

ICB AMCL Unit Fund

Statement of Financial Position (Unaudited) As at 31 March 2023

Particulars	Notes	31/Mar/2023	30/Jun/2022
		BDT	BDT
Assets			
Investments in securities	5	8,058,135,053	8,225,819,263
Investment in money market (FDR)	6	645,000,000	770,000,000
Cash and cash equivalents	7	116,473,137	99,447,957
Other current assets	8	21,558,020	21,082,988
Total assets		8,841,166,210	9,116,350,208
Equity and liabilities			
Equity			
Unit capital	9	3,809,250,500	3,671,799,700
Unit premium reserve	10	4,674,736,626	4,526,258,247
Dividend equalization reserve	11	9,415,784	9,415,784
Retained earnings	12	224,449,896	779,618,900
Total equity		8,717,852,806	8,987,092,631
Liabilities			
Unclaimed/ Dividend payable	13	33,183,584	26,883,182
Other liabilities	14	90,129,821	102,374,395
Total liabilities		123,313,405	129,257,577
Total equity and liabilities		8,841,166,210	9,116,350,208
Net Asset Value (NAV) per unit			
At cost	15	252.05	278.58
At market price	16	211.93	244.76


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


Chief Executive Officer
(ICB Asset Management Co. Ltd.)


Member of Trustee
(Sandhani Life Insurance Co.Ltd)

Dated: 26 April 2023

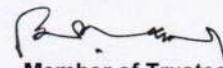
ICB AMCL Unit Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For the year ended 31 March 2023

Particulars	Notes	01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022	01.01.2023 to 31.03.2023	01.01.2022 to 31.03.2022
		BDT	BDT Restated	BDT	BDT Restated
Income					
Profit on sale of investments	17	124,725,064	503,281,240	16,637,006	114,855,001
Dividend income from investment in securities	18	190,999,842	224,278,644	24,474,665	76,119,439
Interest on bank deposits and bonds	19	55,528,581	27,525,353	26,071,866	10,527,671
Other income		1,200	4,350	350	1,750
Total Income		371,254,688	755,089,587	67,183,888	201,503,861
Expenses					
Management fee		67,992,692	67,114,784	22,594,138	22,741,802
Trustee fee		6,498,995	6,411,204	2,160,783	2,175,550
Custodian fee		6,500,581	6,324,269	2,585,400	1,885,520
Annual BSEC fee		6,054,188	6,716,811	1,702,878	2,477,807
Audit fee		57,500	23,000	-	-
Commission to agents		1,039,064	703,577	122,331	-
Other operating expenses	20	1,064,049	1,430,038	205,131	282,217
Total expenses		89,207,068	88,723,683	29,370,660	29,562,896
Profit before provision/writeback		282,047,619	666,365,904	37,813,227	171,940,965
(Provision)/Write back of provision against diminution in value	21	(286,446,669)	267,651,291	27,396,516	(132,916,879)
Profit for the year		(4,399,049)	934,017,195	65,209,744	39,024,086
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		(4,399,049)	934,017,195	65,209,744	39,024,086
Earnings per unit during the year	22	(0.12)	12.93	1.69	(11.86)


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ICB AMCL Unit Fund

Statement of Changes in Equity (Unaudited) For the year ended 31 March 2023

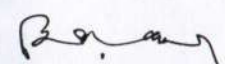
Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total
Balance as at 01 July 2022	3,671,799,700	4,526,258,247	9,415,784	779,618,900	8,987,092,631
Unit capital	137,450,800	-	-	-	137,450,800
Unit premium reserve	-	148,478,379	-	-	148,478,379
Dividend paid for FY 2021-2022 (Tk 15 per Unit)	-	-	-	(550,769,955)	(550,769,955)
Profit for the year ended 31 March 2023	-	-	-	(4,399,049)	(4,399,049)
Balance as at 31 March 2023	3,809,250,500	4,674,736,626	9,415,784	224,449,896	8,717,852,806

Statement of Changes in Equity (Unaudited) For the year ended 31 March 2022

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total
Balance as at 01 July 2021	3,495,893,200	4,336,401,723	9,415,784	397,306,191	8,239,016,898
Unit capital	118,335,000	-	-	-	118,335,000
Unit premium reserve	-	120,308,924	-	-	120,308,924
Dividend paid for FY 2020-2021 (Tk 11 per Unit)	-	-	-	(384,548,253)	(384,548,253)
Profit for the year ended 31 March 2022	-	-	-	934,017,195	934,017,195
Balance as at 31 March 2022	3,614,228,200	4,456,710,647	9,415,784	946,775,133	9,027,129,764


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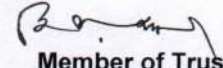
ICB AMCL Unit Fund

Statement of Cash Flows (Unaudited) For the year ended 31 March 2023

Particulars	Notes	01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022
		BDT	BDT
A. Cash flow from operating activities			
Dividend from investment in securities		193,077,910	205,709,319
Interest on bank deposits and bonds		57,626,394	36,248,597
Other income		1,200	4,350
Expenses		(101,451,643)	(70,192,748)
Net cash from/(used in) operating activities	24	149,253,862	171,769,518
B. Cash flow from investing activities			
Sale of Securities		923,632,435	2,760,153,167
Purchase of Securities		(922,320,743)	(2,575,850,363)
Share application money		(4,685,000)	(123,290,340)
Refund of share application money		4,685,000	123,290,340
Investment in FDR		(205,000,000)	(750,000,000)
Encashment of FDR		330,000,000	200,000,000
Net cash from/(used in) investing activities		126,311,693	(365,697,196)
C. Cash flow from financing activities			
Units sold		290,245,700	248,898,400
Units surrendered		(152,794,900)	(130,563,400)
Premium received on sale of units		310,766,171	261,925,359
Premium refunded on surrender of units		(162,287,792)	(141,616,435)
Dividend paid during the year		(544,469,553)	(380,320,766)
Net cash from/(used in) financing activities		(258,540,374)	(141,676,842)
D. Net changes in cash and cash equivalents (D=A+B+C)		17,025,180	(335,604,520)
E. Opening cash and cash equivalents		99,447,957	560,552,513
F. Closing cash and cash equivalents (F=D+E)		116,473,137	224,947,993
Net operating cash flows per unit for the year	23	3.92	4.75


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Dated: 26 April 2023

ICB AMCL Unit Fund

Notes to the Financial Statements (Unaudited) For the year ended 31 March 2023

1. Fund profile

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 (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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 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.

2. 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.

3. Basis of accounting

3.1 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, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, 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.

3.2 Basis of measurement

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

3.3 Functional and presentation currency

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

3.4 Reporting period

The financial statements are prepared for a period from 1 July 2022 to 31 March 2023.

3.5 Components of the financial statements

Following are the components of the financial statements:

- (i) Statement of financial position (balance sheet);
- (ii) Statement of profit or loss and other comprehensive income (revenue account);
- (iii) Statement of changes in equity;
- (iv) Statement of cash flows;
- (v) Explanatory notes to the above financial statements which also describe accounting policies adopted and followed by the Fund.

ICB AMCL Unit Fund

Notes to the Financial Statements (Unaudited) For the year ended 31 March 2023

4. 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 current and following pages:

- A. Policy of investment in securities
- B. Valuation policy
- C. Net Asset Value (NAV) calculation
- D. Revenue recognition
- E. Management fee
- F. Trustee fee
- G. Custodian fee
- H. Annual BSEC fee
- I. Taxation
- J. Dividend policy
- K. Cash and cash equivalents
- L. Provisions
- M. Statement of cash flows
- N. Earnings per unit
- O. Pricing of unit capital
- P. Dividend Equalisation Reserve
- Q. Financial Risk Management

A. Policy of investment in securities

- (i) The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.
- (ii) At least 60% 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.

B. Valuation policy

- (i) IFRS 9 sets out requirements for recognising 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 diminution 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 Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.
- (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 31 March 2023.
- (iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 31 March 2023.

ICB AMCL Unit Fund

Notes to the Financial Statements (Unaudited) For the year ended 31 March 2023

C. Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

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

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

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

D. Revenue recognition

- (i) Income arising from the sale of investments are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.
- (ii) The cash dividend is recognised on an accrual basis. Dividends are recognised immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognised when shareholders' right to receive dividends is established.
- (iii) Interest income is recognised on an accrual basis.
- (iv) Capital gain is recognised on being realised.

E. Management fee

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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%

F. 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.

G. 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.

H. Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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 AMCL Unit Fund

Notes to the Financial Statements (Unaudited) For the year ended 31 March 2023

I. Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, 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.

J. Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

K. 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 (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

L. Statement of cash flows

Cash flows have been prepared under the direct method according to IAS-7 'Statement of Cash Flows.'

M. 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).

N. 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.

O. Dividend equalisation reserve

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

P. 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.

ICB AMCL Unit Fund
Notes to the financial statements
For the year ended 31 March 2023

	31/Mar/2023	30/Jun/2022
	BDT	BDT
5. Investments in securities		
Listed securities (note 5.1)	7,748,567,619	7,931,460,625
Non-listed securities (note 5.2)	309,567,433	294,358,638
	8,058,135,053	8,225,819,263

5.1 Sector wise break up of investments in listed securities is as follows (as at 31 Mar 2023):

Sector/category	Total cost	Total market value	Surplus/(Deficit)
	BDT	BDT	BDT
BANKS	742,298,335	660,435,029	(81,863,306)
FUNDS	264,168,983	220,245,356	(43,923,627)
ENGINEERING	1,033,793,920	670,848,482	(362,945,438)
FOOD AND ALLIED PRODUCTS	741,004,542	791,556,807	50,552,265
FUEL AND POWER	1,408,774,550	1,148,032,807	(260,741,743)
TEXTILES	496,920,542	396,338,543	(100,581,999)
PHARMACEUTICALS AND CHEMICAL	1,432,423,724	1,449,084,003	16,660,280
SERVICES	68,621,388	40,936,253	(27,685,135)
CEMENT	594,796,843	370,271,402	(224,525,440)
IT	62,017,641	59,297,633	(2,720,008)
TANNARY INDUSTRIES	215,567,891	188,603,142	(26,964,749)
CERAMIC INDUSTRY	195,366,217	163,090,014	(32,276,204)
INSURANCE	640,520,194	460,265,973	(180,254,222)
TELECOMMUNICATION	302,440,193	340,614,191	38,173,998
TRAVEL AND LEISURE	99,606,045	69,662,048	(29,943,997)
FINANCE AND LEASING	667,215,704	385,239,474	(281,976,229)
CORPORATE BOND	211,897,040	223,643,999	11,746,958
MISCELLANEOUS	93,604,921	110,402,462	16,797,541
	9,271,038,675	7,748,567,619	(1,522,471,055)

5.2 Non-listed securities

Open-ended Mutual Fund (5.2.1)	233,367,433	217,635,638
Non-listed bond/debenture (5.2.2)	52,300,000	52,823,000
Preference share (5.2.3)	23,900,000	23,900,000
	309,567,433	294,358,638

31/Mar/2023	30/Jun/2022
BDT	BDT

5.2.1 Break up of investments in non-listed securities is as follows (as at 31 March 2023):

Investments in stocks/securities	Number of shares/units	Total cost	Total market / fair value
Open-ended Mutual Fund			
1 Second ICB Unit Fund	703,387	8,721,998.80	8,581,321.40
2 ICB AMCL Second NRB Unit Fund	4,988,060	61,548,203.90	53,871,048.00
3 Fifth ICB Unit Fund	460,000	5,106,000.00	4,876,000.00
4 Third ICB Unit Fund	880,000	10,736,000.00	10,032,000.00
5 Fourth ICB Unit Fund	2,995,000	34,442,500.00	32,046,500.00
6 Eighth ICB Unit Fund	246,640	2,787,032.00	2,614,384.00
7 Grameen Bank-AIMS First Unit Fund	500,000	5,000,000.00	5,000,000.00
8 CAPM UNIT FUND	89,000	10,016,950.00	10,518,020.00
9 CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	945,000.00
10 VIPB SEBL 1st Unit Fund	1,145,600	7,407,177.02	11,284,160.00
11 IDLC GROWTH FUND	1,000,000	10,000,000.00	11,320,000.00
12 SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000.00	13,500,000.00
13 HFAML-Shariah Unit Fund	1,000,000	10,000,000.00	9,410,000.00
14 SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	5,825,000.00
15 UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	25,578,000.00
16 Seventh ICB Unit Fund	2,370,000	28,203,000.00	27,966,000.00
	20,427,687	241,381,362	233,367,433

5.2.2 Non-listed bond/debenture

Ashuganj Power Station Company Limited	10,000	50,000,000	52,300,000
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5.2.3 Preference share

Bangladesh Development Company Ltd.	239,000	23,900,000	23,900,000
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6.00 Investment in money market (FDR)Name of the bank and branches

Investment Corporation of Bangladesh, Head Office	200,000,000	150,000,000
Janata Bank Ltd., Nagar Bhaban branch	100,000,000	100,000,000
Jamuna Bank Ltd, Shantinagar branch	-	100,000,000
Agrani Bank Ltd. Foreign Exchange branch	85,000,000	100,000,000
IFIC Bank Ltd., Principal branch	50,000,000	50,000,000
IFIC Bank Ltd., Principal branch	40,000,000	40,000,000
IFIC Bank Ltd., Principal branch	30,000,000	40,000,000
Exim Bank Ltd., Head Office Corporate branch	-	30,000,000
IFIC Bank Ltd., Faderation branch	-	30,000,000
Exim Bank Ltd., Head Office Corporate branch	-	20,000,000
Investment Corporation of Bangladesh, Head Office	-	20,000,000
Investment Corporation of Bangladesh, Head Office	-	20,000,000
Pubali Bank Ltd., Banasree branch	20,000,000	20,000,000
Social Islami Bank Ltd, Agargaon branch	10,000,000	10,000,000
Social Islami Bank Ltd, Agargaon branch	-	10,000,000
Exim Bank Ltd., Satmasjid road branch	10,000,000	-
One Bank Ltd., Sonargaon branch	30,000,000	-
Al arafa Islami bank, Head Office Branch	60,000,000	-
Social Islami Bank Ltd, Banasree branch	-	10,000,000
First Security Islami Bank, Topkhana road branch	-	10,000,000
One Bank Ltd., Bijoyagar branch	-	10,000,000
Mutual trust bank,	10,000,000	-
	645,000,000	770,000,000

7.00 Cash and cash equivalents

STD accounts (note 6.1)	77,460,936	67,058,819
SND accounts (note 6.2)	5,829,193	27,049,905
Dividend account (note 6.3)	33,183,008	5,339,233
	116,473,137	99,447,957

7.01 STD accountsName of the bank and branchesAccount no.

IFIC Bank Ltd., Principal branch	1001-121263-041	75,531,231	66,564,541
Dhaka Bank Ltd., Kakrail branch	1061500000435	1,929,705	494,278
		77,460,936	67,058,819

7.02 SND accounts with Sellin Agents:Name of the bank and branchesAccount no.

IFIC Bank Ltd., Khulna branch	4060-237518-041	343,813	1,604,321
IFIC Bank Ltd., Agrabad branch	2030-159133-041	1,113,398	73,826
IFIC Bank Ltd., Naya Paltan branch	1020-195043-041	1,437,580	17,182,985
IFIC Bank Ltd., Sylhet branch	3033-185975-041	713,394	6,978,844
IFIC Bank Ltd., Bogra branch	6082-248734-041	786,710	598,365
IFIC Bank Ltd., Barisal branch	5064-304025-041	1,116,347	515,452
IFIC Bank Ltd., Rajshahi branch	6080-326896-041	317,951	41,624
Standard Chartered Bank, Sylhet branch	01036000326	-	54,488
		5,829,193	27,049,905

7.03 Dividend accounts:**Name of the bank and branches****Account no.**

		31/Mar/2023	30/Jun/2022
		BDT	BDT
IFIC Bank Ltd., Federation branch	1008-111305-041	89,101	-
IFIC Bank Ltd., Federation branch	1008-111321-041	72,285	42,777
IFIC Bank Ltd., Federation branch	1008-111338-041	213,708	27,970
IFIC Bank Ltd., Federation branch	1008-111355-041	307,137	88,891
IFIC Bank Ltd., Federation branch	1008-000116-041	137,051	30,953
IFIC Bank Ltd., Federation branch	1008-000170-041	557,722	99,615
IFIC Bank Ltd., Federation branch	1008-000251-041	991,649	67,470
IFIC Bank Ltd., Federation branch	1008- 000353-041	997,868	636,919
Shahjalal Islami Bank, Motijheel branch	401513100001059	1,533,453	66,172
Shahjalal Islami Bank, Motijheel branch	4015-13100004075	216,358	49,568
IFIC Bank Ltd., Principal branch	1001-000577-041	1,423,165	200,320
IFIC Bank Ltd., Principal branch	1001-759347-041	1,673,453	94,732
IFIC Bank Ltd., Principal branch	1001-095838-041	1,386,461	34,808
IFIC Bank Ltd., Principal branch	170140247041	3,072,481	108,318
IFIC Bank Ltd., Principal branch	170216287041	2,851,361	57,078
IFIC Bank Ltd., Principal branch	100100212041	4,247,279	56,352
Jamuna Bank Ltd., Shantinagar branch	90320000932	2,865,335	37,407
Jamuna Bank Ltd., Shantinagar branch	903200001128	3,456,895	3,639,883
IFIC Bank Ltd., Principal branch	0100100407041	7,090,249	-
		33,183,008	5,339,233

8.00 Other current assets

Dividend receivable	2,957,548	5,035,616
Interest receivable	8,148,368	10,246,181
Receivable from ISTCL for sale of shares	10,452,104	5,801,191
	21,558,020	21,082,988

9.00 Unit capital

Opening balance	3,671,799,700	3,495,893,200
Add: Unit sold during the year	290,245,700	361,502,100
	3,962,045,400	3,857,395,300
Less: Unit surrender by holder	(152,794,900)	(185,595,600)
Closing balance as on 31 March 2023	3,809,250,500	3,671,799,700

The unit capital represents 3,80,92,505 number of units of BDT 100 each.

10.00 Unit premium reserve

Opening balance	4,526,258,247	4,336,401,723
Add: Premium on sale of units during the year	310,766,171	396,057,211
	4,837,024,418	4,732,458,934
Less: Adjustment against surrender of units during the year	(162,287,792)	(206,200,687)
Closing balance as on 31 March 2023	4,674,736,626	4,526,258,247

11.00 Dividend equalization reserve

Opening balance	9,415,784	9,415,784
Less: Dividend paid for FY 2021-2022	-	-
Closing balance as on 31 March 2023	9,415,784	9,415,784

12.00 Retained earnings

Opening balance	779,618,900	397,306,191
Add: Net profit for the year	(4,399,049)	766,860,962
	775,219,851	1,164,167,153
Less: Dividend paid for FY 2021-2022	(550,769,955)	(384,548,253)
Closing balance as on 31 March 2023	224,449,896	779,618,900

13.00 Unclaimed/ dividend payable

Opening balance	26,883,182	23,429,325
Add: Addition for this year	550,769,955	384,548,253
	577,653,137	407,977,578
Less: Paid during the year	(544,469,553)	(381,094,396)
Closing balance as on 31 March 2023	33,183,584	26,883,182

31/Mar/2023	30/Jun/2022
BDT	BDT

13.1 Year wise breakup of unclaimed/ dividend payable as at 31 March 2023

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	137,051	137,051
Dividend payable for FY 2008-09	557,722	558,014
Dividend payable for FY 2009-10	991,649	992,129
Dividend payable for FY 2010-11	997,868	999,065
Dividend payable for FY 2011-12	1,533,453	1,534,495
Dividend payable for FY 2012-13	216,358	218,253
Dividend payable for FY 2013-14	1,423,165	1,425,379
Dividend payable for FY 2014-15	1,673,453	1,675,800
Dividend payable for FY 2015-16	1,386,461	1,388,249
Dividend payable for FY 2016-17	3,072,481	3,074,881
Dividend payable for FY 2017-18	2,851,361	2,854,373
Dividend payable for FY 2018-19	4,247,279	4,280,968
Dividend payable for FY 2019-20	2,865,335	3,025,881
Dividend payable for FY 2020-21	3,456,895	4,035,838
Dividend payable for FY 2021-22	7,090,249	-
	33,183,584	26,883,182

14.00 Other liabilities

Management fee payable to ICB AMCL	67,992,692	90,304,140
Trustee fee payable to SLIC	6,498,995	-
Custodian fee payable to ICB	6,500,581	8,379,608
Annual fee payable to BSEC	6,054,188	171,202
Un-adjusted amount of SIP	8,525	5,013
Commission payable to unit sales agents	2,271,905	1,283,455
Audit fee payable	136,250	661,250
Payable for surrendered of Unit Certificates	666,685	666,685
Others		903,042
	90,129,821	102,374,395

15.00 Net asset value per unit (at cost)

Total assets (investment considered at cost price)	9,724,351,194	10,358,088,523
Less: Total liabilities	(123,313,405)	(129,257,577)
Net asset value (NAV)	9,601,037,789	10,228,830,946
Number of units	38,092,505	36,717,997
NAV per unit at cost	252.05	278.58

16.00 Net asset value per unit (at market value)

Total assets	8,196,166,210	9,116,350,208
Less: Total liabilities	(123,313,405)	(129,257,577)
Net asset value (NAV)	8,072,852,805	8,987,092,631
Number of units	38,092,505	36,717,997
NAV per unit at market value	211.93	244.76

	01.07.2022 to 31.03.2023	01.07.2021 to 31.03.2022
	BDT	BDT
17.00 Profit on sale of investments		
Profit on sale of investments	124,725,064	503,281,240
	124,725,064	503,281,240
18.00 Dividend receipts from investment in securities		
Dividend receipts from investment in securities	190,999,842	224,278,644
	190,999,842	224,278,644
19.00 Interest on bank deposits and bonds		
Interest on short term deposits	2,251,887	6,623,664
Interest on fixed deposits	29,214,419	16,808,652
Interest on listed bonds	6,312,277	751,429
Interest on non listed bonds	17,749,999	3,341,608
	55,528,581	27,525,353
20.00 Other operating expenses		
Printing and stationery	43,790	-
CDBL charges	213,200	755,034
Bank charges and excise duty	632,913	363,746
Advertisement & Publicity expenses	158,681	162,689
Printing and stationery	-	64,064
Others	-	33,041
IPO application expenses	11,000	29,000
Dividend distribution expenses	3,864	21,619
Postage and telegram	600	845
	1,064,049	1,430,038
21.00 (Provision)/Write back of provision against diminution in value of investment		
Balance as at July 01, 2022	(1,241,738,314.76)	(1,230,921,889)
Closing Balance as at March 31, 2023	(1,528,184,983.59)	(963,270,598)
	(286,446,668.83)	267,651,291
(Provision)/Write back against diminution in value of investment		
22.00 Earnings per unit for the year		
Profit for the year	(4,399,049)	467,287,793
Number of units	38,092,505	36,142,282
Earnings per unit	(0.12)	12.93
(N.B.: Earnings Per Unit (EPU) has been decreased due to decrease of capital gain and the adoption of International Financial Reporting Standards (IFRS).)		
23.00 Net operating cash flow per unit		
Net cash inflow/(outflow) from operating activities	149,253,862	171,769,518
Number of units	38,092,505	36,142,282
Net operating cash flow per unit	3.92	4.75
(N.B.: Net operating cash flow per share (NOCFPS) has been decreased due to increase of payment of expenses than previous year.)		
24.00 Reconciliation between net profit to operating cash flow		
Net Profit before provision	244,234,392	494,424,939
Less: Profit on sale of investment	(108,088,058)	(388,426,239)
Operating cash flow before changes in working capital	136,146,334	105,998,700
Changes in working capital:		
Decrease/(Increase) of other current assets	4,175,881	(71,678,621)
(Decrease)/Increase of current liabilities	(12,244,574)	(15,448,614)
	(8,068,693)	(87,127,235)
Net operating cash flows	128,077,641	18,871,465



ICB AMCL UNIT FUND

Print date: 16-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.	5,950,413	21.05	125,271,143.06	9.90	10.00	9.95	59,206,609.35	-66,064,533.71	-0.01	1.35
2	BANK ASIA LIMITED	4,675,423	20.39	95,328,542.81	20.40	20.50	20.45	95,612,400.35	283,857.54	0.00	1.03
3	BRAC BANK LTD.	936,316	39.79	37,256,146.25	38.50	38.70	38.60	36,141,797.60	-1,114,348.65	0.00	0.40
4	DHAKA BANK LTD.	4,300,000	13.18	56,655,877.23	13.20	13.30	13.25	56,975,000.00	319,122.77	0.00	0.61
5	DUTCH BANGLA BANK LIMITED	1,177,804	69.63	82,014,290.83	62.60	63.00	62.80	73,966,091.20	-8,048,199.63	0.00	0.88
6	EASTERN BANK LTD.	1,235,433	32.69	40,388,596.26	31.80	32.20	32.00	39,533,856.00	-854,740.26	0.00	0.44
7	EXIM BANK OF BANGLADESH LTD.	1,600,000	12.82	20,517,340.53	10.40	10.50	10.45	16,720,000.00	-3,797,340.53	0.00	0.22
8	JAMUNA BANK LTD.	2,685,777	22.04	59,202,400.24	21.30	21.40	21.35	57,341,338.95	-1,861,061.29	0.00	0.64
9	MERCANTILE BANK LIMITED	1,500,000	12.65	18,979,925.29	13.60	13.70	13.65	20,475,000.00	1,495,074.71	0.00	0.20
10	N C C BANK LTD.	5,244,132	13.12	68,804,629.62	13.80	13.90	13.85	72,631,228.20	3,826,598.58	0.00	0.74
11	NATIONAL BANK LTD.	4,395,700	9.03	39,675,091.69	8.30	8.40	8.35	36,704,095.00	-2,970,996.69	0.00	0.43
12	SOCIAL ISLAMI BANK LIMITED	840,000	13.52	11,356,367.01	12.30	12.50	12.40	10,416,000.00	-940,367.01	0.00	0.12
13	SOUTHEAST BANK LIMITED	1,238,348	14.06	17,415,257.34	13.80	13.90	13.85	17,151,119.80	-264,137.54	0.00	0.19
14	THE CITY BANK LTD.	1,767,411	22.85	40,380,521.64	21.80	22.00	21.90	38,706,300.90	-1,674,220.74	0.00	0.44
15	U.C.B.L.	1,630,781	14.28	23,290,158.40	13.00	13.10	13.05	21,281,692.05	-2,008,466.35	0.00	0.25
16	UTTARA BANK LTD.	325,000	17.73	5,762,046.74	23.30	23.30	23.30	7,572,500.00	1,810,453.26	0.00	0.06
Sector Total:		39,502,538		742,298,334.94				660,435,029.40	-81,863,305.54	-11.03	8.01
CEMENT											
17	CONFIDENCE CEMENT LTD.	70,000	111.11	7,777,799.28	89.00	90.00	89.50	6,265,000.00	-1,512,799.28	0.00	0.08
18	CROWN CEMENT PLC	1,442,862	86.84	125,299,606.30	74.40	71.30	72.85	105,112,496.70	-20,187,109.60	0.00	1.35
19	HEIDELBERG CEMENT BD. LTD.	416,827	449.57	187,394,004.99	179.10	185.50	182.30	75,987,562.10	-111,406,442.89	-0.01	2.02
20	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	89.20	141,337,172.58	64.80	65.00	64.90	102,837,295.00	-38,499,877.58	0.00	1.52
21	MEGHNA CEMENT MILLS LTD.	585,485	93.75	54,888,360.15	58.10	59.80	58.95	34,514,340.75	-20,374,019.40	0.00	0.59
22	PREMIER CEMENT MILLS LIMITED	1,021,406	76.46	78,099,899.27	44.50	44.70	44.60	45,554,707.60	-32,545,191.67	0.00	0.84
Sector Total:		5,121,130		594,796,842.57				370,271,402.15	-224,525,440.42	-37.75	6.42
CERAMIC INDUSTRY											
23	BENGAL FINE CERAMICS LTD.	10,850	98.99	1,074,044.24	0.00	0.00	0.00	0.00	-1,074,044.24	-0.01	0.01
24	RAK CERAMICS(BANGLADESH) LTD.	3,806,068	51.05	194,292,173.25	42.90	42.80	42.85	163,090,013.80	-31,202,159.45	0.00	2.10
Sector Total:		3,816,918		195,366,217.49				163,090,013.80	-32,276,203.69	-16.52	2.11
CORPORATE BOND											
25	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,999.00	4,560.00	4,779.50	35,287,048.50	-1,627,951.50	0.00	0.40
26	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,003	5,040.01	10,095,147.35	5,500.00	5,100.00	5,300.00	10,615,900.00	520,752.65	0.00	0.11
27	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	5,000.00	4,850.00	4,925.00	29,481,050.00	-448,950.00	0.00	0.32
28	IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	1,053.00	1,065.00	1,059.00	148,260,000.00	13,303,107.28	0.00	1.46
Sector Total:		155,372		211,897,040.07				223,643,998.50	11,746,958.43	5.54	2.29
ENGINEERING											
29	AFTAB AUTOMOBILES LTD.	2,451,488	80.56	197,481,008.67	24.50	24.70	24.60	60,306,604.80	-137,174,403.87	-0.01	2.13
30	APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	8.20	8.30	8.25	6,373,125.00	-5,922,518.55	0.00	0.13
31	ATLAS(BANGLADESH) LTD.	374,999	152.56	57,210,172.10	104.20	0.00	104.20	39,074,947.90	-18,135,224.20	0.00	0.62
32	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	634,918	104.60	66,414,955.86	90.00	90.60	90.30	57,333,095.40	-9,081,860.46	0.00	0.72
33	BBS CABLES LTD.	386,387	51.91	20,056,159.95	49.90	49.90	49.90	19,280,711.30	-775,448.65	0.00	0.22
34	BENGAL WINDSOR THERMOPLASTICS	2,007,500	45.60	91,533,031.76	28.30	28.50	28.40	57,013,000.00	-34,520,031.76	0.00	0.99
35	BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	63.90	65.00	64.45	113,878,316.25	-51,666,606.25	0.00	1.79
36	EASTERN CABLES LTD.	500	60.79	30,392.71	181.40	202.80	192.10	96,050.00	65,657.29	0.02	0.00
37	GOLDEN SON LTD.	909,120	23.96	21,783,421.20	18.20	18.20	18.20	16,545,984.00	-5,237,437.20	0.00	0.23
38	GPH ISPAT LTD.	773,406	49.03	37,921,248.36	44.80	45.20	45.00	34,803,270.00	-3,117,978.36	0.00	0.41
39	IFAD AUTOS LIMITED	286,828	49.35	14,153,938.16	44.10	43.90	44.00	12,620,432.00	-1,533,506.16	0.00	0.15
40	NATIONAL POLYMER LIMITED	8,849	53.32	471,809.67	51.00	50.90	50.95	450,856.55	-20,953.12	0.00	0.01
41	NAVANA CNG LIMITED	729,750	68.06	49,663,147.95	24.20	23.80	24.00	17,514,000.00	-32,149,147.95	-0.01	0.54
42	OIMEX ELECTRODE LIMITED	735,000	29.35	21,571,972.12	17.20	17.20	17.20	12,642,000.00	-8,929,972.12	0.00	0.23

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				
43 RUNNER AUTO MOBILES	828,188	55.24	45,747,260.40	48.40	48.40	48.40	40,084,299.20	-5,662,961.20	0.00	0.49
44 S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	33.30	34.00	33.65	114,467,238.65	-38,105,706.55	0.00	1.65
45 SINGER BANGLADESH LTD.	429,541	177.38	76,190,931.67	151.90	151.80	151.85	65,225,800.85	-10,965,130.82	0.00	0.82
46 WALTON HI-TECH INDUSTRIES LIMITED	3,000	1,050.32	3,150,957.75	1,047.70	1,044.80	1,046.25	3,138,750.00	-12,207.75	0.00	0.03
Sector Total:	16,500,600		1,033,793,919.58				670,848,481.90	-362,945,437.68	-35.11	11.15
FINANCE AND LEASING										
47 BANGLADESH INDS. FINANCE CO.	1,200,000	19.34	23,211,926.92	9.50	10.30	9.90	11,880,000.00	-11,331,926.92	0.00	0.25
48 DELTA BRAC HOUSING CORPORATION	2,109,276	71.61	151,039,654.89	57.80	58.10	57.95	122,232,544.20	-28,807,110.69	0.00	1.63
49 FAREAST FINANCE & INVESTMENT CO. LTD.	925,939	10.53	9,754,005.87	5.90	6.00	5.95	5,509,337.05	-4,244,668.82	0.00	0.11
50 FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	5.40	5.50	5.45	10,872,750.00	-16,419,979.98	-0.01	0.29
51 FIRST FINANCE LIMITED.	2,214,274	17.56	38,884,098.32	5.50	5.60	5.55	12,289,220.70	-26,594,877.62	-0.01	0.42
52 IDLC FINANCE LIMITED	1,775,962	55.16	97,961,310.72	46.50	46.60	46.55	82,671,031.10	-15,290,279.62	0.00	1.06
53 INTL. LEASING & FIN. SERVICES	3,937,500	12.31	48,485,607.09	5.60	5.70	5.65	22,246,875.00	-26,238,732.09	-0.01	0.52
54 MIDAS FINANCING LIMITED	115	0.00	0.05	10.00	11.10	10.55	1,213.25	1,213.20	242.64	0.00
55 PEOPLES LEASING & FIN. SERVICE	2,300,000	10.56	24,279,602.12	0.00	0.00	0.00	0.00	-24,279,602.12	-0.01	0.26
56 PREMIER LEASING & FINANCE LTD.	6,615,000	15.80	104,538,282.05	6.80	7.00	6.90	45,643,500.00	-58,894,782.05	-0.01	1.13
57 PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	11.50	11.50	11.50	2,909,419.50	-9,229,069.76	-0.01	0.13
58 UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	7.70	7.60	7.65	24,290,463.60	-25,201,424.32	-0.01	0.53
59 UTTARA FINANCE & INVEST. LTD	1,293,578	61.95	80,138,108.54	33.80	35.30	34.55	44,693,119.90	-35,444,988.64	0.00	0.86
Sector Total:	27,794,861		667,215,703.73				385,239,474.30	-281,976,229.43	-42.26	7.20
FOOD AND ALLIED PRODUCT:										
60 BATBC	827,470	459.90	380,556,659.65	518.70	519.10	518.90	429,374,183.00	48,817,523.35	0.00	4.10
61 EMERALD OIL INDUSTRIES LTD.	96,639	36.59	3,536,142.30	31.60	31.50	31.55	3,048,960.45	-487,181.85	0.00	0.04
62 FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	0.00	0.00	0.00	-20,629.65	-0.01	0.00
63 GOLDEN HARVEST AGRO IND. LTD.	3,000,000	23.76	71,287,101.09	17.50	17.50	17.50	52,500,000.00	-18,787,101.09	0.00	0.77
64 NTC	36,563	637.08	23,293,434.97	603.00	600.00	601.50	21,992,644.50	-1,300,790.47	0.00	0.25
65 OLYMPIC INDUSTRIES LTD.	744,077	217.57	161,892,003.97	155.40	156.00	155.70	115,852,788.90	-46,039,215.07	0.00	1.75
66 UNILEVER CONSUMER CARE LIMITED	53,800	1,866.15	100,399,113.90	3,134.50	0.00	3,134.50	168,636,100.00	68,236,986.10	0.01	1.08
67 ZEAL BANGLA SUGAR MILL	1,100	17.69	19,456.22	138.30	0.00	138.30	152,130.00	132,673.78	0.07	0.00
Sector Total:	4,762,649		741,004,541.75				791,556,806.85	50,552,265.10	6.82	7.99
FUEL AND POWER										
68 BARAKA POWER LIMITED.	1,746,892	30.96	54,083,882.34	21.30	21.40	21.35	37,296,144.20	-16,787,738.14	0.00	0.58
69 DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309	50.47	97,934,239.01	36.60	37.70	37.15	72,082,479.35	-25,851,759.66	0.00	1.06
70 DOREEN POWER GENERATIONS AND SYSTEMS LTD	866,407	70.50	61,081,607.07	61.00	60.80	60.90	52,764,186.30	-8,317,420.77	0.00	0.66
71 ENERGY PAC POWER GENERATION LIMITED	724,500	41.90	30,360,000.00	34.50	34.70	34.60	25,067,700.00	-5,292,300.00	0.00	0.33
72 JAMUNA OIL COMPANY LTD.	780,005	188.08	146,705,869.83	178.50	179.30	178.90	139,542,894.50	-7,162,975.33	0.00	1.58
73 KHULNA POWER COMPANY LTD.	1,000,000	47.00	47,003,272.33	26.60	26.80	26.70	26,700,000.00	-20,303,272.33	0.00	0.51
74 LINDE BANGLADESH LIMITED	73,126	1,288.87	94,249,923.24	1,397.70	1,418.70	1,408.20	102,976,033.20	8,726,109.96	0.00	1.02
75 MEGHNA PETROLEUM LTD.	764,927	203.33	155,529,275.02	198.70	198.30	198.50	151,838,009.50	-3,691,265.52	0.00	1.68
76 MJL BANGLADESH LIMITED	1,246,248	100.72	125,524,022.09	86.70	85.90	86.30	107,551,202.40	-17,972,819.69	0.00	1.35
77 PADMA OIL COMPANY.	74,702	211.24	15,780,260.69	209.20	206.30	207.75	15,519,340.50	-260,920.19	0.00	0.17
78 POWER GRID CO. OF BANGLADESH LTD.	1,027,705	51.53	52,953,532.11	52.40	52.70	52.55	54,005,897.75	1,052,365.64	0.00	0.57
79 SHAHJIBAZAR POWER CO. LTD.	110,153	93.77	10,329,497.69	65.50	67.10	66.30	7,303,143.90	-3,026,353.79	0.00	0.11
80 SUMMIT POWER LTD.	6,121,603	43.29	264,978,180.38	34.00	34.10	34.05	208,440,582.15	-56,537,598.23	0.00	2.86
81 TITAS GAS TRANSMISSION & D.C.L	2,560,000	79.49	203,498,340.51	40.90	41.30	41.10	105,216,000.00	-98,282,340.51	0.00	2.19
82 UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	178,368	273.38	48,762,647.92	233.70	234.20	233.95	41,729,193.60	-7,033,454.32	0.00	0.53
Sector Total:	19,214,945		1,408,774,550.23				1,148,032,807.35	-260,741,742.88	-18.51	15.20
FUNDS										
83 AIBL 1st ISLAMIC MUTUAL FUND	2,500,000	9.65	24,117,979.78	7.30	7.70	7.50	18,750,000.00	-5,367,979.78	0.00	0.26
84 DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,409.95	6.90	7.10	7.00	10,953,971.00	-1,876,438.95	0.00	0.14

ICB AMCL UNIT FUND

Print date: 16-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				
85 EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	6.50	6.60	6.55	23,580,000.00	131,357.30	0.00	0.25
86 GRAMEEN ONE : SCHEME TWO	2,256,885	15.91	35,913,464.89	15.20	15.10	15.15	34,191,807.75	-1,721,657.14	0.00	0.39
87 ICB AMCL SONALI BANK 1ST MF	2,942,222	9.20	27,079,764.50	7.80	7.80	7.80	22,949,331.60	-4,130,432.90	0.00	0.29
88 ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	6.50	6.70	6.60	7,197,300.00	-1,753,692.15	0.00	0.10
89 L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	6.40	6.50	6.45	31,272,689.55	-11,934,278.99	0.00	0.47
90 MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	6.60	6.60	6.60	34,980,000.00	-9,876,795.82	0.00	0.48
91 NCCBL MUTUAL FUND-1	1,716,073	8.63	14,806,507.47	6.80	6.90	6.85	11,755,100.05	-3,051,407.42	0.00	0.16
92 PRIME BANK 1ST ICB AMCL M FUND	553,485	8.46	4,684,690.75	7.70	7.80	7.75	4,289,508.75	-395,182.00	0.00	0.05
93 VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428.17	7.30	7.50	7.40	17,977,108.60	-3,290,319.57	0.00	0.23
94 VANGUARD AML RUPALI BANK BALANCED FUND	328,467	9.15	3,005,338.60	7.40	6.90	7.15	2,348,539.05	-656,799.55	0.00	0.03
Sector Total:	29,130,303		264,168,983.32				220,245,356.35	-43,923,626.97	-16.63	2.85
INSURANCE										
95 AGRANI INSURANCE CO. LTD.	304,533	53.14	16,183,571.59	33.80	0.00	33.80	10,293,215.40	-5,890,356.19	0.00	0.17
96 ASIA PACIFIC GENERAL INSURANCE	446,866	66.35	29,650,246.32	43.60	44.10	43.85	19,595,074.10	-10,055,172.22	0.00	0.32
97 CENTRAL INSURANCE CO.LTD.	206,125	45.60	9,399,272.79	37.40	42.00	39.70	8,183,162.50	-1,216,110.29	0.00	0.10
98 CRYSTAL INSURANCE COMPANY LIMITED	326,289	48.15	15,709,827.64	35.10	36.80	35.95	11,730,089.55	-3,979,738.09	0.00	0.17
99 DELTA LIFE INSURANCE CO.LTD.	515,623	134.78	69,495,828.11	143.90	142.00	142.95	73,708,307.85	4,212,479.74	0.00	0.75
100 EASTLAND INSURANCE CO.LTD.	35,700	24.38	870,289.40	23.70	26.00	24.85	887,145.00	16,855.60	0.00	0.01
101 FAREAST ISLAMI LIFE INSURANCE	120,182	77.80	9,350,499.99	75.10	82.80	78.95	9,488,368.90	137,868.91	0.00	0.10
102 GREEN DELTA INSURANCE	2,449,033	107.55	263,401,540.95	65.10	66.30	65.70	160,901,468.10	-102,500,072.85	0.00	2.84
103 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	0.00
104 MERCHANTILE INSURANCE CO. LTD.	510,464	51.15	26,110,560.76	29.20	31.00	30.10	15,364,966.40	-10,745,594.36	0.00	0.28
105 NITOL INSURANCE COMPANY LTD.	1,264,627	50.29	63,601,316.39	35.50	39.80	37.65	47,613,206.55	-15,988,109.84	0.00	0.69
106 PEOPLES INSURANCE CO. LTD.	424,540	52.34	22,220,951.04	31.90	34.70	33.30	14,137,182.00	-8,083,769.04	0.00	0.24
107 PIONEER INSURANCE COMPANY LTD	226,880	92.39	20,961,167.62	71.80	71.90	71.85	16,301,328.00	-4,659,839.62	0.00	0.23
108 POPULAR LIFE INSURANCE CO. LTD	98,300	71.32	7,010,795.93	68.80	67.00	67.90	6,674,570.00	-336,225.93	0.00	0.08
109 PRAGATI INSURANCE LTD.	928,655	84.58	78,546,149.06	61.60	60.30	60.95	56,601,522.25	-21,944,626.81	0.00	0.85
110 PURABI GENERAL INSURANCE CO.LD	35,081	27.02	948,042.98	25.30	0.00	25.30	887,549.30	-60,493.68	0.00	0.01
111 RELIANCE INSURANCE CO. LTD	25,000	23.34	583,502.55	55.40	58.80	57.10	1,427,500.00	843,997.45	0.01	0.01
112 REPUBLIC INSURANCE COMPANY LTD.	201,916	31.83	6,426,631.37	31.60	31.10	31.35	6,330,066.60	-96,564.77	0.00	0.07
Sector Total:	8,124,814		640,520,194.49				460,265,972.50	-180,254,221.99	-28.14	6.91
IT										
113 AAMRA TECHNOLOGIES LTD.	310,326	35.98	11,164,063.91	35.70	35.50	35.60	11,047,605.60	-116,458.31	0.00	0.12
114 INFORMATION TECHNOLOGY CONSULTANTS LTD.	1,388,490	36.63	50,853,577.53	35.00	34.50	34.75	48,250,027.50	-2,603,550.03	0.00	0.55
Sector Total:	1,698,816		62,017,641.44				59,297,633.10	-2,720,008.34	-4.39	0.67
MISCELLANEOUS										
115 BERGER PAINTS BANGLADESH LTD.	33,500	1,146.16	38,396,194.89	1,733.40	1,717.10	1,725.25	57,795,875.00	19,399,680.11	0.01	0.41
116 BEXIMCO LIMITED(SHARE)	372,354	122.47	45,603,159.79	115.60	115.70	115.65	43,062,837.25	-2,540,322.54	0.00	0.49
117 BSC	75,000	127.55	9,566,357.29	127.40	127.10	127.25	9,543,750.00	-22,607.29	0.00	0.10
118 ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	0.00	0.00	0.00	0.00	-39,209.36	-0.01	0.00
Sector Total:	491,354		93,604,921.33				110,402,462.25	16,797,540.92	17.95	1.01
PHARMACEUTICALS AND CHE										
119 ACI FORMULATION LIMITED	261,562	157.10	41,091,436.20	155.00	156.30	155.65	40,712,125.30	-379,310.90	0.00	0.44
120 ACI LIMITED	1,061,160	276.62	293,534,593.92	260.20	261.20	260.70	276,644,412.00	-16,890,181.92	0.00	3.17
121 BEXIMCO PHARMACEUTICALS LTD.	1,169,215	92.54	108,194,422.90	146.20	145.70	145.95	170,646,929.25	62,452,506.35	0.01	1.17
122 KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	6.40	6.50	6.45	7,095,000.00	-4,841,538.25	0.00	0.13
123 MARICO BANGLADESH LIMITED	5,479	1,261.98	6,914,372.24	2,421.50	2,380.00	2,400.75	13,153,709.25	6,239,337.01	0.01	0.07
124 ORION PHARMA LIMITED	59,247	84.78	5,023,131.27	79.60	79.60	79.60	4,716,061.20	-307,070.07	0.00	0.05
125 RENATA (BD) LTD.	85,297	809.91	69,083,128.75	1,217.90	0.00	1,217.90	103,883,216.30	34,800,087.55	0.01	0.75
126 SQUARE PHARMACEUTICALS LTD.	2,839,000	222.48	631,613,236.25	209.80	210.20	210.00	596,190,000.00	-35,423,236.25	0.00	6.81
127 THE ACME LABORATORIES LTD.	2,380,829	98.40	234,266,310.35	85.00	84.80	84.90	202,132,382.10	-32,133,928.25	0.00	2.53

ICB AMCL UNIT FUND

Print date: 16-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				
126 THE IBN SINA PHARMA. LTD.	119,402	255.99	30,566,252.01	286.60	281.40	284.00	33,910,168.00	3,343,915.99	0.00	0.33
126 THERAPEUTICS (BD) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	-200,301.71	-0.01	0.00
Sector Total:	9,081,651		1,432,423,723.85				1,449,084,003.40	16,660,279.55	1.16	15.45
SERVICES										
130 SUMMIT ALLIANCE PORT LIMITED	1,357,753	50.54	68,621,387.61	30.20	30.10	30.15	40,936,252.95	-27,685,134.66	0.00	0.74
Sector Total:	1,357,753		68,621,387.61				40,936,252.95	-27,685,134.66	-40.34	0.74
TANNARY INDUSTRIES										
131 APEX FOOTWEAR LIMITED	75,319	261.77	19,716,322.51	299.80	301.00	300.40	22,625,827.60	2,909,505.09	0.00	0.21
132 APEX TANNERY LTD.	372,276	132.12	49,183,536.89	109.20	111.00	110.10	40,987,587.60	-8,195,949.29	0.00	0.53
132 BATA SHOES (BD) LTD.	133,908	1,095.29	146,668,031.84	946.70	920.10	933.40	124,989,727.20	-21,678,304.64	0.00	1.58
Sector Total:	581,503		215,567,891.24				188,603,142.40	-26,964,748.84	-12.51	2.33
TELECOMMUNICATION										
134 BANGLADESH SUBMARINE CABLE CO.	1,000,000	169.04	169,042,760.24	218.90	217.20	218.05	218,050,000.00	49,007,239.76	0.00	1.82
135 GRAMEEN PHONE LTD.	426,607	312.69	133,397,433.01	286.60	288.00	287.30	122,564,191.10	-10,833,241.91	0.00	1.44
Sector Total:	1,426,607		302,440,193.25				340,614,191.10	38,173,997.85	12.62	3.26
TEXTILES										
136 ARGON DENIMS LIMITED	1,314,057	20.60	27,071,504.54	18.20	18.80	18.50	24,310,054.50	-2,761,450.04	0.00	0.29
137 BD.DYEING & FINISHING IND	18,120	46.60	844,325.08	0.00	0.00	0.00	0.00	-844,325.08	-0.01	0.01
138 C & A TEXTILES LIMITED	616,210	11.05	6,809,139.58	10.20	10.20	10.20	6,285,342.00	-523,797.58	0.00	0.07
138 DANDY DYEING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	-2,506.07	-0.01	0.00
140 DYNAMIC TEXTILE LTD.	6,820	23.47	160,071.55	0.00	0.00	0.00	0.00	-160,071.55	-0.01	0.00
141 ENVOY TEXTILES LTD.	150,284	47.07	7,074,015.49	43.90	44.60	44.25	6,650,067.00	-423,948.49	0.00	0.08
142 ESQUIRE KNIT COMPOSITE LTD.	596,750	36.19	21,595,731.77	34.50	34.80	34.65	20,677,387.50	-918,344.27	0.00	0.23
142 EVINCE TEXTILES LTD.	2,699,812	16.93	45,718,314.17	9.40	9.40	9.40	25,378,232.80	-20,340,081.37	0.00	0.49
144 FAMILYTEX (BD) LTD.	4,299,750	9.85	42,372,874.58	4.90	4.70	4.80	20,638,800.00	-21,734,074.58	-0.01	0.46
145 HAMID FABRICS LIMITED	356,416	23.63	8,420,332.49	17.50	18.40	17.95	6,397,667.20	-2,022,665.29	0.00	0.09
146 HWA WELL TEXTILES (BD) LIMITED	232,242	45.46	10,558,427.24	47.30	48.50	47.90	11,124,391.80	565,964.56	0.00	0.11
147 MALEK SPINNING MILLS LTD.	154,697	26.40	4,084,049.49	27.10	27.20	27.15	4,200,023.55	115,974.06	0.00	0.04
148 METRO SPINNING LIMITED	33	6.14	202.56	31.30	32.40	31.85	1,051.05	848.49	0.04	0.00
149 R. N. SPINNING MILLS LIMITED	3,920,400	20.01	78,458,753.83	6.20	6.40	6.30	24,698,520.00	-53,760,233.83	-0.01	0.85
150 SQUARE TEXTILE MILLS LTD.	3,329,999	58.66	195,338,020.99	67.50	67.50	67.50	224,774,983.13	29,436,962.14	0.00	2.11
151 TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	9.90	10.60	10.25	11,884,875.00	-18,204,596.32	-0.01	0.32
152 ZAHEEN SPINNING LIMITED	941,126	19.47	18,322,801.57	9.90	9.90	9.90	9,317,147.40	-9,005,654.17	0.00	0.20
Sector Total:	19,796,316		496,920,542.32				396,338,542.93	-100,581,999.40	-20.24	5.36
TRAVEL AND LEISURE										
153 UNIQUE HOTEL & RESORTS LIMITED	919,631	69.98	64,356,831.64	76.00	75.50	75.75	69,632,048.25	5,305,216.61	0.00	0.69
154 UNITED AIRWAYS (BD) LIMITED	2,697,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	-35,249,213.35	-0.01	0.38
Sector Total:	3,616,837		99,606,044.99				69,632,048.25	-29,943,996.74	-30.06	1.07
Listed Securities:	192,174,967		9,271,038,674.20				7,748,567,619.47	-1,522,471,054.73		100.00

ICB AMCL UNIT FUND

Print date: 16-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)	%Change s(in terms of cost)
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A.OPEN-END MUTUAL FUNDS(Script wise)

1	Second ICB Unit Fund	703,387	8,721,998.80	12.20	8,581,321.40	-140,677.00	0.00
2	ICB AMCL Second NRB Unit Fund	4,988,060	61,548,203.90	10.80	53,871,048.00	-7,677,156.00	0.00
3	Fifth ICB Unit Fund	460,000	5,106,000.00	10.60	4,876,000.00	-230,000.00	0.00
4	Third ICB Unit Fund	880,000	10,736,000.00	11.40	10,032,000.00	-704,000.00	0.00
5	Fourth ICB Unit Fund	2,995,000	34,442,500.00	10.70	32,046,500.00	-2,396,000.00	0.00
6	Eighth ICB Unit Fund	246,640	2,787,032.00	10.60	2,614,384.00	-172,648.00	0.00
7	Grameen Bank-AIMS First Unit Fund	500,000	5,000,000.00	10.00	5,000,000.00	0.00	0.00
8	CAPM UNIT FUND	89,000	10,016,950.00	118.18	10,518,020.00	501,070.00	0.00
9	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	9.45	945,000.00	-55,000.00	0.00
10	VIPB SEBL 1st Unit Fund	1,145,600	7,407,177.02	9.85	11,284,160.00	3,876,983.00	0.01
11	IDLC GROWTH FUND	1,000,000	10,000,000.00	11.32	11,320,000.00	1,320,000.00	0.00
12	SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000.00	13.50	13,500,000.00	2,100,000.00	0.00
13	HFAML-Shariah Unit Fund	1,000,000	10,000,000.00	9.41	9,410,000.00	-590,000.00	0.00
14	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	11.65	5,825,000.00	825,000.00	0.00
15	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	10.44	25,578,000.00	-4,434,500.00	0.00
16	Seventh ICB Unit Fund	2,370,000	28,203,000.00	11.80	27,966,000.00	-237,000.00	0.00

20,427,687 241,381,361.72 233,367,433.40 -8,013,928.00

C.NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT V

1	Ashuganj Power Station Company Limited	10,000	50,000,000.00	5,230.00	52,300,000.00	2,300,000.00	0.00
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10,000 50,000,000.00 52,300,000.00 2,300,000.00

D.PREFERENCE SHARE

1	BANGLADESH DEVELOPMENT COMPANY	239,000	23,900,000.00	100.00	23,900,000.00	0.00	0.00
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239,000 23,900,000.00 23,900,000.00 0.00

Total Non Listed Securities

20,676,687 315,281,361.72 309,567,433.40 -5,713,928.00

Total Listed Securities:

192,174,967 9,271,038,674.20 7,748,567,619.47 -1,522,471,054.73

Grand Total:

212,851,654 9,586,320,035.92 8,058,135,052.87 -1,528,184,982.73