEUM LTD.	5,312	204.49	202.88	1,086,237.60	8,520.45
					Sub Total:	**8,520.45**
INSURANCE						
2	AGRANI INSURANCE CO. LTD.	21,571	46.66	41.71	1,006,601.19	106,912.45
3	ASIA PACIFIC GENERAL INSURANCE	47,945	59.48	49.25	2,851,690.41	490,258.12
4	CRYSTAL INSURANCE COMPANY LIMITED	70,000	61.97	36.98	4,337,628.75	1,748,716.75
5	DELTA LIFE INSURANCE CO.LTD.	10,000	156.61	140.63	1,566,075.00	159,763.50
6	PIONEER INSURANCE COMPANY LTD	8,593	81.00	73.84	696,007.22	61,484.63
7	PRAGATI INSURANCE LTD.	32,054	70.30	66.63	2,253,364.87	117,731.07
8	PRIME ISLAMI LIFE INSURANCE LTD.	53,238	85.29	77.10	4,540,612.02	436,184.82
9	RELIANCE INSURANCE CO. LTD	45,000	76.17	58.15	3,427,717.23	810,841.23
					Sub Total:	**3,931,892.57**
PHARMACEUTICALS AND CHE						
10	SQUARE PHARMACEUTICALS LTD.	5,000	210.97	194.74	1,054,856.25	81,142.25
11	THE ACME LABORATORIES LTD.	37,330	84.84	80.09	3,167,151.87	177,548.18
					Sub Total:	**258,690.43**
TEXTILES						
12	MALEK SPINNING MILLS LTD.	5,000	28.03	24.56	140,148.75	17,342.25
					Sub Total:	**17,342.25**
	Grand Total:	**341,043**			**26,128,091.16**	**4,216,445.70**

ICB Asset Management Company Ltd. Accounts Department