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ICB AMCL UNIT FUND

ASSET MANAGER: ICB ASSET MANAGEMENT COMPANY LTD
TRUSTEE : SANDHANI LIFE INSURANCE COMPANY LIMITED
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: ICB CAPITAL MANAGEMENT LTD

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL UNIT FUND

For the year ended 30 September 2024

ICB Asset Management Company LTD
Accounts Department
Green City Edge (4th Floor)
89, Kakrail, Dhaka-1000.
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ICB AMCL UNIT FUND
Statement of Financial Position (Unaudited)
As at 30 September 2024

Particulars	Notes	Amount in Taka	
		30-Sep-24	30-Jun-24
Assets			
Investments in securities	5.000	7,054,109,992	6,544,716,521
Investment in money market (FDR & T-Bill))	6.00	160,000,000	347,223,300
Cash and cash equivalents	7.00	55,719,076	154,823,473
Other current assets	8.00	78,602,713	91,017,402
Total assets		**7,348,431,782**	**7,137,780,696**
Equity and liabilities			
Equity			
Unit capital	9.00	3,613,755,200	3,713,388,500
Unit premium reserve	10.00	4,482,956,070	4,587,202,011
Dividend equalization reserve	11.00	40,000,000	40,000,000
Retained earnings	12.00	(850,270,919)	(1,343,284,336)
Total equity		**7,286,440,351**	**6,997,306,175**
Liabilities			
Unclaimed/ Dividend payable	13.00	35,098,906	35,156,329
Other liabilities	14.00	26,892,525	105,318,191
Total liabilities		**61,991,431**	**140,474,520**
Total equity and liabilities		**7,348,431,782**	**7,137,780,696**
Net asset value (NAV) per unit of TK 100 each			
Net asset value - at cost price	15.00	**278.57**	**274.06**
Net asset value - at market price	16.00	**201.63**	**188.43**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Unit Fund

Head of Finance & Accounts	Asset Manager	Trustee
(ICB Asset Management Co. Ltd.)	**(ICB Asset Management Co. Ltd.)**	**(Sandhani Life Insurance Co.Ltd)**

Place: Dhaka
Dated: 31 October, 2024

ICB AMCL UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the Period from 01 July 2024 to 30 September 2024

Particulars	Notes	Amount in Taka	
		01/07/2024 To 30/09/2024	01/07/2023 To 30/09/2023
Income			
Profit on sale of investments	17.00	47,562,892	24,917,485
Dividend income from investment in securities	18.00	35,534,272	16,679,348
Interest on bank deposits and bonds	19.00	35,880,882	14,158,230
Other income		1,738	-
Total income		**118,979,784**	**55,755,063**
Expenses			
Management fee	20.00	19,530,940	23,184,708
Trustee fee	21.00	1,852,272	2,217,649
Custodian fee	22.00	1,797,309	2,258,288
Annual BSEC fee	23.00	1,898,003	2,206,964
Audit fee		57,500	57,500
Commission to agents	24.00	25,499	447,758
Other operating expenses	25.00	332,130	241,976
Total expenses		**25,493,653**	**30,614,843**
Profit before provision/write back		**93,486,131**	**25,140,220**
(Provision)/Write back of provision against diminution in value	5.03	399,527,286	(15,566,651)
Profit for the period		**493,013,417**	**9,573,569**
Other comprehensive income		-	-
Total comprehensive income for the Period		**493,013,417**	**9,573,569**
Earnings per unit of TK 100 each	26.00	**13.64**	**0.24**

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

For and on behalf of Trustee and Asset Manager of

ICB AMCL Unit Fund

Head of Finance & Accounts (ICB Asset Management Co. Ltd.)	Asset Manager (ICB Asset Management Co. Ltd.)	Trustee (Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 31 October, 2024

ICB AMCL UNIT FUND

Statement of Changes in Equity (Unaudited)

For the Period from 01 July 2024 to 30 September 2024

(Amount in Taka)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2024	**3,713,388,500**	**4,587,202,011**	**40,000,000**	**(1,343,284,335)**	**6,997,306,176**
Unit capital	(99,633,300)	-	-	-	(99,633,300)
Unit premium reserve	-	(104,245,941)	-	-	(104,245,941)
Net Profit/Loss	-	-	-	493,013,417	493,013,417
Balance as at 30 September 2024	**3,613,755,200**	**4,482,956,070**	**40,000,000**	**(850,270,918)**	**7,286,440,352**

For the period from 01 July 2023 to 30 September 2023 (Unaudited)

(Amount in Taka)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2023	**3,876,624,500**	**4,753,361,965**	**190,000,000**	**241,619,282**	**9,061,605,747**
Unit capital	69,321,300	-	-	-	69,321,300
Unit premium reserve	-	75,016,858	-	-	75,016,858
Dividend equalization reserve			(150,000,000)		(150,000,000)
Cash Dividend	-	-	-	(237,662,450)	(237,662,450)
Net Profit/Loss	-	-	-	9,573,569	9,573,569
Balance as at 30 September 2023	**3,945,945,800**	**4,828,378,823**	**40,000,000**	**13,530,401**	**8,827,855,024**

For and on behalf of Trustee and Asset Manager of
ICB AMCL Unit Fund

Head of Finance & Accounts	Asset Manager	Trustee
(ICB Asset Management Co. Ltd.)	(ICB Asset Management Co. Ltd.)	(Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 31 October, 2024

ICB AMCL UNIT FUND
Statement of Cash Flows (Unaudited)
For the Period from 01 July 2024 to 30 September 2024

Particulars	Notes	Amount in Taka	
		01/07/2024 To 30/09/2024	01/07/2023 To 30/09/2023
A. Cash flows from operating activities			
Dividend from investment in securities	27.00	45,354,781	27,146,866
Interest on bank deposits and bonds	28.00	20,521,316	27,050,957
Profit on sale of investments	17.00	47,562,892	24,917,485
Other income		1,738	-
Expenses paid	29.00	(106,839,286)	(10,590,053)
Net cash from/(used in) operating activities	33.00	**6,601,441**	**68,525,255**
B. Cash flows from investing activities			
Sale of securities (at cost)	30.00	374,769,130	115,924,160
Purchase of securities	31.00	(456,736,228)	(120,254,175)
Share application money		(382,742,726)	-
Refund of share application money		375,717,350	-
Encashment of FDR		187,223,300	125,000,000
Net cash from/(used in) investing activities		**98,230,826**	**120,669,985**
C. Cash flows from financing activities			
Units sold		13,114,700	130,756,500
Units surrendered		(112,748,000)	(61,435,200)
Premium received on sale of units		13,199,989	138,909,466
Premium refunded on surrender of units		(117,445,930)	(63,892,608)
Dividend paid	13.00	(57,423)	(380,223,886)
Net cash from/(used in) financing activities		**(203,936,664)**	**(235,885,728)**
D. Net changes in cash and cash equivalents (D=A+B+C)		**(99,104,397)**	**(46,690,488)**
E. Opening cash and cash equivalents		154,823,473	114,992,493
F. Closing cash and cash equivalents (F=D+E)		**55,719,076**	**68,302,005**
Net operating cash flows per unit of TK100 each	33.00	**0.18**	**1.74**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Unit Fund

Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Asset Manager
(ICB Asset Management Co. Ltd.)

Trustee
(Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 31 October, 2024

ICB AMCL UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from 01 July 2024 to 30 September 2024

1.00 Fund profile

1.01 Legal status

The ICB AMCL Unit Fund was established under a trust deed executed on 18 May 2003 between the ICB Capital Management Ltd (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee" and "Custodian". The Trustee was subsequently changed to Sandhani Life Insurance Co.Ltd effective from 01 December 2021. The Trust Deed was executed on 18 May 2003. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 June 2003 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The operation of the Fund commenced on 21 June 2003.

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 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 Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 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.

1.02 Nature of the Fund

The ICB AMCL Unit Fund is an open-ended mutual fund. The Fund's main objective is to assist in stabilising the capital market, provide liquidity in the market, and declare an attractive dividend to the unitholders. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

2.00 Basis of accounting

2.01 Statement of compliance

The financial statements have been prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in compliance with the International Financial Reporting Standards (IFRSs) which also cover International Accounting Standards(IASs), so far adopted and applicable to the Fund. The disclosures of information are 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 laws and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulations remain prevailed.

2.02 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical value convention.

2.03 Functional and presentation currency

The financial statements are presented in Bangladeshi Taka (BDT), which is also the functional currency of the Fund.

2.04 Reporting period

The financial statements are prepared for 03 (Three) Month a period from 01 July 2024 to 30 September 2024.

2.05 Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which from the basis of making judgments about the carrying, values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that

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period, or in the period of revision and future periods if the revision affects both current and future periods.

2.06 Financial risk management

ICB AMCL seeks to reduce financial risks (especially market risk- interest rate, currency and 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.

2.07 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 cluses (ka) and Income Tax Paripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Paripatra 2023-24 clause 7.

Unit holders of the Fund are liable to pay withholding tax on dividend income as per Section 117 of Income Tax Act, 2023. The Tax deduction rates are as under:

Unit holders Criteria	Status	Tax Rate
In case of Company	Resident or non-resident (u/s 102)	20%
In case of Individual	Non-resident (u/s 119)	30%
In case of Individual	Resident (if have TIN)	10%
In case of Individual	Resident (if have no TIN)	15%

2.08 Components of the financial statements

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

(i) Statement of Financial Position as at 30 September 2024.
(ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 September
(iii) Statement of Changes in Equity for the year ended 30 September 2024.
(iv) Statement of Cash Flows for the year ended 30 September 2024.
(v) Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant accounting policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.Set out below is an index of the significant accounting policies, the details of which are available on the

3.01 Policy of investment in securities

(i) The fund shall invest subject to the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ 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.
(ii) At least 75% of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% are to be invested in listed securities.
(iii) Not more than 25% of the total assets of the Fund shall be invested in any fixed-income securities.
(iv) Not more than 15% of the total assets of the Fund shall be invested in pre-IPOs at a time.
(v) All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitised debts.

3.02 Valuation policy

(i) IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.
(ii) Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from dimunition in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 67 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

(iii) The market value of listed securities are valued at closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 30 September 2024.

(iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 30 September 2024.

(v) Investment in securities transferred to OTC market and De-listed securities has been valued at zero value as a conservative approach.

(vi) Investment in unit certificate has been valued of latest surrender price of unit certificate.

3.03 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 amortized 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.

3.04 Revenue recognition

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place.Capital gains are accounted for net off brokarage commission on sale of shares (Note:17).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS1. 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(Note: 18).

c) Interest Income

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(Note: 19).

3.05 Management fee

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ the Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned below:

Details of fee calculation	**Rate of fees**
On the weekly average NAV upto BDT 5.00 crore	2.50%
On Next 20.00 Crore of the weekly average NAV	2.00%
On Next 25.00 Crore of the weekly average NAV	1.50%
On rest of the weekly average NAV	1.00%

3.06 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 or as may be agreed upon between the parties.

3.07 Custodian fee

The Custodian is entitled to receive a safekeeping fee of 0.10% on the balance of securities calculated on the average month-end value per annum.

3.08 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 BDT 100,000 whichever is higher.

ICB Asset Management Company Ltd. Accounts Department

3.09 Dividend Distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/ 2011-386/03 dated January 14, 2021 and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended the Fund is required to distribute in the form of a dividend to its unitholders an amount which shall not be less than 70% of annual profit during the year, net of provisions. Being a "Growth scheme" in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

3.10 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.

3.11 Provisions

(i) A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 'Provisions, Contingent Liabilities and Contingent Assets.'

(ii) Provision is made against diminution in the market value of investment as per Rule 67 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

3.12 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the year, 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.

3.13 Earnings per unit

Earnings per unit have been calculated following IAS-33 'Earnings per Share' and shown on the face of the statement of profit or loss and other comprehensive income (revenue account).

3.14 Pricing of unit capital

Units issued are recorded at the offer price, determined by the asset management company considering 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 BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.Systematic investment plan (SIP) & cumulative investment plan (CIP) investor get Tk 1.00 less than the regular price.

3.15 Dividend equalization reserve

Divisible profit is transferred to dividend equalization reserve on a rational basis based on the decision of the Board of Trustees to ensure reasonable dividends from year to year.

4.00 Others

- **a** Figures in these notes and annexed financial statements have been rounded off to the nearest BDT.
- **b** Figures of previous year have been rearranged wherever considered necessary, to conform the current year's presentation.
- **c** These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.

Note No.	Particulers	Amount in Taka	
		30-Sep-24	30-Jun-24
5.00	**Investment in marketable securities**		
	Listed securities (note 5.1)	6,860,043,299	6,360,810,837
	Non-listed securities (note 5.2)	194,066,694	183,905,684
		7,054,109,992	**6,544,716,521**

5.1 Sector wise break up of investment in listed securities is as follows (as on 30 September 2024):

Sector/category	Total cost	Total market value	Surplus/(Deficit)
BANKS	580,478,735	494,662,974	(85,815,761)
FUNDS	211,421,471	193,449,999	(17,971,472)
ENGINEERING	992,479,022	458,043,735	(534,435,287)
FOOD AND ALLIED PRODUCTS	826,669,424	783,510,884	(43,158,540)
FUEL AND POWER	1,320,444,239	776,995,790	(543,448,449)
TEXTILES	488,015,679	305,038,813	(182,976,866)
PHARMACEUTICALS AND CHEMICAL	1,273,283,447	1,110,286,220	(162,997,227)
SERVICES	68,621,388	26,679,846	(41,941,542)
CEMENT	595,700,224	405,050,902	(190,649,322)
IT	27,924,347	16,773,277	(11,151,070)
TANNARY INDUSTRIES	245,989,660	205,046,994	(40,942,666)
CERAMIC INDUSTRY	194,292,173	93,629,273	(100,662,900)
INSURANCE	656,888,494	380,912,325	(275,976,169)
G-SEC	703,966,526	712,938,440	8,971,914
TELECOMMUNICATION	382,778,518	383,224,371	445,853
TRAVEL AND LEISURE	67,888,347	24,998,986	(42,889,361)
FINANCE AND LEASING	673,136,506	277,234,066	(395,902,440)
CORPORATE BOND	209,393,290	162,067,809	(47,325,481)
MISCELLANEOUS	51,908,200	49,498,595	(2,409,605)
	9,571,279,690	**6,860,043,299**	**(2,711,236,391)**

5.2 Non-listed securities

Open-ended Mutual Fund (5.2.1)	169,486,694	159,175,684
Non-listed bond/debenture (5.2.2)	24,580,000	24,730,000
Preference share (5.2.3)	-	-
	194,066,694	**183,905,684**

5.2.1 Break up of investment in non-listed securities is as follows (as on 30 September 2024):

	Investments in stocks/securities	Number of shares/units	Total cost	Total market / fair value
	Open-ended Mutual Fund			
1	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000	773,000
2	CAPM UNIT FUND	89,000	10,016,950	7,769,700
3	Eighth ICB Unit Fund	271,304	2,787,032	2,767,301
4	Fifth ICB Unit Fund	505,544	5,106,000	4,903,777
5	Fourth ICB Unit Fund	3,294,500	34,442,500	30,968,300
6	GREEN DELTA DRAGON ENHANCED BLUE CHIP GROWTH FUND	100,000	1,000,000	1,098,000
7	Grameen Bank-AIMS First Unit Fund	500,000	5,000,000	5,230,000
8	HFAML-Shariah Unit Fund	1,000,000	10,000,000	8,760,000
9	ICB AMCL Second NRB Unit Fund	5,491,904	61,548,204	49,976,326
10	IDLC GROWTH FUND	1,000,000	10,000,000	11,250,000
11	Second ICB Unit Fund	777,427	8,721,998	8,707,182
12	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000	4,910,000
13	SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000	10,660,000
14	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500	0
15	Third ICB Unit Fund	962,242	10,736,000	9,237,523
16	VIPB SEBL 1st Unit Fund	1,145,600	7,407,177	12,475,584
		19,187,521	**214,178,361**	**169,486,694**

5.2.2 Non-listed bond/debenture

Ashuganj Power Station Company Limited	5,000	25,000,000	24,580,000

ICB Asset Management Company Ltd. Accounts Department

Note No.	Particulers		Amount in Taka	
			30-Sep-24	30-Jun-24
5.2.3	**Preference share**			
	Bangladesh Development Company Ltd.	239,000	23,900,000	0

		Amount in Taka	
		01/07/2024 To 30/09/2024	01/07/2023 To 30/09/2023
5.03	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on July 01	(3,179,775,344)	(1,510,174,536)
	Unrealized Gain/(Loss) as on September 30	(2,780,248,059)	(1,525,741,187)
	Increase/(decrease)	**399,527,285.98**	**(15,566,651)**

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

5.03A Performance of investment

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	9,074,093,728	6,819,032,925	(2,255,060,803)
Non-performing Investments	760,264,323	235,077,068	(525,187,255)
Total	**9,834,358,051**	**7,054,109,992**	**(2,780,248,059)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(3,179,775,344)
Increase/ (Decrease)			**399,527,286**

Valuation of investment in listed close-ended Mutual Funds has been made As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated 30.06.2015.

			30-Sep-24	30-Jun-24
6.00	**Investment in Money Market (FDR & T-Bill)**			
	Fixed Deposit Receipt		160,000,000	250,000,000
	Treasury Bill		-	97,223,300
			160,000,000	**347,223,300**
6.01	**Name of the bank and branches**			
	Exim Bank PLC., Head Office Corporone branch		-	20,000,000
	IFIC Bank PLC., Principal branch		-	50,000,000
	ICB, Head Office		160,000,000	160,000,000
	Pubali Bank PLC., Banasree branch		-	20,000,000
			160,000,000	**250,000,000**
6.02	**Treasury Bill**			
	ISIN no	BD0909137244	-	**97,223,300**
7.00	**Cash and cash equivalents**			
	Main accounts (note 7.1)		15,423,032	101,352,168
	Selling Agents accounts (note 7.2)		3,338,659	16,456,703
	Dividend accounts (note 7.3)		36,957,385	37,014,602
			55,719,076	**154,823,473**
7.01	**Bank accounts (Main)**			
	Name of the bank and branches	**Account no.**		
	IFIC Bank PLC., Principal branch	1001-121263-041	14,229,806	100,440,942
	Dhaka Bank PLC., Kakrail branch (SIP)	1061500000435	1,193,226	911,226
			15,423,032	**101,352,168**
7.02	**Bank accounts (Operated by selling agent):**			
	Name of the bank and branches	**Account no.**		
	IFIC Bank PLC., Agrabad branch	2030-159133-041	2,188,728	4,731,923
	IFIC Bank PLC., Rajshahi branch	6080-326896-041	229,937	19,753
	IFIC Bank PLC., Khulna branch	4060-237518-041	132,587	226,562
	IFIC Bank PLC., Sylhet branch	3033-185975-041	634,520	6,134,520
	IFIC Bank PLC., Bogra branch	6082-248734-041	140,037	1,057,474
	IFIC Bank PLC., Barisal branch	5064-304025-041	975	623,806
	IFIC Bank PLC., Naya Paltan branch	1020-195043-041	11,875	3,662,665
			3,338,659	**16,456,703**

Note No.	Particulers			Amount in Taka 30-Sep-24	30-Jun-24
7.03	**Bank accounts (Dividend):**				
	Name of the bank and branches	**Year**	**Account no.**		
	IFIC Bank PLC., Federation branch	2003-04	1008-111305-041	94,607	94,607
	IFIC Bank PLC., Federation branch	2004-05	1008-111321-041	76,813	76,813
	IFIC Bank PLC., Federation branch	2005-06	1008-111338-041	226,647	226,647
	IFIC Bank PLC., Federation branch	2006-07	1008-111355-041	325,945	325,945
	IFIC Bank PLC., Federation branch	2007-08	1008-000116-041	145,399	145,399
	IFIC Bank PLC., Federation branch	2008-09	1008-000170-041	592,473	592,473
	IFIC Bank PLC., Federation branch	2009-10	1008-000251-041	1,049,720	1,049,720
	IFIC Bank PLC., Federation branch	2010-11	1008- 000353-041	1,057,863	1,057,863
	Shahjalal Islami Bank, Motijheel br	2011-12	401513100001059	1,550,333	1,550,366
	Shahjalal Islami Bank, Motijheel br	2012-13	4015-13100004075	218,572	218,728
	IFIC Bank PLC., Principal branch	2013-14	1001-000577-041	1,506,224	1,506,450
	IFIC Bank PLC., Principal branch	2014-15	1001-759347-041	1,770,695	1,770,715
	IFIC Bank PLC., Principal branch	2015-16	1001-095838-041	1,425,285	1,425,523
	IFIC Bank PLC., Principal branch	2016-17	170140247041	3,121,898	3,122,092
	IFIC Bank PLC., Principal branch	2017-18	170216287041	2,980,457	2,980,831
	IFIC Bank PLC., Principal branch	2018-19	100100212041	4,172,878	4,173,155
	Jamuna Bank PLC., Shantinagar br	2019-20	90320000932	2,696,704	2,696,997
	Jamuna Bank PLC., Shantinagar br	2020-21	903200001128	3,353,113	3,353,296
	IFIC Bank PLC., Principal branch	2021-22	0100100407041	5,311,424	5,311,977
	IFIC Bank PLC., Principal branch	2022-23	0210203124041	5,280,335	5,335,005
				36,957,385	**37,014,602**
8.00	**Other current assets**				
	Dividend receivable **(Annexure-D)**			18,360,306	28,180,815
	Interest receivable on FDR			3,755,556	8,760,000
	Interest receivable on T-Bill			-	1,515,913
	Interest receivable on Listed bond			37,889,752	17,525,742
	Advance Income tax deducted at source			49,875	175,887
	Advance Interest paid against T-bond			6,151,034	1,589,142
	Share Application Money			7,025,376	-
	Receivable from ISTCL for sale of shares			5,370,814	33,269,903
				78,602,713	**91,017,402**
9.00	**Unit capital**				
	Opening balance			3,713,388,500	3,876,624,500
	Add: Unit sold during the Period			13,114,700	225,295,800
				3,726,503,200	4,101,920,300
	Less: Unit surrender by holder			(112,748,000)	(388,531,800)
	Unrealized Gain/(Loss) as on September 30			**3,613,755,200**	**3,713,388,500**
	The unit capital represents 3,61,37,552 number of units of BDT 100 each.				
10.00	**Unit premium reserve**				
	Opening balance			4,587,202,011	4,753,361,965
	Add: Premium on sale of units during the Period			13,199,989	240,115,471
				4,600,402,000	4,993,477,436
	Less: Adjustment against surrender of units during the Period			(117,445,930)	(406,275,425)
	Unrealized Gain/(Loss) as on September 30			**4,482,956,070**	**4,587,202,011**
11.00	**Dividend equalization reserve**				
	Opening balance			40,000,000	190,000,000
	Less: Cash Dividend			-	(150,000,000)
	Unrealized Gain/(Loss) as on September 30			**40,000,000**	**40,000,000**
12.00	**Retained earnings**				
	Opening balance			(1,343,284,336)	241,619,282
	Add: Net profit for the Period			493,013,417	(1,347,241,167)
				(850,270,919)	(1,105,621,885)
	Less: Cash Dividend			-	(237,662,451)
	Unrealized Gain/(Loss) as on September 30			**(850,270,919)**	**(1,343,284,336)**

ICB Asset Management Company Ltd. Accounts Department

Note No.	Particulers	Amount in Taka	
		30-Sep-24	30-Jun-24
13.00	**Unclaimed/ dividend payable**		
	Opening balance	35,156,329	31,904,163
	Add: Addition for this period	-	387,662,450
		35,156,329	419,566,613
	Less: Paid during the Period	(57,423)	(384,410,284)
	Closing balance (13.01)	**35,098,906**	**35,156,329**
13.01	**Year wise breakup of unclaimed/ dividend :**		
	Dividend payable for FY 2003-04	89,676	89,676
	Dividend payable for FY 2004-05	72,286	72,286
	Dividend payable for FY 2005-06	213,707	213,707
	Dividend payable for FY 2006-07	307,137	307,137
	Dividend payable for FY 2007-08	136,860	136,860
	Dividend payable for FY 2008-09	557,670	557,670
	Dividend payable for FY 2009-10	991,300	991,300
	Dividend payable for FY 2010-11	997,267	997,267
	Dividend payable for FY 2011-12	1,516,116	1,516,149
	Dividend payable for FY 2012-13	215,340	215,496
	Dividend payable for FY 2013-14	1,422,483	1,422,709
	Dividend payable for FY 2014-15	1,671,843	1,671,863
	Dividend payable for FY 2015-16	1,346,103	1,346,341
	Dividend payable for FY 2016-17	2,940,147	2,940,341
	Dividend payable for FY 2017-18	2,810,649	2,811,023
	Dividend payable for FY 2018-19	3,923,413	3,923,690
	Dividend payable for FY 2019-20	2,664,620	2,664,914
	Dividend payable for FY 2020-21	3,310,705	3,310,888
	Dividend payable for FY 2021-22	4,958,807	4,959,359
	Dividend payable for FY 2022-23	4,952,777	5,007,653
		35,098,906	**35,156,329**
14.00	**Other liabilities**		
	Management fee payable to ICB AMCL	19,530,940	86,371,317
	Trustee fee payable to SLIC	1,852,272	8,237,131
	Custodian fee payable to ICB	1,797,309	8,073,130
	Annual fee payable to BSEC	1,836,582	18,859
	Un-adjusted amount of SIP	9,520	9,928
	Commission payable to unit sales agents	25,499	705,423
	Audit fee payable	57,500	57,500
	CDBL fee payable	-	62,000
	Payable for surrendered of unit certificate	666,685	666,685
	Others	1,116,218	1,116,218
		26,892,525	**105,318,191**
15.00	**Net asset value per unit (at cost)**		
	Total assets (investment considered on cost price)	10,128,679,840	10,317,556,041
	Less: Total liabilities	(61,991,431)	(140,474,520)
	Net asset value (NAV)	**10,066,688,409**	**10,177,081,521**
	Number of units	36,137,552	37,133,885
	NAV per unit at cost	**278.57**	**274.06**
16.00	**Net asset value per unit (at market value)**		
	Total assets	7,348,431,781	7,137,780,697
	Less: Total liabilities	(61,991,431)	(140,474,520)
	Net asset value (NAV)	**7,286,440,350**	**6,997,306,177**
	Number of units	36,137,552	37,133,885
	NAV per unit at market value	**201.63**	**188.43**

Note No.	Particulers	Amount in Taka 01/07/2024 To 30/09/2024	Amount in Taka 01/07/2023 To 30/09/2023
17.00	**Profit on sale of investments**	**47,562,892**	**24,917,485**

Details of Profit on Sale of Investments are shown in "Annexure- B".

18.00	**Dividend income from investment in securities**		
	Dividend on shares	35,534,272	16,679,348
		35,534,272	**16,679,348**

Details of Dividend Income are shown in "Annexure- C".

19.00	**Interest on bank deposits and bonds**		
	Interest on short term deposits	-	342
	Interest on fixed deposits	5,453,264	11,647,168
	Interest on listed bonds	27,985,994	525,788
	Interest on T-bill	1,121,952	-
	Interest on non listed bonds	1,319,672	1,984,932
		35,880,882	**14,158,230**
20.00	**Management Fee**	**19,530,940**	**23,184,708**

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of	%	7,348,688,277	
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 cı	1.5	250,000,000	945,205
Exc. Taka 50 cr.	1.0	6,848,688,277	17,262,447
Management Fee			**19,530,940**

21.00	**Trustee Fee**	**1,852,272**	**2,217,649**

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	7,348,688,277
Percentage of Trustee Fee	0.10
Trustee Fee	**1,852,272**

22.00	**Custodian Fee**	**1,797,309**	**2,258,288**

Calculation for the period

Average Monthly S/V (Sum of monthly securites valu/No. of Month)	7,130,629,288
Percentage of Custodian Fee	0.10
Custodian Fee	**1,797,309**

23.00	**BSEC Fee**	**1,898,003**	**2,206,964**

Calculation for the period

Net Asset Value (NAV) of the fund end of the period	7,286,440,350.43
Percentage of BSEC Fee	0.10
	1,836,582
Add: Previous Year Adjustment	61,421
BSEC Fee	**1,898,003**

ICB Asset Management Company Ltd. Accounts Department

Note No.	Particulers	Amount in Taka	
		01/07/2024 To 30/09/2024	01/07/2023 To 30/09/2023
24.00	**Commission to agents**	25,499	447,758
	Calculation for the period		
	Total Sale by Agent	5,099,896.00	
	Percentage of Total Sale	0.50	
	Commission to agents	25,499	
25.00	**Other operating expenses**		
	Printing and stationery	88,400	10,000
	CDBL charges	15,237	35,519
	Bank charges	60	86,385
	Excise duty	150,000	-
	Advertisement & publicity expenses	78,433	103,944
	Others	-	5,000
	Dividend distribution expenses	-	1,128
		332,130	241,976
26.00	**Earnings per unit for the Period**		
	Profit for the Period	493,013,417	9,573,569
	Number of units	36,137,552	39,459,458
	Earnings per unit	13.64	0.24

N.B: Earnings Per Unit (EPU) has been increased due to more Write back of provision against diminution in value of investment than the previous Period.

27.00	**Dividend Received from Investment in Securities**		
	Dividend income	35,534,272	16,679,348
	Add: Dividend receivable previous	28,180,815	20,811,495.00
	Less: Dividend receivable current	(18,360,306)	(10,343,977)
		45,354,781	27,146,866
28.00	**Interest Received on Bank Deposits and Bonds**		
	Interest income	35,880,882	14,158,230
	Add: Interest receivable previous	26,285,742	20,446,755
	Less: Interest receivable current	(41,645,308)	(7,554,028)
		20,521,316	27,050,957
29.00	**Payment of Fees & Expenses**		
	Total Expenses	25,493,653	30,614,843
	Add: Previous Year Operating Expenses payable (N: 29.01)	102,037,249	110,738,559
		127,530,902	141,353,402
	Less: Last Year adjustment		
	Less: Current Year Operating Expenses payable (N: 29.02)	(20,691,616)	(130,763,349)
		106,839,286	10,590,053
29.01	**Previous Year Operating Expenses payable**		
	Current Liabilities (Previous Period)	105,318,191	110,738,559
	Less: Advance Payment of Fees, Tax & Suspense's	(3,280,942)	-
		102,037,249	110,738,559
29.02	**Current Year Operating Expenses payable**		
	Current Liabilities (Current Period)	26,892,525	130,763,349
	Less: Advance Payment of Fees, Tax & Suspense's	(6,200,909)	-
		20,691,616	130,763,349
30.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	346,870,041	115,924,160
	Add: Previous Year Receivable from ISTCL	33,269,903	4,801,191
		380,139,944	120,725,351
	Less: Current Year Receivable from ISTCL	(5,370,814)	(4,801,191)
		374,769,130	115,924,160

Note No.	Particulers	Amount in Taka	
		01/07/2024 To 30/09/2024	01/07/2023 To 30/09/2023
31.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	96,538,348	119,254,175
	Add: Purchase of G-sec	360,197,880	1,000,000
	Add: Purchase of Unit Certificates	-	-
		456,736,228	**120,254,175**
32.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	93,486,131	25,140,220
	Operating Cash Flow Before Changes in Working Capital	**93,486,131**	**25,140,220**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (32.01)	(5,539,057)	23,360,245
	Decrease/(Increase) of Current Liabilities (N: 32.02)	(81,345,633)	20,024,790
		(86,884,690)	**43,385,035**
32.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous Year Dividend Receivable	28,180,815	20,811,495
	Less: Current Year Dividend Receivable	(18,360,306)	(10,343,977)
		9,820,509	**10,467,518**
	Add: Previous Year Interest Receivable on FDR & Bonds	26,285,742	20,446,755
	Less: Current Year Interest Receivable on FDR & Bonds	(41,645,308)	(7,554,028)
		(5,539,057)	**23,360,245**
32.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous Year Operating Expenses payable	102,037,249	110,738,559
	Less: Current Year Operating Expenses payable	(20,691,616)	(130,763,349)
		(81,345,633)	**20,024,790**
	Net Cash Generated from Operating Activities	**6,601,441**	**68,525,255**
33.00	**Net operating cash flow per unit**		
	Net cash inflow/(outflow) from operating activities	6,601,441	68,525,255
	Number of units	36,137,552	39,459,458
	Net operoning cash flow per unit	**0.18**	**1.74**

N.B.: Net operating cash flow per share (NOCFPS) has been decreased due to increased of More Fee & ExpensesPayment than previous Period.

Note No.	Particulers	01/07/2024 To 30/09/2024	01/07/2023 To 30/09/2023
34.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(1,343,284,336)	241,619,282
	Less: Dividend Paid	-	(237,662,451)
		(1,343,284,336)	**3,956,831**
	Add: Profit for the year	493,013,417	9,573,569
		(850,270,919)	**13,530,400**
	Add: Dividend Equalization Reserve	40,000,000	40,000,000
		(810,270,919)	**53,530,400**
	Number of Units	36,137,552	39,459,458
	Profit Available for Distribution	**(22.42)**	**1.36**

36.00 Events after the reporting period

(a) The Board of Trustees in its meeting held on 31 October 2024 approved the Unaudited financial statements of the Fund for the year ended 30 September 2024 and authorized the same for issue.

Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Asset Manager
(ICB Asset Management Co. Ltd.)

Trustee
(Sandhani Life Insurance Co.Ltd)

Place : Dhaka
Dated: 31 October, 2024

ICB AMCL UNIT FUND
Portfolio Statement
As on 30 June 2024

ANNEXURE-A

Sl	Company Name	No. of Shares	Cost Price		Market Price			Total Market Price	Appreciation/ (Erosion)
			Rate	Total	DSE	CSE	Average		
BANKS									
1	AB BANK PLC	6,190,809	20.24	125,271,187.34	9.30	9.40	9.35	57,884,064.15	-67,387,123.19
2	BANK ASIA PLC	2,342,784	20.39	47,767,666.45	19.00	18.10	18.55	43,458,643.20	-4,309,023.25
3	BRAC BANK PLC	1,000,000	32.54	32,541,854.33	54.20	53.90	54.05	54,050,000.00	21,508,145.67
4	CITY BANK PLC	1,000,000	20.36	20,362,981.97	22.60	22.80	22.70	22,700,000.00	2,337,018.03
5	DHAKA BANK PLC	4,443,106	12.43	55,227,744.81	12.20	12.40	12.30	54,650,203.80	-577,541.01
6	DUTCH-BANGLA BANK PLC	1,487,713	55.13	82,014,290.83	53.40	55.00	54.20	80,634,044.60	-1,380,246.23
7	EASTERN BANK PLC	1,097,291	25.83	28,343,694.12	25.60	26.10	25.85	28,364,972.35	21,278.23
8	EXPORT IMPORT BANK OF BANGLADESH PLC	1,600,000	12.82	20,517,340.53	8.80	8.80	8.80	14,080,000.00	-6,437,340.53
9	JAMUNA BANK PLC	743,906	18.80	13,982,252.59	18.00	18.20	18.10	13,464,698.60	-517,553.99
10	MERCANTILE BANK PLC	1,530,000	12.41	18,979,925.29	10.60	10.70	10.65	16,294,500.00	-2,685,425.29
11	NATIONAL BANK LTD.	4,395,700	9.03	39,675,091.69	6.30	6.40	6.35	27,912,695.00	-11,762,396.69
12	NCC BANK PLC	5,506,338	12.50	68,804,629.62	10.80	10.90	10.85	59,743,767.30	-9,060,862.32
13	SOUTHEAST BANK PLC	1,339,396	13.00	17,415,257.34	9.70	9.60	9.65	12,925,171.40	-4,490,085.94
14	UNITED COMMERCIAL BANK PLC	739,149	12.95	9,574,818.36	11.40	11.60	11.50	8,500,213.50	-1,074,604.86
	Sector Total:	**33,416,192**		**580,478,735.27**				**494,662,973.90**	**-85,815,761.37**
CEMENT									
15	CONFIDENCE CEMENT PLC	88,631	98.00	8,685,676.31	59.10	60.00	59.55	5,277,976.05	-3,407,700.26
16	CROWN CEMENT PLC	1,442,862	86.84	125,299,606.30	57.40	56.50	56.95	82,170,990.90	-43,128,615.40
17	HEIDELBERG MATERIALS BANGLADESH PLC	416,817	449.57	187,389,509.29	291.80	285.00	288.40	120,210,022.80	-67,179,486.49
18	LAFARGEHOLCIM BANGLADESH PLC	1,584,550	89.20	141,337,172.58	61.70	61.60	61.65	97,687,507.50	-43,649,665.08
19	MEGHNA CEMENT MILLS PLC	614,759	89.28	54,888,360.15	64.80	57.70	61.25	37,653,988.75	-17,234,371.40
20	PREMIER CEMENT MILLS PLC	1,021,406	76.46	78,099,899.27	63.00	58.50	60.75	62,050,414.50	-16,049,484.77
	Sector Total:	**5,169,025**		**595,700,223.90**				**405,050,900.50**	**-190,649,323.40**
CERAMIC INDUSTRY									
21	RAK CERAMICS (BD) LIMITED	3,806,068	51.05	194,292,173.25	24.40	24.80	24.60	93,629,272.80	-100,662,900.45
	Sector Total:	**3,806,068**		**194,292,173.25**				**93,629,272.80**	**-100,662,900.45**
CORPORATE BOND									
22	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,288.00	4,600.00	4,444.00	32,810,052.00	-4,104,948.00
23	APSCL NON-CONVERTIBLE AND FULLY REDEEMAB	2,003	3,790.01	7,591,397.35	4,288.00	3,750.00	4,019.00	8,050,057.00	458,659.65
24	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	4,400.00	4,500.00	4,450.00	26,637,700.00	-3,292,300.00
25	IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	770.00	581.00	675.50	94,570,000.00	-40,386,892.72
	Sector Total:	**155,372**		**209,393,290.07**				**162,067,809.00**	**-47,325,481.07**
ENGINEERING									
26	AFTAB AUTOMOBILES LIMITED	2,574,062	76.72	197,481,008.67	28.70	28.10	28.40	73,103,360.80	-124,377,647.87
27	APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	3.90	3.80	3.85	2,974,125.00	-9,321,518.55
28	ATLAS BANGLADESH LTD.	374,999	152.56	57,210,172.10	57.90	0.00	57.90	21,712,471.05	-35,497,701.05
29	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	634,918	104.60	66,414,955.86	78.80	78.20	78.50	49,841,063.00	-16,573,892.86
30	BBS CABLES PLC	386,387	51.91	20,056,159.95	20.80	20.50	20.65	7,978,891.55	-12,077,268.40
31	BENGAL WINDSOR THERMOPLASTICS PLC	2,007,500	45.60	91,533,031.76	17.20	18.70	17.95	36,034,625.00	-55,498,406.76
32	BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	57.80	56.70	57.25	101,156,456.25	-64,388,466.25
33	GPH ISPAT LTD.	812,076	46.70	37,921,248.36	26.20	26.00	26.10	21,195,183.60	-16,726,064.76
34	IFAD AUTOS PLC	286,828	49.35	14,153,938.16	22.00	22.60	22.30	6,396,264.40	-7,757,673.76
35	NATIONAL POLYMER INDUSTRIES PLC	54,471	46.68	2,542,698.38	37.80	37.50	37.65	2,050,833.15	-491,865.23
36	NAVANA CNG LIMITED	766,237	64.81	49,663,147.95	21.80	22.00	21.90	16,780,590.30	-32,882,557.65
37	RUNNER AUTOMOBILES PLC	828,188	55.24	45,747,260.40	24.00	23.00	23.50	19,462,418.00	-26,284,842.40
38	S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	11.60	10.80	11.20	38,099,051.20	-114,473,894.00
39	SINGER BANGLADESH LIMITED	429,541	177.38	76,190,931.67	134.90	142.00	138.45	59,469,951.45	-16,720,980.22
40	WALTON HI-TECH INDUSTRIES PLC	3,000	1,050.32	3,150,957.75	595.50	596.80	596.15	1,788,450.00	-1,362,507.75
	Sector Total:	**15,099,333**		**992,479,022.26**				**458,043,734.75**	**-534,435,287.51**
FINANCE AND LEASING									

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41	BANGLADESH INDUSTRIAL FIN. CO. LTD.	1,200,000	19.34	23,211,926.92	7.90	6.80	7.35	8,820,000.00	-14,391,926.92
42	DBH FINANCE PLC	2,151,461	70.20	151,039,654.89	38.50	38.50	38.50	82,831,248.50	-68,208,406.39
43	FAREAST FINANCE & INVESTMENT LIMITED	925,939	10.53	9,754,005.87	4.00	3.70	3.85	3,564,865.15	-6,189,140.72
44	FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	3.90	3.80	3.85	7,680,750.00	-19,611,979.98
45	FIRST FINANCE LIMITED	2,214,274	17.56	38,884,098.32	4.00	4.30	4.15	9,189,237.10	-29,694,861.22
46	IDLC FINANCE PLC	1,775,962	55.16	97,961,310.72	36.00	35.60	35.80	63,579,439.60	-34,381,871.12
47	INTERNATIONAL LEASING & FINANCIAL SERVICES	3,937,500	12.31	48,485,607.09	4.00	4.10	4.05	15,946,875.00	-32,538,732.09
48	NATIONAL HOUSING FINANCE PLC	141,070	41.97	5,920,802.21	27.00	26.60	26.80	3,780,676.00	-2,140,126.21
49	PEOPLES LEASING AND FIN. SERVICES LTD	2,300,000	10.56	24,279,602.12	3.00	3.00	3.00	6,900,000.00	-17,379,602.12
50	PREMIER LEASING & FINANCE LIMITED	6,615,000	15.80	104,538,282.05	3.90	4.10	4.00	26,460,000.00	-78,078,282.05
51	PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	5.70	5.60	5.65	1,429,410.45	-10,709,078.81
52	UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	7.60	7.90	7.75	24,607,986.00	-24,883,901.92
53	UTTARA FINANCE AND INVESTMENTS LIMITED	1,293,578	61.95	80,138,108.54	18.20	16.50	17.35	22,443,578.30	-57,694,530.24
	Sector Total:	**27,978,001**		**673,136,505.89**				**277,234,066.10**	**-395,902,439.79**
FOOD AND ALLIED PRODUCTS									
54	BATBC LIMITED	1,048,575	437.55	458,801,849.81	394.10	392.20	393.15	412,247,261.25	-46,554,588.56
55	FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	0.00	0.00	0.00	-20,629.65
56	GOLDEN HARVEST AGRO INDUSTRIES LTD	3,000,000	23.76	71,287,101.09	11.60	11.50	11.55	34,650,000.00	-36,637,101.09
57	NATIONAL TEA COMPANY LTD.	20,645	637.08	13,152,448.06	318.80	337.80	328.30	6,777,753.50	-6,374,694.56
58	OLYMPIC INDUSTRIES LTD.	855,031	210.51	179,994,667.98	184.50	184.10	184.30	157,582,213.30	-22,412,454.68
59	UNILEVER CONSUMER CARE LIMITED	62,681	1,649.83	103,412,727.47	2,748.10	0.00	2,748.10	172,253,656.10	68,840,928.63
	Sector Total:	**4,989,932**		**826,669,424.06**				**783,510,884.15**	**-43,158,539.91**
FUEL AND POWER									
60	ASSOCIATED OXYGEN LIMITED	350,000	33.00	11,548,840.10	15.70	15.60	15.65	5,477,500.00	-6,071,340.10
61	BARAKA POWER LIMITED	1,746,892	30.96	54,083,882.34	12.50	12.20	12.35	21,574,116.20	-32,509,766.14
62	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,940,309	50.47	97,934,239.01	22.00	24.60	23.30	45,209,199.70	-52,725,039.31
63	DOREEN POWER GENERATIONS & SYSTEMS LTD	866,407	70.50	61,081,607.07	21.20	21.30	21.25	18,411,148.75	-42,670,458.32
64	ENERGYPAC POWER GENERATION PLC	724,500	41.90	30,356,612.41	17.40	17.20	17.30	12,533,850.00	-17,822,762.41
65	JAMUNA OIL COMPANY LIMITED	780,005	188.08	146,705,869.83	178.90	177.80	178.35	139,113,891.75	-7,591,978.08
66	KHULNA POWER COMPANY LIMITED	1,000,000	47.00	47,003,272.33	11.80	11.70	11.75	11,750,000.00	-35,253,272.33
67	LINDE BANGLADESH LIMITED	31,757	1,283.00	40,744,147.27	1,171.80	1,262.00	1,216.90	38,645,093.30	-2,099,053.97
68	LUB-RREF (BANGLADESH) LIMITED	100,000	31.68	3,167,900.00	14.30	13.90	14.10	1,410,000.00	-1,757,900.00
69	MEGHNA PETROLEUM LIMITED	557,035	203.26	113,225,655.31	211.20	209.00	210.10	117,033,053.50	3,807,398.19
70	MJL BANGLADESH PLC	1,214,175	100.72	122,293,581.42	99.20	99.00	99.10	120,324,742.50	-1,968,838.92
71	PADMA OIL CO. LTD.	74,702	211.24	15,780,260.69	200.50	199.30	199.90	14,932,929.80	-847,330.89
72	POWER GRID CO. OF BANGLADESH LTD.	950,000	51.53	48,949,704.28	39.80	38.40	39.10	37,145,000.00	-11,804,704.28
73	SHAHJIBAZAR POWER CO. LTD.	110,153	93.77	10,329,497.69	45.00	44.70	44.85	4,940,362.05	-5,389,135.64
74	SUMMIT POWER LIMITED	6,121,603	43.29	264,978,180.38	17.20	17.30	17.25	105,597,651.75	-159,380,528.63
75	TITAS GAS TRANS. & DIST. CO. LTD.	2,560,000	79.49	203,498,340.51	23.00	23.00	23.00	58,880,000.00	-144,618,340.51
76	UNITED POWER GEN. & DIST. CO. LTD.	178,368	273.38	48,762,647.92	134.30	135.00	134.65	24,017,251.20	-24,745,396.72
	Sector Total:	**19,305,906**		**1,320,444,238.56**				**776,995,790.50**	**-543,448,448.06**
G-SEC									
87	05Y BGTB 15/05/2029	1,000,000	100.24	100,240,900.00	101.06	101.06	101.06	101,060,000.00	819,100.00
88	10 Years BGTB 20/06/2034	1,500,000	100.33	150,499,300.00	102.45	102.45	102.45	153,675,000.00	3,175,700.00
89	10Y BGTB 17/04/2034	1,690,000	99.13	167,534,601.00	99.88	99.88	99.88	168,797,200.00	1,262,599.00
90	15Y BGTB 27/03/2039	1,000,000	96.77	96,767,100.00	99.11	99.11	99.11	99,110,000.00	2,342,900.00
91	2Y BGTB 03/01/2026	500,000	99.49	49,742,850.00	99.49	99.49	99.49	49,745,000.00	2,150.00
92	5Y BGTB 13/12/2028	1,487,000	93.60	139,181,775.30	94.52	94.52	94.52	140,551,240.00	1,369,464.70
	Sector Total:	**7,177,000**		**703,966,526.30**				**712,938,440.00**	**8,971,913.70**
INSURANCE									
93	AGRANI INSURANCE CO. LTD.	325,850	49.90	16,261,041.09	27.50	0.00	27.50	8,960,875.00	-7,300,166.09
94	ASIA PACIFIC GENERAL INSURANCE CO. LTD.	399,005	59.42	23,708,272.39	36.30	37.00	36.65	14,623,533.25	-9,084,739.14
95	DELTA LIFE INSURANCE COMPANY LTD	257,506	126.47	32,566,429.69	92.10	95.00	93.55	24,089,686.30	-8,476,743.39
96	DHAKA INSURANCE LIMITED	9,850	51.13	503,605.51	43.00	41.30	42.15	415,177.50	-88,428.01
97	EASTLAND INSURANCE PLC	21,164	29.07	615,228.61	21.10	22.30	21.70	459,258.80	-155,969.81
98	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	464,792	72.06	33,494,782.79	42.60	45.40	44.00	20,450,848.00	-13,043,934.79
99	GREEN DELTA INSURANCE PLC	2,449,033	107.55	263,401,540.95	48.60	51.00	49.80	121,961,843.40	-141,439,697.55

100	ISLAMI COMMERCIAL INSURANCE COMPANY LTD	692	10.00	6,920.00	24.40	23.80	24.10	16,677.20	9,757.20
101	MERCANTILE ISLAMI INSURANCE PLC	510,464	51.15	26,110,560.76	27.60	28.40	28.00	14,292,992.00	-11,817,568.76
102	NITOL INSURANCE CO. LTD.	1,544,805	47.83	73,887,410.69	27.10	27.60	27.35	42,250,416.75	-31,636,993.94
103	PEOPLES INSURANCE COMPANY LTD	459,395	43.10	19,799,031.84	30.20	31.30	30.75	14,126,396.25	-5,672,635.59
104	PIONEER INSURANCE COMPANY LTD	532,194	73.32	39,021,785.58	48.90	50.00	49.45	26,316,993.30	-12,704,792.28
105	POPULAR LIFE INSURANCE CO. LTD	280,146	67.64	18,949,581.13	54.80	55.80	55.30	15,492,073.80	-3,457,507.33
106	PRAGATI INSURANCE LTD.	1,050,949	75.13	78,960,151.49	53.10	56.90	55.00	57,802,195.00	-21,157,956.49
107	SENA INSURANCE PLC	75,887	46.05	3,494,535.29	45.30	47.40	46.35	3,517,362.45	22,827.16
108	TRUST ISLAMI LIFE INSURANCE LIMITED	459,715	56.79	26,107,615.88	35.20	35.00	35.10	16,135,996.50	-9,971,619.38
	Sector Total:	**8,841,447**		**656,888,493.69**				**380,912,325.50**	**-275,976,168.19**
IT									
109	AAMRA NETWORKS LIMITED	184,278	44.36	8,175,218.35	31.30	31.40	31.35	5,777,115.30	-2,398,103.05
110	AAMRA TECHNOLOGIES LIMITED	548,437	36.01	19,749,128.17	20.00	20.10	20.05	10,996,161.85	-8,752,966.32
	Sector Total:	**732,715**		**27,924,346.52**				**16,773,277.15**	**-11,151,069.37**
MISCELLANEOUS									
111	BANGLADESH EXPORT IMPORT COMPANY LTD.	372,355	122.47	45,603,159.79	115.60	115.70	115.65	43,062,952.90	-2,540,206.89
112	BERGER PAINTS BANGLADESH LTD.	1,466	1,146.16	1,680,263.26	1,778.40	1,775.00	1,776.70	2,604,642.20	924,378.94
113	JMI HOSPITAL REQUISITE MANUFACTURING LTD	60,000	76.43	4,585,567.95	64.00	63.70	63.85	3,831,000.00	-754,567.95
114	ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	0.00	0.00	0.00	0.00	-39,209.36
	Sector Total:	**444,321**		**51,908,200.36**				**49,498,595.10**	**-2,409,605.26**
PHARMACEUTICALS AND CHEMICAL									
115	ACI FORMULATIONS LIMITED	314,072	157.06	49,327,807.18	130.80	138.00	134.40	42,211,276.80	-7,116,530.38
116	ACI LIMITED	1,061,160	276.62	293,534,593.92	144.60	145.20	144.90	153,762,084.00	-139,772,509.92
117	ACME LABORATORIES LTD.	2,386,829	98.37	234,789,615.35	85.30	85.10	85.20	203,357,830.80	-31,431,784.55
118	ACME PESTICIDES LIMITED	200,000	31.98	6,395,950.00	14.10	14.40	14.25	2,850,000.00	-3,545,950.00
119	BEXIMCO PHARMACEUTICALS LTD.	118,601	146.57	17,382,813.53	73.00	72.50	72.75	8,628,222.75	-8,754,590.78
120	IBN SINA PHARMACEUTICAL INDUSTRY PLC	170,000	277.95	47,251,966.73	357.90	357.30	357.60	60,792,000.00	13,540,033.27
121	KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	5.10	5.10	5.10	5,610,000.00	-6,326,538.25
122	MARICO BANGLADESH LIMITED	5,470	1,261.98	6,903,014.45	2,311.90	2,300.00	2,305.95	12,613,546.50	5,710,532.05
123	RENATA PLC	12,146	1,188.89	14,440,213.22	700.60	0.00	700.60	8,509,487.60	-5,930,725.62
124	SQUARE PHARMACEUTICALS PLC	2,675,199	220.96	591,120,633.01	229.20	228.30	228.75	611,951,771.25	20,831,138.24
125	THERAPEUTICS (BANGLADESH) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	-200,301.71
	Sector Total:	**8,043,937**		**1,273,283,447.35**				**1,110,286,219.70**	**-162,997,227.65**
SERVICES									
126	SUMMIT ALLIANCE PORT LIMITED	1,357,753	50.54	68,621,387.61	19.80	19.50	19.65	26,679,846.45	-41,941,541.16
	Sector Total:	**1,357,753**		**68,621,387.61**				**26,679,846.45**	**-41,941,541.16**
TANNERY INDUSTRIES									
127	APEX FOOTWEAR LIMITED	197,693	253.62	50,138,091.26	239.90	226.10	233.00	46,062,469.00	-4,075,622.26
128	APEX TANNERY LIMITED	372,276	132.12	49,183,536.89	86.60	91.50	89.05	33,151,177.80	-16,032,359.09
129	BATA SHOE COMPANY (BD) LIMITED	133,908	1,095.29	146,668,031.84	934.40	945.00	939.70	125,833,347.60	-20,834,684.24
	Sector Total:	**703,877**		**245,989,659.99**				**205,046,994.40**	**-40,942,665.59**
TELECOMMUNICATION									
130	BANGLADESH SUBMARINE CABLES PLC	1,148,000	175.54	201,520,953.24	142.90	143.10	143.00	164,164,000.00	-37,356,953.24
131	GRAMEEN PHONE LTD.	625,708	289.68	181,257,564.72	350.20	350.00	350.10	219,060,370.80	37,802,806.08
	Sector Total:	**1,773,708**		**382,778,517.96**				**383,224,370.80**	**445,852.84**
TEXTILES									
132	APEX SPINNING & KNITTING MILLS LTD	81,465	120.31	9,800,889.49	111.50	122.00	116.75	9,511,038.75	-289,850.74
133	ARGON DENIMS LIMITED	1,560,679	20.38	31,804,004.68	16.30	16.70	16.50	25,751,203.50	-6,052,801.18
134	BANGLADESH DYEING & FINISHING IND. LTD.	18,120	46.60	844,325.08	0.00	0.00	0.00	0.00	-844,325.08
135	C & A TEXTILES LIMITED	450,000	11.05	4,972,519.08	5.20	5.10	5.15	2,317,500.00	-2,655,019.08
136	DANDY DYEING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	-2,506.07
137	DYNAMIC TEXTILE INDUSTRIES LTD.	6,820	23.47	160,071.55	0.00	0.00	0.00	0.00	-160,071.55
138	ENVOY TEXTILES LIMITED	401,535	42.80	17,187,182.83	42.80	39.60	41.20	16,543,242.00	-643,940.83
139	ESQUIRE KNIT COMPOSITE PLC	613,410	36.10	22,143,545.89	20.50	21.60	21.05	12,912,280.50	-9,231,265.39

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140	FAMILYTEX (BD) LIMITED	4,299,750	9.85	42,372,874.58	2.90	3.00	2.95	12,684,262.50	-29,688,612.08
141	HAMID FABRICS PLC	356,416	23.63	8,420,332.49	12.20	12.00	12.10	4,312,633.60	-4,107,698.89
142	HWA WELL TEXTILES (BD) PLC	219,110	48.02	10,521,557.48	45.10	45.50	45.30	9,925,683.00	-595,874.48
143	MATIN SPINNING MILLS PLC	292,864	52.54	15,387,362.27	44.00	43.00	43.50	12,739,584.00	-2,647,778.27
144	QUEEN SOUTH TEXTILE MILLS LTD.	104,000	21.05	2,189,460.08	13.50	13.50	13.50	1,404,000.00	-785,460.08
145	R. N. SPINNING MILLS LIMITED	701,751	111.80	78,458,753.83	14.50	13.90	14.20	9,964,864.20	-68,493,889.63
146	SQUARE TEXTILES PLC	3,330,000	58.66	195,338,020.99	52.00	52.30	52.15	173,659,539.11	-21,678,481.88
147	TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	5.80	5.80	5.80	6,725,100.00	-23,364,371.32
148	ZAHEEN SPINNING PLC	941,126	19.47	18,322,801.57	7.00	7.00	7.00	6,587,882.00	-11,734,919.57
	Sector Total:	**14,536,646**		**488,015,679.28**				**305,038,813.16**	**-182,976,866.12**
TRAVEL AND LEISURE									
149	UNIQUE HOTEL & RESORTS PLC	466,399	69.98	32,639,133.90	53.20	54.00	53.60	24,998,986.40	-7,640,147.50
150	UNITED AIRWAYS (BD) LTD.	2,697,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	-35,249,213.35
	Sector Total:	**3,163,605**		**67,888,347.25**				**24,998,986.40**	**-42,889,360.85**
	Total Listed Securities (A):	**156,694,838**		**9,359,858,220**				**6,666,593,300**	**(2,693,264,919)**
NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT WISE)									
1	Ashuganj Power Station Compnay Limited	5,000	5,000.00	25,000,000.00		4,916.00		24,580,000.00	-420,000.00
	Sector Total:	**5,000**		**25,000,000.00**				**24,580,000.00**	**-420,000.00**
D.PREFERENCE SHARE									
1	BANGLADESH DEVELOPMENT COMPANY	239,000	100.00	23,900,000.00		0.00		0.00	-23,900,000.00
	Sector Total:	**239,000**		**23,900,000.00**				**0.00**	**-23,900,000.00**
	Total Non-Listed Bond/Debenture (B):	**244,000**		**48,900,000**				**24,580,000**	**(24,320,000)**

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Average Market Price/	Total Market Price/ Surrender	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/	Appreciation /(Erossion) as per Fair Market
FUNDS									
1	AIBL 1st ISLAMIC MUTUAL FUND	800,000	9.65	7,717,739.78	7.55	6,040,000.00	-1,677,739.78	6,439,600.00	(1,278,139.78)
2	DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,409.95	4.65	7,276,566.45	-5,553,843.50	12,130,740.46	(699,669.49)
3	EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	3.55	12,780,000.00	-10,668,642.70	23,448,642.70	-
4	GRAMEEN ONE : SCHEME TWO	2,150,000	15.84	34,055,203.14	13.65	29,347,500.00	-4,707,703.14	30,884,750.00	(3,170,453.14)
5	ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	4.50	4,907,250.00	-4,043,742.15	7,508,092.50	(1,442,899.65)
6	L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	3.95	19,151,492.05	-24,055,476.49	37,379,348.85	(5,827,619.69)
7	MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	4.25	22,525,000.00	-22,331,795.82	41,310,850.00	(3,545,945.82)
8	NCCBL MUTUAL FUND-1	1,400,296	8.63	12,081,951.94	5.30	7,421,568.80	-4,660,383.14	11,783,490.84	(298,461.10)
9	VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428.17	5.65	13,725,765.35	-7,541,662.82	19,967,951.91	(1,299,476.26)
10	VANGUARD AML RUPALI BANK BALANCED FUND	328,467	9.15	3,005,338.60	4.95	1,625,911.65	-1,379,426.95	2,596,531.64	(408,806.97)
	Sector Total:	**23,511,934**		**211,421,470.79**		**124,801,054.30**	**-86,620,416.49**	**193,449,998.89**	**(17,971,471.90)**
A.OPEN-END MUTUAL FUNDS(Script wise)									
1	Eighth ICB Unit Fund	271,304	10.27	2,787,032.00	10.20	2,767,300.80	-19,731.00	2,767,300.80	(19,731.20)
2	Fifth ICB Unit Fund	505,544	10.10	5,106,000.00	9.70	4,903,776.80	-202,223.00	4,903,776.80	(202,223.20)
3	Fourth ICB Unit Fund	3,294,500	10.45	34,442,500.00	9.40	30,968,300.00	-3,474,200.00	30,968,300.00	(3,474,200.00)
4	Grameen Bank-AIMS First Unit Fund	500,000	10.00	5,000,000.00	10.46	5,230,000.00	230,000.00	5,230,000.00	230,000.00
5	HFAML-Shariah Unit Fund	1,000,000	10.00	10,000,000.00	8.76	8,760,000.00	-1,240,000.00	8,760,000.00	(1,240,000.00)
6	ICB AMCL Second NRB Unit Fund	5,491,904	11.21	61,548,203.90	9.10	49,976,326.40	-11,571,878.00	49,976,326.40	(11,571,877.50)
7	IDLC GROWTH FUND	1,000,000	10.00	10,000,000.00	11.25	11,250,000.00	1,250,000.00	11,250,000.00	1,250,000.00
8	Second ICB Unit Fund	777,427	11.22	8,721,998.80	11.20	8,707,182.40	-14,816.00	8,707,182.40	(14,816.40)
9	SHANTA AMANAH SHARIAH FUND	500,000	10.00	5,000,000.00	9.82	4,907,500.00	-92,500.00	4,910,000.00	(90,000.00)
10	Third ICB Unit Fund	962,242	11.16	10,736,000.00	9.60	9,237,523.20	-1,498,477.00	9,237,523.20	(1,498,476.80)
11	VIPB SEBL 1st Unit Fund	1,145,600	6.47	7,407,177.02	10.89	12,475,584.00	5,068,407.00	12,475,584.00	5,068,406.98
12	SHANTA FIRST INCOME UNIT FUND	1,000,000	11.40	11,400,000.00	10.66	10,658,000.00	-742,000.00	10,660,000.00	(740,000.00)
13	UFS POPULAR LIFE UNIT FUND	2,450,000	12.25	30,012,500.00	0.00	0.00	-30,012,500.00	0.00	(30,012,500.00)
14	CAPM UNIT FUND	89,000	112.55	10,016,950.00	87.30	7,769,700.00	-2,247,250.00	7,769,700.00	(2,247,250.00)
15	GREEN DELTA DRAGON ENHANCED BLUE CHIP GR	100,000	10.00	1,000,000.00	10.98	1,098,000.00	98,000.00	1,098,000.00	98,000.00
16	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	7.73	773,000.00	-227,000.00	773,000.00	(227,000.00)
	Sector Total:	**19,187,521**		**214,178,361.72**		**169,482,193.60**	**-44,696,168.00**	**169,486,693.60**	**(44,691,668.12)**
	Total Mutual Fund (C):	**42,699,455**		**425,599,833**		**294,283,248**	**(131,316,584)**	**362,936,692**	**(62,663,140)**
	Grand Total (A+B+C):	**199,638,293.00**	-	**9,834,358,052.08**	-	**6,985,456,548.26**	**(2,848,901,503.70)**	**7,054,109,992.85**	**(2,780,248,059.23)**

ICB AMCL UNIT FUND
VALUATION OF MUTUAL FUND
As at 30 September 2024

Close-end Mutual Funds (Amount in Taka)

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reportig date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L= (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	AIBL 1ST ISLAMIC MUTUAL FUND	10	800,000	7,717,740	9.65	6,040,000	7.55	(1,677,740)	(2.10)	9.47	8.05	(1,278,140)	399,600	6,439,600	(1,278,140)
2	DBH FIRST MUTUAL FUND	10	1,564,853	12,830,410	8.20	7,276,566	4.65	(5,553,844)	(3.55)	9.12	7.75	(699,669)	4,854,174	12,130,740	(699,669)
3	EBL NRB MUTUAL FUND	10	3,600,000	23,448,643	6.51	12,780,000	3.55	(10,668,643)	(2.96)	8.63	7.34	-	10,668,643	23,448,643	-
4	GRAMEEN ONE : SCHEME TWO	10	2,150,000	34,055,203	15.84	29,347,500	13.65	(4,707,703)	(2.19)	16.90	14.37	(3,170,453)	1,537,250	30,884,750	(3,170,453)
5	ICB AMCL THIRD NRB MUTUAL FUND	10	1,090,500	8,950,992	8.21	4,907,250	4.50	(4,043,742)	(3.71)	8.10	6.89	(1,442,900)	2,600,843	7,508,093	(1,442,900)
6	L R GLOBAL BANGLADESH M F ONE	10	4,848,479	43,206,969	8.91	19,151,492	3.95	(24,055,476)	(4.96)	9.07	7.71	(5,827,620)	18,227,857	37,379,349	(5,827,620)
7	MBL 1ST MUTUAL FUND	10	5,300,000	44,856,796	8.46	22,525,000	4.25	(22,331,796)	(4.21)	9.17	7.79	(3,545,946)	18,785,850	41,310,850	(3,545,946)
8	NCCBL MUTUAL FUND-1	10	1,400,296	12,081,952	8.63	7,421,569	5.30	(4,660,383)	(3.33)	9.90	8.42	(298,461)	4,361,922	11,783,491	(298,461)
9	VANGUARD AML BD FINANCE MUTUAL FUND	10	2,429,339	21,267,428	8.75	13,725,765	5.65	(7,541,663)	(3.10)	9.67	8.22	(1,299,476)	6,242,187	19,967,952	(1,299,476)
10	VANGUARD AML RUPALI BANK BALANCED FUND	10	328,467	3,005,339	9.15	1,625,912	4.95	(1,379,427)	(4.20)	9.30	7.91	(408,807)	970,620	2,596,532	(408,807)
	Grand Total		**23,511,934**	**211,421,471**		**124,801,054**		**(86,620,416)**				**(17,971,472)**	**68,648,945**	**193,449,999**	**(17,971,472)**

Open-end Mutual Funds (Amount in Taka)

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price	Latest Surrender Value	Latest Surrender/ Issue Price	Unrealized Gain/Loss (based on Surrender Price)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV/ Issue Price	5% discount of NAV	Unrealized Loss/Unit (based on NAV)	Rquired Provision	Unrealized Loss Recovery	Fair Market Value
A	B	C	D	E	F = (E/D)	G = (D × H)	H	I = (G - E)	J = (I / D)	K	L= (K - 5%)	M = (L - F)	N = I	O	P = (G + O)
1	CAPITEC IBBL SHARIAH UNIT FUND	10	100,000	1,000,000	10.00	773,000	7.73	(227,000)	(2.27)	8.05	7.65	(2.35)	(227,000)	-	773,000
2	CAPM UNIT FUND	100	89,000	10,016,950	112.55	7,769,700	87.30	(2,247,250)	(25.25)	87.70	83.32	(29.24)	(2,247,250)	-	7,769,700
3	EIGHTH ICB UNIT FUND	10	271,304	2,787,032	10.27	2,767,301	10.20	(19,731)	(0.07)	10.33	9.81	(0.46)	(19,731)	-	2,767,301
4	FIFTH ICB UNIT FUND	10	505,544	5,106,000	10.10	4,903,777	9.70	(202,223)	(0.40)	9.81	9.32	(0.78)	(202,223)	-	4,903,777
5	FOURTH ICB UNIT FUND	10	3,294,500	34,442,500	10.45	30,968,300	9.40	(3,474,200)	(1.05)	9.53	9.05	(1.40)	(3,474,200)	-	30,968,300
6	GD DRAGON ENHANCED BC FUND	10	100,000	1,000,000	10.00	1,098,000	10.98	98,000	0.98	10.99	10.44	0.44	-	-	1,098,000
7	GRAMEEN BANK-AIMS FIRST UNIT F	10	500,000	5,000,000	10.00	5,230,000	10.46	230,000	0.46	10.51	9.98	(0.02)	-	-	5,230,000
8	HFAML SHARIAH UNIT FUND	10	1,000,000	10,000,000	10.00	8,760,000	8.76	(1,240,000)	(1.24)	8.96	8.51	(1.49)	(1,240,000)	-	8,760,000
9	ICB AMCL SECOND NRB UNIT FUND	10	5,491,904	61,548,204	11.21	49,976,326	9.10	(11,571,878)	(2.11)	9.23	8.77	(2.44)	(11,571,878)	-	49,976,326
10	IDLC GROWTH FUND	10	1,000,000	10,000,000	10.00	11,250,000	11.25	1,250,000	1.25	11.25	10.69	0.69	-	-	11,250,000
11	SECOND ICB UNIT FUND	10	777,427	8,721,999	11.22	8,707,182	11.20	(14,816)	(0.02)	11.24	10.68	(0.54)	(14,816)	-	8,707,182
12	SHANTA AMANAH SHARIAH FUND	10	500,000	5,000,000	10.00	4,910,000	9.82	(90,000)	(0.18)	9.82	9.32	(0.68)	(90,000)	0	4,910,000
13	SHANTA FIRST INCOME UNIT FUND	10	1,000,000	11,400,000	11.40	10,660,000	10.66	(740,000)	(0.74)	10.66	10.13	(1.27)	(740,000)	-	10,660,000
14	UFS POPULAR LIFE UNIT FUND	10	2,450,000	30,012,500	12.25	-	0.00	(30,012,500)	(12.25)	-	-	(12.25)	30,012,500	-	-
15	THIRD ICB UNIT FUND	10	962,242	10,736,000	11.16	9,237,523	9.60	(1,498,477)	(1.56)	9.82	9.33	(1.83)	(1,498,477)	-	9,237,523
16	VIPB SEBL 1ST UNIT FUND	10	1,145,600	7,407,177	6.47	12,475,584	10.89	5,068,407	4.42	10.95	10.40	3.94	-	-	12,475,584
	Grand Total		**19,187,521**	**214,178,362**		**169,486,694**		**(44,691,668)**					**8,686,925**	**0**	**169,486,694**

Total Acquiring Price	**425,599,832**
Total Market Value	**294,287,748**
Unrealized Gain/ Loss (based on AMP)	**(131,312,085)**
Total Recovery	**68,648,945**
Total Fair Value after adjustment of Recovry	**362,936,692**
Unrealized Gain/ Loss (based on Fair Value)	**(62,663,140)**

ICB Asset Management Company Ltd.
Accounts Department

ICB AMCL UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jul-2024 TO: 30-Sep-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	BRAC BANK PLC	655,397	50.13	32.54	32,853,406.65	11,525,555.02
2	CITY BANK PLC	430,000	22.99	20.36	9,886,222.50	1,130,132.50
3	DHAKA BANK PLC	96,304	13.97	12.43	1,344,885.36	147,826.64
4	EASTERN BANK PLC	308,959	26.31	25.83	8,127,577.63	146,981.28
5	JAMUNA BANK PLC	66,801	19.78	18.75	1,321,049.90	68,784.99
6	SOCIAL ISLAMI BANK PLC	926,100	13.14	12.26	12,170,613.31	814,246.45
7	UNITED COMMERCIAL BANK PLC	1,058,787	14.01	12.95	14,836,711.96	1,121,371.92
					Sub Total:	**14,954,898.80**
FOOD AND ALLIED PRODUCT!						
8	UNILEVER CONSUMER CARE LIMITED	7,398	2,798.15	1,649.83	20,700,705.34	8,495,294.81
					Sub Total:	**8,495,294.81**
FUEL AND POWER						
9	MJL BANGLADESH PLC	32,073	104.03	100.72	3,336,682.09	106,241.42
					Sub Total:	**106,241.42**
FUNDS						
10	GRAMEEN ONE : SCHEME TWO	814,824	17.25	15.84	14,059,359.51	1,152,873.28
					Sub Total:	**1,152,873.28**
INSURANCE						
11	SENA INSURANCE PLC	108,217	50.13	45.96	5,424,750.43	451,224.97
					Sub Total:	**451,224.97**
PHARMACEUTICALS AND CHE						
12	IBN SINA PHARMACEUTICAL INDUSTRY PL	133,402	337.45	277.95	45,016,535.32	7,937,089.23
13	MARICO BANGLADESH LIMITED	9	2,280.29	1,261.98	20,522.57	9,164.78
14	SQUARE PHARMACEUTICALS PLC	690,171	225.80	220.96	155,837,310.42	3,334,917.71
					Sub Total:	**11,281,171.72**
TELECOMMUNICATION						
15	GRAMEEN PHONE LTD.	158,981	351.65	289.68	55,906,435.32	9,852,195.40
					Sub Total:	**9,852,195.40**
TEXTILES						
16	ENVOY TEXTILES LIMITED	287,853	47.21	42.80	13,590,165.05	1,268,991.59
					Sub Total:	**1,268,991.59**
	Grand Total:	**5,775,276**			**394,432,933.36**	**47,562,891.99**

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL UNIT FUND .

DIVIDEND INCOME AS ON SEPTEMBER-2024 (FY-2024-2025)

Sl No.	Company Name	Div. Per Shr	No Share	Gross Dividend
1	DELTA LIFE INSURANCE COMPANY LTD	3.00	257,506	772,518.00
2	LINDE BANGLADESH LIMITED	154.00	30,902	4,758,908.00
3	POPULAR LIFE INSURANCE CO. LTD	3.70	280,146	1,036,540.20
4	PRAGATI INSURANCE LTD.(Frac.)			36.78
5	PIONEER INSURANCE CO.(Frac.)			14.79
6	GRAMEEN PHONE LTD.	16.00	751,054.00	12,016,864.00
7	BERGER PAINTS BANGLADESH LTD.	50.00	1,466.00	73,300.00
8	NATIONAL HOUSING FINANCE PLC	1.00	141,070.00	141,070.00
9	MARICO BANGLADESH LIMITED	100.00	5,479.00	547,900.00
10	JAMUNA BANK PLC. (Frac.)			12.76
11	AB BANK PLC.(Frac.)			3.23
12	GRAMEEN ONE : SCHEME TWO	0.65	2,150,000.00	1,397,500.00
13	DELTA LIFE INSURANCE COMPANY LTD	3.00	257,506.00	772,518.00
14	LINDE BANGLADESH LIMITED	410.00	31,757.00	13,020,370.00
15	CONFIDENCE CEMENT PLC	1.00	88,631.00	88,631.00
16	WALTON HI-TECH INDUSTRIES PLC	35.00	3,000.00	105,000.00
17	ENVOY TEXTILES LIMITED	2.00	401,535.00	803,070.00
18	FRACTION DIV. DBBL			15.56
			Grand Total=	**35,534,272.32**

ICB Asset Management Company Ltd. Share Department

07.10.24

ICB AMCL UNIT FUND

DIVIDEND RECEIVABLE AS ON SEPTEMBER-2024

Sl	Company Name	Div. Per Shr	No Share	Gross Dividend
1	AFTAB AUTOMOBILES LTD.(2021-22)	0.50	2,451,488	1,225,744.00
2	EASTERN CABLES LTD.	0.30	500	150.00
3	LUB-RREF (BANGLADESH) LIMITED	0.20	100,000	20,000.00
4	RATANPUR STEEL RE-ROLLING	1.00	266,162	266,162.00
5	HEIDELBERG CEMENT BD. LTD (FRACTIONAL) 2022			20.00
6	ASSOCIATED OXYGEN LIMITED	0.10	350,000	35,000.00
7	METRO SPINNING LIMITED	0.30	33	2.30
8	SOUTHEAST BANK PLC	0.60	1,287,881	772,728.60
9	POPULAR LIFE INSURANCE CO.	3.70	280,146	1,036,540.20
10	BERGER PAINTS BANGLADESH LTD.	50.00	1,466	73,300.00
11	NATIONAL HOUSING FINANCE PLC.	1.00	141,070	141,070.00
12	DELTA LIFE INSURANCE CO. LTD.	3.00	257,506	772,518.00
13	LINDE BANGLADESH LTD.	410.00	31,757	13,020,370.00
14	ENVOY TEXTILES LIMITED.	2.00	401,535	803,070.00
15	WALTON HI-TECH INDUSTRIES PLC.	35.00	3,000	105,000.00
16	CONFIDENCE CEMENT PLC.	1.00	88,631	88,631.00
			Grand Total=	**18,360,306.10**

0.11

ICB Asset Management Company Ltd. Shares Department

07.10.24