ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Financial Position (Un-audited)

as at March 31, 2021

Particulars	Notes	Amount in Taka	
		31-Mar-2021	30-Jun-2020
Assets			
Marketable Investments- at Market (Re-stated)	3.00	328,036,457	256,324,200
Cash & Cash Equivalents	4.00	7,584,963	5,224,937
Other Current Assets	5.00	2,010,419	1,496,617
Total Assets		**337,631,839**	**263,045,754**
Equity and Liabilities			
Equity:			
Unit Capital	6.00	153,517,300	156,369,100
Unit Premium Reserve	7.00	135,576,209	137,780,429
Dividend Equalization Reserve	8.00	2,934,919	2,934,919
Retained earnings	9.00	13,005,880	14,206,413
Unrealized gain/ (losses) on investments	10.00	(177,592,230)	(261,183,153)
Total Equity (A)		**127,442,078**	**50,107,708**
Liabilities & Provisions:			
Provision for unrealized losses on Marketable Investments	11.00	187,930,433	173,930,433
Current Liabilities	12.00	22,259,328	39,007,613
Total Liabilities (B)		**210,189,761**	**212,938,046**
Total Equity and Liabilities (A+B)		**337,631,839**	**263,045,754**
Net Asset Value (NAV) per unit			
Net Asset Value-at Cost	13.00	**321.11**	**310.31**
Net Asset Value-at Market	14.00	**205.43**	**143.28**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021

ICB Asset Management Company Ltd. DHAKA

ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Profit or Loss and other Comprehensive Income (Un-audited)

For the period ended March 31, 2021

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.07.2020 to 31.03.2021	01.07.2019 to 31.03.2020	01.01.2021 to 31.03.2021	01.01.2020 to 31.03.2020
Income					
Profit on sale of investments		22,583,068	6,919,983	10,446,564	3,418,283
Dividend from investment in securities		8,969,066	9,600,912	1,899,138	3,230,508
Interest on bank deposits and bonds	15.00	467,881	1,289,397	-	1,063,823
Premium on sale of units		167,735	160,230	44,415	-
Other income		-	150	-	-
Total Income		**32,187,750**	**17,970,672**	**12,390,117**	**7,712,614**
Expenses					
Management fee		4,398,272	4,224,961	1,577,328	1,333,662
Trustee fee		218,150	206,322	80,498	63,980
Custodian fee		229,628	206,672	70,318	64,421
Annual BSEC fee		241,931	248,012	73,247	117,562
Commission to agents		953	1,849	-	-
Audit fee		17,250	17,250	5,750	5,750
Other operating expenses	16.00	313,846	370,584	118,144	122,624
Total Expenses		**5,420,030**	**5,275,650**	**1,925,285**	**1,707,999**
Profit before provision		**26,767,720**	**12,695,022**	**10,464,832**	**6,004,615**
Provision for Marketable Investments	11.00	14,000,000	1,000,000	5,500,000	-
Net Income for the period ended March 31, 2021		**12,767,720**	**11,695,022**	**4,964,832**	**6,004,615**
Add: Other Comprehensive Income					
Unrealized gain/ (losses) on investments	17.00	83,590,923	(77,403,022)	(12,375,371)	(18,742,395)
Total Comprehensive Income		**95,285,945**	**(72,813,004)**	**(6,370,756)**	**(18,742,395)**
Earnings Per Unit for the period	18.00	**8.32**	**7.30**	**3.25**	**3.90**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021

ICB Asset Management Company Ltd. DHAKA

ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Changes in Equity (Un-audited)

For the period ended March 31, 2021

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at July 01, 2020	**156,369,100**	**137,780,429**	**2,934,919**	**(261,183,153)**	**14,206,413**	**50,107,708**
Unit Capital	(2,851,800)	-	-		-	(2,851,800)
Unit Premium reserve	-	(2,204,220)	-		-	(2,204,220)
Unrealized gain/ (losses) on investments				83,590,923		83,590,923
Dividend paid (2nd Half) 2019-2020	-	-	-		(7,036,610)	(7,036,610)
Net Income for the period ended March 31, 2021	-	-	-		12,767,720	12,767,720
Balance as at March 31, 2021	**153,517,300**	**135,576,209**	**2,934,919**	**(177,592,230)**	**13,005,880**	**127,442,078**

Statement of Changes in Equity

For the period ended March 31, 2020

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at July 01, 2019	**167,394,600**	**145,662,669**	**2,934,919**	**-**	**17,247,323**	**506,169,944**
Prior year error adjustment				(183,122,639)	-	(183,122,639)
	167,394,600	**145,662,669**	**2,934,919**	**(183,122,639)**	**17,247,323**	**323,047,305**
Unit Capital	(7,148,300)	-	-		-	(7,148,300)
Unit Premium reserve	-	(5,697,556)	-		-	(5,697,556)
Unrealized gain/ (losses) on investments				(77,403,022)		(77,403,022)
Dividend paid (2nd Half) 2018-2019	-	-	-		(10,043,676)	(10,043,676)
Net Income for the period ended March 31, 2020	-	-	-		11,695,022	11,695,022
Balance as at March 31, 2020	**160,246,300**	**139,965,113**	**2,934,919**	**(260,525,661)**	**18,898,669**	**234,449,773**

Chief Executive Officer

Chairman of Trustee Committee

ICB Asset Management Company Ltd. ★ DHAKA

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021

ICB AMCL PENSION HOLDERS' UNIT FUND

Statement of Cash Flows (Un-audited)
For the period ended March 31, 2021

Particulars	Notes	Amount in Taka	
		01.07.2020 to 31.03.2021	01.07.2019 to 31.03.2020
Cash flow from operating activities			
Dividend from investment in shares		8,441,880	10,225,003
Interest on bank deposits and bonds		467,881	1,740,397
Premium income on unit sold		167,735	160,230
Other income		-	150
Expenses		(12,621,538)	(1,474,350)
Net cash inflow/(outflow) from operating activities		**(3,544,042)**	**10,651,430**
Cash flow from investment activities			
Sale of Securitiess		127,805,368	53,398,110
Purchase of Securities		(107,302,553)	(48,179,154)
Share application money		(29,260,000)	-
Refund of Share application money		29,260,000	-
Net cash inflow/(outflow) from investing activities		**20,502,815**	**5,218,956**
Cash flow from financing activities			
Units sold		3,354,700	3,204,600
Units surrendered		(6,206,500)	(10,352,900)
Premium received on sale of units		2,236,744	2,690,264
Premium refunded on surrender of units		(4,440,964)	(8,387,820)
Dividend paid during the period		(9,542,727)	(9,955,188)
Net cash inflow/(outflow) from financing activities		**(14,598,747)**	**(22,801,044)**
Net cash increase/(decrease)		**2,360,026**	**(6,930,658)**
Cash or equivalents at the beginning of the period		5,224,937	10,054,640
Cash or equivalents at the end of the period		**7,584,963**	**3,123,982**
Net Operating Cash Flow Per Unit (NOCFPU)	19.00	**(2.31)**	**6.65**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: Dhaka, 02 May 2021

ICB Asset Management Company Ltd.
DHAKA

ICB AMCL PENSION HOLDERS UNIT FUND

Notes on the financial statements (Un-audited)
As at and for the period ended March 31, 2021

1.00 Legal status and nature of business

The ICB AMCL Pension Holders' Unit Fund was established under a Trust Deed executed between the ICB Capital Management Ltd. (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee". The Trust Deed was executed on July 15, 2004. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on September 15, 2004 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on September 18, 2004 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on October 19, 2004.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

The ICB AMCL Pension Holders' Unit Fund is a open-end mutual fund. The objectives of the Fund are to provide regular income and capital appreciation in long run to the investors by investing the Fund both in capital market and money market instruments. Units are offered for public subscriptions on a continuous basis. The units are transferable and can be redeemed by surrendering them to the Fund.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh. 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.

2.02 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement.

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

2.02.02: 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, 2021

2.03 Comparative Figures

Relevant Notes and disclosures are also presented in a comparative way for better understanding. Previous year's figure has been presented whenever considered necessary to ensure comparability with the current year presentation as per "IAS-8: Accounting Policies, Changes in Accounting Estimates and Errors". Financial Statements has been re-stated for the year ended June 30, 2020.

2.04 Reporting period

These financial statements cover 9 months from July 01, 2020 to March 31, 2021.

2.05 Provision for unrealized losses on Marketable Investments

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making a provision out of its current year profit Tk. 1,40,00,000.00 and has set up an accumulated general provision for Tk 18,79,30,433.00

ICB Asset Management Company Ltd. DHAKA

2.06 Pricing of units

Units issued are recorded at the offer price, determined by the Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present Tk 5.00 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

2.07 Premium on sale of units

This indicates the difference between sale and repurchase price, which at present is Taka 5.00 per unit.

2.08 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 70% of annual profit during the period, net of provisions.

2.09 Management fee

ICB Asset Management Company Ltd , the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, and Trust Deed at the following rates:

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

2.10 Trustee fee

The Trustee is entitled to an annual Trustee fee of @ Tk. 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the life of the Fund.

2.11 Custodian fee

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

2.12 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.

2.13 Revenue Recognization

(a) Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place.

(b) Dividend and Interest Income are recognized on accrual basis.

ICB Asset Management Company Ltd.
DHAKA

		Amount in Taka	
		31/Mar/2021	30/Jun/2020
3.00	**Marketable Investments- at Market**		
	Listed Securities	318,540,562	245,160,058
	Non Listed Securities		
	Open-end Mutual Fund		
	ICB AMCL Second NRB Unit Fund	5,095,895	6,764,142
	Preference shares		
	Bangladesh Development Company	4,400,000	4,400,000
		328,036,457	**256,324,200**

3.01 Sector wise break up of Investments in Securities is as follows:

Sector/Category	Total Cost Price (Tk)	Total Market Price (Tk)	Difference Surplus/(Deficit)
Banks	49,233,046	34,636,604	(14,596,443)
Funds	28,810,446	23,839,044	(4,971,402)
Engineering	37,895,888	20,005,267	(17,890,621)
Food & Allied Products	20,931,768	20,913,357	(18,411)
Fuel & Power	67,687,275	55,348,357	(12,338,917)
Textiles	41,314,473	21,247,989	(20,066,483)
Pharmaceuticals & Chemical	33,724,236	29,300,730	(4,423,507)
Services	7,546,487	2,660,883	(4,885,605)
Cement	17,852,154	11,178,934	(6,673,220)
Ceramic Industry	24,029,604	10,011,836	(14,017,768)
Insurance	42,258,764	17,773,029	(24,485,735)
Telecommunication	7,430,368	9,165,125	1,734,757
Travel & Leisure	5,791,154	2,748,819	(3,042,335)
Finance & Leasing	87,746,864	39,260,588	(48,486,275)
Miscellaneous	22,212,017	20,450,000	(1,762,017)
Non Listed Securities	11,164,142	9,495,895	(1,668,247)
	505,628,687	**328,036,457**	**(177,592,230)**

4.00 Cash & Cash Equivalents

IFIC, Principal Br. 1001-121272-041	4,431,605	1,875,610
IFIC, Agrabad Br. 2030-159137-041	8,336	258,089
IFIC, Rajshahi Br. 6080-326902-041	1,581	127,038
IFIC, Khulna Br. 4060-237526-041	43,761	42,783
IFIC Barishal Br. 5064-304029-041	8,321	2,654
IFIC, Bogra Br. 6082-248738-041	5,146	20,209
IFIC, VIP Rd. Br. 1020-195047-041	19	19
Standard Bank Ltd. Sylhet Br. STD 1136000375	7,149	7,613
IFIC, Federation Br. D/A 2005-06 (1st Half), 1008-111333-041	14,986	14,675
IFIC, Federation Br. D/A 2004-05 (2nd half) 1008-111320-041	31,257	30,607
IFIC, Federation Br. D/A 2005-06 (2nd Half) 1008-111337-041	1,378	1,349
IFIC, Federation. Br. D/A 2006-07 (1st Half) 1008-111352-041	22,944	22,468
IFIC, Federation Br. D/A 2006-07 (2nd Half) 1008-111356-041	46,421	45,457
IFIC, Federation. Br. D/A 2007-08 (1st Half) 1008-123614-041	18,319	17,938
IFIC, Federation Br. D/A 2007-08 (2nd Half) 1008-000115-041	55,830	54,670
IFIC, Federation. Br. D/A 2008-09 (1st Half) 1008-000139-041	48,974	47,956
IFIC, Federation. Br. D/A 2008-09 (2nd Haf) 1008-000169-041	68,085	66,670
IFIC, Federation. Br. D/A 2009-10 (1st Half) 1008-000205-041	89,862	87,994
IFIC, Federation. Br. D/A 2009-10 (2nd Half) 1008-000252-041	5,846	5,724
Shahjalal Islami, Moti. D/A 2010-11(2nd H) 4015 131000008 6	-	570
Shahjalal Islami, Moti D/A 2011-12(1st H) 4015 131000009 8	60,893	60,907
Shahjalal Islami, Moti D/A 2011-12(2nd H) 4015 1310000106 5	18,428	18,854
Shahjalal Islami, Moti D/A 2012-13(1st H) 4015 1310000127 8	100,558	100,491
Shahjalal Islami, Moti D/A 2012-13(2nd H) 4015 13100004076	512,370	507,986
IFIC, Federation D/A 2013-14 (1st H) 1008-000543-041	167,692	164,354
IFIC, Principal D/A 2013-14 (2nd Half) 1001-000578-041	274,246	268,635

ICB Asset Management Company Ltd. DHAKA

IFIC, Principal D/A 2014-15 (1st Half) 1001-709946-041	255,590	250,410
IFIC, Principal D/A 2014-15 (2nd Half) 1001-759348-041	94,992	93,366
IFIC, Principal D/A 2015-16 (1st Half) 1001-042390-041	13,772	14,017
IFIC, Principal D/A 2015-16 (2n Half) 1001-095845-041	122,560	120,445
IFIC, Principal D/A 2016-17 (1st Half) 1001-0263339-041	92,463	90,896
IFIC, Principal D/A 2016-17 (2nd Half) 0170140254041	178,068	174,674
IFIC, Principal, D/A 2017-18 (1st half) 0170181439041	108,050	110,902
IFIC, Principal D/A 2017-18 (2nd Half) 0170216290041	170,222	167,009
IFIC, Principal D/A 2018-19 (1st Half) 0100100184041	113,791	117,847
IFIC, Principal D/A 2018-19 (2nd Half) 0100100213041	116,296	115,040
Jamuna Bank Kakrail D/A 2019-20 (1st Half) 0090320000816	81,272	119,011
Jamuna Bank Kakrail D/A 2019-20 (2nd Half) 0090320000941	66,506	-
Jamuna Bank Kakrail D/A 2020-21 (1ST Half) 0090320000996	127,374	-
Total	**7,584,963**	**5,224,937**

		Amount in Taka	
		31/Mar/2021	**30/Jun/2020**
5.00	**Other Current Assets**		
	Dividend Receivable	1,294,686	767,500
	Interest on Preference Share	715,733	715,733
	Advance Payment of Trustee Fee	-	6,321
	Advance Annual Fee Paid	-	7,063
		2,010,419	**1,496,617**
6.00	**Unit Capital**		
	Opening Balance	156,369,100	167,394,600
	Add: Unit Sold during the Period	3,354,700	5,054,900
		159,723,800	**172,449,500**
	Less: Unit Surrender by Holder	6,206,500	16,080,400
	Closing Balance as at March 31, 2021	**153,517,300**	**156,369,100**
	The Unit Capital represents 15,35,173 Numbers of Units of Tk 100 each.		
7.00	**Unit Premium Reserve**		
	Opening Balance	137,780,429	145,662,669
	Add: Premium on Sale of Units during the Period	2,236,744	4,113,905
		140,017,173	**149,776,574**
	Less: Adjustment Against Surrender of Units during the Period	4,440,964	11,996,145
	Closing Balance as at March 31, 2021	**135,576,209**	**137,780,429**
8.00	**Dividend Equalization Reserve**		
	Opening Balance	2,934,919	2,934,919
	Less: adjustment during the period	-	-
	Closing Balance as at March 31, 2021	**2,934,919**	**2,934,919**
9.00	**Retained Earnings**		
	Opening Balance	14,206,413	17,247,323
	Less: 2019-2020 Dividend Paid (2nd Half)	7,036,610	10,043,676
		7,169,803	**7,203,647**
	Less: 2020-2021 Dividend Paid (1st Half)	6,931,643	5,019,780
	Addition during the Period	12,767,720	12,022,546
	Closing Balance as at March 31, 2021	**13,005,880**	**14,206,413**
10.00	**Unrealized gain/ (losses) on investments**		
	Opening Balance	(261,183,153)	-
	Adjustment of Last year gain/lossess	-	(183,122,639)
	Add/(Less): for the period	83,590,923	(78,060,514)
	Closing Balance as at March 31, 2021	**(177,592,230)**	**(261,183,153)**

ICB Asset Management Company Ltd. DHAKA

	Amount in Taka	
	31/Mar/2021	30/Jun/2020
11.00 Provision for unrealized losses on Marketable Investments		
Provision for Investment in Securities	173,930,433	166,290,000
Provision for Investment in Mutual Funds	14,000,000	7,640,433
Closing Balance as at March 31, 2021	**187,930,433**	**173,930,433**
12.00 Current Liabilities		
Management Fee Payable to ICB AMCL	4,398,272	11,829,434
Trustee Fee Payable to ICB	211,829	-
Custodian Fee Payable to ICB	217,614	267,334
Annual Fee Payable to BSEC	234,868	-
Commission Payable to Unit Sales Agents	2,768	4,646
Audit Fee Payable	17,250	23,000
Dividend Payable (Note -12.01)	9,439,746	5,014,220
Payable for Purchase of Share	-	13,958,919
Suspense	7,675,665	7,851,895
Other Liabilities	61,316	58,165
Total Current Liabilities	**22,259,328**	**39,007,613**
12.01 Dividend Payable		
Dividend Payable for FY 2004-05 (1st half)	7,145	7,145
Dividend Payable for FY 2004-05 (2nd half)	383	383
Dividend Payable for FY 2005-06 (1st half)	481	481
Dividend Payable for FY 2005-06 (2nd half)	335	335
Dividend Payable for FY 2006-07 (1st half)	20,809	20,809
Dividend Payable for FY 2006-07 (2nd half)	33,664	33,664
Dividend Payable for FY 2007-08 (1st half)	1,855	1,855
Dividend Payable for FY 2007-08 (2nd half)	34,085	34,085
Dividend Payable for FY 2008-09 (1st half)	178,078	178,078
Dividend Payable for FY 2008-09 (2nd half)	335,512	335,512
Dividend Payable for FY 2009-10 (1st half)	170,604	170,604
Dividend Payable for FY 2009-10 (2nd half)	42,503	42,503
Dividend Payable for FY 2010-11 (1st half)	4,596	4,596
Dividend Payable for FY 2010-11 (2nd half)	6,532	6,532
Dividend Payable for FY 2011-12 (1st half)	194,479	194,479
Dividend Payable for FY 2011-12 (2nd half)	361,704	361,704
Dividend Payable for FY 2012-13 (1st half)	196,730	196,730
Dividend Payable for FY 2012-13 (2nd half)	766,483	766,483
Dividend Payable for FY 2013-14 (1st half)	192,814	192,814
Dividend Payable for FY 2013-14 (2nd half)	190,687	190,687
Dividend Payable for FY 2014-15 (1st half)	183,981	183,981
Dividend Payable for FY 2014-15 (2nd half)	89,937	89,937
Dividend Payable for FY 2015-16 (1st half)	159,821	159,821
Dividend Payable for FY 2015-16 (2nd half)	115,171	115,170
Dividend Payable for FY 2016-17 (1st half)	88,654	88,654
Dividend Payable for FY 2016-17 (2nd half)	165,068	165,068
Dividend Payable for FY 2017-18 (1st half)	100,932	105,651
Dividend Payable for FY 2017-18 (2nd half)	159,340	159,340
Dividend Payable for FY 2018-19 (1st half)	689,909	695,487
Dividend Payable for FY 2018-19 (2nd half)	122,505	122,741
Dividend Payable for FY 2019-20 (1st half)	92,280	388,891
Dividend Payable for FY 2019-20 (2nd Half)	120,683	-
Dividend Payable for FY 2020-21 (1ST Half)	4,611,986	-
	9,439,746	**5,014,220**

		Amount in Taka	
		31/Mar/2021	30/Jun/2020
13.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	515,224,069	524,228,907
	Less: Liabilities	22,259,328	39,007,613
	Net Asset Value	**492,964,741**	**485,221,294**
	Number of Units	1,535,173	1,563,691
	NAV per Unit at Cost	**321.11**	**310.31**
14.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	337,631,839	263,045,754
	Less: Liabilities	22,259,328	39,007,613
	Net Asset Value	**315,372,511**	**224,038,141**
	Number of Units	1,535,173	1,563,691
	NAV per Unit at Market Value	**205.43**	**143.28**

		Amount in Taka	
		01.07.2020 to 31.03.2021	01.07.2019 to 31.03.2020
15.00	**Interest on Bank Deposits and Bonds**		
	Interest Income on Short Term deposits	467,881	225,575
	Interest Income on Preference Shares	-	1,063,822
		467,881	**1,289,397**
16.00	**Other Operating Expenses**		
	Printing and stationery	21,072	22,550
	Bank Charges & Excise Duty	36,467	40,275
	Publicity Expenses	177,865	253,440
	CDBL Charges	11,340	11,989
	Dividend Distribution Expenses	20	199
	IPO Application Expenses	24,000	-
	Others	43,082	42,131
		313,846	**370,584**
17.00	**Calculation of Unrealized gain/ (losses) on investments**		
	Unrealized Gain/(losses) as on June 30, 2020	(261,183,153)	(183,122,639)
	Unrealized Gain/(losses) as on March 31, 2021	(177,592,230)	(260,525,661)
	Increase/(decrease)	**83,590,923**	**(77,403,022)**
18.00	**EPU**		
	Net profit after Provision	12,767,720	11,695,022
	Number of Units	1,535,173	1,673,260
	Earnings Per Unit	**8.32**	**6.99**
19.00	**NOCFPU**		
	Net cash inflow/(outflow) from operating activities	(3,544,042)	10,651,430
	Number of Units	1,535,173	1,673,260
	NOCFPU Per Unit	**(2.31)**	**6.37**

**** Net operating cash flow per unit (NOCFPU) has been decreased due to increase of operating expenses than previous year.****

ICB Asset Management Company Ltd. DHAKA

ICB AMCL PENSION HOLDERS' UNIT FUND
PORTFOLIO STATEMENT
AS ON: 31-Mar-2021

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
	BANKS										
1	AB BANK LTD.	354,375	33.91	12,018,546.55	9.90	9.80	9.85	3,490,593.75	-8,527,952.80	-70.96	2.43
2	DHAKA BANK LTD.	210,000	13.72	2,882,088.60	12.00	12.00	12.00	2,520,000.00	-362,088.60	-12.56	0.58
3	FIRST SECURITY ISLAMI BANK LTD.	250,000	9.65	2,413,558.35	9.30	9.30	9.30	2,325,000.00	-88,558.35	-3.67	0.49
4	ICB ISLAMIC BANK	100,000	6.28	628,252.63	4.00	0.00	4.00	400,000.00	-228,252.63	-36.33	0.13
5	MERCANTILE BANK LIMITED	600,000	14.81	8,884,549.18	13.60	13.50	13.55	8,130,000.00	-754,549.18	-8.49	1.80
6	N C C BANK LTD.	500,000	13.78	6,891,226.98	13.40	13.40	13.40	6,700,000.00	-191,226.98	-2.77	1.39
7	NRB COMMERCIAL BANK LIMITED	125,000	10.00	1,250,000.00	12.00	11.90	11.95	1,493,750.00	243,750.00	19.50	0.25
8	ONE BANK LIMITED	450,450	17.68	7,964,263.25	10.30	10.30	10.30	4,639,635.00	-3,324,628.25	-41.74	1.61
9	U.C.B.L.	346,500	18.18	6,300,560.84	14.20	14.30	14.25	4,937,625.00	-1,362,935.84	-21.63	1.27
	Sector Total:	2,936,325		49,233,046.38				34,636,603.75	-14,596,442.63	-29.65	9.96
	CEMENT										
10	LAFARGE HOLCIM BANGLADESH LIMITED	125,000	80.57	10,071,047.72	49.10	49.10	49.10	6,137,500.00	-3,933,547.72	-39.06	2.04
11	M.I. CEMENT FACTORY LIMITED	50,000	67.37	3,368,518.08	46.40	46.10	46.25	2,312,500.00	-1,056,018.08	-31.35	0.68
12	MEGHNA CEMENT MILLS LTD.	35,533	124.18	4,412,588.65	72.60	81.00	76.80	2,728,934.40	-1,683,654.25	-38.16	0.89
	Sector Total:	210,533		17,852,154.45				11,178,934.40	-6,673,220.05	-37.38	3.61
	CERAMIC INDUSTRY										
13	RAK CERAMICS(BANGLADESH) LTD.	304,686	69.23	21,094,816.30	26.00	26.00	26.00	7,921,836.00	-13,172,980.30	-62.45	4.27
14	SHINEPUKUR CERAMICS LTD.	100,000	29.35	2,934,787.46	20.90	20.90	20.90	2,090,000.00	-844,787.46	-28.79	0.59
	Sector Total:	404,686		24,029,603.76				10,011,836.00	-14,017,767.76	-58.34	4.86
	ENGINEERING										
15	AFTAB AUTOMOBILES LTD.	100,000	99.19	9,919,436.79	24.00	24.00	24.00	2,400,000.00	-7,519,436.79	-75.81	2.01
16	ATLAS(BANGLADESHD) LTD.	37,026	177.81	6,583,741.02	109.40	0.00	109.40	4,050,644.40	-2,533,096.62	-38.48	1.33
17	BBS CABLES LTD.	50,000	53.35	2,667,715.10	54.60	54.50	54.55	2,727,500.00	59,784.90	2.24	0.54
18	BENGAL WINDSOR THERMOPLASTICS	50,000	34.38	1,719,223.30	17.00	17.70	17.35	867,500.00	-851,723.30	-49.54	0.35
19	BSRM STEELS LIMITED	55,000	93.85	5,161,740.34	42.60	42.60	42.60	2,343,000.00	-2,818,740.34	-54.61	1.04
20	DOMINAGE STEEL BUILDING SYSTEMS LIMITED	20,000	9.26	185,184.68	20.20	20.30	20.25	405,000.00	219,815.32	118.70	0.04
21	RUNNER AUTO MOBILES	100,000	55.22	5,522,399.25	49.70	49.00	49.35	4,935,000.00	-587,399.25	-10.64	1.12
22	S. ALAM COLD ROLLED STEELS LTD	117,050	52.43	6,136,447.16	19.40	19.50	19.45	2,276,622.50	-3,859,824.66	-62.90	1.24
	Sector Total:	529,076		37,895,887.64				20,005,266.90	-17,890,620.74	-47.21	7.66
	FINANCE AND LEASING										
23	BANGLADESH FIN. & INV. CO. LTD.	26,500	16.76	444,186.70	29.40	29.50	29.45	780,425.00	336,238.30	75.70	0.09
24	BANGLADESH INDS. FINANCE CO.	151,222	34.49	5,215,954.31	4.00	4.10	4.05	612,449.10	-4,603,505.21	-88.26	1.05
25	FIRST FINANCE LIMITED.	200,000	15.25	3,050,206.85	6.80	6.90	6.85	1,370,000.00	-1,680,206.85	-55.09	0.62
26	GSP FINANCE COMPANY (BD) LTD.	19,000	16.10	305,967.58	15.10	15.20	15.15	287,850.00	-18,117.58	-5.92	0.06
27	I.D.L.C FINANCE LIMITED	50,000	52.45	2,622,481.46	54.10	53.70	53.90	2,695,000.00	72,518.54	2.77	0.53
28	INTL. LEASING & FIN. SERVICES	265,655	35.77	9,502,399.88	4.30	4.50	4.40	1,168,882.00	-8,333,517.88	-87.70	1.92
29	ISLAMIC FINANCE AND INVESTMENT	1,000,000	24.49	24,487,984.43	16.30	16.60	16.45	16,450,000.00	-8,037,984.43	-32.82	4.95
30	LANKABANGLA FINANCE LTD.	40,000	23.25	930,051.54	27.70	27.70	27.70	1,108,000.00	177,948.46	19.13	0.19
31	PREMIER LEASING & FINANCE LTD.	826,875	16.66	13,777,775.86	5.80	6.10	5.95	4,919,906.25	-8,857,869.61	-64.29	2.79
32	PRIME FINANCE & INVESTMENT LTD.	54,012	50.96	2,752,348.40	9.50	9.40	9.45	510,413.40	-2,241,935.00	-81.46	0.56
33	UNION CAPITAL LIMITED	606,375	27.24	16,516,361.80	6.30	6.30	6.30	3,820,162.50	-12,696,199.30	-76.87	3.34
34	UTTARA FINANCE & INVEST. LTD	125,000	65.13	8,141,144.81	43.60	45.00	44.30	5,537,500.00	-2,603,644.81	-31.98	1.65
	Sector Total:	3,364,639		87,746,863.62				39,260,588.25	-48,486,275.37	-55.26	17.75
	FOOD AND ALLIED PRODUCT!										
35	BATBC	15,000	341.71	5,125,665.74	529.00	530.20	529.60	7,944,000.00	2,818,334.26	54.98	1.04
36	GOLDEN HARVEST AGRO IND. LTD.	270,000	24.21	6,537,782.39	16.70	16.70	16.70	4,509,000.00	-2,028,782.39	-31.03	1.32
37	OLYMPIC INDUSTRIES LTD.	50,000	183.16	9,157,835.06	164.60	167.80	166.20	8,310,000.00	-847,835.06	-9.26	1.85
38	RANGPUR DAIRY & FOOD PROD LTD.	7,059	15.65	110,484.73	21.40	21.20	21.30	150,356.70	39,871.97	36.09	0.02
	Sector Total:	342,059		20,931,767.92				20,913,356.70	-18,411.22	-0.09	4.23
	FUEL AND POWER										
39	DHAKA ELECTRIC SUPPLY CO. LTD.	100,000	55.24	5,523,899.09	34.80	34.00	34.40	3,440,000.00	-2,083,899.09	-37.73	1.12
40	KHULNA POWER COMPANY LTD.	57,571	46.81	2,694,763.42	45.30	45.70	45.50	2,619,480.50	-75,282.92	-2.79	0.54

ICB Asset Management Company Ltd. DHAKA

	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
			Rate	Total	DSE	CSE	Average				
41	MEGHNA PETROLEUM LTD.	50,000	204.79	10,239,435.16	166.80	168.20	167.50	8,375,000.00	-1,864,435.16	-18.21	2.07
42	MJL BANGLADESH LIMITED	100,000	108.63	10,863,473.06	75.80	76.00	75.90	7,590,000.00	-3,273,473.06	-30.13	2.20
43	POWER GRID CO. OF BANGLADESH LTD.	50,000	43.46	2,173,043.04	41.50	41.90	41.70	2,085,000.00	-88,043.04	-4.05	0.44
44	SHAHJIBAZAR POWER CO. LTD.	24,432	113.05	2,761,917.58	72.00	72.80	72.40	1,768,876.80	-993,040.78	-35.95	0.56
45	SUMMIT POWER LTD.	650,000	45.59	29,635,824.84	42.90	42.90	42.90	27,885,000.00	-1,750,824.84	-5.91	5.99
46	TITAS GAS TRANSMISSION & D.C.L	50,000	75.90	3,794,918.58	31.70	31.70	31.70	1,585,000.00	-2,209,918.58	-58.23	0.77
	Sector Total:	1,082,003		67,687,274.77				55,348,357.30	-12,338,917.47	-18.23	13.69
	FUNDS										
47	AIBL 1st ISLAMIC MUTUAL FUND	928,160	9.39	8,719,888.78	8.00	8.80	8.40	7,796,544.00	-923,344.78	-10.59	1.76
48	EBL NRB MUTUAL FUND	1,100,000	6.61	7,273,937.52	4.90	5.20	5.05	5,555,000.00	-1,718,937.52	-23.63	1.47
49	GRAMEEN ONE : SCHEME TWO	100,000	12.16	1,216,272.04	15.90	16.00	15.95	1,595,000.00	378,727.96	31.14	0.25
50	L R GLOBAL BANGLADESH M F ONE	800,000	8.85	7,079,133.07	6.30	6.20	6.25	5,000,000.00	-2,079,133.07	-29.37	1.43
51	MBL 1ST MUTUAL FUND	400,000	7.87	3,149,228.93	7.20	7.20	7.20	2,880,000.00	-269,228.93	-8.55	0.64
52	VANGUARD AML BD FINANCE MUTUAL	150,000	9.15	1,371,985.99	6.90	6.60	6.75	1,012,500.00	-359,485.99	-26.20	0.28
	Sector Total:	3,478,160		28,810,446.33				23,839,044.00	-4,971,402.33	-17.26	5.83
	INSURANCE										
53	CRYSTAL INSURANCE COMPANY LIMITED	18,000	10.00	180,000.00	34.20	34.20	34.20	615,600.00	435,600.00	242.00	0.04
54	DESH GENERAL INSURANCE COMPANY LIMITED	18,837	10.00	188,370.00	22.50	22.50	22.50	423,832.50	235,462.50	125.00	0.04
55	FAREAST ISLAMI LIFE INSURANCE	221,931	133.49	29,625,908.29	40.10	42.70	41.40	9,187,943.40	-20,437,964.89	-68.99	5.99
56	GREEN DELTA INSURANCE	5,000	53.14	265,679.27	52.40	52.50	52.45	262,250.00	-3,429.27	-1.29	0.05
57	MEGHNA LIFE INSURANCE CO. LTD	40,000	59.52	2,380,829.87	55.40	55.00	55.20	2,208,000.00	-172,829.87	-7.26	0.48
58	PRIME ISLAMI LIFE INSURANCE LTD.	42,092	97.24	4,093,103.05	49.30	48.60	48.95	2,060,403.40	-2,032,699.65	-49.66	0.83
59	SUNLIFE INSURANCE CO. LTD.	150,000	36.83	5,524,873.86	20.40	19.80	20.10	3,015,000.00	-2,509,873.86	-45.43	1.12
	Sector Total:	495,860		42,258,764.34				17,773,029.30	-24,485,735.04	-57.94	8.55
	MISCELLANEOUS										
60	BEXIMCO LIMITED(SHARE)	250,000	80.28	20,068,837.90	73.80	73.80	73.80	18,450,000.00	-1,618,837.90	-8.07	4.06
61	BSC	50,000	42.86	2,143,179.45	40.00	40.00	40.00	2,000,000.00	-143,179.45	-6.68	0.43
	Sector Total:	300,000		22,212,017.35				20,450,000.00	-1,762,017.35	-7.93	4.49
	PHARMACEUTICALS AND CHE										
62	BEXIMCO PHARMACEUTICALS LTD.	10,000	84.00	839,989.77	185.40	184.50	184.95	1,849,500.00	1,009,510.23	120.18	0.17
63	ORION PHARMA LIMITED	400,000	54.86	21,944,084.56	44.40	44.30	44.35	17,740,000.00	-4,204,084.56	-19.16	4.44
64	SQUARE PHARMACEUTICALS LTD.	40,000	194.74	7,789,709.91	196.60	196.30	196.45	7,858,000.00	68,290.09	0.88	1.58
65	THE ACME LABORATORIES LTD.	28,186	111.77	3,150,452.10	65.50	66.00	65.75	1,853,229.50	-1,297,222.60	-41.18	0.64
	Sector Total:	478,186		33,724,236.34				29,300,729.50	-4,423,506.84	-13.12	6.82
	SERVICES										
66	SAIF POWERTEC LIMITED	25,000	15.60	389,891.16	17.90	17.80	17.85	446,250.00	56,358.84	14.46	0.08
67	SUMMIT ALLIANCE PORT LIMITED	90,950	78.69	7,156,596.13	24.30	24.40	24.35	2,214,632.50	-4,941,963.63	-69.05	1.45
	Sector Total:	115,950		7,546,487.29				2,660,882.50	-4,885,604.79	-64.74	1.53
	TELECOMMUNICATION										
68	BANGLADESH SUBMARINE CABLE CO.	42,500	163.07	6,930,368.15	163.40	163.90	163.65	6,955,125.00	24,756.85	0.36	1.40
69	ROBI AXIATA LIMITED	50,000	10.00	500,000.00	44.30	44.10	44.20	2,210,000.00	1,710,000.00	342.00	0.10
	Sector Total:	92,500		7,430,368.15				9,165,125.00	1,734,756.85	23.35	1.50
	TEXTILES										
70	APEX WEAVING & FINISHING MILLS	20,260	11.40	230,941.36	15.67	15.67	15.67	317,474.20	86,532.84	37.47	0.05
71	ENVOY TEXTILES LTD.	177,315	35.63	6,317,473.08	21.40	22.10	21.75	3,856,601.25	-2,460,871.83	-38.95	1.28
72	GENERATION NEXT FASHIONS LTD.	550,000	8.42	4,631,109.09	3.10	3.10	3.10	1,705,000.00	-2,926,109.09	-63.18	0.94
73	HAMID FABRICS LIMITED	725,000	26.71	19,363,451.12	15.70	16.70	16.20	11,745,000.00	-7,618,451.12	-39.34	3.92
74	MALEK SPINNING MILLS LTD.	149,900	24.31	3,644,277.13	13.40	13.40	13.40	2,008,660.00	-1,635,617.13	-44.88	0.74
75	R. N. SPINNING MILLS LIMITED	300,000	19.82	5,947,302.37	3.70	3.80	3.75	1,125,000.00	-4,822,302.37	-81.08	1.20
76	TALLU SPINNING MILLS LTD.	20,000	23.18	463,675.25	4.20	4.00	4.10	82,000.00	-381,675.25	-82.32	0.09
77	THE DACCA DYEING & MAN. CO. LTD.	53,020	13.51	716,243.14	8.00	7.40	7.70	408,254.00	-307,989.14	-43.00	0.14
	Sector Total:	1,995,495		41,314,472.54				21,247,989.45	-20,066,483.09	-48.57	8.36
	TRAVEL AND LEISURE										

ICB Asset Management Company Ltd. DHAKA

ICB AMCL PENSION HOLDERS' UNIT FUND
PORTFOLIO STATEMENT
AS ON: 31-Mar-2021

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
78	SEA PEARL BEACH RESORT & SPA LIMITED	5,515	9.52	52,526.20	79.10	78.90	79.00	435,685.00	383,158.80	729.46	0.01
79	UNIQUE HOTEL & RESORTS LIMITED	50,000	58.60	2,929,805.25	39.50	39.20	39.35	1,967,500.00	-962,305.25	-32.85	0.59
80	UNITED AIRWAYS (BD) LIMITED	186,829	15.03	2,808,822.50	1.90	1.80	1.85	345,633.65	-2,463,188.85	-87.69	0.57
	Sector Total:	242,344		5,791,153.95				2,748,818.65	-3,042,335.30	-52.53	1.17
	Listed Securities:	**16,067,816**		**494,464,544.83**				**318,540,561.70**	**-175,923,983.13**		**100.0(**

Non Listed Securitie

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
	A.OPEN-END MUTUAL FUNDS(Script wise)						
1	ICB AMCL Second NRB Unit Fund	525,350	6,764,142.00	9.70	5,095,895.00	-1,668,247.00	-24.66
		525,350	**6,764,142.00**		**5,095,895.00**	**-1,668,247.00**	
	D.PREFERENCE SHARE						
1	BANGLADESH DEVELOPMENT COMPANY	44	4,400,000.00	100,000.0	4,400,000.00	0.00	0.00
		44	**4,400,000.00**		**4,400,000.00**	**0.00**	
	Total Non Listed Securities	**525,394**	**11,164,142.00**		**9,495,895.00**	**-1,668,247.00**	
	Total Listed Securities:	**16,067,816**	**494,464,544.83**		**318,540,561.70**	**-175,923,983.13**	
	Grand Total:	**16,593,210.00**	**505,628,686.83**		**328,036,456.70**	**-177,592,230.13**	

ICB Asset Management Company Ltd. DHAKA