ICB AMCL SECOND MUTUAL FUND

Statement of Financial Position (Unaudited)

As at March 31, 2023

Particulars	Notes	Amount in Taka	
		31-Mar-2023	30-Jun-2022
Assets			
Marketable Investments - at Market	3.00	467,155,390	500,890,665
Investments in Money Market (FDR)	4.00	30,000,000	50,000,000
Cash & Cash Equivalents	5.00	19,805,457	7,648,675
Other Current Assets	6.00	2,964,384	2,238,114
Total Assets		**519,925,230**	**560,777,454**
Equity and Liabilities			
Equity:			
Capital	7.00	500,000,000	500,000,000
Dividend Equalization Reserve	8.00	4,354,965	4,354,965
Retained Earnings	9.00	5,116,079	43,918,023
Total Equity (A)		**509,471,044**	**548,272,988**
Liabilities & Provisions:			
Unclaimed/ Dividend payable	10.00	2,415,085	2,326,898
Current Liabilities	11.00	8,039,101	10,177,568
Total Liabilities (B)		**10,454,186**	**12,504,466**
Total Equity and Liabilities (A+B)		**519,925,230**	**560,777,454**
Net Asset Value (NAV) per unit			
Net Asset Value-at Cost	12.00	**13.90**	**14.30**
Net Asset Value-at Market	13.00	**10.19**	**10.97**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 April, 2023

ICB AMCL SECOND MUTUAL FUND

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

For the period ended March 31, 2023

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022 "Restated"	01.01.2023 to 31.03.2023	01.01.2022 to 31.03.2022 "Restated"
Income					
Profit on Sale of Investments		3,600,215	47,201,006	102,408	10,728,211
Dividend from Investment in Securities		11,630,388	14,091,021	2,582,345	6,343,671
Interest on Bank Deposits and Bonds	14.00	3,826,318	2,294,203	2,418,845	597,234
Other Income		-	256	-	-
Total Income		**19,056,921**	**63,586,486**	**5,103,598**	**17,669,116**
Expenses					
Management Fee		6,878,429	7,232,059	2,241,902	2,380,310
Trustee Fee		375,000	375,000	125,000	125,000
Custodian Fee		374,819	358,537	133,600	113,056
Annual BSEC Fee		382,103	415,097	130,827	132,012
Listing Fees		500,000	500,000	250,000	250,000
Audit Fee		28,750	23,000	-	-
Other Operating Expenses	15.00	506,102	656,245	80,320	257,262
Total Expenses		**9,045,203**	**9,559,938**	**2,961,649**	**3,257,640**
Profit for the period		**10,011,719**	**54,026,548**	**2,141,950**	**14,411,476**
(Provision)/Write back of provision against diminution in value of investment	16.00	(18,813,662)	22,963,904	638,093	(5,306,873)
Profit for the year		**(8,801,944)**	**76,990,452**	**2,780,043**	**9,104,603**
Other comprehensive income		-	-	-	-
Total comprehensive income		**(8,801,944)**	**76,990,452**	**2,780,043**	**9,104,603**
Earnings Per Unit for the period	17.00	**(0.18)**	**1.54**	**0.06**	**0.18**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 April, 2023

ICB AMCL SECOND MUTUAL FUND
Statement of Changes in Equity (Unaudited)
For the period ended March 31, 2023

Particulars	Share Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2022	**500,000,000**	**4,354,965**	**43,918,023**	**548,272,988**
Dividend paid for FY 2021-2022 (6%)	-	-	(30,000,000)	(30,000,000)
Net Income for the period ended March 31, 2023	-	-	(8,801,944)	(8,801,944)
Balance as at March 31, 2023	**500,000,000**	**4,354,965**	**5,116,079**	**509,471,044**

Statement of Changes in Equity (Unaudited)
For the period ended March 31, 2022 (Restated)

Balance as at July 01, 2021	**500,000,000**	**4,354,965**	**12,173,408**	**516,528,373**
Dividend paid for FY 2020-2021 (8%)	-	-	(40,000,000)	(40,000,000)
Net Income for the period ended March 31, 2022	-	-	76,990,452	76,990,452
Balance as at March 31, 2022	**500,000,000**	**4,354,965**	**49,163,860**	**553,518,825**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 April, 2023

ICB AMCL SECOND MUTUAL FUND

Statement of Cash Flows (Unaudited)
for the period ended March 31, 2023

Particulars	Notes	Amount in Taka	
		01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022
Cash flow from operating activities			
Dividend from investment in shares		12,338,447	12,644,853
Interest on Bank deposits and Bond		3,869,235	2,316,536
Other Income		-	256
Expenses		(12,660,916)	(8,672,930)
Net cash inflow/(outflow) from operating activities	18.00	**3,546,767**	**6,288,715**
Cash flow from investment activities			
Sale of Securitiess		23,712,773	249,106,116
Purchase of Securities		(5,190,945)	(200,823,241)
Share application money		(4,685,000)	(68,290,340)
Refund of Share application money		4,685,000	68,290,340
Investment in FDR		(30,000,000)	(50,000,000)
FDR Encashment		50,000,000	25,000,000
Net cash inflow/(outflow) from investing activities		**38,521,828**	**23,282,875**
Cash flow from financing activities			
Other liabilities (Share money deposit and others)		-	(5,008,736)
Dividend paid for the period		(29,911,813)	(57,454,164)
Net cash inflow/(outflow) from financing activities		**(29,911,813)**	**(62,462,900)**
Net cash increase/(decrease)		**12,156,782**	**(32,891,310)**
Cash or equivalents at the beginning of the year		7,648,675	79,286,947
Cash or equivalents at the end of the year		**19,805,457**	**46,395,637**
Net Operating Cash Flow Per Unit (NOCFPU)	19.00	**0.07**	**0.13**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 30 April, 2023

ICB AMCL Second Mutual Fund

Notes on the financial statements (Unaudited)
As at and for the period ended March 31, 2023

1.00 Legal Status and Nature of Business:

The ICB AMCL Second Mutual Fund was established under a Trust Deed executed on April 06, 2009 between the ICB Capital Management Ltd. (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee' and 'Custodian' The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on May 14, 2009 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on July 09, 2009 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on October 13, 2009.

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 Second Mutual Fund is a close-end mutual fund of 20 years tenure. The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial Instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

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. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

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, 2023.

2.03 Reporting Period

These financial statements cover the period of 9 Months from July 01, 2022 to March 31, 2023.

2.05 Investment Policy

a) 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.

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

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

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

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

2.06 Dividentd 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 year, net of provisions.

2.07 Management Fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and Trust Deed (4.3.14) 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

2.08 Trustee Fee

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

2.09 Custodian Fee

As per Trust Deed (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum.

2.10 Annual BSEC Fee

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

2.11 Stock Exchange Annual Listing Fee

As per listing regulations the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong stock exchanges as annual listing fee.

2.12 Cash and Cash Equivalents

Cash and cash equivalents comprise bank balances.

2.13 Statement of Cash Flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.14 Dividend Equalization Reserve:

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

2.15 Financial Risk Management

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

2.16 Net Asset Value (NAV) Per Unit

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

2.17 Components of Financial Statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

2.18 Revenue Recognization

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

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

c) Interest income is recognized on accrual basis.

2.19 Earning Per Unit

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

2.20 General

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

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

	Amount in Taka	
	31-Mar-2023	30-Jun-2022
3.00 Marketable Investments - at Market:		
Equity Shares (Note 3.01)	467,155,390	500,890,665
	467,155,390	**500,890,665**

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	29,915,523	22,737,517	-7,178,006
FUNDS	22,445,581	19,373,814	-3,071,766
ENGINEERING	85,435,929	48,909,664	-36,526,265
FOOD AND ALLIED PRODUCTS	37,762,286	36,285,330	-1,476,956
FUEL AND POWER	81,336,710	64,789,500	-16,547,210
TEXTILES	51,712,360	37,006,912	-14,705,448
PHARMACEUTICALS AND CHEMICAL	66,696,103	66,868,717	172,614
SERVICES	21,212,970	6,926,540	-14,286,429
CEMENT	41,468,000	24,672,494	-16,795,506
CERAMIC INDUSTRY	46,719,597	36,538,195	-10,181,402
INSURANCE	25,577,422	17,569,602	-8,007,820
TELECOMMUNICATION	15,782,390	19,457,463	3,675,073
TRAVEL AND LEISURE	6,537,348	4,690,289	-1,847,060
FINANCE AND LEASING	86,659,808	26,919,364	-59,740,445
CORPORATE BOND	29,455,886	29,234,239	-221,648
MISCELLANEOUS	4,016,156	5,175,750	1,159,594
	652,734,069	**467,155,390**	**(185,578,679)**

	31-Mar-2023	30-Jun-2022
4.00 Investments in Money Market (FDR)		
Dhaka Bank. Local Office	30,000,000	
NRBC Bank Ltd., Principal Br.	-	20,000,000
Jamuna Bank Ltd., Shantinagar Br.	-	20,000,000
Brac Bank Ltd., Bijoynagar Br.	-	10,000,000
Total	**30,000,000**	**50,000,000**
5.00 Cash & Cash Equivalents :		
IFIC Bank Ltd Principal Branch (STD account) 1001-276608-041	17,307,162	5,508,931
IFIC Bank Ltd Principal Branch (Escrow account) 1001-284686-041	-	40,945
IFIC Bank Ltd Federation Branch (D/A 09-10) 1008-000264-041	-	751
IFIC Bank Ltd Federation Branch (D/A -10-11) 1008-000361-041	-	2,205
Shahjalal Islami, Motijheel Branch (D/A 11-12) 4015 13100001134	-	255
IFIC Bank Ltd Principal Branch (D/A 13-14) 1001-000595-041	-	1,224
IFIC Bank Ltd Principal Branch (D/A 14-15) 1001-769920-041	-	856
IFIC Bank Ltd Principal Branch (D/A 15-16) 1001-011736-041	-	625
IFIC Bank Ltd Principal Branch (D/A 16-17) 0170146407041	-	49
IFIC Bank Ltd Principal Branch (D/A 17-18) 0100100162041	-	452,392
IFIC Bank Ltd Principal Branch (D/A 18-19) 0100100221041	505,821	141,178
Dhaka Bank Ltd, Kakrail Branch (D/A 19-20) 1061500000344	683,973	675,070
IFIC Bank Ltd Principal Branch (D/A 20-21) 0190216487041	818,986	824,194
Dhaka Bank Ltd, Kakrail Branch (D/A 21-22) 1061500000694	489,516	-
Total Cash at Bank	**19,805,457**	**7,648,675**
6.00 Other Current Assets:		
Dividend receivable	124,638	832,697
Interest receivable on FDR & Bonds	462,500	505,417
Receivable from ISTCL	500,000	500,000
Income Tax Deducted at source as Advance	1,477,246	
Securities and other deposits (6.01)	400,000	400,000
Total	**2,964,384**	**2,238,114**
6.01 Securities and other deposits		
Security money Tk.400,000 has been deposited to CDBL account.	400,000	400,000
	400,000	**400,000**
7.00 Unit capital:		
5,00,00,000 number of units of Tk 10 each.	**500,000,000**	**500,000,000**

		Amount in Taka	
		31-Mar-2023	30-Jun-2022
8.00	**Dividend Equalization Reserve**		
	Balance as at July 01, 2022	4,354,965	4,354,965
	Less: Dividend Paid for FY 2021-2022	-	-
	Closing Balance as at March 31, 2023	**4,354,965**	**4,354,965**
9.00	**Retained Earning**		
	Balance as at July 01, 2022	43,918,023	12,173,408
	Less: Dividend Paid for FY 2020-2021	(30,000,000)	(40,000,000)
	Add/(Less): Prior year error adjustment	-	-
	Less: Transferred to Dividend equalization reserve	-	-
		13,918,023	**(27,826,592)**
	Add: Net income for the period	(8,801,944)	71,744,615
	Closing Balance as at March 31, 2023	**5,116,079**	**43,918,023**
10.00	**Unclaimed/ Dividend payable**		
	Balance as at July 01, 2022	2,326,898	19,785,102
	Add: Addition for this year	30,000,000	40,000,000
	Less: Dividend credited to investors account	(29,532,782)	(39,344,996)
	Less: Paid to Capital Market Stabilization Fund (FY 2017-18)	(379,031)	(18,113,208)
	Closing Balance as at March 31, 2023 (10.01)	**2,415,085**	**2,326,898**
10.01	**Year wise breakup of unclaimed/ Dividend payable as on March 31, 2023**		
	Dividend payable for FY 2009-10	(1,400)	-
	Dividend payable for FY 2011-12	(250)	-
	Dividend payable for FY 2016-17	(1,200)	-
	Dividend payable for FY 2017-18	-	376,481
	Dividend payable for FY 2018-19	505,821	506,421
	Dividend payable for FY 2019-20	634,492	636,242
	Dividend payable for FY 2020-21	793,715	807,754
	Dividend payable for FY 2021-22	483,908	-
		2,415,086	**2,326,898**
11.00	**Current liabilities**		
	Management fee payable to ICB AMCL	6,878,429	9,587,584
	Trustee fee payable to ICB	375,000	-
	Custodian fee payable to ICB	374,819	491,957
	Annual Fee Payable to BSEC	382,103	8,879
	Audit fee	28,750	28,750
	Others	-	60,398
	Total current liabilities	**8,039,101**	**10,177,568**
12.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	705,503,909	727,542,471
	Less: Liabilities	10,454,186	12,504,466
	Net Asset Value	**695,049,723**	**715,038,005**
	Number of Units	50,000,000	50,000,000
	NAV per Unit at Cost	**13.90**	**14.30**
13.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	519,925,230	560,777,454
	Less: Liabilities	10,454,186	12,504,466
	Net Asset Value	**509,471,044**	**548,272,988**
	Number of Units	50,000,000	50,000,000
	NAV per Unit at Market Value	**10.19**	**10.97**

	01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022
	Amount in Taka	
14.00 Interest on bank deposits and bonds:		
Interest on Short Term deposits	244338	1,046,969
Interest on Fixed deposits	1634943	1,121,667
Interest on Listed Bonds	1947038	125,567
	3,826,318	**2,294,203**
15.00 Other operating expenses:		
Printing and stationary	35,057	32,318
Bank charges and excise duty	121,232	153,648
Advertisement Expense	181,459	189,913
Dividend distribution expenses	33,343	60,779
CDBL Fee & Connection charge	106,000	106,000
IPO application expenses	11,000	29,000
CDBL Transection Charges	3,500	59,074
Others	14,511	25,513
	506,102	**656,245**
16.00 (Provision)/Write back of provision against diminution in value of investment		
Balance as at July 01, 2022	(166,765,017)	(181,324,732)
Closing Balance as at March 31, 2023	(185,578,679)	(158,360,828)
(Provision)/Write back of provision against diminution in value of investment	**(18,813,662)**	**22,963,904**
17.00 EPU		
Net profit after Provision	(8,801,944)	76,990,452
Number of Units	50,000,000	50,000,000
Earnings Per Unit	**(0.18)**	**1.54**

N.B: Changes in the Earnings Per Unit (EPU) has been decreased due to the adoption of International Financial Reporting Standards (IFRS).

	01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022
18.00 Reconciliation between net profit to operating cash flow		
Net Profit before provision	10,011,719	54,026,548
Less: Profit on sale of investment	(3,600,215)	(47,201,006)
Operating cash flow before changes in working capital	**6,411,504**	**6,825,542**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	750,976	(1,423,835)
(Decrease)/Increase of Current liabilities	(3,615,713)	887,008
	(2,864,737)	**(536,827)**
Net operating cash flows	**3,546,767**	**6,288,715**
19.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	3,546,767	6,288,715
Number of Units	50,000,000	50,000,000
NOCFPU Per Unit	**0.07**	**0.13**

N.B: Net operating cash flow per unit (NOCFPU) has been decreased due to an increase in operating expenses than the previous year.

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND MUTUAL FUND

Print date: 10-Apr-2023

PORTFOLIO STATEMENT
AS ON: 30-Mar-2023

	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
			Rate	Total	DSE	CSE	Average				
	BANKS										
1	AB BANK LTD.	745,397	19.70	14,685,963.01	9.90	10.00	9.95	7,416,700.15	-7,269,262.86	0.00	2.25
2	DHAKA BANK LTD.	300,000	13.41	4,023,835.30	13.20	13.30	13.25	3,975,000.00	-48,835.30	0.00	0.62
3	JAMUNA BANK LTD.	350,105	22.45	7,859,786.02	21.30	21.40	21.35	7,474,741.75	-385,044.27	0.00	1.20
4	N C C BANK LTD.	279,500	11.97	3,345,938.55	13.80	13.90	13.85	3,871,075.00	525,136.45	0.00	0.51
	Sector Total:	1,675,002		29,915,522.88				22,737,516.90	-7,178,005.98	-23.99	4.58
	CEMENT										
5	CROWN CEMENT PLC	70,000	86.54	6,058,087.72	74.40	71.30	72.85	5,099,500.00	-958,587.72	0.00	0.93
6	HEIDELBERG CEMENT BD. LTD.	40,462	383.33	15,510,492.61	179.10	185.50	182.30	7,376,222.60	-8,134,270.01	-0.01	2.38
7	LAFARGE HOLCIM BANGLADESH LIMITED	160,000	83.63	13,381,144.24	64.80	65.00	64.90	10,384,000.00	-2,997,144.24	0.00	2.05
8	MEGHNA CEMENT MILLS LTD.	30,751	211.97	6,518,275.06	58.10	59.80	58.95	1,812,771.45	-4,705,503.61	-0.01	1.00
	Sector Total:	301,213		41,467,999.63				24,672,494.05	-16,795,505.58	-40.50	6.35
	CERAMIC INDUSTRY										
9	RAK CERAMICS(BANGLADESH) LTD.	852,700	54.79	46,719,596.99	42.90	42.80	42.85	36,538,195.00	-10,181,401.99	0.00	7.16
	Sector Total:	852,700		46,719,596.99				36,538,195.00	-10,181,401.99	-21.79	7.16
	CORPORATE BOND										
10	AIBL MUDARABA PERPETUAL BOND	2,953	5,000.00	14,765,000.00	4,999.0(	4,560.0C	4,779.50	14,113,863.50	-651,136.50	0.00	2.26
11	IBBL 2ND PERPETUAL MUDARABA BOND	1,995	5,000.00	9,975,000.00	5,000.0(	4,850.0C	4,925.00	9,825,375.00	-149,625.00	0.00	1.53
12	IBBL MUDARABA PERPETUAL BOND	5,000	943.18	4,715,886.35	1,053.0(	1,065.0C	1,059.00	5,295,000.00	579,113.65	0.00	0.72
	Sector Total:	9,948		29,455,886.35				29,234,238.50	-221,647.85	-0.75	4.51
	ENGINEERING										
13	AFTAB AUTOMOBILES LTD.	210,000	83.00	17,429,237.03	24.50	24.70	24.60	5,166,000.00	-12,263,237.03	-0.01	2.67
14	ATLAS(BANGLADESHD) LTD.	35,005	197.52	6,914,359.50	104.20	0.00	104.20	3,647,521.00	-3,266,838.50	0.00	1.06
15	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	28,049	104.79	2,939,240.55	90.00	90.60	90.30	2,532,824.70	-406,415.85	0.00	0.45
16	BENGAL WINDSOR THERMOPLASTICS	50,000	43.77	2,188,411.08	28.30	28.50	28.40	1,420,000.00	-768,411.08	0.00	0.34
17	BSRM STEELS LIMITED	172,150	141.89	24,425,628.81	63.90	65.00	64.45	11,095,067.50	-13,330,561.31	-0.01	3.74
18	GOLDEN SON LTD.	200,000	24.61	4,921,304.56	18.20	18.20	18.20	3,640,000.00	-1,281,304.56	0.00	0.75
19	RUNNER AUTO MOBILES	100,000	53.60	5,360,194.77	48.40	48.40	48.40	4,840,000.00	-520,194.77	0.00	0.82
20	S. ALAM COLD ROLLED STEELS LTD	492,370	43.17	21,257,552.67	33.30	34.00	33.65	16,568,250.50	-4,689,302.17	0.00	3.26
	Sector Total:	1,287,574		85,435,928.97				48,909,663.70	-36,526,265.27	-42.75	13.09
	FINANCE AND LEASING										
21	BANGLADESH INDS. FINANCE CO.	155,079	41.15	6,381,048.89	9.50	10.30	9.90	1,535,282.10	-4,845,766.79	-0.01	0.98
22	FIRST FINANCE LIMITED.	138,975	9.07	1,259,864.19	5.50	5.60	5.55	771,311.25	-488,552.94	0.00	0.19
23	IDLC FINANCE LIMITED	243,668	57.26	13,951,493.39	46.50	46.60	46.55	11,342,745.40	-2,608,747.99	0.00	2.14
24	INTL. LEASING & FIN. SERVICES	607,278	49.30	29,938,852.41	5.60	5.70	5.65	3,431,120.70	-26,507,731.71	-0.01	4.59
25	PEOPLES LEASING & FIN. SERVICE	410,000	13.87	5,684,670.37	0.00	0.00	0.00	0.00	-5,684,670.37	-0.01	0.87
26	PREMIER LEASING & FINANCE LTD.	771,750	16.23	12,526,265.52	6.80	7.00	6.90	5,325,075.00	-7,201,190.52	-0.01	1.92
27	PRIME FINANCE & INVESTMENT LTD.	56,952	121.06	6,894,423.08	11.50	11.50	11.50	654,948.00	-6,239,475.08	-0.01	1.06
28	UNION CAPITAL LIMITED	385,875	21.83	8,423,109.04	7.70	7.60	7.65	2,951,943.75	-5,471,165.29	-0.01	1.29
29	UTTARA FINANCE & INVEST. LTD	26,250	60.96	1,600,081.49	33.80	35.30	34.55	906,937.50	-693,143.99	0.00	0.25
	Sector Total:	2,795,827		86,659,808.38				26,919,363.70	-59,740,444.68	-68.94	13.28
	FOOD AND ALLIED PRODUCT!										
30	BATBC	40,950	446.62	18,289,029.86	518.70	519.10	518.90	21,248,955.00	2,959,925.14	0.00	2.80
31	GOLDEN HARVEST AGRO IND. LTD.	360,000	23.55	8,477,905.15	17.50	17.50	17.50	6,300,000.00	-2,177,905.15	0.00	1.30
32	OLYMPIC INDUSTRIES LTD.	55,000	199.59	10,977,648.49	155.40	156.00	155.70	8,563,500.00	-2,414,148.49	0.00	1.68
33	ZEAL BANGLA SUGAR MILL	1,250	14.16	17,702.47	138.30	0.00	138.30	172,875.00	155,172.53	0.09	0.00
	Sector Total:	457,200		37,762,285.97				36,285,330.00	-1,476,955.97	-3.91	5.79
	FUEL AND POWER										
34	DHAKA ELECTRIC SUPPLY CO. LTD.	125,000	50.32	6,289,834.48	36.60	37.70	37.15	4,643,750.00	-1,646,084.48	0.00	0.96
35	MEGHNA PETROLEUM LTD.	65,000	200.40	13,025,756.75	198.70	198.30	198.50	12,902,500.00	-123,256.75	0.00	2.00
36	MJL BANGLADESH LIMITED	100,000	105.22	10,522,195.98	86.70	85.90	86.30	8,630,000.00	-1,892,195.98	0.00	1.61
37	POWER GRID CO. OF BANGLADESH LTD.	365,000	61.91	22,597,162.09	52.40	52.70	52.55	19,180,750.00	-3,416,412.09	0.00	3.46

ICB AMCL SECOND MUTUAL FUND

PORTFOLIO STATEMENT

AS ON: **30-Mar-2023**

Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
38 SUMMIT POWER LTD.	450,000	47.81	21,516,451.87	34.00	34.10	34.05	15,322,500.00	-6,193,951.87	0.00	3.30
39 TITAS GAS TRANSMISSION & D.C.L	100,000	73.85	7,385,309.20	40.90	41.30	41.10	4,110,000.00	-3,275,309.20	0.00	1.13
Sector Total:	1,205,000		81,336,710.37				64,789,500.00	-16,547,210.37	-20.34	12.46
FUNDS										
40 AIBL 1st ISLAMIC MUTUAL FUND	501,350	8.94	4,483,710.33	7.30	7.70	7.50	3,760,125.00	-723,585.33	0.00	0.69
41 GRAMEEN ONE : SCHEME TWO	308,060	15.71	4,838,812.43	15.20	15.10	15.15	4,667,109.00	-171,703.43	0.00	0.74
42 NCCBL MUTUAL FUND-1	718,841	8.37	6,018,032.16	6.80	6.90	6.85	4,924,060.85	-1,093,971.31	0.00	0.92
43 VANGUARD AML BD FINANCE MUTUAL	813,854	8.73	7,105,025.92	7.30	7.50	7.40	6,022,519.60	-1,082,506.32	0.00	1.09
Sector Total:	2,342,105		22,445,580.84				19,373,814.45	-3,071,766.39	-13.69	3.44
INSURANCE										
44 GREEN DELTA INSURANCE	211,644	99.30	21,015,828.29	65.10	66.30	65.70	13,905,010.80	-7,110,817.49	0.00	3.22
45 ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	5,000	10.00	50,000.00	28.30	28.20	28.25	141,250.00	91,250.00	0.02	0.01
46 PEOPLES INSURANCE CO. LTD.	19,770	47.42	937,456.30	31.90	34.70	33.30	658,341.00	-279,115.30	0.00	0.14
47 PRIME ISLAMI LIFE INSURANCE LTD.	50,000	71.48	3,574,137.17	57.10	57.50	57.30	2,865,000.00	-709,137.17	0.00	0.55
Sector Total:	286,414		25,577,421.76				17,569,601.80	-8,007,819.96	-31.31	3.92
MISCELLANEOUS										
48 BERGER PAINTS BANGLADESH LTD.	3,000	1,338.72	4,016,155.86	1,733.4	1,717.1	1,725.25	5,175,750.00	1,159,594.14	0.00	0.62
Sector Total:	3,000		4,016,155.86				5,175,750.00	1,159,594.14	28.87	0.62
PHARMACEUTICALS AND CHE										
49 ACI LIMITED	45,240	280.27	12,679,509.30	260.20	261.20	260.70	11,794,068.00	-885,441.30	0.00	1.94
50 BEXIMCO PHARMACEUTICALS LTD.	52,862	89.72	4,742,655.69	146.20	145.70	145.95	7,715,208.90	2,972,553.21	0.01	0.73
51 SQUARE PHARMACEUTICALS LTD.	144,664	218.91	31,668,725.69	209.80	210.20	210.00	30,379,440.00	-1,289,285.69	0.00	4.85
52 THE ACME LABORATORIES LTD.	200,000	88.03	17,605,211.92	85.00	84.80	84.90	16,980,000.00	-625,211.92	0.00	2.70
Sector Total:	442,766		66,696,102.60				66,868,716.90	172,614.30	0.26	10.22
SERVICES										
53 SUMMIT ALLIANCE PORT LIMITED	229,736	92.34	21,212,969.82	30.20	30.10	30.15	6,926,540.40	-14,286,429.42	-0.01	3.25
Sector Total:	229,736		21,212,969.82				6,926,540.40	-14,286,429.42	-67.35	3.25
TELECOMMUNICATION										
54 BANGLADESH SUBMARINE CABLE CO.	75,116	164.27	12,339,106.44	218.90	217.20	218.05	16,379,043.80	4,039,937.36	0.00	1.89
55 GRAMEEN PHONE LTD.	10,715	321.35	3,443,283.75	286.60	288.00	287.30	3,078,419.50	-364,864.25	0.00	0.53
Sector Total:	85,831		15,782,390.19				19,457,463.30	3,675,073.11	23.29	2.42
TEXTILES										
56 EVINCE TEXTILES LTD.	381,150	16.89	6,437,626.93	9.40	9.40	9.40	3,582,810.00	-2,854,816.93	0.00	0.99
57 R. N. SPINNING MILLS LIMITED	514,800	21.15	10,886,218.87	6.20	6.40	6.30	3,243,240.00	-7,642,978.87	-0.01	1.67
58 SQUARE TEXTILE MILLS LTD.	401,496	65.75	26,399,692.60	67.50	67.50	67.50	27,100,980.00	701,287.40	0.00	4.04
59 TALLU SPINNING MILLS LTD.	180,554	30.97	5,592,064.67	9.90	10.60	10.25	1,850,678.50	-3,741,386.17	-0.01	0.86
60 ZAHEEN SPINNING LIMITED	124,162	19.30	2,396,756.95	9.90	9.90	9.90	1,229,203.80	-1,167,553.15	0.00	0.37
Sector Total:	1,602,162		51,712,360.02				37,006,912.30	-14,705,447.72	-28.44	7.92
TRAVEL AND LEISURE										
61 UNIQUE HOTEL & RESORTS LIMITED	61,918	71.52	4,428,526.24	76.00	75.50	75.75	4,690,288.50	261,762.26	0.00	0.68
62 UNITED AIRWAYS (BD) LIMITED	152,460	13.83	2,108,821.85	0.00	0.00	0.00	0.00	-2,108,821.85	-0.01	0.32
Sector Total:	214,378		6,537,348.09				4,690,288.50	-1,847,059.59	-28.25	1.00
Listed Securities:	**13,790,856**		**652,734,068.72**				**467,155,389.50**	**-185,578,679.22**		**100.0**

ICB AMCL SECOND MUTUAL FUND

Print date: 10-Apr-2023

PORTFOLIO STATEMENT

AS ON: **30-Mar-2023**

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

Non Listed Securities:

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

Total Non Listed Securities	0	0.00	0.00	0.00	
Total Listed Securities:	13,790,856	652,734,068.72	467,155,389.50	-185,578,679.22	
Grand Total:	13,790,856	652,734,068.72	467,155,389.50	-185,578,679.22	