Q1

ICB AMCL SECOND MUTUAL FUND

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL SECOND MUTUAL FUND

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

ICB ASSET MANGEMENT COMPANY LTD.
Asset Manager
Green City Edge (4th floor)
89, Kakrail, Dhaka-1000
Phone : 8300412-15
Fax : 88-02-8300416
E-mail : info@icbamcl.com.bd
www.icbamcl.com.bd

ICB AMCL SECOND MUTUAL FUND
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at September 30, 2023

Particulars	Notes	30-Sep-2023 BDT	30-Jun-2023 BDT
Assets			
Marketable Investments - at Market Value	03.00	47,63,62,828	48,77,89,365
Investments in Money Market (FDR)	04.00	3,00,00,000	3,00,00,000
Cash and Cash Equivalents	05.00	97,66,080	72,00,919
Other Current Assets	06.00	20,48,454	68,99,282
Total Assets		**51,81,77,363**	**53,18,89,566**
Equity and Liabilities			
A) Unit Holder's Equity		**50,18,22,037**	**51,97,77,326**
Unit Capital	07.00	50,00,00,000	50,00,00,000
Retained Earnings	08.00	(25,32,928)	1,54,22,361
Dividend Equalization Reserve	09.00	43,54,965	43,54,965
B) Liabilities		**1,63,55,326**	**1,21,12,240**
Unclaimed / Dividend Payable	10.00	43,48,491	19,11,054
Current Liabilities	11.00	1,20,06,836	1,02,01,186
Total Equity and Liabilities (A+B)		**51,81,77,363**	**53,18,89,566**
Net Asset Value (NAV) Per Unit of Tk 10 each			
NAV-at Cost Value	12.00	**13.63**	**13.93**
NAV-at Market Value	13.00	**10.04**	**10.40**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

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

ICB AMCL SECOND MUTUAL FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2023 to September 30, 2023

Particulars	Notes	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
A) Income		**28,73,607**	**43,44,510**
Profit on Sale of Investments	14.00	14,83,140	31,42,695
Dividend from Investment in Securities	15.00	8,07,412	11,00,565
Interest on Bank Deposits and Bonds	16.00	5,83,055	1,01,250
B) Expenses		**29,18,836**	**29,86,885**
Management Fee	17.00	23,08,043	23,60,587
Trustee Fee	18.00	1,25,000	1,25,000
Custodian Fee	19.00	1,28,561	1,24,044
BSEC Fee	20.00	1,25,456	1,28,454
Listing Fees	21.00	1,25,000	1,25,000
Audit Fee		34,500	28,750
Other Operating Expenses	22.00	72,276	95,050
Profit Before Provision (A-B)		**(45,229)**	**13,57,625**
(Provision)/Write back of Provision against Diminution in Value of Investment	03.02	(29,10,062)	(60,32,826)
Profit for the period		**(29,55,290)**	**(46,75,201)**
Other comprehensive income		-	-
Total Comprehensive Income		**(29,55,290)**	**(46,75,201)**
Earnings Per Unit (EPU)	23.00	**(0.06)**	**(0.09)**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

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

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

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2023	**50,00,00,000**	**43,54,965**	**1,54,22,362**	**51,97,77,327**
Dividend Paid for FY 2022-23 (3%)	-	-	(1,50,00,000)	(1,50,00,000)
Profit for the period	-	-	(29,55,290)	(29,55,290)
Balance as at September 30, 2023	**50,00,00,000**	**43,54,965**	**(25,32,928)**	**50,18,22,037**

As at September 30, 2022

Balance as at July 01, 2022	**50,00,00,000**	**43,54,965**	**4,39,18,024**	**54,82,72,989**
Dividend Paid For FY 2021-22 (6%)	-	-	(3,00,00,000)	(3,00,00,000)
Profit for the period	-	-	(46,75,201)	(46,75,201)
Balance as at September 30, 2022	**50,00,00,000**	**43,54,965**	**92,42,823**	**51,35,97,788**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

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

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

Particulars	Notes	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	24.00	13,16,603	19,33,262
Interest Received on Bank Deposits and Bonds	25.00	8,88,037	5,95,250
Profit on Sale of Investments	14.00	14,83,140	31,42,695
Payment of Fees & Expenses	26.00	(11,11,419)	(1,01,76,683)
Net Cash Generated from Operating Activities	29.00	**25,76,361**	**(45,05,476)**
B) Cash Flows from Investing Activities			
Sale of Securities (at cost)	27.00	1,25,51,363	2,00,16,368
Purchase of Securities	28.00	-	(39,18,617)
Share Application Money		-	(38,25,000)
Refund of Share Application Money		-	31,87,500
Investment in New FDR		-	-
Encashment of FDR		-	3,00,00,000
Net Cash Inflow from/(Used in) Investing Activities		**1,25,51,363**	**4,54,60,252**
C) Cash Flows from Financing Activities			
Dividend Paid During the period	10.00	(1,25,62,563)	(2,63,70,356)
Net Cash Used in Financing Activities		**(1,25,62,563)**	**(2,63,70,356)**
Net Cash Increase/(Decrease) (A+B+C)		**25,65,161**	**1,45,84,420**
Cash or Cash Equivalents at the Beginning of the period		72,00,919	2,76,48,674
Cash or Cash Equivalents at the End of the period		**97,66,080**	**4,22,33,094**
Net Operating Cash Flows Per Unit (NOCFPU)	30.00	**0.05**	**(0.09)**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

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

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

1.00 Legal Status and Nature of Business

The **ICB AMCL Second Mutual Fund** (the Fund) was established under a Trust Deed executed on April 06, 2009 between the ICB Capital Management Ltd. (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The "Custodian" of the Fund. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on May 14, 2009 under the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The prospectus was approved by the BSEC on July 09, 2009 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The operation of the Fund commenced on October 13, 2009.

ICB Asset Management Company Ltd (IAMCL) is the Manager of the Fund. IAMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 59.06 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

The Fund is a close-end mutual fund of 20 years tenure. Initial tenure was 10 years, which has been extended for another 10 years up to October 2029, as per BSEC Order dated October 02, 2018 (gazette published on October 23, 2018), by the Government of Bangladesh, BSEC through the exercise of its power accorded by Securities and Exchange Ordinance, 1969(XVII of 1969) Section 20A. The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of 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, the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001 and other applicable Rules and Regulation. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Regulation, the local regulation has been 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 De-Listed securities have been valued at zero value as a conservative approach.

2.03 Reporting period

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

2.04 Provision for Unrealized Loss on Marketable Investments

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

2.05 Investment Policy

a) The Fund shall invest subject to the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and / or any other competent authority in this regard.

b) Not less than 75 (seventy-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.

ICB Asset Management Company Ltd. Accounts Department

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

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

2.06 Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

NAV per unit = Total NAV/No. of units outstanding.

VA Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortised on that date - Printing, publication and stationery expenses amortised on date.

LT: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

2.07 Dividend Policy

As per Rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001 the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

2.08 Management Fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001 and Trust Deed (4.3.14) at the following rates:

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

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

2.09 Trustee Fee

As per Trust Deed (4.2.20) The Trustee shall be paid an annual Trusteeship fee of Tk. 5,00,000.00 (taka five lac) only on semi-annual in advance basis during the life of the Fund.

2.10 Custodian Fee

As per Trust Deed (4.4.5) 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. The computation of Custodian Fee for the period is stated in Note 19.

2.11 Annual BSEC Fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 20.

2.12 Stock Exchange Annual Listing Fee

As per listing regulations 2015 (42.3.c.i) the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong Stock Exchanges as annual listing fee within 31 March of every Gregorian calender year. The computation of annual stock exchange listing fee for the period is stated in Note 21.

2.13 Cash and Cash Equivalents

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

ICB Asset Management Company Ltd. Accounts Department

2.14 Statement of Cash Flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments has 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

IAMCL seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable IAMCL policies and procedures.

2.17 Net Asset Value (NAV) Per Unit

Net Asset Value per unit is calculated using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 12 and 13.

2.18 Components of Financial Statements

The Financial Statement comprise of:

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

2.19 Revenue Recognization

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

b) Dividend income on investment in securities has been recognized on an accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 "Financial Instrument" dividends should be recognized when shareholders' right to receive dividends is established.

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

2.20 Earnings Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on September 30, 2023 as per IAS-33 "Earning per Share", which has been shown on the face of the statement of profit or loss and other comprehensive income.

2.21 General

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

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

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	30-Sep-2023	30-Jun-2023
		BDT	BDT

03.00 Marketable Investments - at Market Value

Investment in Marketable Securities (Note 3.01)	47,63,62,828	48,77,89,365
	47,63,62,828	**48,77,89,365**

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

Sector/Category	Total Cost Price (BDT)	Total Market Price (BDT)	Difference Surplus/(Deficit)
TELECOMMUNICATION	2,10,27,470	2,52,03,463	41,75,993
MISCELLANEOUS	26,77,437	36,55,600	9,78,163
PHARMACEUTICALS AND CHEMICAL	6,66,96,103	6,68,68,717	1,72,614
CORPORATE BOND	2,94,55,886	2,91,89,618	(2,66,269)
FOOD AND ALLIED PRODUCTS	4,01,04,301	3,82,34,968	(18,69,333)
TRAVEL AND LEISURE	61,79,736	38,81,808	(22,97,928)
FUNDS	2,24,45,581	1,93,48,747	(30,96,834)
INSURANCE	2,13,93,408	1,58,45,594	(55,47,814)
BANKS	2,99,15,477	2,32,16,871	(66,98,606)
CERAMIC INDUSTRY	4,67,19,597	3,65,38,195	(1,01,81,402)
CEMENT	4,14,68,000	2,86,84,869	(1,27,83,131)
TEXTILES	5,32,51,187	3,87,11,912	(1,45,39,275)
SERVICES	2,12,12,970	62,60,306	(1,49,52,664)
FUEL AND POWER	8,13,36,754	6,51,00,750	(1,62,36,004)
ENGINEERING	8,54,35,929	4,89,41,039	(3,64,94,890)
FINANCE AND LEASING	8,66,59,808	2,66,80,372	(5,99,79,436)
Total	**65,59,79,644**	**47,63,62,828**	**(17,96,16,816)**

Details of Investment in Marketable Securities are shown in Annexure- 'A'

	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
	BDT	BDT

03.02 (Provision) / Write Back of Provision Against Diminution in Value of Marketable Investment

Opening Balance as at July 01	(17,67,06,754)	(16,67,65,017)
Closing Balance as at September 30	(17,96,16,816)	(17,27,97,843)
Increase/(Decrease)	**(29,10,062)**	**(60,32,826)**

	30-Sep-2023	30-Jun-2023
	BDT	BDT

04.00 Investments in Money Market (FDR)

Name of the Bank and Branches		
IFIC Bank Ltd. Gulshan Br.	2,00,00,000	2,00,00,000
EXIM Bank Ltd. Satmasjid Road Br.	1,00,00,000	1,00,00,000
Total Fixed Deposit	**3,00,00,000**	**3,00,00,000**

05.00 Cash and Cash Equivalents

STD Accounts (N:5.01)	47,91,006	46,66,565
Dividend Accounts (N:5.02)	49,75,075	25,34,354
Total	**97,66,080**	**72,00,919**

5.01 STD Accounts

Name of the Bank and Branches	**Account no.**		
IFIC Bank Ltd Principal Branch	1001-276608-041	47,91,006	46,66,565
Sub Total		**47,91,006**	**46,66,565**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars			30-Sep-2023 BDT	30-Jun-2023 BDT
5.02	**Dividend Accounts**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	IFIC Bank Ltd Principal Br.	18-19	0100-100221-041	5,13,685	5,13,685
	Dhaka Bank Ltd, Kakrail Br.	19-20	1061-500000-344	6,95,087	6,93,024
	IFIC Bank Ltd Principal Br.	20-21	0190-216487-041	8,33,021	8,33,021
	Dhaka Bank Ltd, Kakrail Br.	21-22	1061-500000-694	4,96,099	4,94,624
	IFIC Bank Ltd Principal Br.	22-23	0100-100528-041	24,37,183	-
	Sub Total			**49,75,075**	**25,34,354**
06.00	**Other Current Assets**				
	Dividend Receivable			6,32,829	11,42,021
	Interest Receivable on FDR and Bonds			5,15,625	8,20,607
	Receivable from ISTCL (Broker House)			5,00,000	45,34,888
	Advance Annual Fee Paid to BSEC			-	1,767
	Securities and Other Deposits (6.01)			4,00,000	4,00,000
				20,48,454	**68,99,282**
6.01	**Securities and Other Deposits**				
	Security Money Tk.400,000 has Been Deposited to CDBL Account.			4,00,000	4,00,000
				4,00,000	**4,00,000**
07.00	**Unit capital**				
	5,00,00,000 number of units of Tk 10 each.			**50,00,00,000**	**50,00,00,000**
08.00	**Retained Earnings**				
	Opening Balance			1,54,22,362	4,39,18,024
	Add / (Less): Adjustment during the Period			(1,50,00,000)	(3,00,00,000)
				4,22,362	**1,39,18,024**
	Add: Net Profit for the Period			(29,55,290)	15,04,338
	Closing Balance			**(25,32,928)**	**1,54,22,361**
09.00	**Dividend Equalization Reserve**				
	Opening Balance			43,54,965	43,54,965
	Add / (Less): Adjustment during the Period			-	-
	Closing Balance			**43,54,965**	**43,54,965**
10.00	**Unclaimed/ Dividend Payable**				
	Opening Balance			19,11,054	23,26,898
	Add: Addition for this Period			1,50,00,000	3,00,00,000
	Less: Dividend Credited to Investors Account			(1,25,62,563)	(2,95,33,982)
	Less: Paid to Capital Market Stabilization Fund			-	(8,81,862)
	Closing Balance (10.01)			**43,48,491**	**19,11,054**

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

Notes	Particulars	Year	30-Sep-2023 BDT	30-Jun-2023 BDT
10.01	**Dividend Payable**	**Year**		
	Dividend Payable	18-19	-	140
	Dividend Payable	19-20	6,34,886	6,34,492
	Dividend Payable	20-21	7,93,714	7,93,714
	Dividend Payable	21-22	4,82,708	4,82,708
	Dividend Payable	22-23	24,37,183	-
			43,48,491	**19,11,054**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	30-Sep-2023 BDT	30-Jun-2023 BDT
11.00	**Current Liabilities**		
	Management Fee Payable to IAMCL	1,14,70,086	91,62,043
	Semi-Annual Trustee Fee Payable to ICB	1,25,000	5,00,000
	Custodian Fee Payable to ICB	1,28,561	5,02,743
	Annual Fee Payable to BSEC	1,23,689	-
	Audit Fee Payable	34,500	34,500
	Other Liabilities Payable	-	1,900
		1,20,06,836	**1,02,01,186**
12.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets (Investment Considered at Cost Price)	69,77,94,179	70,85,96,320
	Less: Liabilities	1,63,55,326	1,21,12,240
	Net Asset Value	**68,14,38,853**	**69,64,84,080**
	Number of Units	5,00,00,000	5,00,00,000
	NAV Per Unit at Cost	**13.63**	**13.93**
13.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	51,81,77,363	53,18,89,566
	Less: Liabilities	1,63,55,326	1,21,12,240
	Net Asset Value	**50,18,22,037**	**51,97,77,326**
	Number of Units	5,00,00,000	5,00,00,000
	NAV Per Unit at Market Value	**10.04**	**10.40**

		01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
14.00	**Profit on Sale of Investments**	**14,83,140**	**31,42,695**
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
15.00	**Dividend from Investment in Securities**	**8,07,412**	**11,00,565**
16.00	**Interest on Bank Deposits and Bonds**		
	Interest on Short Term Deposits	3,538	-
	Interest on Fixed Deposits	5,62,292	1,01,250
	Interest on Listed Bonds	17,225	-
		5,83,055	**1,01,250**
17.00	**Management Fee**		
	Management Fee for IAMCL (N:17.01)	**23,08,043**	**23,60,587**

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

Weekly Average Net Asset Value

Total NAV (Sum of NAV Computed each week)	6,70,39,82,565
Number of Week	13
Average NAV	**51,56,90,967**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	3,15,068
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000	10,08,219
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	25,00,00,000	9,45,205
Exc. Taka 50 cr.	1.0	1,56,90,967	39,550
Total		**51,56,90,967**	**23,08,043**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
18.00	**Trustee Fee**		
	Trustee Fee for ICB (N: 18.01)	**1,25,000**	**1,25,000**

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

Particulars	Fee (BDT)
Size of the Fund	50,00,00,000
Percentage of Trusteeship Fee (as prospectus 7.2.c)	0.10
Trustee Fee	**1,25,000**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
19.00	**Custodian Fee**		
	Custodian Fee for ICB (N: 19.01)	**1,28,561**	**1,24,044**

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

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	1,44,01,49,772
Total Non-Listed (Price made by AMC and Trustee)	-
Total Fixed Deposit	9,00,00,000
Total Securities Value	**1,53,01,49,772**
Number of month	3
Monthly Average Securities Value	**51,00,49,924**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**1,28,561**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
20.00	**BSEC Fee**		
	Annual Fee for BSEC (N: 20.01)	**1,25,456**	**1,28,454**

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

Particulars	Fee (BDT)
Net Asset Value (NAV) of the Fund	50,18,22,037
Percentage of Annual fee	0.10
Annual BSEC Fee	**1,25,456**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
21.00	**Listing Fee**		
	Stock Exchange Listing Fee for DSE (N:21.01)	62,500	62,500
	Stock Exchange Listing Fee for CSE (N:21.01)	62,500	62,500
		1,25,000	**1,25,000**

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

Particulars	Fee (BDT)
Capital of the Fund	50,00,00,000
Percentage of Listing Fee for Each Exchange	0.05
Stock Exchange Listing Fee	**62,500**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
22.00	**Other Operating Expenses**		
	Bank Charges	254	115
	Excise Duty	-	18,000
	Advertisement Expense	59,952	59,865
	Dividend Distribution Expenses	-	2,120
	IPO Application Expenses	-	8,000
	CDBL Transection Charges	1,313	611
	Others	10,757	6,339
	Total Other Operating Expenses	**72,276**	**95,050**

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

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
		BDT	BDT
23.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	(29,55,290)	(46,75,201)
	Number of Units (denominator)	5,00,00,000	5,00,00,000
	Earnings Per Unit (EPU)	**(0.06)**	**(0.09)**
	N.B: Changes in the Earnings Per Unit (EPU) has increased due to decrease of Provision against Diminution in Value of Investment then the previous period.		
24.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	8,07,412	11,00,565
	Add: Previous Period Dividend Receivable	11,42,021	8,32,697
		19,49,433	**19,33,262**
	Less: Current Period Dividend Receivable	(6,32,829)	-
		13,16,603	**19,33,262**
25.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	5,83,055	1,01,250
	Add: Previous Period Interest Receivable on FDR & Bonds	8,20,607	4,94,000
		14,03,662	**5,95,250**
	Less: Current Period Interest Receivable on FDR & Bonds	(5,15,625)	-
		8,88,037	**5,95,250**
26.00	**Payment of Fees & Expenses**		
	Total Expenses	29,18,836	29,86,885
	Add: Previous Period Operating Expenses payable (N: 26.01)	97,99,419	97,77,568
		1,27,18,255	**1,27,64,453**
	Less: Current Period Operating Expenses payable (N: 26.02)	(1,16,06,836)	(25,87,770)
		11,11,419	**1,01,76,683**
26.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,02,01,186	1,01,77,568
	Less: Advance Payment of Fees, Tax & Suspense's	(4,01,767)	(4,00,000)
		97,99,419	**97,77,568**
26.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	1,20,06,836	29,87,770
	Less: Advance Payment of Fees, Tax & Suspense's	(4,00,000)	(4,00,000)
		1,16,06,836	**25,87,770**
27.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	85,16,475	2,00,16,368
	Add: Previous Period Receivable from ISTCL	45,34,888	5,00,000
		1,30,51,363	**2,05,16,368**
	Less: Current Period Receivable from ISTCL	(5,00,000)	(5,00,000)
		1,25,51,363	**2,00,16,368**
28.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	-	39,18,617
	Add: Previous Period payable to ISTCL	-	-
		-	**39,18,617**
	Less: Current Period payable to ISTCL	-	-
		-	**39,18,617**
29.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(45,229)	13,57,625
	A) Operating Cash Flow Before Changes in Working Capital	**(45,229)**	**13,57,625**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
		BDT	BDT
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (29.01)	8,14,173	13,26,697
	(Decrease)/Increase of Current Liabilities (N: 29.02)	18,07,417	(71,89,798)
	B) Changes	**26,21,590**	**(58,63,101)**
29.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous Period Dividend Receivable	11,42,021	8,32,697
	Less: Current Period Dividend Receivable	(6,32,829)	-
		5,09,191	**8,32,697**
	Add: Previous Period Interest Receivable on FDR & Bonds	8,20,607	4,94,000
	Less: Current Period Interest Receivable on FDR & Bonds	(5,15,625)	-
		8,14,173	**13,26,697**
29.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous Period Operating Expenses payable	97,99,419	97,77,568
	Less: Current Period Operating Expenses payable	(1,16,06,836)	(25,87,770)
		18,07,417	**(71,89,798)**
	Net Cash Generated from Operating Activities (A+B)	**25,76,361**	**(45,05,476)**
30.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	25,76,361	(45,05,476)
	Number of Units (denominator)	5,00,00,000	5,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.05**	**(0.09)**

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

31.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	1,54,22,362	4,39,18,024
	Less: Dividend Paid	(1,50,00,000)	(3,00,00,000)
	Less: Transfer to Dividend Equalization Reserve	-	-
		4,22,362	**1,39,18,024**
	Add: Profit for the Period	(29,55,290)	(46,75,201)
		(25,32,928)	**92,42,823**
	Add: Dividend Equalization Reserve	43,54,965	43,54,965
		18,22,037	**1,35,97,788**
	Number of Units	5,00,00,000	5,00,00,000
	Profit Available for Distribution	**0.04**	**0.27**

32.00 Approval of the Financial Statements

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

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

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

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

ICB AMCL SECOND MUTUAL FUND

Print date: 25-Oct-2023

Annexure A

PORTFOLIO STATEMENT

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

	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
			Rate	Total	DSE	CSE	Average				
	BANKS										
1	AB BANK LTD.	760,304	19.32	14,685,917.04	9.70	9.80	9.75	7,412,964.00	-7,272,953.04	0.00	2.24
2	DHAKA BANK LTD.	318,000	12.65	4,023,835.30	12.50	12.60	12.55	3,990,900.00	-32,935.30	0.00	0.61
3	JAMUNA BANK LTD.	379,863	20.69	7,859,786.02	20.90	20.90	20.90	7,939,136.70	79,350.68	0.00	1.20
4	NATIONAL CREDIT AND COMMERCE BANK LTD.	293,475	11.40	3,345,938.55	13.10	13.30	13.20	3,873,870.00	527,931.45	0.00	0.51
	Sector Total:	1,751,642		29,915,476.91				23,216,870.70	-6,698,606.21	-22.39	4.56
	CEMENT										
5	CROWN CEMENT PLC	70,000	86.54	6,058,087.72	74.40	69.90	72.15	5,050,500.00	-1,007,587.72	0.00	0.92
6	HEIDELBERG CEMENT BD. LTD.	40,462	383.33	15,510,492.61	263.40	263.20	263.30	10,653,644.60	-4,856,848.01	0.00	2.36
7	LAFARGE HOLCIM BANGLADESH LIMITED	160,000	83.63	13,381,144.24	69.40	69.20	69.30	11,088,000.00	-2,293,144.24	0.00	2.04
8	MEGHNA CEMENT MILLS LTD.	30,751	211.97	6,518,275.06	61.10	62.00	61.55	1,892,724.05	-4,625,551.01	-0.01	0.99
	Sector Total:	301,213		41,467,999.63				28,684,868.65	-12,783,130.98	-30.83	6.32
	CERAMIC INDUSTRY										
9	RAK CERAMICS(BANGLADESH) LTD.	852,700	54.79	46,719,596.99	42.90	42.80	42.85	36,538,195.00	-10,181,401.99	0.00	7.12
	Sector Total:	852,700		46,719,596.99				36,538,195.00	-10,181,401.99	-21.79	7.12
	CORPORATE BOND										
10	AIBL MUDARABA PERPETUAL BOND	2,953	5,000.00	14,765,000.00	4,895.0	4,600.0	4,747.50	14,019,367.50	-745,632.50	0.00	2.25
11	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	1.52
12	IBBL MUDARABA PERPETUAL BOND	5,000	943.18	4,715,886.35	1,053.0	1,065.0	1,059.00	5,295,000.00	579,113.65	0.00	0.72
	Sector Total:	9,948		29,455,886.35				29,189,617.50	-266,268.85	-0.90	4.49
	ENGINEERING										
13	AFTAB AUTOMOBILES LTD.	220,500	79.04	17,429,237.03	24.80	24.70	24.75	5,457,375.00	-11,971,862.03	-0.01	2.66
14	ATLAS BANGLADESH LTD.	35,005	197.52	6,914,359.50	104.20	0.00	104.20	3,647,521.00	-3,266,838.50	0.00	1.05
15	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	28,049	104.79	2,939,240.55	90.00	90.60	90.30	2,532,824.70	-406,415.85	0.00	0.45
16	BENGAL WINDSOR THERMOPLASTICS	50,000	43.77	2,188,411.08	23.40	23.00	23.20	1,160,000.00	-1,028,411.08	0.00	0.33
17	BSRM STEELS LIMITED	172,150	141.89	24,425,628.81	63.90	65.00	64.45	11,095,067.50	-13,330,561.31	-0.01	3.72
18	GOLDEN SON LTD.	200,000	24.61	4,921,304.56	18.20	18.20	18.20	3,640,000.00	-1,281,304.56	0.00	0.75
19	RUNNER AUTOMOBILES PLC	100,000	53.60	5,360,194.77	48.40	48.40	48.40	4,840,000.00	-520,194.77	0.00	0.82
20	S. ALAM COLD ROLLED STEELS LTD	492,370	43.17	21,257,552.67	33.30	34.00	33.65	16,568,250.50	-4,689,302.17	0.00	3.24
	Sector Total:	1,298,074		85,435,928.97				48,941,038.70	-36,494,890.27	-42.72	13.02
	FINANCE AND LEASING										
21	BANGLADESH INDS. FINANCE CO.	155,079	41.15	6,381,048.89	9.50	9.60	9.55	1,481,004.45	-4,900,044.44	-0.01	0.97
22	FIRST FINANCE LIMITED.	138,975	9.07	1,259,864.19	5.50	5.60	5.55	771,311.25	-488,552.94	0.00	0.19
23	IDLC FINANCE LIMITED	243,668	57.26	13,951,493.39	46.50	46.60	46.55	11,342,745.40	-2,608,747.99	0.00	2.13
24	INTL. LEASING & FIN. SERVICES	607,278	49.30	29,938,852.41	5.60	5.60	5.60	3,400,756.80	-26,538,095.61	-0.01	4.56
25	PEOPLES LEASING & FIN. SERVICE	410,000	13.87	5,684,670.37	0.00	0.00	0.00	0.00	-5,684,670.37	-0.01	0.87
26	PREMIER LEASING & FINANCE LTD.	771,750	16.23	12,526,265.52	6.80	7.00	6.90	5,325,075.00	-7,201,190.52	-0.01	1.91
27	PRIME FINANCE & INVESTMENT LTD.	56,952	121.06	6,894,423.08	11.50	11.50	11.50	654,948.00	-6,239,475.08	-0.01	1.05
28	UNION CAPITAL LIMITED	385,875	21.83	8,423,109.04	7.30	7.20	7.25	2,797,593.75	-5,625,515.29	-0.01	1.28
29	UTTARA FINANCE & INVEST. LTD	26,250	60.96	1,600,081.49	33.80	35.30	34.55	906,937.50	-693,143.99	0.00	0.24
	Sector Total:	2,795,827		86,659,808.38				26,680,372.15	-59,979,436.23	-69.21	13.21
	FOOD AND ALLIED PRODUCT!										
30	BRITISH AMERICAN TOBACCO BANGLADESH COMPANY LIMITED	40,950	446.62	18,289,029.86	518.70	519.10	518.90	21,248,955.00	2,959,925.14	0.00	2.79
31	GOLDEN HARVEST AGRO IND. LTD.	360,000	23.55	8,477,905.15	17.50	17.50	17.50	6,300,000.00	-2,177,905.15	0.00	1.29
32	OLYMPIC INDUSTRIES LTD.	69,144	192.64	13,319,663.33	153.10	150.90	152.00	10,509,888.00	-2,809,775.33	0.00	2.03
33	ZEAL BANGLA SUGAR MILL	1,250	14.16	17,702.47	140.90	0.00	140.90	176,125.00	158,422.53	0.09	0.00
	Sector Total:	471,344		40,104,300.81				38,234,968.00	-1,869,332.81	-4.66	6.11
	FUEL AND POWER										
34	DHAKA ELECTRIC SUPPLY CO. LTD.	125,000	50.32	6,289,834.48	36.60	37.70	37.15	4,643,750.00	-1,646,084.48	0.00	0.96
35	MEGHNA PETROLEUM LTD.	65,000	200.40	13,025,756.75	203.00	202.50	202.75	13,178,750.00	152,993.25	0.00	1.99
36	MJL BANGLADESH PLC	100,000	105.22	10,522,239.36	87.00	86.30	86.65	8,665,000.00	-1,857,239.36	0.00	1.60
37	POWER GRID CO. OF BANGLADESH LTD.	365,000	61.91	22,597,162.09	52.40	52.70	52.55	19,180,750.00	-3,416,412.09	0.00	3.44

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND MUTUAL FUND

Print date: 25-Oct-2023

Annexure A

PORTFOLIO STATEMENT

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

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
38	SUMMIT POWER LTD.	450,000	47.81	21,516,451.87	34.00	34.10	34.05	15,322,500.00	-6,193,951.87	0.00	3.28
39	TITAS GAS TRANSMISSION & D.C.L	100,000	73.85	7,385,309.20	40.90	41.30	41.10	4,110,000.00	-3,275,309.20	0.00	1.13
	Sector Total:	1,205,000		81,336,753.75				65,100,750.00	-16,236,003.75	-19.96	12.40
	FUNDS										
40	AIBL 1st ISLAMIC MUTUAL FUND	501,350	8.94	4,483,710.33	7.30	7.60	7.45	3,735,057.50	-748,652.83	0.00	0.68
41	GRAMEEN ONE : SCHEME TWO	308,060	15.71	4,838,812.43	15.20	15.10	15.15	4,667,109.00	-171,703.43	0.00	0.74
42	NCCBL MUTUAL FUND-1	718,841	8.37	6,018,032.16	6.80	6.90	6.85	4,924,060.85	-1,093,971.31	0.00	0.92
43	VANGUARD AML BD FINANCE MUTUAL	813,854	8.73	7,105,025.92	7.30	7.50	7.40	6,022,519.60	-1,082,506.32	0.00	1.08
	Sector Total:	2,342,105		22,445,580.84				19,348,746.95	-3,096,833.89	-13.80	3.42
	INSURANCE										
44	GREEN DELTA INSURANCE	211,644	99.30	21,015,828.29	73.10	73.00	73.05	15,460,594.20	-5,555,234.09	0.00	3.20
45	PEOPLES INSURANCE CO. LTD.	10,000	37.76	377,579.62	38.50	38.50	38.50	385,000.00	7,420.38	0.00	0.06
	Sector Total:	221,644		21,393,407.91				15,845,594.20	-5,547,813.71	-25.93	3.26
	MISCELLANEOUS										
46	BERGER PAINTS BANGLADESH LTD.	2,000	1,338.72	2,677,437.26	1,765.6	1,890.0	1,827.80	3,655,600.00	978,162.74	0.00	0.41
	Sector Total:	2,000		2,677,437.26				3,655,600.00	978,162.74	36.53	0.41
	PHARMACEUTICALS AND CHE										
47	ACI LIMITED	45,240	280.27	12,679,509.30	260.20	261.20	260.70	11,794,068.00	-885,441.30	0.00	1.93
48	ACME LABORATORIES LTD.	200,000	88.03	17,605,211.92	85.00	84.80	84.90	16,980,000.00	-625,211.92	0.00	2.68
49	BEXIMCO PHARMACEUTICALS LTD.	52,862	89.72	4,742,655.69	146.20	145.70	145.95	7,715,208.90	2,972,553.21	0.01	0.72
50	SQUARE PHARMACEUTICALS LTD.	144,664	218.91	31,668,725.69	209.80	210.20	210.00	30,379,440.00	-1,289,285.69	0.00	4.83
	Sector Total:	442,766		66,696,102.60				66,868,716.90	172,614.30	0.26	10.17
	SERVICES										
51	SUMMIT ALLIANCE PORT LIMITED	229,736	92.34	21,212,969.82	27.20	27.30	27.25	6,260,306.00	-14,952,663.82	-0.01	3.23
	Sector Total:	229,736		21,212,969.82				6,260,306.00	-14,952,663.82	-70.49	3.23
	TELECOMMUNICATION										
52	BANGLADESH SUBMARINE CABLE CO.	75,116	164.27	12,339,106.44	218.90	217.20	218.05	16,379,043.80	4,039,937.36	0.00	1.88
53	GRAMEEN PHONE LTD.	30,715	282.87	8,688,363.75	286.60	288.00	287.30	8,824,419.50	136,055.75	0.00	1.32
	Sector Total:	105,831		21,027,470.19				25,203,463.30	4,175,993.11	19.86	3.21
	TEXTILES										
54	DRAGON SWEATER AND SPINNING LIMITED	100,000	15.39	1,538,827.40	17.00	17.10	17.05	1,705,000.00	166,172.60	0.00	0.23
55	EVINCE TEXTILES LTD.	381,150	16.89	6,437,626.93	9.40	9.40	9.40	3,582,810.00	-2,854,816.93	0.00	0.98
56	R. N. SPINNING MILLS LIMITED	514,800	21.15	10,886,218.87	6.20	6.40	6.30	3,243,240.00	-7,642,978.87	-0.01	1.66
57	SQUARE TEXTILE MILLS LTD.	401,496	65.75	26,399,692.60	67.50	67.50	67.50	27,100,980.00	701,287.40	0.00	4.02
58	TALLU SPINNING MILLS LTD.	180,554	30.97	5,592,064.67	9.90	10.60	10.25	1,850,678.50	-3,741,386.17	-0.01	0.85
59	ZAHEEN SPINNING LIMITED	124,162	19.30	2,396,756.95	9.90	9.90	9.90	1,229,203.80	-1,167,553.15	0.00	0.37
	Sector Total:	1,702,162		53,251,187.42				38,711,912.30	-14,539,275.12	-27.30	8.12
	TRAVEL AND LEISURE										
60	UNIQUE HOTEL & RESORTS LIMITED	56,918	71.52	4,070,914.24	68.30	68.10	68.20	3,881,807.60	-189,106.64	0.00	0.62
61	UNITED AIRWAYS (BD) LIMITED	152,460	13.83	2,108,821.85	0.00	0.00	0.00	0.00	-2,108,821.85	-0.01	0.32
	Sector Total:	209,378		6,179,736.09				3,881,807.60	-2,297,928.49	-37.18	0.94
	Listed Securities:	**13,941,370**		**655,979,643.92**				**476,362,827.95**	**-179,616,815.97**		**100.0**

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND MUTUAL FUND

Print date: 25-Oct-2023

Annexure A

PORTFOLIO STATEMENT

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

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
0							

Total Non Listed Securities	0	0.00		0.00	0.00
Total Listed Securities:	13,941,370	655,979,643.92		476,362,827.95	-179,616,815.97
Grand Total:	13,941,370	655,979,643.92		476,362,827.95	-179,616,815.97

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND MUTUAL FUND

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

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
FUEL AND POWER						
1	LUB-RREF (BANGLADESH) LIMITED	75,000	38.70	31.68	2,902,725.00	526,800.00
					Sub Total:	**526,800.00**
INSURANCE						
2	NITOL INSURANCE COMPANY LTD.	44,200	39.90	35.90	1,763,580.00	176,742.54
3	PEOPLES INSURANCE CO. LTD.	64,770	39.98	37.76	2,589,287.56	143,708.38
					Sub Total:	**320,450.92**
MISCELLANEOUS						
4	BERGER PAINTS BANGLADESH LTD.	1,000	1,826.32	1,338.72	1,826,322.75	487,604.15
					Sub Total:	**487,604.15**
TEXTILES						
5	DRAGON SWEATER AND SPINNING LIMITE	50,000	18.35	15.39	917,700.00	148,285.00
					Sub Total:	**148,285.00**
	Grand Total:	**234,970**			**9,999,615.31**	**1,483,140.07**

ICB Asset Management Company Ltd. Accounts Department