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**ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND**
**TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH**
**CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH**

# UNAUDITED FINANCIAL STATEMENTS
# OF
# ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND

For the Period from July 01, 2023 to March 31, 2024



**ICB ASSET MANGEMENT COMPANY LTD.**
Asset Manager
Green City Edge (4th floor)
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# ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
## STATEMENT OF FINANCIAL POSITION (Unaudited)
As at March 31, 2024

| Particulars | Notes | 31-Mar-2024 BDT | 30-Jun-2023 BDT |
|---|---|---|---|
| **Assets** | | | |
| Marketable Investments - at Market Value | 03.00 | 84,82,06,091 | 98,78,19,927 |
| Investments in Money Market (FDR) | 04.00 | 3,50,00,000 | 4,50,00,000 |
| Cash and Cash Equivalents | 05.00 | 11,14,794 | 89,48,595 |
| Other Current Assets | 06.00 | 2,21,17,076 | 42,69,102 |
| **Total Assets** | | **90,64,37,960** | **1,04,60,37,623** |
| **Equity and Liabilities** | | | |
| **A) Unit Holder's Equity** | | **89,37,08,113** | **1,02,95,06,074** |
| Unit Capital | 07.00 | 1,00,00,00,000 | 1,00,00,00,000 |
| Retained Earnings | 08.00 | (11,01,91,887) | 2,56,06,074 |
| Dividend Equalization Reserve | 09.00 | 39,00,000 | 39,00,000 |
| **B) Liabilities** | | **1,27,29,847** | **1,65,31,549** |
| Unclaimed/ Dividend payable | 10.00 | 7,65,210 | 8,95,156 |
| Current Liabilities | 11.00 | 1,19,64,637 | 1,56,36,393 |
| **Total Equity and Liabilities (A+B)** | | **90,64,37,960** | **1,04,60,37,623** |
| **Net Asset Value (NAV) Per Unit of Tk 10 each** | | | |
| **NAV-at Cost value** | 12.00 | **12.03** | **12.04** |
| **NAV-at Market value** | 13.00 | **8.94** | **10.30** |

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Sonali Bank Limited 1st Mutual Fund

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

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

**Place :** Dhaka, Bangladesh.
**Dated:** April 28, 2024

ICB ASSET Management Company Limited

## ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2023 to March 31, 2024

| Particulars | Notes | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT | 01.01.2024 to 31.03.2024 BDT | 01.01.2023 to 31.03.2023 BDT |
|---|---|---|---|---|---|
| **A) Income** | | **3,72,86,079** | **4,31,29,663** | **95,43,791** | **1,38,34,815** |
| Profit on Sale of Investments | 14.00 | 66,23,440 | 1,09,35,786 | 15,36,696 | 20,59,356 |
| Dividend from Investment in Securities | 15.00 | 2,49,18,476 | 2,66,74,096 | 66,76,502 | 85,71,452 |
| Interest on Bank Deposits and Bonds | 16.00 | 57,43,150 | 55,19,781 | 13,29,580 | 32,04,007 |
| Other Income | | 1,014 | - | 1,014 | - |
| **B) Expenses** | | **1,39,06,399** | **1,37,84,810** | **45,19,431** | **46,90,520** |
| Management Fee | 17.00 | 1,05,20,110 | 1,05,55,267 | 33,86,673 | 34,57,777 |
| Trustee Fee | 18.00 | 5,62,500 | 5,62,500 | 1,87,500 | 1,87,500 |
| Custodian Fee | 19.00 | 5,53,263 | 5,56,465 | 1,71,076 | 2,02,698 |
| BSEC Fee | 20.00 | 6,70,281 | 7,54,092 | 1,73,662 | 2,61,158 |
| Listing Fee | 21.00 | 10,00,000 | 10,00,000 | 5,00,000 | 5,00,000 |
| Audit Fee | | 34,500 | 28,750 | - | - |
| Other Operating Expenses | 22.00 | 5,65,745 | 3,27,736 | 1,00,521 | 81,387 |
| **Profit Before Provision (A-B)** | | **2,33,79,680** | **2,93,44,853** | **50,24,360** | **91,44,295** |
| (Provision)/Write back of Provision against Diminution in Value of Investment | 03.03 | (13,41,77,644) | (3,15,14,497) | (12,59,44,309) | 37,83,508 |
| **Profit for the period** | | **(11,07,97,963)** | **(21,69,644)** | **(12,09,19,949)** | **1,29,27,802** |
| Other Comprehensive Income | | - | - | - | - |
| **Total Comprehensive Income** | | **(11,07,97,963)** | **(21,69,644)** | **(12,09,19,949)** | **1,29,27,802** |
| **Earnings Per Unit (EPU)** | 23.00 | **(1.11)** | **(0.02)** | **(1.21)** | **0.13** |

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Sonali Bank Limited 1st Mutual Fund

**Chief Executive Officer**

**Chairman of Trustee Committee**

**Head of Finance & Accounts**

**Member-Secretary of Trustee Committee**

**Place :** Dhaka, Bangladesh.
**Dated:** April 28, 2024

**ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND**
**STATEMENT OF CHANGES IN EQUITY (Unaudited)**
As at March 31, 2024

| Particulars | Unit Capital | Dividend Equalization Reserve | Retained Earnings | Total Equity |
|---|---|---|---|---|
| | BDT | BDT | BDT | BDT |
| **Balance as at July 01, 2023** | **1,00,00,00,000** | **39,00,000** | **2,56,06,077** | **1,02,95,06,077** |
| Cash Dividend for FY 2022-23 (2.5%) | - | - | (2,50,00,000) | (2,50,00,000) |
| Profit for the period | - | - | (11,07,97,963) | (11,07,97,963) |
| **Balance as at March 31, 2024** | **1,00,00,00,000** | **39,00,000** | **(11,01,91,887)** | **89,37,08,113** |

As at March 31, 2023

| Particulars | Unit Capital | Dividend Equalization Reserve | Retained Earnings | Total Equity |
|---|---|---|---|---|
| **Balance as at July 01, 2022** | **1,00,00,00,000** | **30,93,053** | **5,45,32,519** | **1,05,76,25,572** |
| Trans. to Dividend Equalization Reserve | - | 8,06,947 | (8,06,947) | - |
| Cash Dividend for FY 2021-22 (5%) | - | - | (5,00,00,000) | (5,00,00,000) |
| Profit for the period | - | - | (21,69,644) | (21,69,644) |
| **Balance as at March 31, 2023** | **1,00,00,00,000** | **39,00,000** | **15,55,928** | **1,00,54,55,928** |

For and on behalf of Trustee and Asset Manager of
ICB AMCL Sonali Bank Limited 1st Mutual Fund

**Chief Executive Officer**

**Chairman of Trustee Committee**

**Head of Finance & Accounts**

**Member-Secretary of Trustee Committee**

**Place :** Dhaka, Bangladesh.
**Dated:** April 28, 2024

## ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
## STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2023 to March 31, 2024

| Particulars | Notes | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| **A) Cash Flows from Operating Activities** | | | |
| Dividend Received from Investment in Securities | 24.00 | 2,15,30,008 | 2,70,59,024 |
| Interest Received on Bank Deposits and Bonds | 25.00 | 55,70,647 | 58,22,739 |
| Profit on Sale of Investments | 14.00 | 66,23,440 | 1,09,35,786 |
| Other Income | | 1,014 | - |
| Payment of Fees & Expenses | 26.00 | (1,75,77,138) | (1,97,57,776) |
| **Net Cash Generated from Operating Activities** | 29.00 | **1,61,47,970** | **2,40,59,772** |
| **B) Cash Flows from Investing Activities** | | | |
| Sale of Securities (at Cost) | 27.00 | 2,73,82,464 | 5,72,78,521 |
| Purchase of Securities | 28.00 | (2,14,46,272) | (7,47,69,614) |
| Share Application Money | | (1,78,30,000) | (46,85,000) |
| Refund of Share Application Money | | 30,41,983 | 46,85,000 |
| Investment in New FDR | | - | (2,53,18,750) |
| Encashment of FDR | | 1,00,00,000 | 5,50,00,000 |
| **Net Cash Inflow from/(Used in) Investing Activities** | | **11,48,175** | **1,21,90,157** |
| **C) Cash Flows from Financing Activities** | | | |
| Dividend Cradited to investors account during the period | 10.00 | (2,49,68,935) | (4,99,65,433) |
| Transferred to Capital Market Stabilization Fund (CMSF) | | (1,61,011) | (1,10,439) |
| **Net Cash Used in Financing Activities** | | **(2,51,29,946)** | **(5,00,75,872)** |
| **Net Cash Increase/(Decrease) (A+B+C)** | | **(78,33,801)** | **(1,38,25,943)** |
| Cash and Cash Equivalents at the Beginning of the period | | 89,48,595 | 3,26,49,302 |
| **Cash and Cash Equivalents at the End of the period** | | **11,14,794** | **1,88,23,359** |
| **Net Operating Cash Flows Per Unit (NOCFPU)** | 30.00 | **0.16** | **0.24** |

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Sonali Bank Limited 1st Mutual Fund

**Chief Executive Officer**

**Chairman of Trustee Committee**

**Head of Finance & Accounts**

**Member-Secretary of Trustee Committee**

**Place :** Dhaka, Bangladesh.
**Dated:** April 28, 2024

**ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND**
**NOTES TO THE FINANCIAL STATEMENTS (Unaudited)**
For the Period from July 01, 2023 to March 31, 2024

## 1.00 Legal Status and Nature of Business

**ICB AMCL Sonali Bank Limited 1st Mutual Fund** (the Fund) was established under a Trust Deed executed between the Sonali Bank Limited as 'Sponsor' and Investment Corporation of Bangladesh as "Trustee". Investment Corporation of Bangladesh (ICB) is also The "Custodian" of the Fund. The Trust Deed was executed on September 06, 2010. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on October 03, 2010 (Registration No : BSEC/Mutual Fund/2010/30) under the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The prospectus was approved by the BSEC on March 19, 2013 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001.The operation of the Fund commenced on June 10, 2013.

ICB Asset Management Company Ltd (IAMCL) is the Manager of the Fund. IAMCL 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 59.06 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

The Fund is a close-end mutual fund of 20 years tenure. Initial tenure was 10 years, which has been extended for another 10 years up to June 2033, as per BSEC Order dated October 02, 2018 (gazette published on October 23, 2018), by the Government of Bangladesh, BSEC through the exercise of its power accorded by Securities and Exchange Ordinance, 1969(XVII of 1969) Section 20A. 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 financial statements

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, Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulations has been prevailed.

### 2.02 Financial Instruments

**2.02.01:** As per paragraph 5.7.1 of IFRS-9 (Financial Instruments) the investment in securities will be measured at fair value and recognized in Profit loss.

**2.02.02:** In accordance with Mutual Fund Regulation 2001 (Enclose-2, Contents of Revenue Account), the unrealized loss will also be charged in profit and loss account.

**2.02.03:** The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong Stock Exchanges on the date of valuation i.e., on March 31, 2024.

**2.02.04:** Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commision's Directive No. SEC/CMRRCD/2009-193/172 dated 30.06.2015.

**2.02.05:** Investment in unit certificate has been valued of latest surrender price of unit certificate.

**2.02.06:** Investment in securities transferred to OTC market and De-Listed securities have been valued at zero value as a conservative approach.

### 2.03 Reporting Period

These financial statements cover 09 (Nine) months from July 01, 2023 to March 31, 2024.

### 2.04 Functional and Presentation Currency

The financial statement are presented in Bangladeshi currency Taka (BDT), which is also the Fund's functional currency.



ICB Asset Management Company Ltd. Accounts Department

### 2.05 Comparative information

As guided in paragraph 36 and 38 of BAS 1 "Presentation of Financial Statement of comparative information in respect of the previous year have presented in all numerical information in the financial statement and the narrative and descriptive information where, it is relevant for understanding of the current year's financial statements".

### 2.06 Provision for Unrealized Loss on Marketable Investments

Required Provision has been kept from current year income according to IFRS-9. Due to increase of erosion of marketable investment new provision has been made from profit and loss.

### 2.07 Investment Policy

**2.07.01:** The Fund shall invest subject to the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 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.

**2.07.02:** Not less than 75 (Seventy Five) 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.

**2.07.03:** Not more than 25 (Twenty-Five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

**2.07.04:** 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.

**2.07.05:** 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.

### 2.08 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.

### 2.09 Dividend Policy

As per Rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, 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.

### 2.10 Components of Financial Statements

Following are the components of the financial statements:

- Statement Of Financial Position (Unaudited) As at March 31, 2024;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2023 to March 31, 2024;
- Statement Of Changes In Equity (Unaudited) As at March 31, 2024;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2023 to March 31, 2024 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

### 2.11 Revenue Recognization

**a) Capital Gain**

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission on sale of shares (Note: 14).

**b) Dividend Income**

Dividend income on investment in securities has been recognized on an accrual basis as per IAS-1. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established.(Note: 15).



ICB Asset Management Company Ltd. Accounts Department

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, term deposit receipts (TDRs) and corporate bonds. Interest Income has been recognized on an accrual basis.(Note: 16).

### 2.12 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 Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, and Trust Deed (4.3.14) at the following rates:

| NAV Slab | Rate (%) of fee |
|---|---|
| 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 |

The management fee is calculated on the closing of each day of the week based on that week's average NAV of the Fund and they are accumulated up to the closing date of the financial statements. The computation of management fee for the period is stated in Note 17.

### 2.13 Trustee Fee

As per Trust Deed (4.2.21) The Fund shall pay an annual trustee fee @ 0.075% of the Fund size payable semiannually during the life of the Fund. The computation of trustee fee for the period is stated in Note 18.

### 2.14 Custodian Fee

As per Trust Deed (4.4.6) The Custodian is entitled to receive a safekeeping fee @ 0.075% on the balance of securities calculated on the average month end value per annum. The computation of Custodian Fee for the period is stated in Note 19.

### 2.15 Annual BSEC Fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, 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. The computation of annual fee of BSEC for the period is stated in Note 20.

### 2.16 Stock Exchange Annual Listing Fee

As per listing regulations 2015 (42.3.c.i) 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 within 31 March of every Gregorian calendar year. The computation of annual stock exchange listing fee for the period is stated in Note 21.

### 2.17 Earnings Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on March 31, 2024 as per IAS-33 "Earning per Share", which has been shown on the face of the statement of profit or loss and other comprehensive income.

### 2.18 Money Market Deposit (FDRs)

Fixed/Term Deposit Receipts in Listed Banks and Non-Banking Financial Institutions with interest accrues as on the reporting date.

### 2.19 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. Cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

### 2.20 CDBL Fee

The Central Depository of Bangladesh (CDBL) is entitled to receive an amount of Taka 5,00,000 (Taka Five hundred Thousand) as Security deposit to be kept with the CDBL without interest during the whole life of the Fund. Annual fee for the Fund shall be Taka 1,06,000 (Taka one hundred six thousand) only.

### 2.21 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 period to period.



ICB Asset Management Company Ltd. Accounts Department

## 2.22 Net Asset Value (NAV) Per Unit

Net Asset Value per unit is calculated 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.

## 2.23 Statement of Changes in Equity

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

## 2.24 Statement of Cash Flows

Paragraph 111 of IAS-1 "Presentation of financial statements requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the enterprise to generate cash and cash equivalents and needs of the enterprise to utilize those cash flow statement 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: Cash flow Statements". In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and the gain/loss on sale of investments have been shown under operating activities.

## 2.25 Taxation

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

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

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

## 2.26 Financial Risk Management

IAMCL 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 IAMCL policies and procedures.

## 2.27 General

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

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



ICB Asset Management Company Ltd. Accounts Department

| Notes | Particulars | 31-Mar-2024 | 30-Jun-2023 |
|---|---|---|---|
| | | BDT | BDT |

**03.00 Marketable Investments - at Market Value**

| | | |
|---|---|---|
| Listed Shares, Bonds and Close-end Mutual Funds (N: 3.01) | 83,51,55,237 | 97,46,74,502 |
| Investment in Non-listed Securities (N: 3.02) | 1,30,50,853 | 1,31,45,425 |
| | **84,82,06,091** | **98,78,19,927** |

**3.01 Sector-Wise Break up of Marketable Investment in Securities As at March 31, 2024 is as Follows**

| Sector/Category | Total Cost Price (BDT) | Total Market/Fair Value Price (BDT) | Difference Surplus/(Deficit) |
|---|---|---|---|
| MISCELLANEOUS | 7,82,562 | 6,57,000 | (1,25,562) |
| FOOD AND ALLIED PRODUCTS | 6,09,12,913 | 5,90,79,438 | (18,33,475) |
| CORPORATE BOND | 3,56,02,204 | 3,28,64,350 | (27,37,854) |
| CERAMIC INDUSTRY | 1,20,02,316 | 84,32,464 | (35,69,851) |
| FUNDS | 3,86,21,020 | 3,43,70,520 | (42,50,500) |
| INSURANCE | 5,31,19,502 | 4,78,50,868 | (52,68,634) |
| TRAVEL AND LEISURE | 56,28,553 | 0 | (56,28,553) |
| PHARMACEUTICALS AND CHEMICAL | 14,08,28,811 | 12,82,60,046 | (1,25,68,765) |
| TELECOMMUNICATION | 6,73,97,277 | 4,62,88,698 | (2,11,08,579) |
| BANKS | 10,65,15,378 | 8,38,80,728 | (2,26,34,650) |
| TEXTILES | 8,89,64,983 | 5,95,05,158 | (2,94,59,825) |
| CEMENT | 9,35,94,024 | 6,12,90,975 | (3,23,03,049) |
| ENGINEERING | 12,67,58,859 | 8,01,89,019 | (4,65,69,840) |
| FINANCE AND LEASING | 9,04,44,305 | 3,78,94,173 | (5,25,50,132) |
| FUEL AND POWER | 22,41,65,235 | 15,45,91,801 | (6,95,73,434) |
| **Total** | **1,14,53,37,941** | **83,51,55,237** | **(31,01,82,703)** |

**3.02 Investment in Non-listed Securities**

| Category | As at March 31, 2024 | | As at June 30, 2023 | |
|---|---|---|---|---|
| | Total Cost Price (BDT) | Fair Market Price (BDT) | Total Cost Price (BDT) | Fair Market Price (BDT) |
| **Open- End Mutual Fund** | | | | |
| VIPB SEBL 1st Unit Fund | 1,20,25,747 | 1,30,50,853 | 1,20,25,747 | 1,31,45,425 |
| | **1,20,25,747** | **1,30,50,853** | **1,20,25,747** | **1,31,45,425** |

Details of Marketable Investments are shown in "Annexure- A".

| | | 01.07.2023 to 31.03.2024 | 01.07.2022 to 31.03.2023 |
|---|---|---|---|
| | | BDT | BDT |
| **03.03** | **(Provision) / Write Back of Provision Against Diminution in Value of Marketable Investment** | | |
| | Opening Balance as at July 01 | (17,49,79,954) | (15,16,85,114) |
| | Closing Balance as at March 31 | (30,91,57,598) | (18,31,99,610) |
| | **Increase/(Decrease)** | **(13,41,77,644)** | **(3,15,14,497)** |

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

**04.00 Investments in Money Market (FDR)**

| Name of the Bank and Branches | Instrument no. | 31-Mar-2024 BDT | 30-Jun-2023 BDT |
|---|---|---|---|
| EXIM Bank Ltd, Mirpur Branch | 1241543 | 1,50,00,000 | 1,50,00,000 |
| Social Islami Bank Ltd., Kakrail Branch | 10538954 | - | 1,00,00,000 |
| One Bank Ltd, Shantinagar Branch | 287085 | 2,00,00,000 | 2,00,00,000 |
| **Total Fixed Diposit** | | **3,50,00,000** | **4,50,00,000** |



ICB Asset Management Company Ltd. Accounts Department

| Notes | Particulars | | 31-Mar-2024 | 30-Jun-2023 |
|---|---|---|---|---|
| | | | BDT | BDT |
| 05.00 | **Cash and Cash Equivalents** | | | |
| | STD Accounts (N:5.01) | | 3,12,234 | 79,60,128 |
| | Dividend Accounts (N:5.02) | | 8,02,559 | 9,88,467 |
| | **Total** | | **11,14,794** | **89,48,595** |
| 5.01 | **STD Accounts** | | | |
| | **Name of the Bank and Branches** | **Account no.** | | |
| | Dhaka Bank Ltd., Kakrail Branch | 1061-500000-752 | 3,12,234 | 22,68,419 |
| | Bangladesh Commerce Bank Limited. Principal Branch | 0023-2000-057 | - | 56,91,709 |
| | **Sub Total** | | **3,12,234** | **79,60,128** |

| Notes | Particulars | Year | Account no. | 31-Mar-2024 | 30-Jun-2023 |
|---|---|---|---|---|---|
| 5.02 | **Dividend Accounts** | | | | |
| | **Name of the Bank and Branches** | **Year** | **Account no.** | | |
| | IFIC Bank Ltd, Motijheel Branch | 18-19 | 0100-100226-041 | - | 47,783 |
| | Dhaka Bank Ltd, Kakrail Branch | 19-20 | 106-1500000-399 | - | 1,72,986 |
| | Dhaka Bank Ltd, Kakrail Branch | 20-21 | 106-1500000-581 | 7,22,817 | 7,07,290 |
| | BRAC Bank Ltd, Bijoynagar Branch | 21-22 | 2053-171590-001 | 61,253 | 60,408 |
| | Dhaka Bank Ltd, Kakrail Branch | 22-23 | 106-1500000-843 | 18,489 | - |
| | **Sub Total** | | | **8,02,559** | **9,88,467** |

| Notes | Particulars | 31-Mar-2024 | 30-Jun-2023 |
|---|---|---|---|
| 06.00 | **Other Current Assets** | | |
| | Dividend Receivable | 64,59,230 | 30,70,762 |
| | Receivable from Broker House (ISTCL) Sale/Purchase Securities | 0 | 5,00,000 |
| | Interest Receivable (N:6.01) | 8,69,826 | 6,97,323 |
| | Advance and Prepayments (N:6.02) | 1,47,88,019 | 1,017 |
| | **Total** | **2,21,17,076** | **42,69,102** |
| 6.01 | **Interest Receivable** | | |
| | Interest Receivable on Fixed Deposits | 8,69,826 | 5,46,777 |
| | Interest Receivable on Listed Bonds | - | 1,50,546 |
| | **Sub Total** | **8,69,826** | **6,97,323** |
| 6.02 | **Advance and Prepayments** | | |
| | Advance Annual (BSEC) Fee | - | 1,017 |
| | Share application money | 1,47,88,019 | - |
| | **Sub Total** | **1,47,88,019** | **1,017** |
| 07.00 | **Unit Capital** | | |
| | **Size of unit capital** | | |
| | 10,00,00,000 Units of Taka 10 each. | **1,00,00,00,000** | **1,00,00,00,000** |

**Unit holding position**

As at March 31, 2024, the unit holding position by the group is represented below:

| Groups | Percentage of holding | Number of units | Total Unit Capital (in Taka) |
|---|---|---|---|
| **As at March 31, 2024** | | | |
| Sponsor | 25.00 | 2,50,00,000 | 25,00,00,000 |
| Institutional Investor | 61.33 | 6,13,32,134 | 61,33,21,340 |
| Public Investors | 13.67 | 1,36,67,866 | 13,66,78,660 |
| **Total** | | **10,00,00,000** | **1,00,00,00,000** |
| **As at June 30, 2023** | | | |
| Sponsor | 25.00 | 2,50,00,000 | 25,00,00,000 |
| Institutional investor | 65.07 | 6,50,70,000 | 65,07,00,000 |
| Public Investors | 9.93 | 99,30,000 | 9,93,00,000 |
| **Total** | | **10,00,00,000** | **1,00,00,00,000** |



Asset Management Company Ltd. Accounts Department

| Notes | Particulars | 31-Mar-2024 BDT | 30-Jun-2023 BDT |
|---|---|---|---|
| **08.00** | **Retained Earnings** | | |
| | Balance as at July 01 | 2,56,06,077 | 5,45,32,519 |
| | Less: Cash Dividend | (2,50,00,000) | (5,00,00,000) |
| | Less: Dividend Equalization Reserve | - | (8,06,947) |
| | | **6,06,077** | **37,25,572** |
| | Add: Profit for the Period | (11,07,97,963) | 2,18,80,502 |
| | **Closing Balance** | **(11,01,91,887)** | **2,56,06,074** |
| **09.00** | **Dividend Equalization Reserve** | | |
| | Balance as at July 01 | 39,00,000 | 30,93,053 |
| | Add: Transfer From Retained Earnings | - | 8,06,947 |
| | **Closing Balance** | **39,00,000** | **39,00,000** |
| **10.00** | **Unclaimed/ Dividend Payable** | | |
| | Balance as at July 01 | 8,95,156 | 10,95,663 |
| | Add: Dividend Declared during the period | 2,50,00,000 | 5,00,00,000 |
| | Less: Dividend Credited to Investors Account | (2,49,68,935) | (4,99,65,434) |
| | Less: Paid to Capital Market Stabilization Fund | (1,61,011) | (2,35,073) |
| | **Closing Balance (10.01)** | **7,65,210** | **8,95,156** |

With refer to "Bangladesh Securities And Exchange Commission" Directive Ref. No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021 and Notification Ref. No. BSEC/CMRRCD/2021-391/20/Admin/121 dated June 01, 2021 published on June 27, 2021 and also latter Ref. No. SEC/SRMIC/165/part-1/166 dated July 06, 2021, we have transferred unclaimed/undistributed/unsettled dividend up to 2019-20 to Capital Market Stabilization Fund.

| Notes | Particulars | Year | 31-Mar-2024 BDT | 30-Jun-2023 BDT |
|---|---|---|---|---|
| **10.01** | **Unclaimed/Dividend Payable** | **Year** | | |
| | Dividend Payable | 19-20 | - | 1,55,666 |
| | Dividend Payable | 20-21 | 6,87,023 | 6,87,023 |
| | Dividend Payable | 21-22 | 52,467 | 52,467 |
| | Dividend Payable | 22-23 | 25,720 | - |
| | **Total** | | **7,65,210** | **8,95,156** |

| Notes | Particulars | 31-Mar-2024 BDT | 30-Jun-2023 BDT |
|---|---|---|---|
| **11.00** | **Current Liabilities** | | |
| | Management Fee Payable to ICB AMCL | 1,05,20,110 | 1,40,94,786 |
| | Trustee Fee Payable to ICB | 1,87,500 | 7,50,000 |
| | Custodian Fee Payable to ICB | 5,53,263 | 7,48,907 |
| | Annual Fee Payable to BSEC | 6,69,264 | - |
| | Audit Fee Payable | 34,500 | 34,500 |
| | CDBL Charge Payable | - | 8,200 |
| | **Total** | **1,19,64,637** | **1,56,36,393** |
| **12.00** | **Net Asset Value (NAV) Per Unit (At Cost Price)** | | |
| | Total Assets (Investment considered at cost price) | 1,21,55,95,558 | 1,22,10,17,577 |
| | Less: Liabilities | 1,27,29,847 | 1,65,31,549 |
| | **Net Asset Value** | **1,20,28,65,711** | **1,20,44,86,028** |
| | Number of Units | 10,00,00,000 | 10,00,00,000 |
| | **NAV per Unit at Cost Value** | **12.03** | **12.04** |
| **13.00** | **Net Asset Value (NAV) Per Unit (At Market Price)** | | |
| | Total Assets | 90,64,37,960 | 1,04,60,37,623 |
| | Less: Liabilities | 1,27,29,847 | 1,65,31,549 |
| | **Net Asset Value** | **89,37,08,113** | **1,02,95,06,074** |
| | Number of Units | 10,00,00,000 | 10,00,00,000 |
| | **NAV per Unit at Market Value** | **8.94** | **10.30** |



ICB Asset Management Company Ltd. Accounts Department

| Notes | Particulars | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| 14.00 | **Profit on Sale of Investments** | **66,23,440** | **1,09,35,786** |
| | Details of Profit on Sale of Investments are shown in "Annexure- B". | | |
| 15.00 | **Dividend from Investment in Securities** | **2,49,18,476** | **2,66,74,096** |
| 16.00 | **Interest on Bank Deposits and Bonds** | | |
| | Interest on Short Term Deposits | 2,52,549 | 6,00,972 |
| | Interest on Fixed Deposit | 22,92,599 | 18,19,855 |
| | Interest on Listed Bonds | 31,98,001 | 30,98,955 |
| | | **57,43,150** | **55,19,781** |
| 17.00 | **Management Fee** | | |
| | Management Fee for IAMCL (N:17.01) | **1,05,20,110** | **1,05,55,267** |

**17.01 Calculation For the Period from July 01, 2023 to March 31, 2024**

**Weekly Average Net Asset Value**

| | |
|---|---|
| Total NAV (Sum of NAV Computed each week) | 38,85,59,14,338 |
| Number of Week | 39 |
| **Average NAV** | **99,63,05,496** |

| Particulars/Condition/Break-up | (%) | Average NAV | Fee (BDT) |
|---|---|---|---|
| Not exceeding Taka 5.00 crore | 2.5 | 5,00,00,000 | 9,41,781 |
| Exc. Tk. 5 crore and up to Tk. 25 crore | 2.0 | 20,00,00,000 | 30,13,699 |
| Exc. Tk. 25 crore and up to Tk. 50 crore | 1.5 | 25,00,00,000 | 28,25,342 |
| Exc. Taka 50 crore | 1.0 | 49,63,05,496 | 37,39,288 |
| **Total** | | **99,63,05,496** | **1,05,20,110** |

| Notes | Particulars | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| 18.00 | **Trustee Fee** | | |
| | Trustee Fee for ICB (N: 18.01) | **5,62,500** | **5,62,500** |

**18.01 Calculation For the Period from July 01, 2023 to March 31, 2024**

| Particulars | Fee (BDT) |
|---|---|
| Size of the Fund | 1,00,00,00,000 |
| Percentage of Trusteeship Fee | 0.075 |
| **Trustee Fee** | **5,62,500** |

| Notes | Particulars | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| 19.00 | **Custodian Fee** | | |
| | Custodian Fee for ICB (N: 19.01) | **5,53,263** | **5,56,465** |

**19.01 Calculation For the Period from July 01, 2023 to March 31, 2024**

**Securities Value at the end of each month**

| | |
|---|---|
| Total Listed (Average Closing market price on CSE & DSE) | 8,37,74,77,967 |
| Total Non-Listed (Price made by AMC and Trustee) | 11,94,97,719 |
| Total Fixed Deposit | 31,50,00,000 |
| **Total Securities Value** | **8,81,19,75,686** |
| Number of month | 9 |
| **Monthly Average Securities Value** | **97,91,08,410** |
| Percentage of Safekeeping Fee | 0.075 |
| **Custodian Fee** | **5,53,263** |



ICB Asset Management Company Ltd. Accounts Department

| Notes | Particulars | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| **20.00** | **BSEC Fee** | | |
| | Annual Fee for BSEC (N: 20.01) | **6,70,281** | **7,54,092** |

**20.01 Calculation For the Period from July 01, 2023 to March 31, 2024**

| Particulars | Fee (BDT) |
|---|---|
| Net Asset Value (NAV) of the Fund | 89,37,08,113 |
| Percentage of Annual fee | 0.10 |
| **Annual BSEC Fee** | **6,70,281** |

**21.00 Listing Fee**

| | | |
|---|---|---|
| Stock Exchange Listing Fee for DSE (N:21.01) | 5,00,000 | 5,00,000 |
| Stock Exchange Listing Fee for CSE (N:21.01) | 5,00,000 | 5,00,000 |
| | **10,00,000** | **10,00,000** |

**21.01 Calculation For the Period from July 01, 2023 to March 31, 2024**

| Particulars | Fee (BDT) |
|---|---|
| Capital of the Fund | 1,00,00,00,000 |
| Percentage of Listing Fee for Each Exchange | 0.05 |
| **Stock Exchange Listing Fee** | **5,00,000** |

**22.00 Other Operating Expenses**

| | | |
|---|---|---|
| Printing and Stationery | 27,888 | 35,057 |
| Bank Charges | 5,895 | 4,573 |
| Excise Duty | 93,650 | 60,650 |
| Advertisement Expenses | 1,89,280 | 1,81,452 |
| CDBL Charges | 13,742 | 14,845 |
| CDBL Fee & Connection Charge | 2,12,000 | - |
| IPO Application Expenses | 6,000 | 11,000 |
| Dividend Distribution Expenses | - | 5,649 |
| Entertainment Expenses | 17,291 | 14,511 |
| **Total** | **5,65,745** | **3,27,736** |

Advertisement and Other Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.

**23.00 Earnings Per Unit for the period**

| | | |
|---|---|---|
| Profit for the Period (numerator) | (11,07,97,963) | (21,69,644) |
| Number of Units (denominator) | 10,00,00,000 | 10,00,00,000 |
| **Earnings Per Unit (EPU)** | **(1.11)** | **(0.02)** |

N.B: Changes in the Earnings Per Unit (EPU) has been decreased due to increase of Provision against Diminution in Value of Investment then the previous period.

**24.00 Dividend Received from Investment in Securities**

| | | |
|---|---|---|
| Dividend Income from Investment in Securities | 2,49,18,476 | 2,66,74,096 |
| Add: Previous Period Dividend Receivable | 30,70,762 | 18,82,226 |
| | **2,79,89,238** | **2,85,56,322** |
| Less: Current Period Dividend Receivable | (64,59,230) | (14,97,299) |
| **Total** | **2,15,30,008** | **2,70,59,024** |

**25.00 Interest Received on Bank Deposits and Bonds**

| | | |
|---|---|---|
| Interest Income on Bank Deposits and Bonds | 57,43,150 | 55,19,781 |
| Add: Previous Period Interest Receivable on FDR & Bonds | 6,97,323 | 8,15,000 |
| | **64,40,473** | **63,34,781** |
| Less: Current Period Interest Receivable on FDR & Bonds | (8,69,826) | (5,12,042) |
| **Total** | **55,70,647** | **58,22,739** |



ICB Asset Management Company Ltd. Accounts Department

| Notes | Particulars | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| 26.00 | **Payment of Fees & Expenses** | | |
| | Total Expenses | 1,39,06,399 | 1,37,84,810 |
| | Add: Advance Tax | | 26,40,955 |
| | Add: Previous Period Operating Expenses payable (N: 26.01) | 1,56,35,376 | 1,57,89,085 |
| | | **2,95,41,775** | **3,22,14,850** |
| | Less: Current Period Operating Expenses payable (N: 26.02) | (1,19,64,637) | (1,24,57,074) |
| | **Total** | **1,75,77,138** | **1,97,57,776** |
| 26.01 | **Previous Period Operating Expenses payable** | | |
| | Current Liabilities (Previous Period) | 1,56,36,393 | 1,57,89,085 |
| | Less: Advance Payment of Fees & Suspense's | (1,017) | - |
| | | **1,56,35,376** | **1,57,89,085** |
| 26.02 | **Current Period Operating Expenses payable** | | |
| | Current Liabilities (Current Period) | 1,19,64,637 | 1,24,57,074 |
| | Less: Advance Payment of Fees & Suspense's | - | - |
| | | **1,19,64,637** | **1,24,57,074** |
| 27.00 | **Sale of Securities (at Cost)** | | |
| | Sales from direct share (Investment at cost price) | 2,43,82,464 | 4,98,24,492 |
| | Add: Bond Redemption | 25,00,000 | - |
| | Add: Sale of Unit Certificates | - | 1,00,16,950 |
| | Add: Previous Period Receivable from Broker House (ISTCL) | 5,00,000 | 5,00,000 |
| | | **2,73,82,464** | **6,03,41,442** |
| | Less: Current Period Receivable from Broker House (ISTCL) | (0) | (30,62,921) |
| | **Total** | **2,73,82,464** | **5,72,78,521** |
| 28.00 | **Purchase of Securities** | | |
| | Purchase from direct share (cost price) | 2,06,02,322 | 6,46,06,475 |
| | Add: Purchase from Pre-IPO Securities | 8,43,950 | 1,46,190 |
| | Add: Purchase from Unit Certificates | - | 1,00,16,950 |
| | | **2,14,46,272** | **7,47,69,615** |
| | Less: Current Period payable to Broker House (ISTCL) | - | (1) |
| | **Total** | **2,14,46,272** | **7,47,69,614** |
| 29.00 | **Reconciliation Between Profit to Operating Cash Flows** | | |
| | Profit Before Provision | 2,33,79,680 | 2,93,44,853 |
| | **A) Operating Cash Flow Before Changes in Working Capital** | **2,33,79,680** | **2,93,44,853** |
| | **Changes in Working Capital** | | |
| | Decrease/(Increase) of Other Current Assets (N: 29.01) | (35,60,971) | (19,53,070) |
| | (Decrease)/Increase of Current Liabilities (N: 29.02) | (36,70,739) | (33,32,011) |
| | **B) Changes** | **(72,31,710)** | **(52,85,081)** |
| 29.01 | **Decrease/(Increase) of Other Current Assets** | | |
| | Add: Previous Period Dividend Receivable | 30,70,762 | 18,82,226 |
| | Less: Advance Tax | - | (26,40,955) |
| | Less: Current Period Dividend Receivable | (64,59,230) | (14,97,299) |
| | | **(33,88,468)** | **(22,56,028)** |
| | Add: Previous Period Interest Receivable on FDR & Bonds | 6,97,323 | 8,15,000 |
| | Less: Current Period Interest Receivable on FDR & Bonds | (8,69,826) | (5,12,042) |
| | | **(35,60,971)** | **(19,53,070)** |
| 29.02 | Add: Previous Period Operating Expenses payable | 1,56,35,376 | 1,57,89,085 |
| | Less: Current Period Operating Expenses payable | (1,19,64,637) | (1,24,57,074) |
| | | **(36,70,739)** | **(33,32,011)** |



ICB Asset Management Company Ltd. Accounts Department

| Notes | Particulars | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| | **Net Cash Generated from Operating Activities (A+B)** | **1,61,47,970** | **2,40,59,772** |
| **30.00** | **Net Operating Cash Flows** | | |
| | Net Cash Generated from Operating Activities (numerator) | 1,61,47,970 | 2,40,59,772 |
| | Number of Units (denominator) | 10,00,00,000 | 10,00,00,000 |
| | **Net Operating Cash Flow Per Unit (NOCFPU)** | **0.16** | **0.24** |

N.B: Net operating cash flows per unit (NOCFPU) has been decreased due to decrease in receive of profit and expense payment than the previous period.

| Notes | Particulars | 01.07.2023 to 31.03.2024 BDT | 01.07.2022 to 31.03.2023 BDT |
|---|---|---|---|
| **31.00** | **Profit and Earnings Per Unit Available for Distribution** | | |
| | Retained Earnings Brought Forward | 2,56,06,077 | 5,45,32,519 |
| | Less: Cash Dividend | (2,50,00,000) | (5,00,00,000) |
| | Less: Transfer to Dividend Equalization Reserve | - | (8,06,947) |
| | | **6,06,077** | **37,25,572** |
| | Add: Profit for the period | (11,07,97,963) | (21,69,644) |
| | | **(11,01,91,887)** | **15,55,928** |
| | Add: Dividend Equalization Reserve | 39,00,000 | 39,00,000 |
| | | **(10,62,91,887)** | **54,55,928** |
| | Number of Units | 10,00,00,000 | 10,00,00,000 |
| | Profit Available for Distribution | **(1.06)** | **0.05** |

**32.00 Approval of the Financial Statements**

The Trustee committee at the meeting held on April 28, 2024, approved the unaudited financial statements of the Fund for the period ended March 31, 2024, and authorized the same for an issue.

**Chief Executive Officer**

**Chairman of Trustee Committee**

**Head of Finance & Accounts**

**Member-Secretary of Trustee Committee**

**Place:** Dhaka, Bangladesh.
**Dated:** April 28, 2024

AMCL SONALI BANK LIMITED 1ST MUTUAL FI

Print date: 06-Apr-2024

**Annexure A**

PORTFOLIO STATEMENT

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

| SL | 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 PLC | 1,857,190 | 17.75 | 32,965,042.36 | 9.30 | 9.20 | 9.25 | 17,179,007.50 | -15,786,034.86 | 0.00 | 2.88 |
| 2 | CITY BANK PLC | 296,664 | 22.42 | 6,652,079.63 | 23.10 | 23.10 | 23.10 | 6,852,938.40 | 200,858.77 | 0.00 | 0.58 |
| 3 | DHAKA BANK PLC | 282,439 | 13.14 | 3,712,282.00 | 11.70 | 11.90 | 11.80 | 3,332,780.20 | -379,501.80 | 0.00 | 0.32 |
| 4 | EXIM BANK LIMITED | 300,000 | 12.24 | 3,671,288.52 | 9.30 | 9.40 | 9.35 | 2,805,000.00 | -866,288.52 | 0.00 | 0.32 |
| 5 | JAMUNA BANK PLC | 403,898 | 20.50 | 8,280,634.05 | 21.80 | 21.50 | 21.65 | 8,744,391.70 | 463,757.65 | 0.00 | 0.72 |
| 6 | MERCANTILE BANK PLC | 642,600 | 12.48 | 8,020,596.21 | 12.30 | 12.30 | 12.30 | 7,903,980.00 | -116,616.21 | 0.00 | 0.70 |
| 7 | NCC BANK PLC | 1,092,000 | 12.18 | 13,302,376.04 | 11.90 | 11.90 | 11.90 | 12,994,800.00 | -307,576.04 | 0.00 | 1.16 |
| 8 | SOUTHEAST BANK PLC | 437,472 | 13.37 | 5,848,740.19 | 11.40 | 11.70 | 11.55 | 5,052,801.60 | -795,938.59 | 0.00 | 0.51 |
| 9 | STANDARD BANK PLC | 549,945 | 11.04 | 6,072,717.72 | 7.20 | 7.20 | 7.20 | 3,959,604.00 | -2,113,113.72 | 0.00 | 0.53 |
| 10 | UNITED COMMERCIAL BANK PLC | 1,270,500 | 14.16 | 17,989,621.22 | 12.00 | 11.70 | 11.85 | 15,055,425.00 | -2,934,196.22 | 0.00 | 1.57 |
| | Sector Total: | 7,132,708 | | 106,515,377.94 | | | | 83,880,728.40 | -22,634,649.54 | | 9.30 |
| | **CEMENT** | | | | | | | | | | |
| 11 | CROWN CEMENT PLC | 74,035 | 85.96 | 6,363,817.41 | 65.10 | 61.60 | 63.35 | 4,690,117.25 | -1,673,700.16 | 0.00 | 0.56 |
| 12 | HEIDELBERG CEMENT BANGLADESH LTD | 70,000 | 522.85 | 36,599,504.37 | 224.90 | 215.00 | 219.95 | 15,396,500.00 | -21,203,004.37 | -0.01 | 3.20 |
| 13 | LAFARGE HOLCIM BANGLADESH LIMITED | 190,000 | 93.04 | 17,677,379.90 | 68.30 | 68.80 | 68.55 | 13,024,500.00 | -4,652,879.90 | 0.00 | 1.54 |
| 14 | MEGHNA CEMENT MILLS LTD. | 156,166 | 79.65 | 12,439,230.14 | 75.90 | 79.00 | 77.45 | 12,095,056.70 | -344,173.44 | 0.00 | 1.09 |
| 15 | PREMIER CEMENT MILLS PLC | 262,609 | 78.12 | 20,514,092.64 | 61.50 | 61.00 | 61.25 | 16,084,801.25 | -4,429,291.39 | 0.00 | 1.79 |
| | Sector Total: | 752,810 | | 93,594,024.46 | | | | 61,290,975.20 | -32,303,049.26 | | 8.17 |
| | **CERAMIC INDUSTRY** | | | | | | | | | | |
| 16 | RAK CERAMICS (BD) LIMITED | 261,067 | 45.97 | 12,002,315.56 | 32.60 | 32.00 | 32.30 | 8,432,464.10 | -3,569,851.46 | 0.00 | 1.05 |
| | Sector Total: | 261,067 | | 12,002,315.56 | | | | 8,432,464.10 | -3,569,851.46 | | 1.05 |
| | **CORPORATE BOND** | | | | | | | | | | |
| 17 | AIBL MUDARABA PERPETUAL BOND | 2,214 | 5,000.00 | 11,070,000.00 | 4,450.0( | 4,600.0( | 4,525.00 | 10,018,350.00 | -1,051,650.00 | 0.00 | 0.97 |
| 18 | APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND | 2,000 | 3,750.00 | 7,500,000.00 | 3,976.0( | 3,825.0( | 3,900.50 | 7,801,000.00 | 301,000.00 | 0.00 | 0.65 |
| 19 | IBBL 2ND PERPETUAL MUDARABA BOND | 2,993 | 5,000.00 | 14,965,000.00 | 4,400.0( | 4,500.0( | 4,450.00 | 13,318,850.00 | -1,646,150.00 | 0.00 | 1.31 |
| 20 | IBBL MUDARABA PERPETUAL BOND | 2,300 | 898.78 | 2,067,203.56 | 751.00 | 750.00 | 750.50 | 1,726,150.00 | -341,053.56 | 0.00 | 0.18 |
| | Sector Total: | 9,507 | | 35,602,203.56 | | | | 32,864,350.00 | -2,737,853.56 | | 3.11 |
| | **ENGINEERING** | | | | | | | | | | |
| 21 | AFTAB AUTOMOBILES LIMITED | 69,642 | 148.35 | 10,331,271.30 | 45.30 | 45.20 | 45.25 | 3,151,300.50 | -7,179,970.80 | -0.01 | 0.90 |
| 22 | ANWAR GALVANIZING LTD. | 20,000 | 195.09 | 3,901,788.44 | 156.00 | 154.00 | 155.00 | 3,100,000.00 | -801,788.44 | 0.00 | 0.34 |
| 23 | APPOLLO ISPAT COMPLEX LIMITED | 948,630 | 14.78 | 14,020,476.53 | 5.00 | 5.00 | 5.00 | 4,743,150.00 | -9,277,326.53 | -0.01 | 1.22 |
| 24 | ATLAS BANGLADESH LTD. | 2,424 | 123.72 | 299,891.71 | 69.30 | 0.00 | 69.30 | 167,983.20 | -131,908.51 | 0.00 | 0.03 |
| 25 | BENGAL WINDSOR THERMOPLASTICS PLC | 250,000 | 45.25 | 11,313,587.85 | 22.90 | 23.00 | 22.95 | 5,737,500.00 | -5,576,087.85 | 0.00 | 0.99 |
| 26 | BSRM STEELS LIMITED | 175,798 | 76.26 | 13,406,665.95 | 58.70 | 58.00 | 58.35 | 10,257,813.30 | -3,148,852.65 | 0.00 | 1.17 |
| 27 | DOMINAGE STEEL BUILDING SYSTEMS LIMITED | 150,000 | 14.63 | 2,194,380.15 | 15.90 | 15.80 | 15.85 | 2,377,500.00 | 183,119.85 | 0.00 | 0.19 |
| 28 | GOLDEN SON LTD. | 247,851 | 23.50 | 5,823,640.44 | 21.70 | 21.70 | 21.70 | 5,378,366.70 | -445,273.74 | 0.00 | 0.51 |
| 29 | GPH ISPAT LTD. | 55,387 | 42.78 | 2,369,728.32 | 29.30 | 29.50 | 29.40 | 1,628,377.80 | -741,350.52 | 0.00 | 0.21 |
| 30 | IFAD AUTOS PLC | 116,018 | 37.63 | 4,366,289.55 | 33.20 | 32.50 | 32.85 | 3,811,191.30 | -555,098.25 | 0.00 | 0.38 |
| 31 | RUNNER AUTOMOBILES PLC | 225,658 | 54.79 | 12,364,573.58 | 33.00 | 33.00 | 33.00 | 7,446,714.00 | -4,917,859.58 | 0.00 | 1.08 |
| 32 | S. ALAM COLD ROLLED STEELS LTD | 423,284 | 46.50 | 19,682,775.65 | 24.70 | 24.40 | 24.55 | 10,391,622.20 | -9,291,153.45 | 0.00 | 1.72 |
| 33 | SINGER BANGLADESH LIMITED | 150,000 | 177.89 | 26,683,789.94 | 145.80 | 147.50 | 146.65 | 21,997,500.00 | -4,686,289.94 | 0.00 | 2.33 |
| | Sector Total: | 2,834,692 | | 126,758,859.41 | | | | 80,189,019.00 | -46,569,840.41 | | 11.07 |
| | **FINANCE AND LEASING** | | | | | | | | | | |
| 34 | DBH FINANCE PLC | 436,488 | 73.20 | 31,949,545.73 | 40.80 | 41.40 | 41.10 | 17,939,656.80 | -14,009,888.93 | 0.00 | 2.79 |
| 35 | FIRST FINANCE LIMITED | 518,898 | 12.12 | 6,288,679.02 | 4.30 | 4.70 | 4.50 | 2,335,041.00 | -3,953,638.02 | -0.01 | 0.55 |
| 36 | INTERNATIONAL LEASING & FINANCIAL SERVICES LTD | 581,029 | 13.25 | 7,698,863.57 | 5.40 | 5.10 | 5.25 | 3,050,402.25 | -4,648,461.32 | -0.01 | 0.67 |
| 37 | LANKABANGLA FINANCE PLC | 148,055 | 34.63 | 5,126,925.43 | 20.50 | 20.50 | 20.50 | 3,035,127.50 | -2,091,797.93 | 0.00 | 0.45 |
| 38 | PREMIER LEASING & FINANCE LIMITED | 595,350 | 14.53 | 8,651,555.01 | 4.90 | 5.30 | 5.10 | 3,036,285.00 | -5,615,270.01 | -0.01 | 0.76 |



ICB Asset Management Company Ltd. Accounts Department

| | 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(%) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 39 | PRIME FINANCE & INVESTMENT LTD. | 94,056 | 84.49 | 7,946,401.08 | 8.00 | 8.60 | 8.30 | 780,664.80 | -7,165,736.28 | -0.01 | 0.69 |
| 40 | UTTARA FINANCE AND INVESTMENTS LIMITED | 313,699 | 72.62 | 22,782,335.31 | 22.80 | 26.40 | 24.60 | 7,716,995.40 | -15,065,339.91 | -0.01 | 1.99 |
| | Sector Total: | 2,687,575 | | 90,444,305.15 | | | | 37,894,172.75 | -52,550,132.40 | | 7.90 |
| | **FOOD AND ALLIED PRODUCT:** | | | | | | | | | | |
| 41 | BATBC LIMITED | 108,000 | 407.42 | 44,001,774.01 | 403.80 | 403.40 | 403.60 | 43,588,800.00 | -412,974.01 | 0.00 | 3.84 |
| 42 | GOLDEN HARVEST AGRO INDUSTRIES LTD | 558,150 | 21.47 | 11,984,427.49 | 18.20 | 18.30 | 18.25 | 10,186,237.50 | -1,798,189.99 | 0.00 | 1.05 |
| 43 | OLYMPIC INDUSTRIES LTD. | 22,000 | 132.85 | 2,922,611.00 | 152.10 | 148.00 | 150.05 | 3,301,100.00 | 378,489.00 | 0.00 | 0.26 |
| 44 | UNILEVER CONSUMER CARE LIMITED | 1,000 | 2,004.10 | 2,004,100.20 | 2,003.3 | 0.00 | 2,003.30 | 2,003,300.00 | -800.20 | 0.00 | 0.17 |
| | Sector Total: | 689,150 | | 60,912,912.70 | | | | 59,079,437.50 | -1,833,475.20 | | 5.32 |
| | **FUEL AND POWER** | | | | | | | | | | |
| 45 | DHAKA ELECTRIC SUPPLY COMPANY LTD. | 334,054 | 72.95 | 24,369,191.10 | 25.00 | 25.00 | 25.00 | 8,351,350.00 | -16,017,841.10 | -0.01 | 2.13 |
| 46 | DOREEN POWER GENERATIONS & SYSTEMS LTD | 11,200 | 64.68 | 724,445.84 | 37.30 | 36.90 | 37.10 | 415,520.00 | -308,925.84 | 0.00 | 0.06 |
| 47 | ENERGYPAC POWER GENERATION PLC | 472,500 | 41.90 | 19,800,000.00 | 24.30 | 24.60 | 24.45 | 11,552,625.00 | -8,247,375.00 | 0.00 | 1.73 |
| 48 | JAMUNA OIL COMPANY LIMITED | 210,950 | 194.85 | 41,103,196.88 | 173.30 | 173.00 | 173.15 | 36,525,992.50 | -4,577,204.38 | 0.00 | 3.59 |
| 49 | LINDE BANGLADESH LIMITED | 13,926 | 1,280.62 | 17,833,882.89 | 1,090.7 | 1,090.0 | 1,090.35 | 15,184,214.10 | -2,649,668.79 | 0.00 | 1.56 |
| 50 | LUB-RREF (BANGLADESH) LIMITED | 70,000 | 31.77 | 2,223,939.00 | 24.50 | 24.30 | 24.40 | 1,708,000.00 | -515,939.00 | 0.00 | 0.19 |
| 51 | MEGHNA PETROLEUM LIMITED | 170,000 | 202.26 | 34,383,369.67 | 198.60 | 198.30 | 198.45 | 33,736,500.00 | -646,869.67 | 0.00 | 3.00 |
| 52 | PADMA OIL CO. LTD. | 38,975 | 242.94 | 9,468,703.01 | 191.80 | 190.00 | 190.90 | 7,440,327.50 | -2,028,375.51 | 0.00 | 0.83 |
| 53 | POWER GRID CO. OF BANGLADESH LTD. | 400,000 | 57.56 | 23,024,499.88 | 44.70 | 44.50 | 44.60 | 17,840,000.00 | -5,184,499.88 | 0.00 | 2.01 |
| 54 | SHAHJIBAZAR POWER CO. LTD. | 108,160 | 105.89 | 11,453,465.45 | 65.50 | 67.10 | 66.30 | 7,171,008.00 | -4,282,457.45 | 0.00 | 1.00 |
| 55 | SUMMIT POWER LIMITED | 150,000 | 39.35 | 5,903,198.36 | 23.90 | 23.70 | 23.80 | 3,570,000.00 | -2,333,198.36 | 0.00 | 0.52 |
| 56 | TITAS GAS TRANS. & DIST. CO. LTD. | 371,725 | 84.79 | 31,518,024.65 | 26.10 | 25.80 | 25.95 | 9,646,263.75 | -21,871,760.90 | -0.01 | 2.75 |
| 57 | UNITED POWER GEN. & DIST. CO. LTD. | 10,000 | 235.93 | 2,359,318.60 | 145.00 | 145.00 | 145.00 | 1,450,000.00 | -909,318.60 | 0.00 | 0.21 |
| | Sector Total: | 2,361,490 | | 224,165,235.33 | | | | 154,591,800.85 | -69,573,434.48 | | 19.57 |
| | **FUNDS** | | | | | | | | | | |
| 58 | EBL NRB MUTUAL FUND | 900,000 | 6.46 | 5,813,411.56 | 4.80 | 4.80 | 4.80 | 4,320,000.00 | -1,493,411.56 | 0.00 | 0.51 |
| 59 | GRAMEEN ONE : SCHEME TWO | 1,250,000 | 16.65 | 20,813,026.97 | 13.20 | 13.10 | 13.15 | 16,437,500.00 | -4,375,526.97 | 0.00 | 1.82 |
| 60 | L R GLOBAL BANGLADESH M F ONE | 1,485,917 | 8.07 | 11,994,581.24 | 4.80 | 4.90 | 4.85 | 7,206,697.45 | -4,787,883.79 | 0.00 | 1.05 |
| | Sector Total: | 3,635,917 | | 38,621,019.77 | | | | 27,964,197.45 | -10,656,822.32 | | 3.37 |
| | **INSURANCE** | | | | | | | | | | |
| 61 | CENTRAL INSURANCE COMPANY LTD. | 10,000 | 37.36 | 373,600.65 | 55.60 | 51.30 | 53.45 | 534,500.00 | 160,899.35 | 0.00 | 0.03 |
| 62 | GREEN DELTA INSURANCE LTD | 173,196 | 75.30 | 13,041,328.24 | 57.00 | 57.50 | 57.25 | 9,915,471.00 | -3,125,857.24 | 0.00 | 1.14 |
| 63 | ISLAMI COMMERCIAL INSURANCE COMPANY LTD | 7,614 | 10.00 | 76,140.00 | 27.80 | 27.50 | 27.65 | 210,527.10 | 134,387.10 | 0.02 | 0.01 |
| 64 | KARNAFULI INSURANCE COMPANY LTD | 20,000 | 28.47 | 569,425.95 | 40.00 | 0.00 | 40.00 | 800,000.00 | 230,574.05 | 0.00 | 0.05 |
| 65 | MERCANTILE ISLAMI INSURANCE PLC | 80,000 | 31.67 | 2,533,873.54 | 32.10 | 35.50 | 33.80 | 2,704,000.00 | 170,126.46 | 0.00 | 0.22 |
| 66 | NITOL INSURANCE CO. LTD. | 24,361 | 35.70 | 869,679.04 | 36.80 | 33.50 | 35.15 | 856,289.15 | -13,389.89 | 0.00 | 0.08 |
| 67 | PHOENIX INSURANCE COMPANY LTD | 103,172 | 36.53 | 3,768,680.97 | 35.40 | 40.70 | 38.05 | 3,925,694.60 | 157,013.63 | 0.00 | 0.33 |
| 68 | PIONEER INSURANCE COMPANY LTD | 59,491 | 66.12 | 3,933,793.65 | 60.40 | 61.00 | 60.70 | 3,611,103.70 | -322,689.95 | 0.00 | 0.34 |
| 69 | PRAGATI INSURANCE LTD. | 233,849 | 70.01 | 16,370,981.11 | 57.40 | 60.00 | 58.70 | 13,726,936.30 | -2,644,044.81 | 0.00 | 1.43 |
| 70 | SENA KALYAN INSURANCE COMPANY LIMITED | 232,023 | 49.92 | 11,581,998.86 | 49.70 | 50.00 | 49.85 | 11,566,346.55 | -15,652.31 | 0.00 | 1.01 |
| | Sector Total: | 943,706 | | 53,119,502.01 | | | | 47,850,868.40 | -5,268,633.61 | | 4.64 |
| | **MISCELLANEOUS** | | | | | | | | | | |
| 71 | JMI HOSPITAL REQUISITE MANUFACTURING LTD | 10,000 | 78.26 | 782,562.00 | 65.90 | 65.50 | 65.70 | 657,000.00 | -125,562.00 | 0.00 | 0.07 |
| | Sector Total: | 10,000 | | 782,562.00 | | | | 657,000.00 | -125,562.00 | | 0.07 |
| | **PHARMACEUTICALS AND CHE** | | | | | | | | | | |
| 72 | ACI LIMITED | 66,900 | 269.36 | 18,020,272.10 | 155.40 | 150.00 | 152.70 | 10,215,630.00 | -7,804,642.10 | 0.00 | 1.57 |
| 73 | ACME LABORATORIES LTD. | 572,400 | 93.32 | 53,414,717.37 | 72.30 | 73.50 | 72.90 | 41,727,960.00 | -11,686,757.37 | 0.00 | 4.66 |
| 74 | RENATA PLC | 25,556 | 685.71 | 17,524,081.61 | 776.00 | 0.00 | 776.00 | 19,831,456.00 | 2,307,374.39 | 0.00 | 1.53 |
| 75 | SQUARE PHARMACEUTICALS PLC | 260,000 | 199.50 | 51,869,739.51 | 217.70 | 216.80 | 217.25 | 56,485,000.00 | 4,615,260.49 | 0.00 | 4.53 |



ICB Asset Management Company Ltd. Accounts Department

| 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(%) |
|---|---|---|---|---|---|---|---|---|---|---|
| Sector Total: | 924,856 | | 140,828,810.59 | | | | 128,260,046.00 | -12,568,764.59 | | 12.30 |
| **TELECOMMUNICATION** | | | | | | | | | | |
| 76 GRAMEEN PHONE LTD. | 194,164 | 347.12 | 67,397,276.88 | 237.80 | 239.00 | 238.40 | 46,288,697.60 | -21,108,579.28 | 0.00 | 5.88 |
| Sector Total: | 194,164 | | 67,397,276.88 | | | | 46,288,697.60 | -21,108,579.28 | | 5.88 |
| **TEXTILES** | | | | | | | | | | |
| 77 DRAGON SWEATER AND SPINNING LIMITED | 89,241 | 15.33 | 1,368,133.98 | 11.90 | 11.80 | 11.85 | 1,057,505.85 | -310,628.13 | 0.00 | 0.12 |
| 78 EVINCE TEXTILES LIMITED | 254,100 | 17.09 | 4,342,598.10 | 13.90 | 13.80 | 13.85 | 3,519,285.00 | -823,313.10 | 0.00 | 0.38 |
| 79 FAMILYTEX (BD) LIMITED | 661,500 | 8.97 | 5,934,276.50 | 3.70 | 3.70 | 3.70 | 2,447,550.00 | -3,486,726.50 | -0.01 | 0.52 |
| 80 GENERATION NEXT FASHIONS LTD. | 845,000 | 8.62 | 7,281,784.60 | 5.80 | 5.80 | 5.80 | 4,901,000.00 | -2,380,784.60 | 0.00 | 0.64 |
| 81 MATIN SPINNING MILLS PLC | 10,378 | 52.14 | 541,127.83 | 48.90 | 45.00 | 46.95 | 487,247.10 | -53,880.73 | 0.00 | 0.05 |
| 82 QUEEN SOUTH TEXTILE MILLS LTD. | 300,000 | 19.29 | 5,786,583.17 | 16.30 | 17.00 | 16.65 | 4,995,000.00 | -791,583.17 | 0.00 | 0.51 |
| 83 R. N. SPINNING MILLS LIMITED | 95,551 | 118.91 | 11,362,353.35 | 16.00 | 15.60 | 15.80 | 1,509,705.80 | -9,852,647.55 | -0.01 | 0.99 |
| 84 SHASHA DENIMS LIMITED | 25,000 | 27.05 | 676,350.00 | 22.10 | 22.40 | 22.25 | 556,250.00 | -120,100.00 | 0.00 | 0.06 |
| 85 SQUARE TEXTILES PLC | 775,717 | 63.09 | 48,937,354.11 | 50.10 | 51.50 | 50.80 | 39,406,423.60 | -9,530,930.51 | 0.00 | 4.27 |
| 86 TALLU SPINNING MILLS LTD. | 88,055 | 31.05 | 2,734,420.96 | 7.00 | 7.20 | 7.10 | 625,190.50 | -2,109,230.46 | -0.01 | 0.24 |
| Sector Total: | 3,144,542 | | 88,964,982.60 | | | | 59,505,157.85 | -29,459,824.75 | | 7.77 |
| **TRAVEL AND LEISURE** | | | | | | | | | | |
| 87 UNITED AIRWAYS (BD) LTD. | 429,000 | 13.12 | 5,628,552.78 | 0.00 | 0.00 | 0.00 | 0.00 | -5,628,552.78 | -0.01 | 0.49 |
| Sector Total: | 429,000 | | 5,628,552.78 | | | | 0.00 | -5,628,552.78 | | 0.49 |
| **Listed Securities:** | **26,011,184** | | **1,145,337,940.74** | | | | **828,748,915.10** | **-316,589,025.64** | | **100.0(** |

**Non Listed Securities:**

| SL | Investments in Stocks/Securities | No. of Shares | Cost Price | Total Cost Value | Market Rate | Total Market Value | Appreciation( or Diminution of M.V) | %Changes(in terms of cost) |
|---|---|---|---|---|---|---|---|---|
| | **A.OPEN-END MUTUAL FUNDS(Script wise)** | | | | | | | |
| 1 | VIPB SEBL 1st Unit Fund | 1,351,020 | 8.90 | 12,025,747.49 | 9.66 | 13,050,853.20 | 1,025,106.00 | 0.00 |
| | | **1,351,020** | | **12,025,747.49** | | **13,050,853.20** | **1,025,106.00** | |
| | **Total Non Listed Securities** | **1,351,020** | | **12,025,747.49** | | **13,050,853.20** | **1,025,106.00** | |
| | **Total Listed Securities:** | **26,011,184** | | **1,145,337,940.74** | | **828,748,915.10** | **-316,589,025.64** | |
| | **Grand Total:** | **27,362,204** | | **1,157,363,688.23** | | **841,799,768.30** | **-315,563,919.64** | |



ICB Asset Management Company Ltd. Accounts Department

## ICB AMCL SONALI BANK LIMITED 1ST

STATEMENT OF PROFIT ON SALE OF INVESTMENT

FROM: 01-Jul-2023 TO: 31-Mar-2024

**ANNEXURE-B**

| Sl. No. | Company Name | No. of Shares | Sale Rate | Cost Rate | Total Sale Amount | Profit/(Loss) |
|---|---|---|---|---|---|---|
| **BANKS** | | | | | | |
| 1 | NRB BANK LIMITED | 76,923 | 456,776.00 | 10.00 | 913,552.93 | 144,322.93 |
| | | | | | **Sub Total:** | **144,322.93** |
| **ENGINEERING** | | | | | | |
| 2 | DOMINAGE STEEL BUILDING SYSTEMS LIN | 25,000 | 219,560.00 | 14.63 | 439,120.00 | 73,390.00 |
| | | | | | **Sub Total:** | **73,390.00** |
| **FOOD AND ALLIED PRODUCT!** | | | | | | |
| 3 | OLYMPIC INDUSTRIES LTD. | 7,152 | 535,566.00 | 132.85 | 1,071,131.84 | 121,017.25 |
| | | | | | **Sub Total:** | **121,017.25** |
| **FUEL AND POWER** | | | | | | |
| 4 | LUB-RREF (BANGLADESH) LIMITED | 30,000 | 583,830.00 | 31.77 | 1,167,660.00 | 214,545.00 |
| | | | | | **Sub Total:** | **214,545.00** |
| **INSURANCE** | | | | | | |
| 5 | ASIA PACIFIC GENERAL INSURANCE CO. L | 37,444 | ,130,416.00 | 43.69 | 2,260,831.28 | 625,007.76 |
| 6 | CENTRAL INSURANCE COMPANY LTD. | 24,980 | 651,692.00 | 37.36 | 1,303,384.01 | 370,130.21 |
| 7 | CONTINENTAL INSURANCE LTD. | 102,472 | :,254,989.00 | 29.26 | 4,509,977.17 | 1,511,810.41 |
| 8 | KARNAFULI INSURANCE COMPANY LTD | 190,000 | ;,988,866.00 | 28.47 | 7,977,732.56 | 2,568,175.20 |
| 9 | MERCANTILE ISLAMI INSURANCE PLC | 22,631 | 428,000.00 | 31.67 | 855,999.47 | 139,198.75 |
| 10 | SIKDER INSURANCE COMPANY LIMITED | 7,472 | 183,816.00 | 10.00 | 367,632.86 | 292,912.86 |
| | | | | | **Sub Total:** | **5,507,235.19** |
| **PHARMACEUTICALS AND CHE** | | | | | | |
| 11 | SQUARE PHARMACEUTICALS PLC | 48,000 | ;,069,441.00 | 199.50 | 10,138,881.60 | 562,929.60 |
| | | | | | **Sub Total:** | **562,929.60** |
| | **Grand Total:** | **572,074** | | | **31,005,903.72** | **6,623,439.97** |



ICB Asset Management Company Ltd. Accounts Department

N.S.