ICB AMCL SECOND NRB UNIT FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL SECOND NRB UNIT FUND

For the period ended from January 01, 2024 to March 31, 2024

CONTENTS	PAGE NO.

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ICB AMCL SECOND NRB UNIT FUND

Statement of Financial Position (Un-audited)

as at March 31, 2024

Particulars	Notes	Amount in Taka	
		31-Mar-24	31-Dec-23
Assets			
Non-current Assets		**21,96,440**	**25,10,602**
Deferred revenue expenditure	7.00	21,96,440	25,10,602
Current Assets		**1,19,61,75,943**	**1,44,29,70,220**
Marketable investment -at market	3.00	1,10,28,95,983	1,26,41,57,151
Investments in Money Market (FDR)	4.00	3,00,00,000	13,00,00,000
Cash & cash equivalents	5.00	3,67,37,430	1,49,24,567
Other current assets	6.00	2,65,42,531	3,38,88,502
Total Assets		**1,19,83,72,383**	**1,44,54,80,822**
Capital and Liabilities			
A) Equity		**1,13,22,42,569**	**1,36,72,11,023**
Unit capital	8.00	1,23,55,79,300	1,21,39,64,060
Unit premium reserve	9.00	63,86,846	62,91,441
Retained earning	10.00	(13,97,23,577)	11,69,55,522
Dividend Equalization Fund	11.00	3,00,00,000	3,00,00,000
B) Liabilities :		**6,61,29,814**	**7,82,69,799**
Unclaimed/ Dividend payable	12.00	5,31,24,177	4,96,67,318
Current liabilities	13.00	1,30,05,637	2,86,02,481
Total Equity and Liabilities (A+B)		**1,19,83,72,383**	**1,44,54,80,822**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	14.00	**11.10**	**12.06**
Net Asset Value-at market	15.00	**9.16**	**11.26**

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

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

Place: Dhaka, Bangladesh
Date: 29 April 2024

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Income			
Profit on sale of investments	16.00	37,16,860	21,58,222
Dividend from investment in shares	17.00	55,41,120	58,54,975
Interest on Bank deposits	18.00	24,43,684	55,60,913
Total Income		**1,17,01,664**	**1,35,74,110**
Expenses			
Management fee	19.00	40,64,757	43,67,229
Trustee fee	20.00	3,06,750	3,38,093
Custodian fee	21.00	3,05,872	3,42,525
Annual BSEC fee	22.00	2,83,061	3,39,042
Audit fee		34,500	28,750
Other Operating expenses	23.00	2,38,403	1,84,686
Issue & Conversion expenses written off		3,14,162	3,14,162
Total Expenses		**55,47,504**	**59,14,487**
Profit before provision		**61,54,160**	**76,59,623**
(Provision)/Write back of provision against diminution in value of investment	3.02	(14,14,36,853)	93,16,637
Net Income for the perid ended March 31, 2024		**(13,52,82,693)**	**1,69,76,260**
Other Comprehensive Income		-	(9,91,95,486)
Total Comprehensive Income		**(13,52,82,693)**	**(8,22,19,226)**
Earnings Per Unit	24.00	**(1.09)**	**0.14**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 29 April 2024

ICB Asset Management Company Ltd.
Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2024 to March 31, 2024

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**1,21,39,64,060**	**62,91,441**	**3,00,00,000**	**11,69,55,522**	**1,36,72,11,023**
Unit Capital	2,16,15,240	-	-	-	2,16,15,240
Unit premium reserve	-	95,405	-	-	95,405
Dividend paid for FY 2023	-	-	-	(12,13,96,406)	(12,13,96,406)
Net Income for the period ended March 31, 2024	-	-	-	(13,52,82,693)	(13,52,82,693)
Balance as at March 31, 2024	**1,23,55,79,300**	**63,86,846**	**3,00,00,000**	**(13,97,23,577)**	**1,13,22,42,569**

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2023 to March 31, 2023

Balance as at January 01, 2023	**1,22,21,93,370**	**58,17,329**	**3,00,00,000**	**18,21,24,250**	**1,44,01,34,949**
Unit Capital	2,04,47,140	-	-	-	2,04,47,140
Unit premium reserve	-	8,29,738	-	-	8,29,738
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2022	-	-	-	(12,22,19,337)	(12,22,19,337)
Net Income for the period ended March 31, 2023	-	-	-	1,69,76,260	1,69,76,260
Balance as at March 31, 2023	**1,24,26,40,510**	**66,47,067**	**3,00,00,000**	**7,68,81,173**	**1,35,61,68,750**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 29 April 2024

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Statement of Cash Flows (Un-audited)

For the period ended from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka 01.01.2024 to 31.03.2024	Amount in Taka 01.01.2023 to 31.03.2023
Cash flow from operating activities			
Dividend from Investment in Securities	25.00	1,86,68,183	1,63,73,010
Interest on Bank Deposits & Bonds	26.00	74,15,237	62,35,218
Profit on Sale of Investments	16.00	37,16,860	21,58,222
Payment of Fees & Expenses	27.00	(2,08,22,783)	(1,97,57,125)
Net cash inflow/(outflow) from operating activities	31.00	**89,77,496**	**50,09,325**
Cash flow from investment activities			
Sale of Securities (At Cost)	28.00	2,87,58,987	54,56,802
Purchase of Securities	29.00	(74,720)	-
Share application money deposited		(2,03,00,000)	-
Share application money refunded		6,80,000	-
Investment in New FDR		(10,00,00,000)	-
Encashment of FDR		20,00,00,000	7,00,00,000
Adjustment of NRB account		-	-
Net cash in flow/(outflow) from investment activities		**10,90,64,267**	**7,54,56,802**
Cash flow from financing activities			
Unit capital sold		3,16,78,730	3,42,16,900
Unit capital surrendered		(1,00,63,490)	(1,37,69,760)
Premium received on sales		3,86,992	8,32,630
Premium refunded on surrender		(2,91,587)	(2,892)
Dividend Paid during the Period	30.00	(11,79,39,547)	(10,31,04,930)
Net cash in flow/(outflow) from financing activities		**(9,62,28,902)**	**(8,18,28,052)**
Increase/(Decrease) in cash		**2,18,12,861**	**(13,61,925)**
Cash & cash equivalent at beginning of the period		1,49,24,567	5,84,44,862
Cash & cash equivalent at end of the period		**3,67,37,430**	**5,70,82,937**
Net Operating Cash Flow Per Unit (NOCFPU)	31.00	**0.07**	**0.04**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 29 April 2024

ICB Asset Management Company Ltd. Accounts Department ★

ICB AMCL SECOND NRB UNIT FUND
Notes to the financial statements (Un-audited)
For the period ended from January 01, 2024 to March 31, 2024

1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act,1882 and Registration Act,1908.The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The Fund received consent for issunig Prospectus for public offer from BSEC on November 13, 2018.

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 Peoples' 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 December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 59.06 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

ICB AMCL SECOND NRB UNIT FUND is an open-end growth Mutual Fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Financial instruments

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 March 31, 2024.

2.02.04: Investment in securities transferred to De-Listed securites has been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 3 month from 01 January 2024 to 31 March 2024.

ICB Asset Management Company Ltd. Accounts Department

2.04 Pricing of units

Units issued are recorded at the offer price, determined by the management Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit as of the close of the business day of each week plus the allowable difference between sales and repurchases prices (at present Tk. 0.30 (paisa thirty) only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value.

2.05 Investment Policy

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

b) Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

c) Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

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

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

2.06 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

2.07 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 Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5 crore	2.50%
Exceeding Taka 5 crore and up to Taka 25 crore	2.00% on additional amount
Exceeding Taka 25 crore and up to Taka 50 crore	1.50% on additional amount
Exceeding Taka 50 crore	1.00% on additional amount

2.08 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.

2.09 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% of the balance of securities and assets held by the fund calculated on the basis of average month end value per annum.

ICB Asset Management Company Ltd. Accounts Department

2.10 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.

2.11 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

2.12 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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.13 Dividend Equalization Reserve:

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

2.14 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 AMCL policies and procedures.

2.15 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 14 and 15.

2.16 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

2.17 Revenue Recognization

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

b) Cash Dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognized when shareholders' right to receive dividend is established.

c) Interest income is recognized on accrual basis.

2.18 Earning Per Unit

The mutual fund calculates Earning Per Unit (EPU) in accordance with IAS 33. Earnings Per Share, which has been shown on the face of the statement of Profit or Loss and other Comprehensive Income.

2.19 General

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

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

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	31-Mar-24	31-Dec-23
3.00 Marketable investments - at market value		
Investment in marketable securities (3.01)	1,10,28,95,983	1,26,41,57,151
	1,10,28,95,983	**1,26,41,57,151**

3.01 Sector wise break up of investments in shares as on 31.03.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	11,73,97,191	11,24,72,416	(49,24,775)
FUNDS	7,36,92,631	5,43,49,794	(1,93,42,837)
ENGINEERING	8,72,62,107	6,73,47,309	(1,99,14,799)
FOOD AND ALLIED PRODUCTS	12,84,82,092	11,65,48,202	(1,19,33,890)
FUEL AND POWER	16,22,44,207	12,98,21,029	(3,24,23,177)
TEXTILES	5,18,18,536	3,98,12,106	(1,20,06,430)
PHARMACEUTICALS AND CHEMICAL	22,79,26,327	22,01,49,414	(77,76,912)
CEMENT	4,05,09,721	2,90,14,603	(1,14,95,118)
IT	61,19,182	53,10,134	(8,09,048)
TANNARY INDUSTRIES	72,34,732	74,99,625	2,64,893
CERAMIC INDUSTRY	1,53,23,870	1,22,01,648	(31,22,222)
INSURANCE	17,94,24,233	13,26,71,365	(4,67,52,868)
TELECOMMUNICATION	7,52,89,504	5,98,94,598	(1,53,94,907)
TRAVEL AND LEISURE	24,09,654	23,72,000	(37,654)
FINANCE AND LEASING	10,02,62,346	5,47,51,152	(4,55,11,193)
CORPORATE BOND	5,51,94,934	4,94,75,114	(57,19,820)
MISCELLANEOUS	81,66,867	83,46,473	1,79,607
NON LISTED SECURITIES	28,00,000	8,59,000	(19,41,000)
	1,34,15,58,134	**1,10,28,95,983**	**(23,86,62,150)**

Annexure- D may kindly be seen for details.

		31-Mar-24	31-Dec-23
3.02 Calculation of (Provision)/Write back of provision against diminution in value of investment			
Unrealized Gain/(Loss) as on January 01		(9,72,25,297)	(8,76,13,977)
Unrealized Gain/(Loss) as on March 31		(23,86,62,150)	(7,82,97,340)
Increase/(decrease)		**(14,14,36,853)**	**93,16,637**
4.00 Investments in Money Market (FDR)			
Name of the Bank and Branches			
One Bank Ltd, Imamgonj Br.		1,00,00,000	1,00,00,000
Mercantile Bank Ltd, Islamic Banking Br		1,00,00,000	1,00,00,000
IFIC Bank Ltd, Principal Br.		1,00,00,000	10,00,00,000
Brac Bank Ltd, Shantinagar Br.		-	1,00,00,000
		3,00,00,000	**13,00,00,000**
5.00 Cash & cash equivalents			
Main Bank Accounts (N:5.01)		2,93,00,595	1,09,46,435
Dividend Accounts (N:4.02)		74,36,834	39,78,132
		3,67,37,430	**1,49,24,567**
5.01 SND & STD accounts			
Name of the Bank and Branches	**Account no.**		
Dhaka Bank LTD (Kakrail Branch)	1061500000275	2,01,96,683	16,79,474
IFIC Bank PLC (Principal Branch Escrow Account)	1001-127644-041	38,37,624	38,24,672
Dhaka Bank LTD, Bogra Branch	4111500000839	3,28,292	3,28,292
ICML, H/O, Dhaka Bank LTD, Kakrail Branch	1061500000672	1,34,892	1,34,892
NRB Bank Accounts Balance (Note:5.1.1)		45,46,950	45,46,950
Dhaka Bank, Kakrail Branch (SIP)	1061500000479	2,56,155	4,32,155
		2,93,00,595	**1,09,46,435**

ICB Asset Management Company Ltd. Accounts Department

	Year	Account no.	31-Mar-24	31-Dec-23
			Amount in Taka	
5.1.1 NRB Bank Accounts Balance				
IFIC Bank Ltd, Motijheel Branch (USD)				
Opening balance			43,57,085	41,32,894
Adjustment				2,24,191
Closing balance			**43,57,085**	**43,57,085**
IFIC Bank Ltd, Motijheel Branch (GBP)				
Opening balance			1,02,664	91,729
Adjustment				10,935
Closing balance			**1,02,664**	**1,02,664**
IFIC Bank Ltd, Motijheel Branch (EUR)				
Opening balance			87,201	79,268
Adjustment				7,933
Closing balance			**87,201**	**87,201**
Total Balance			**45,46,950**	**45,46,950**
5.02 Dividend accounts				
Name of the Bank and Branches	**Year**	**Account no.**		
IFIC Bank PLC (Federation Branch)	2008-09	1008-000223-041	1,01,059	1,00,832
IFIC Bank PLC (Federation Branch)	2009-10	1008-000255-041	33,304	33,191
IFIC Bank PLC (Federation Branch)	2010-11	1008-000354-041	78,591	78,325
IFIC Bank PLC (Federation Branch)	2011-12	1008-000435-041	60,350	60,169
IFIC Bank PLC (Federation Branch)	2012-13	1008-000509-041	25,356	25,356
IFIC Bank PLC (Principal Branch)	2013-14	1008-000589-041	76,641	76,381
IFIC Bank PLC (Principal Branch)	2014-15	1008-000660-041	46,786	46,626
IFIC Bank PLC (Principal Branch)	2015-16	1001-027146-041	87,791	87,493
Jamuna Bank Limited (Shantinagar Branch)	2016-17	1201000018174	1,00,051	99,712
Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018403	7,02,216	7,02,216
Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018583	13,77,520	13,77,520
Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018800	2,22,713	2,22,713
Dhaka Bank LTD (Kakrail Branch)	2022	0100-100476-041	10,67,598	10,67,598
IFIC Bank PLC (Principal Branch)	2023	1061500000934	34,56,859	-
Total			**74,36,834**	**39,78,132**
6.00 Other current assets				
Dividend receivable			58,40,923	1,90,00,010
Interest receivable on FDR			3,69,583	22,90,694
Interest receivable on Bond			-	30,50,442
Advance payment of annual fee			-	7,403
Receivable from ISTCL			-	88,59,953
IPO Application			2,03,00,000	6,80,000
Income Tax Deducted at Source			32,025	-
			2,65,42,531	**3,38,88,502**

Annexure-C may kindly be seen for details of Dividend receivable.

	31-Mar-24	31-Dec-23
7.00 Deferred revenue expenditure (Preliminary and Issue Expenses)		
Opening balance	**25,10,602**	**37,67,253**
Less: Amortization of Preliminary expenses for the year	(3,14,162)	(12,56,651)
Balance as on March 31, 2024	**21,96,440**	**25,10,602**
8.00 Unit capital		
Opening balance	1,21,39,64,060	1,22,21,93,370
Add: Unit sold during the year	3,16,78,730	4,47,63,550
	1,24,56,42,790	1,26,69,56,920
Less: unit surrender by holder	(1,00,63,490)	(5,29,92,860)
Balance as on March 31, 2024	**1,23,55,79,300**	**1,21,39,64,060**

The unit capital represents 12,35,57,930 number of units of Tk 10 each.

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	31-Mar-24	31-Dec-23
9.00 Unit premium reserve		
Opening balance	62,91,441	58,17,329
Add:Premium on sales of unit	3,86,992	13,35,194
Less: Premium on surrendered of unit	(2,91,587)	(8,61,082)
Balance as on March 31, 2024	**63,86,846**	**62,91,441**
10.00 Retained earning		
Opening balance	11,69,55,522	18,21,24,250
Less: Dividend paid for FY 2023	(12,13,96,406)	(12,22,19,337)
Less: Transferred to Dividend equalization reserve	-	-
	(44,40,884)	**5,99,04,913**
Add: Net Income for the period	(13,52,82,693)	5,70,50,609
Balance as on March 31, 2024	**(13,97,23,577)**	**11,69,55,522**
11.00 Dividend Equalization Fund		
Opening balance	3,00,00,000	3,00,00,000
Add: Addition during the year	-	-
Balance as on March 31, 2024	**3,00,00,000**	**3,00,00,000**
12.00 Unclaimed/ Dividend payable		
Opening balance	4,96,67,318	4,77,75,934
Add: Addition for this year	12,13,96,406	12,22,19,337
Less: Dividend credited to investors account	(11,79,39,547)	(12,03,27,953)
Balance as on March 31, 2024	**5,31,24,177**	**4,96,67,318**
12.01 Year wise breakup of unclaimed/ Dividend payable as on March 31, 2024		
Dividend payable before conversion of the fund	4,23,80,949	4,23,80,949
Dividend payable 2019	14,97,097	14,97,097
Dividend payable 2020	14,04,824	14,04,824
Dividend payable 2021	24,88,640	24,88,640
Dividend payable 2022	18,95,808	18,95,808
Dividend payable 2023	34,56,859	-
	5,31,24,177	**4,96,67,318**
13.00 Current liabilities		
Management fee payable to ICB AMCL	40,64,757.00	1,77,68,977
Trustee fee payable to ICB	3,06,750.00	13,76,898
Custodian fee payable to ICB	305872	13,99,327
Annual Fee payable to BSEC	275658	-
Audit fee payable	34,500	34,500
Unit Sales Commission	491	-
SIP-Fractional Amount of Investor	159	179
Others	50,000	55,150
Share application money refundable (with NRB Account)	79,67,450	79,67,450
Total current liabilities	**1,30,05,637**	**2,86,02,481**
14.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	1,43,70,34,534	1,54,27,06,119
Less: Liabilities	6,61,29,814	7,82,69,799
Net Asset Value	**1,37,09,04,720**	**1,46,44,36,320**
Number of Units	12,35,57,930	12,13,96,406
NAV per Unit at Cost	**11.10**	**12.06**
15.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	1,19,83,72,383	1,44,54,80,822
Less: Liabilities	6,61,29,814	7,82,69,799
Net Asset Value	**1,13,22,42,569**	**1,36,72,11,023**
Number of Units	12,35,57,930	12,13,96,406
NAV per Unit at Market Value	**9.16**	**11.26**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
16.00 Profit on Sale of Investments	**37,16,860**	**21,58,222**
Annexure-A may kindly be seen for details of Profit on Sale of Investments .		
17.00 Dividend from Investment in Securities	**55,41,120**	**58,54,975**
Annexure-B may kindly be seen for details of Dividend from Investment in Securities .		
18.00 Interest on Bank deposits		
Interest on Short Term Deposit	14,795	1,22,498
Interest income on Fixed Deposit	19,03,889	19,92,858
Interest on Listed Bond	5,25,000	34,45,557
	24,43,684	**55,60,913**
19.00 Management Fee		
Management Fee for IAMCL (N:19.01)	**40,64,757**	**43,67,229**

19.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	15,99,48,02,751
Number of Week	13
Average NAV	**1,23,03,69,442**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	3,11,644
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000	9,97,260
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	25,00,00,000	9,34,932
Exc. Taka 50 cr.	1.0	73,03,69,442	18,20,921
Total		**1,23,03,69,442**	**40,64,757**

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
20.00 Trustee Fee		
Trustee Fee for ICB (N:20.01)	**3,06,750**	**3,38,093**

20.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Average NAV (Total NAV/No. of NAV Week)	1,23,03,69,442
Parcentage of Trustee Fee	0.10
Trustee Fee	**3,06,750**

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
21.00 Custodian Fee		
Custodian Fee for ICB (N:21.01)	**3,05,872**	**3,42,525**

21.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	3,48,79,52,962
Total Non-Listed (Price made by AMC and Trustee)	26,00,000
Total Fixed Deposit	19,00,00,000
Total Securities Value	**3,68,05,52,962**
Number of month	3
Monthly Average Securities Value	**1,22,68,50,987**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**3,05,872**

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
22.00 Annual BSEC Fee		
Annual Fee for BSEC (N:22.01)	**2,83,061**	**3,39,042**

22.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Net Asset Value (NAV) of the Fund	**1,13,22,42,569**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**2,83,061**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
23.00 Other operating expenses		
Printing & Stationary	8,325	4,820
Bank charges	270	1,08,710
Excise Duty	1,03,000	-
Depository Connection Fee	52,000	-
CDBL Fees	531	1,374
Dividend Distribution Expenses	4,384	8,152
Unit Sales Commission	341	4,826
Advertisement Expense	60,952	52,551
Others	8,600	4,253
	2,38,403	**1,84,686**

Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).

24.00 EPU		
Net profit after Provision	(13,52,82,693)	1,69,76,260
Number of Units	12,35,57,930	12,42,64,051
Earnings Per Unit	**(1.09)**	**0.14**

N.B: Earnings Per Unit (EPU) has been decreased due to increase of provision made for erosion of portfolio than previous year.

25.00 Dividend Received from Investment in Securities		
Dividend Income from Investment in Securities	55,41,120	58,54,975
Add: Previous year Dividend Receivable	1,90,00,010	1,45,24,403
	2,45,41,130	**2,03,79,378**
Less: Income Tax Deducted at Source	(32,025)	(32,00,779)
Less: Current year Dividend Receivable	(58,40,923)	(8,05,589)
	1,86,68,183	**1,63,73,010**

26.00 Interest Received on Bank Deposits and Bonds		
Interest Income on Bank Deposits and Bonds	24,43,684	55,60,913
Add: Previous year Interest Receivable on FDR & Bonds	53,41,136	23,93,472
	77,84,820	**79,54,385**
Less: Current year Interest Receivable on FDR & Bonds	(3,69,583)	(17,19,167)
	74,15,237	**62,35,218**

27.00 Payment of Fees & Expenses		
Total Expenses	55,47,504	59,14,487
Less: Preliminary Expenses	(3,14,162)	(3,14,162)
Add: Previous year Operating Expenses payable (N: 27.01)	2,06,27,628	1,97,21,950
	2,58,60,970	**2,53,22,275**
Less: Current year Operating Expenses payable (N: 27.02)	(50,38,187)	(55,65,150)
	2,08,22,783	**1,97,57,125**

27.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	2,86,02,481	1,97,21,950
Less: Advance Payment of Fees, Tax & Suspense's	(79,74,853)	
	2,06,27,628	**1,97,21,950**

27.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	1,30,05,637	55,65,150
Less: Advance Payment of Fees, Tax & Suspense's	(79,67,450)	
	50,38,187	**55,65,150**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	**01.01.2023 to 31.03.2023**
28.00 Sale of Securities (at Cost)		
Sales from direct share (Investment at cost price)	1,98,99,034	1,14,33,823
Add: Sale of Unit Certificates	-	-
Add: Previous year Receivable from ISTCL	88,59,953	5,00,000
	2,87,58,987	**1,19,33,823**
Less: Current year Receivable from ISTCL	-	(64,77,021)
	2,87,58,987	**54,56,802**
28.00 Purchase of Securities		
Purchase from direct share (cost price)	-	-
Add: Purchase of IPO Securities	74,720	-
Add: Purchase of Unit Certificates	-	-
Add: Previous year payable to ISTCL	-	-
	74,720	**-**
Less: Current year payable to ISTCL	-	-
	74,720	**-**
29.00 Dividend paid during the Period		
Dividend declared during the year	12,13,96,406	12,22,19,337
Add: Previous year dividend payable	4,96,67,318	4,77,75,934
	17,10,63,724	16,99,95,271
Less: Current year dividend payable	(5,31,24,177)	(6,68,90,341)
	11,79,39,547	**10,31,04,930**
30.00 Reconciliation Between Profit to Operating Cash Flows		
Profit Before Provision	61,54,160	76,59,623
Operating Cash Flow Before Changes in Working Capital	**61,54,160**	**76,59,623**
Changes in Working Capital		
(Decrease)/Increase of Other Current Assets (30.01)	1,80,98,615	1,43,93,119
Decrease/(Increase) of Current Liabilities (N: 30.02)	(1,52,75,279)	(1,38,42,638)
	28,23,336	**5,50,481**
Net Cash Generated from Operating Activities	**89,77,496**	**82,10,104**
30.01 (Decrease)/Increase of Other Current Assets		
Add: Previous year Dividend Receivable	1,90,00,010	1,45,24,403
Less: Current year Dividend Receivable	(58,40,923)	(8,05,589)
	1,31,27,062	**1,37,18,814**
Add: Previous year Interest Receivable on FDR & Bonds	53,41,136	23,93,472
Less: Current year Interest Receivable on FDR & Bonds	(3,69,583)	(17,19,167)
	1,80,98,615	**1,43,93,119**
30.02 Decrease/(Increase) of Current Liabilities		
Add: Previous year Operating Expenses payable	2,06,27,628	1,97,21,950
Less: Current year Operating Expenses payable	(50,38,187)	(55,65,150)
Less: Preliminary Expenses	(3,14,162)	(3,14,162)
	(1,52,75,279)	**(1,38,42,638)**
31.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	89,77,496	50,09,325
Number of Units	12,35,57,930	12,42,64,051
NOCFPU Per Unit	**0.07**	**0.04**

N.B: Net operating cash flow per unit (NOCFPU) has been increased due to increase of Dividend income, interest income & profit on sale of investment than previous year.

ICB Asset Management Company Ltd. ★ Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
32.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	11,69,55,522	18,21,24,250
Less: Dividend Paid for FY 2023	(12,13,96,406)	12,22,19,337
Less: Transferd to Dividend Equalization Reserve	-	-
	(44,40,884)	**30,43,43,587**
Add: Profit for the year	(13,52,82,693)	1,69,76,260
	(13,97,23,577)	**32,13,19,847**
Add: Dividend Equalization Reserve	3,00,00,000	3,00,00,000
	(10,97,23,577)	**35,13,19,847**
Number of Units	12,35,57,930	12,42,64,051
Profit Available for Distribution	**(0.89)**	**2.83**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 29 April 2024

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Print date: 05-May-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **31-Mar-2024**

	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	AI-ARAFAH ISLAMI BANK PLC	194,794	25.52	4,972,027.62	24.00	24.20	24.10	4,694,535.40	-277,492.22	0.00	0.37
2	BANK ASIA PLC	1,436,312	20.61	29,602,355.84	18.40	18.70	18.55	26,643,587.60	-2,958,768.24	0.00	2.21
3	BRAC BANK PLC	107,500	35.89	3,857,700.00	40.20	40.40	40.30	4,332,250.00	474,550.00	0.00	0.29
4	DHAKA BANK PLC	177,528	10.62	1,885,568.38	11.70	11.90	11.80	2,094,830.40	209,262.02	0.00	0.14
5	DUTCH-BANGLA BANK PLC	69,875	64.79	4,527,446.87	55.80	54.00	54.90	3,836,137.50	-691,309.37	0.00	0.34
6	EXIM BANK LIMITED	900,000	10.87	9,785,590.68	9.30	9.40	9.35	8,415,000.00	-1,370,590.68	0.00	0.73
7	JAMUNA BANK PLC	1,085,000	20.68	22,434,780.00	21.80	21.50	21.65	23,490,250.00	1,055,470.00	0.00	1.68
8	MERCANTILE BANK PLC	205,632	13.29	2,731,931.63	12.30	12.30	12.30	2,529,273.60	-202,658.03	0.00	0.20
9	NCC BANK PLC	1,115,205	10.86	12,107,858.84	11.90	11.90	11.90	13,270,939.50	1,163,080.66	0.00	0.90
10	SBAC BANK PLC	122,996	9.52	1,170,960.00	9.10	9.20	9.15	1,125,413.40	-45,546.60	0.00	0.09
11	SOUTHEAST BANK PLC	674,918	11.78	7,947,287.68	11.40	11.70	11.55	7,795,302.90	-151,984.78	0.00	0.59
12	UNION BANK PLC	210,000	9.52	2,000,000.00	7.70	7.70	7.70	1,617,000.00	-383,000.00	0.00	0.15
13	UNITED COMMERCIAL BANK PLC	959,949	14.31	13,735,834.65	12.00	11.70	11.85	11,375,395.65	-2,360,439.00	0.00	1.03
14	UTTARA BANK PLC	50,000	12.76	637,849.20	25.20	24.90	25.05	1,252,500.00	614,650.80	0.01	0.05
	Sector Total:	7,309,709		117,397,191.39				112,472,415.95	-4,924,775.44		8.77
	CEMENT										
15	CROWN CEMENT PLC	254,880	76.96	19,614,477.05	65.10	61.60	63.35	16,146,648.00	-3,467,829.05	0.00	1.47
16	HEIDELBERG CEMENT BANGLADESH LTD	58,504	357.16	20,895,243.63	224.90	215.00	219.95	12,867,954.80	-8,027,288.83	0.00	1.56
	Sector Total:	313,384		40,509,720.68				29,014,602.80	-11,495,117.88		3.03
	CERAMIC INDUSTRY										
17	RAK CERAMICS (BD) LIMITED	377,760	40.57	15,323,870.10	32.60	32.00	32.30	12,201,648.00	-3,122,222.10	0.00	1.14
	Sector Total:	377,760		15,323,870.10				12,201,648.00	-3,122,222.10		1.14
	CORPORATE BOND										
18	AIBL MUDARABA PERPETUAL BOND	4,429	5,000.00	22,145,000.00	4,450.0	4,600.0	4,525.00	20,041,225.00	-2,103,775.00	0.00	1.65
19	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	3,750.00	7,500,000.00	3,976.0	3,825.0	3,900.50	7,801,000.00	301,000.00	0.00	0.56
20	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	14,965,000.00	4,400.0	4,500.0	4,450.00	13,318,850.00	-1,646,150.00	0.00	1.12
21	IBBL MUDARABA PERPETUAL BOND	11,078	955.49	10,584,934.00	751.00	750.00	750.50	8,314,039.00	-2,270,895.00	0.00	0.79
	Sector Total:	20,500		55,194,934.00				49,475,114.00	-5,719,820.00		4.12
	ENGINEERING										
22	AFTAB AUTOMOBILES LIMITED	189,075	50.01	9,456,421.80	45.30	45.20	45.25	8,555,643.75	-900,778.05	0.00	0.71
23	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	61,000	87.12	5,314,270.46	90.00	90.60	90.30	5,508,300.00	194,029.54	0.00	0.40
24	BBS CABLES PLC	171,150	50.62	8,663,202.79	37.90	37.70	37.80	6,469,470.00	-2,193,732.79	0.00	0.65
25	BENGAL WINDSOR THERMOPLASTICS PLC	286,000	41.05	11,740,300.00	22.90	23.00	22.95	6,563,700.00	-5,176,600.00	0.00	0.88
26	BSRM STEELS LIMITED	262,094	65.12	17,067,806.35	58.70	58.00	58.35	15,293,184.90	-1,774,621.45	0.00	1.27
27	IFAD AUTOS PLC	272,123	47.50	12,924,762.83	33.20	32.50	32.85	8,939,240.55	-3,985,522.28	0.00	0.97
28	RUNNER AUTOMOBILES PLC	142,000	51.76	7,349,430.12	33.00	33.00	33.00	4,686,000.00	-2,663,430.12	0.00	0.55
29	SINGER BANGLADESH LIMITED	55,024	172.60	9,496,935.96	145.80	147.50	146.65	8,069,269.60	-1,427,666.36	0.00	0.71
30	WALTON HI-TECH INDUSTRIES PLC	5,000	1,049.80	5,248,977.00	650.00	655.00	652.50	3,262,500.00	-1,986,477.00	0.00	0.39
	Sector Total:	1,443,466		87,262,107.31				67,347,308.80	-19,914,798.51		6.52
	FINANCE AND LEASING										
31	DBH FINANCE PLC	634,616	72.98	46,317,217.02	40.80	41.40	41.10	26,082,717.60	-20,234,499.42	0.00	3.46
32	IDLC FINANCE PLC	507,663	59.61	30,264,218.54	36.60	35.30	35.95	18,250,484.85	-12,013,733.69	0.00	2.26
33	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	1,155,000	12.42	14,346,077.52	5.40	5.10	5.25	6,063,750.00	-8,282,327.52	-0.01	1.07
34	UTTARA FINANCE AND INVESTMENTS LIMITED	177,000	52.74	9,334,832.71	22.80	26.40	24.60	4,354,200.00	-4,980,632.71	-0.01	0.70
	Sector Total:	2,474,279		100,262,345.79				54,751,152.45	-45,511,193.34		7.49
	FOOD AND ALLIED PRODUCT:										
35	BATBC LIMITED	65,000	448.46	29,149,634.40	403.80	403.40	403.60	26,234,000.00	-2,915,634.40	0.00	2.18
36	GOLDEN HARVEST AGRO INDUSTRIES LTD	1,407,020	21.01	29,565,561.65	18.20	18.30	18.25	25,678,115.00	-3,887,446.65	0.00	2.21
37	OLYMPIC INDUSTRIES LTD.	163,746	175.62	28,757,040.38	152.10	148.00	150.05	24,570,087.30	-4,186,953.08	0.00	2.15

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Print date: 05-May-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **31-Mar-2024**

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
76 ACI LIMITED	94,629	209.22	19,797,952.41	155.40	150.00	152.70	14,449,848.30	-5,348,104.11	0.00	1.48
77 ACME LABORATORIES LTD.	285,762	79.65	22,759,977.27	72.30	73.50	72.90	20,832,049.80	-1,927,927.47	0.00	1.70
78 ACTIVE FINE CHEMICALS LIMITED	500,000	20.80	10,400,831.72	15.00	14.90	14.95	7,475,000.00	-2,925,831.72	0.00	0.78
79 BEXIMCO PHARMACEUTICALS LTD.	374,000	83.97	31,406,000.35	116.40	116.50	116.45	43,552,300.00	12,146,299.65	0.00	2.35
80 IBN SINA PHARMACEUTICAL INDUSTRY PLC	9,435	246.71	2,327,677.68	263.20	258.80	261.00	2,462,535.00	134,857.32	0.00	0.17
81 RENATA PLC	17,055	775.93	13,233,409.04	776.00	0.00	776.00	13,234,680.00	1,270.96	0.00	0.99
82 SQUARE PHARMACEUTICALS PLC	482,499	232.10	111,990,391.93	217.70	216.80	217.25	104,822,907.75	-7,167,484.18	0.00	8.37
Sector Total:	1,863,044		227,926,326.58				220,149,414.45	-7,776,912.13		17.03
TANNARY INDUSTRIES										
83 BATA SHOE COMPANY (BD) LIMITED	7,500	964.63	7,234,731.90	988.60	1,011.3(	999.95	7,499,625.00	264,893.10	0.00	0.54
Sector Total:	7,500		7,234,731.90				7,499,625.00	264,893.10		0.54
TELECOMMUNICATION										
84 BANGLADESH SUBMARINE CABLE CO. LTD.	70,500	173.59	12,238,327.75	136.50	139.10	137.80	9,714,900.00	-2,523,427.75	0.00	0.91
85 GRAMEEN PHONE LTD.	197,914	313.12	61,971,176.69	237.80	239.00	238.40	47,182,697.60	-14,788,479.09	0.00	4.63
86 ROBI AXIATA LIMITED	108,000	10.00	1,080,000.00	27.60	27.90	27.75	2,997,000.00	1,917,000.00	0.02	0.08
Sector Total:	376,414		75,289,504.44				59,894,597.60	-15,394,906.84		5.62
TEXTILES										
87 ARGON DENIMS LIMITED	1,628,970	20.77	33,839,683.40	17.30	17.00	17.15	27,936,835.50	-5,902,847.90	0.00	2.53
88 DRAGON SWEATER AND SPINNING LIMITED	120,000	15.33	1,839,672.00	11.90	11.80	11.85	1,422,000.00	-417,672.00	0.00	0.14
89 R. N. SPINNING MILLS LIMITED	72,626	60.69	4,407,733.60	16.00	15.60	15.80	1,147,490.80	-3,260,242.80	-0.01	0.33
90 SHASHA DENIMS LIMITED	300,000	27.89	8,368,333.82	22.10	22.40	22.25	6,675,000.00	-1,693,333.82	0.00	0.63
91 SQUARE TEXTILES PLC	51,787	64.94	3,363,112.76	50.10	51.50	50.80	2,630,779.60	-732,333.16	0.00	0.25
Sector Total:	2,173,383		51,818,535.58				39,812,105.90	-12,006,429.68		3.87
TRAVEL AND LEISURE										
92 UNIQUE HOTEL & RESORTS PLC	40,000	60.24	2,409,653.79	59.10	59.50	59.30	2,372,000.00	-37,653.79	0.00	0.18
Sector Total:	40,000		2,409,653.79				2,372,000.00	-37,653.79		0.18
Listed Securities:	33,171,331		1,338,758,133.63				1,102,036,983.25	-236,721,150.38		100.0(

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares	Cost Price	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	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	8.59	859,000.00	-141,000.00	0.00
		100,000		1,000,000.00		859,000.00	-141,000.00	
	D.PREFERENCE SHARE							
1	BANGLADESH DEVELOPMENT COMPANY	18,000	100.00	1,800,000.00	0.00	0.00	-1,800,000.00	-0.01
		18,000		1,800,000.00		0.00	-1,800,000.00	
	Total Non Listed Securities	118,000		2,800,000.00		859,000.00	-1,941,000.00	
	Total Listed Securities:	33,171,331		1,338,758,133.63		1,102,036,983.25	-236,721,150.38	
	Grand Total:	33,289,331		1,341,558,133.63		1,102,895,983.25	-238,662,150.38	

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2024 TO: 31-Mar-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	FIRST SECURITY ISLAMI BANK PLC	1,039,500	,272,338.00	6.93	8,544,676.40	1,339,590.05
					Sub Total:	**1,339,590.05**
FUNDS						
2	AB BANK FIRST MUTUAL FUND	46,109	119,644.00	4.82	239,287.27	17,041.89
					Sub Total:	**17,041.89**
INSURANCE						
3	CENTRAL INSURANCE COMPANY LTD.	118,049	,674,655.00	55.82	7,349,309.92	760,322.35
4	SIKDER INSURANCE COMPANY LIMITED	7,472	183,816.00	10.00	367,632.86	292,912.86
					Sub Total:	**1,053,235.21**
PHARMACEUTICALS AND CHE						
5	ACTIVE FINE CHEMICALS LIMITED	58,104	623,369.00	20.80	1,246,737.53	38,075.55
6	BEXIMCO PHARMACEUTICALS LTD.	25,000	,684,125.00	83.97	3,368,250.00	1,268,917.50
					Sub Total:	**1,306,993.05**
	Grand Total:	**1,294,234**			**21,115,893.98**	**3,716,860.20**

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