ICB AMCL UNIT FUND

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

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL UNIT FUND

For the period ended 31 March 2024

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ICB AMCL UNIT FUND
Statement of Financial Position (Unaudited)
As at 31 March 2024

Particulars	Notes	Amount in Taka	
		31/Mar/2024	30/Jun/2023
Assets			
Investments in securities	5	6,908,066,810	8,328,196,534
Investment in money market (FDR & T-Bill))	6	471,752,400	715,000,000
Cash and cash equivalents	7	174,325,258	114,992,493
Other current assets	8	148,872,987	46,059,442
Total assets		**7,703,017,455**	**9,204,248,469**
Equity and liabilities			
Equity			
Unit capital	9	3,784,225,300	3,876,624,500
Unit premium reserve	10	4,658,420,070	4,753,361,965
Dividend equalization reserve	11	40,000,000	190,000,000
Retained earnings	12	(903,509,301)	241,619,282
Total equity		**7,579,136,068**	**9,061,605,747**
Liabilities			
Unclaimed/ Dividend payable	13	35,172,895	31,904,163
Other liabilities	14	88,708,492	110,738,559
Total liabilities		**123,881,387**	**142,642,722**
Total equity and liabilities		**7,703,017,455**	**9,204,248,469**
Net asset value (NAV) per unit of TK 100 each			
Net asset value - at cost price	15	**269.74**	**272.71**
Net asset value - at market price	16	**200.28**	**233.75**

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

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)

Place: Dhaka
Dated: 29 April 2024

ICB AMCL UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Period ended 31 March 2024

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.07.2023 To 31.03.2024	01.07.2022 To 31.03.2023	01.01.2024 To 31.03.2024	01.01.2023 To 31.03.2023
Income					
Profit on sale of investments	17	61,931,129	124,725,064	18,799,705	16,637,006
Dividend income from investment in securities	18	181,346,952	190,999,842	50,744,501	24,474,665
Interest on bank deposits and bonds	19	55,729,069	55,528,581	15,066,588	26,071,866
Other income		8,100	1,200	1,660	350
Total income		**299,015,250**	**371,254,688**	**84,612,454**	**67,183,888**
Expenses					
Management fee	20	67,785,852	67,992,692	21,478,840	22,594,138
Trustee fee	21	6,477,215	6,498,995	2,048,158	2,160,783
Custodian fee	22	6,372,226	6,500,581	1,924,415	2,585,400
Annual BSEC fee	23	5,684,352	6,054,188	1,338,707	1,702,878
Audit fee		57,500	57,500	-	-
Commission to agents	24	539,068	1,039,064	38,170	122,331
Other operating expenses	25	1,144,580	1,064,049	322,172	205,131
Total expenses		**88,060,793**	**89,207,068**	**27,150,463**	**29,370,660**
Profit before provision/write back		**210,954,457**	**282,047,619**	**57,461,991**	**37,813,227**
(Provision)/Write back of provision against diminution in value	5.03	(1,118,420,590)	(286,446,669)	(1,019,553,418)	27,396,516
Profit for the period		**(907,466,133)**	**(4,399,050)**	**(962,091,427)**	**65,209,744**
Other comprehensive income		-	-	-	-
Total comprehensive income for the Period		**(907,466,133)**	**(4,399,050)**	**(962,091,427)**	**65,209,744**
Earnings per unit of TK 100 each	26	**(23.98)**	**(0.12)**	**(25.40)**	**1.69**

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

Head of Finance & Accounts	Chief Executive Officer	Member of Trustee
(ICB Asset Management Co. Ltd.)	(ICB Asset Management Co. Ltd.)	(Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 29 April 2024

ICB AMCL UNIT FUND

Statement of Changes in Equity (Unaudited)

For the Period ended 31 March 2024

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2023	**3,876,624,500**	**4,753,361,965**	**190,000,000**	**241,619,282**	**9,061,605,747**
Unit capital	(92,399,200)	-	-	-	(92,399,200)
Unit premium reserve	-	(94,941,895)	-	-	(94,941,895)
Dividend equalization reserve	-	-	(150,000,000)		(150,000,000)
Cash Dividend for FY 2022-2023 (Tk 10 per Unit)	-	-		(237,662,450)	(237,662,450)
Net Profit/Loss	-	-	-	(907,466,133)	(907,466,133)
Balance as at 31 March 2024	**3,784,225,300**	**4,658,420,070**	**40,000,000**	**(903,509,301)**	**7,579,136,069**

For the period ended 31 March 2023

Amount in Taka

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
Cash Dividend for FY 2021-2022 (Tk 15 per Unit)	-	-	-	(550,769,955)	(550,769,955)
Net Profit/Loss	-	-	-	(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**

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)**

Place: Dhaka
Dated: 29 April 2024

ICB AMCL UNIT FUND
Statement of Cash Flows (Unaudited)
For the Period ended 31 March 2024

Particulars	Notes	Amount in Taka	
		01.07.2023 To 31.03.2024	01.07.2022 To 31.03.2023
A. Cash flows from operating activities			
Dividend from investment in securities	27	162,117,043	193,077,910
Interest on bank deposits and bonds	28	67,769,766	57,626,394
Profit on sale of investments	13	61,931,129	124,725,064
Other income		8,100	1,200
Expenses paid	29	(110,090,860)	(101,451,642)
Net cash from/(used in) operating activities	33	**181,735,179**	**273,978,926**
B. Cash flows from investing activities			
Sale of securities (at cost)	30	520,955,275	798,907,371
Purchase of securities	31	(217,064,049)	(922,320,742)
Share application money		(106,430,000)	(4,685,000)
Refund of share application money		8,623,573	4,685,000
Investment in FDR & Treasury Bill		(106,752,400)	(205,000,000)
Encashment of FDR & Treasury Bill		350,000,000	330,000,000
Net cash from/(used in) investing activities		**449,332,399**	**1,586,629**
C. Cash flows from financing activities			
Units sold		158,057,800	290,245,700
Units surrendered		(250,457,000)	(152,794,900)
Premium received on sale of units		168,559,886	310,766,171
Premium refunded on surrender of units		(263,501,781)	(162,287,792)
Dividend paid	32	(384,393,718)	(544,469,553)
Net cash from/(used in) financing activities		**(571,734,813)**	**(258,540,374)**
D. Net changes in cash and cash equivalents (D=A+B+C)		**59,332,765**	**17,025,181**
E. Opening cash and cash equivalents		114,992,493	99,447,957
F. Closing cash and cash equivalents (F=D+E)		**174,325,258**	**116,473,138**
Net operating cash flows per unit of TK100 each	34	**4.80**	**7.11**

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

Head of Finance & Accounts	**Chief Executive Officer**	**Member of Trustee**
(ICB Asset Management Co. Ltd.)	**(ICB Asset Management Co. Ltd.)**	**(Sandhani Life Insurance Co.Ltd)**

Place: Dhaka
Dated: 29 April 2024

ICB AMCL UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period ended 31 March 2024

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 Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001.The operation of the Fund commenced on 21 June 2003.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under the Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 59.06 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

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, Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 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 9 (Nine) Month a period from 01 July 2023 to 31 March 2024.

3.5 Components of the financial statements

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

(i) Statement of Financial Position as at 31 March 2024.

(ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended 31 March 2024.

(iii) Statement of Changes in Equity for the year ended 31 March 2024.

(iv) Statement of Cash Flows for the year ended 31 March 2024.

(v) Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

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. Dividend policy
J. Cash and cash equivalents
K. Provisions
L. Statement of cash flows
M. Earnings per unit
N. Pricing of unit capital
O. Dividend Equalization Reserve
P. Financial Risk Management
Q. General

A. Policy of investment in securities

(i) The fund shall invest subject to the 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.

(ii) At least 75% of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% are to be invested in listed securities.

(iii) Not more than 25% of the total assets of the Fund shall be invested in any fixed-income securities.

(iv) Not more than 15% of the total assets of the Fund shall be invested in pre-IPOs at a time.

(v) All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitised debts.

B. Valuation policy

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

(ii) Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from dimunition in the fair value of such financial assets are recognized 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) Regulation 2001.

ICB Asset Management Company Ltd.

(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 2024.

(iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 31 March 2024.

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

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

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 amortized on date.

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

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. Net dividend income (Gross dividend income-Deducted tax) has been recognized as dividend income during the year. 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 recognized on accrual basis. Net interest income (Gross interest income-Deducted tax) has been recognized as interest income during the period.

(iv) Capital gain is recognised on being realised.

E. Management fee

As per Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001 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 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 BDT 100,000 whichever is higher.

I. 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 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 include cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

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 Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001.

L. Statement of cash flows

Statement of cash flows has been prepared under the direct method for the year, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and gain/loss on sale of investments have been shown under operating activities.

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.Systematic investment plan (SIP) & cumulative investment plan (CIP) investor get Tk 1.00 less than the regular price.

O. Dividend equalization reserve

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

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.

Q. General

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

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

	Amount in Taka	
	31/03/2024	30/06/2023
5. Investment in marketable securities		
Listed securities (note 5.1)	6,684,884,304	8,063,253,660
Non-listed securities (note 5.2)	223,182,506	264,942,874
	6,908,066,810	**8,328,196,534**

5.1 Sector wise break up of investment in listed securities is as follows (as on 31 March 2024):

	Sector/category	Total cost	Total market value	Surplus/(Deficit)
1	BANKS	710,842,727	605,194,739	(105,647,987.77)
2	FUNDS	224,530,375	158,171,567	(66,358,808.02)
3	ENGINEERING	1,031,883,498	635,516,108	(396,367,389.93)
4	FOOD AND ALLIED PRODUCTS	901,047,965	836,693,965	(64,353,999.78)
5	FUEL AND POWER	1,362,735,608	880,960,793	(481,774,814.74)
6	TEXTILES	489,596,376	311,177,094	(178,419,281.91)
7	PHARMACEUTICALS AND CHEMICAL	1,358,115,464	1,128,931,009	(229,184,455.40)
8	SERVICES	68,621,388	36,252,005	(32,369,382.51)
9	CEMENT	595,700,224	408,415,848	(187,284,376.25)
10	IT	26,480,444	20,078,118	(6,402,326.44)
11	TANNARY INDUSTRIES	229,194,027	198,432,356	(30,761,670.88)
12	CERAMIC INDUSTRY	194,292,173	122,935,996	(71,356,176.85)
13	INSURANCE	649,384,204	429,661,659	(219,722,544.81)
14	TELECOMMUNICATION	428,832,758	345,264,258	(83,568,500.28)
15	TRAVEL AND LEISURE	67,888,347	27,657,461	(40,230,886.55)
16	FINANCE AND LEASING	673,136,506	316,941,538	(356,194,968.09)
17	CORPORATE BOND	209,393,290	172,928,477	(36,464,813.57)
18	MISCELLANEOUS	51,908,200	49,671,314	(2,236,886.66)
		9,273,583,574	**6,684,884,304**	**(2,588,699,270)**

5.2 Non-listed securities

	31/03/2024	30/06/2023
Open-ended Mutual Fund (5.2.1)	198,217,506	201,816,674
Non-listed bond/debenture (5.2.2)	24,965,000	39,226,200
Preference share (5.2.3)	-	23,900,000
	223,182,506	**264,942,874**

5.2.1 Break up of investment in non-listed securities is as follows (as on 31 March 2024):

	Investments in stocks/securities	Number of shares/units	Total cost	Total market / fair value
	Open-ended Mutual Fund			
1	CAPM UNIT FUND	89,000	10,016,950	8,165,750
2	Eighth ICB Unit Fund	271,304	2,787,032	2,685,910
3	SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000	11,280,000
4	Fifth ICB Unit Fund	505,544	5,106,000	5,004,886
5	IDLC GROWTH FUND	1,000,000	10,000,000	10,700,000
6	GREEN DELTA DRAGON ENHANCED BLUE CH	100,000	1,000,000	1,030,000
7	Grameen Bank-AIMS First Unit Fund	500,000	5,000,000	5,080,000
8	Second ICB Unit Fund	777,427	8,721,999	8,707,183
9	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000	5,120,000
10	Third ICB Unit Fund	962,242	10,736,000	9,911,093
11	VIPB SEBL 1st Unit Fund	1,145,600	7,407,177	11,066,496
12	HFAML-Shariah Unit Fund	1,000,000	10,000,000	8,570,000
13	ICB AMCL Second NRB Unit Fund	5,491,904	61,548,204	52,173,088
14	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000	859,000
15	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500	25,578,000
16	Fourth ICB Unit Fund	3,294,500	34,442,500	32,286,100
		19,187,521	**214,178,362**	**198,217,506**

5.2.2 Non-listed bond/debenture

Ashuganj Power Station Company Limited	5,000	25,000,000	24,965,000

5.2.3 Preference share

Bangladesh Development Company Ltd.	239,000	23,900,000	0

ICB Asset Management Company Ltd.

		Amount in Taka	
		31/03/2024	30/06/2023
5.03	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on July 01	(1,510,174,536)	(1,241,738,315)
	Unrealized Gain/(Loss) as on March 31	(2,628,595,126)	(1,528,184,984)
	Increase/(decrease)	**(1,118,420,590)**	**(286,446,669)**

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

6.00	**Investment in Money Market (FDR & T-Bill)**		
	Fixed Deposit Receipt	374,500,000	715,000,000
	Treasury Bill	97,252,400	-
		471,752,400	**715,000,000**

6.01	**Name of the bank and branches**		
	Agrani Bank Ltd. Foreign Exchange branch	-	85,000,000
	Al-Arafah Islami Bank, Head Office Corporate branch	15,000,000	15,000,000
	Al-Arafah Islami Bank, Dhanmondi branch	-	15,000,000
	Al-Arafah Islami Bank, Karwan Bazar branch	-	15,000,000
	Al-Arafah Islami Bank, Nandipara branch	-	15,000,000
	Exim Bank Ltd., Head Office Corporone branch	20,000,000	20,000,000
	Exim Bank Ltd., Shantinagar branch	9,500,000	-
	Exim Bank Ltd., Satmasjid Road branch	-	10,000,000
	IFIC Bank Ltd., Federation branch	30,000,000	60,000,000
	IFIC Bank Ltd., Principal branch	90,000,000	90,000,000
	IFIC Bank Ltd., Gulshan branch	-	10,000,000
	Investment Corporonion of Bangladesh, Head Office	180,000,000	200,000,000
	Janana Bank Ltd., Nagar Bhaban branch	-	100,000,000
	Mutual Trust Bank, Dhanmondi branch	-	10,000,000
	One Bank Ltd., Sonargaon branch	-	30,000,000
	One Bank Ltd., Moghbazar branch	10,000,000	10,000,000
	Pubali Bank Ltd., Banasree branch	20,000,000	20,000,000
	Social Islami Bank Ltd, Agargaon branch	-	10,000,000
		374,500,000	**715,000,000**

6.02	**Treasury Bill**			
	ISIN no	BD0909137244	**97,252,400**	-

7.00	**Cash and cash equivalents**		
	Main accounts (note 7.1)	132,041,706	68,209,749
	Selling Agents accounts (note 7.2)	6,087,971	14,470,177
	Dividend accounts (note 7.3)	36,195,581	32,312,568
		174,325,258	**114,992,493**

7.01	**Bank accounts (Main)**			
	Name of the bank and branches	**Account no.**		
	IFIC Bank Ltd., Principal branch	1001-121263-041	129,517,494	64,816,852
	Dhaka Bank Ltd., Kakrail branch (SIP)	1061500000435	2,524,212	3,392,896
			132,041,706	**68,209,749**

7.02	**Bank accounts (Operated by selling agent):**			
	Name of the bank and branches	**Account no.**		
	IFIC Bank Ltd., Agrabad branch	2030-159133-041	3,425,380	4,110,231
	IFIC Bank Ltd., Rajshahi branch	6080-326896-041	31,994	25,701
	IFIC Bank Ltd., Khulna branch	4060-237518-041	910,529	197,549
	IFIC Bank Ltd., Sylhet branch	3033-185975-041	445,319	6,886,623
	IFIC Bank Ltd., Bogra branch	6082-248734-041	618,536	51,421
	IFIC Bank Ltd., Barisal branch	5064-304025-041	625,266	345,385
	IFIC Bank Ltd., Naya Paltan branch	1020-195043-041	30,947	2,853,267
			6,087,971	**14,470,177**

7.03	**Bank accounts (Dividend):**				
	Name of the bank and branches	**Year**	**Account no.**		
	IFIC Bank Ltd., Federation branch	2003-04	1008-111305-041	92,505	90,425
	IFIC Bank Ltd., Federation branch	2004-05	1008-111321-041	75,107	73,418
	IFIC Bank Ltd., Federation branch	2005-06	1008-111338-041	221,613	216,777
	IFIC Bank Ltd., Federation branch	2006-07	1008-111355-041	318,705	311,686
	IFIC Bank Ltd., Federation branch	2007-08	1008-000116-041	142,167	139,307
	IFIC Bank Ltd., Federation branch	2008-09	1008-000170-041	579,303	566,819
	IFIC Bank Ltd., Federation branch	2009-10	1008-000251-041	1,026,393	1,006,594

ICB Asset Management Company Ltd. Accounts Department

			Amount in Taka	
			31/03/2024	30/06/2023
IFIC Bank Ltd., Federation branch	2010-11	1008- 000353-041	1,034,359	1,014,624
Shahjalal Islami Bank, Motijheel branch	2011-12	401513100001059	1,535,953	1,541,421
Shahjalal Islami Bank, Motijheel branch	2012-13	4015-13100004075	217,424	216,894
IFIC Bank Ltd., Principal branch	2013-14	1001-000577-041	1,473,562	1,444,345
IFIC Bank Ltd., Principal branch	2014-15	1001-759347-041	1,732,045	1,698,033
IFIC Bank Ltd., Principal branch	2015-16	1001-095838-041	1,394,882	1,406,421
IFIC Bank Ltd., Principal branch	2016-17	170140247041	3,053,451	3,117,163
IFIC Bank Ltd., Principal branch	2017-18	170216287041	2,915,611	2,893,186
IFIC Bank Ltd., Principal branch	2018-19	100100212041	4,081,548	4,230,917
Jamuna Bank Ltd., Shantinagar branch	2019-20	90320000932	2,684,838	2,875,602
Jamuna Bank Ltd., Shantinagar branch	2020-21	903200001128	3,337,759	3,467,193
IFIC Bank Ltd., Principal branch	2021-22	0100100407041	5,192,629	6,001,744
IFIC Bank Ltd., Principal branch	2022-23	0210203124041	5,085,727	-
			36,195,581	**32,312,568**

8.00 Other current assets

Dividend receivable	40,041,404	20,811,495
Interest receivable on FDR & T-Bill	8,406,058	11,283,055
Interest receivable on bond	-	9,163,700
IPO Application	97,806,427	-
Receivable from ISTCL for sale of shares	2,619,098	4,801,191
	148,872,987	**46,059,442**

9.00 Unit capital

Opening balance	3,876,624,500	3,671,799,700
Add: Unit sold during the Period	158,057,800	417,716,400
	4,034,682,300	4,089,516,100
Less: Unit surrender by holder	(250,457,000)	(212,891,600)
Unrealized Gain/(Loss) as on March 31	**3,784,225,300**	**3,876,624,500**

The unit capital represents 3,78,42,253 number of units of BDT 100 each.

10.00 Unit premium reserve

Opening balance	4,753,361,965	4,526,258,247
Add: Premium on sale of units during the Period	168,559,886	456,536,761
	4,921,921,851	4,982,795,008
Less: Adjustment against surrender of units during the Period	(263,501,781)	(229,433,043)
Unrealized Gain/(Loss) as on March 31	**4,658,420,070**	**4,753,361,965**

11.00 Dividend equalization reserve

Opening balance	190,000,000	9,415,784
Less: Cash Dividend	(150,000,000)	-
Add: Transferred from retained earnings	-	180,584,216
Unrealized Gain/(Loss) as on March 31	**40,000,000**	**190,000,000**

12.00 Retained earnings

Opening balance	241,619,282	779,618,900
Add/(Less): Prior year adjustment	-	78,750
Add: Net profit for the Period	(907,466,133)	193,275,803
	(665,846,851)	972,973,453
Less: Transferred to dividend equalization fund		(180,584,216)
Less:cash Dividend	(237,662,450)	(550,769,955)
Unrealized Gain/(Loss) as on March 31	**(903,509,301)**	**241,619,282**

13.00 Unclaimed/ dividend payable

Opening balance	31,904,163	26,883,182
Add: Dividend Decleared during the Period	387,662,450	550,769,955
	419,566,613	577,653,137
Less: Paid during the Period	(384,393,718)	(545,748,974)
Closing balance (13.01)	**35,172,895**	**31,904,163**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	31/03/2024	30/06/2023
13.01 Period wise breakup of unclaimed/ dividend :		
Dividend payable for FY 2003-04	89,676	89,676
Dividend payable for FY 2004-05	72,286	72,286
Dividend payable for FY 2005-06	213,708	213,708
Dividend payable for FY 2006-07	307,137	307,137
Dividend payable for FY 2007-08	136,860	137,051
Dividend payable for FY 2008-09	557,670	557,722
Dividend payable for FY 2009-10	991,300	991,649
Dividend payable for FY 2010-11	997,272	997,868
Dividend payable for FY 2011-12	1,516,349	1,533,453
Dividend payable for FY 2012-13	215,619	216,358
Dividend payable for FY 2013-14	1,422,743	1,423,165
Dividend payable for FY 2014-15	1,671,993	1,673,453
Dividend payable for FY 2015-16	1,346,831	1,386,289
Dividend payable for FY 2016-17	2,940,794	3,071,754
Dividend payable for FY 2017-18	2,811,506	2,851,215
Dividend payable for FY 2018-19	3,924,308	4,165,015
Dividend payable for FY 2019-20	2,665,631	2,864,658
Dividend payable for FY 2020-21	3,311,504	3,451,248
Dividend payable for FY 2021-22	4,959,427	5,900,460
Dividend payable for FY 2022-23	5,020,281	-
	35,172,895	**31,904,163**
14.00 Other liabilities		
Management fee payable to ICB AMCL	67,785,852	91,012,644
Trustee fee payable to SLIC	6,477,215	8,701,264
Custodian fee payable to ICB	6,372,226	8,722,686
Annual fee payable to BSEC	5,684,352	147,345
Un-adjusted amount of SIP	9,376	8,263
Commission payable to unit sales agents	539,068	1,324,172
Audit fee payable	57,500	57,500
CDBL fee payable	-	98,000
Payable for surrendered of unit certificate	666,685	666,685
Others	1,116,218	-
	88,708,492	**110,738,559**
15.00 Net asset value per unit (at cost)		
Total assets (investment considered on cost price)	10,331,612,581	10,714,423,005
Less: Total liabilities	(123,881,387)	(142,642,722)
Net asset value (NAV)	**10,207,731,194**	**10,571,780,283**
Number of units	37,842,253	38,766,245
NAV per unit at cost	**269.74**	**272.71**
16.00 Net asset value per unit (at market value)		
Total assets	7,703,017,455	9,204,248,469
Less: Total liabilities	(123,881,387)	(142,642,722)
Net asset value (NAV)	**7,579,136,068**	**9,061,605,747**
Number of units	37,842,253	38,766,245
NAV per unit at market value	**200.28**	**233.75**

	Amount in Taka	
	31/03/2024	31/03/2023
17.00 Profit on sale of investments	**61,931,129**	**124,725,064**
18.00 Dividend income from investment in securities	**181,346,952**	**190,999,842**
19.00 Interest on bank deposits and bonds		
Interest on short term deposits	2,221,991	2,251,887
Interest on fixed deposits & T-Bills	34,532,290	29,214,419
Interest on listed bonds	7,028,534	6,312,277
Interest on Preference Share	8,000,000	-
Interest on non listed bonds	3,946,254	17,749,999
	55,729,069	**55,528,581**

ICB Asset Management Company Ltd

		Amount in Taka	
		31/03/2024	31/03/2023
20.00 Management Fee		67,785,852	67,992,692

Calculation for the period

Average NAV (Sum of Weekly NAV/No. o	%	8,597,031,271	
Not exceeding Taka 5.00 crore	2.5	50,000,000	941,781
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	3,013,699
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	250,000,000	2,825,342
Exc. Taka 50 cr.	1.0	8,097,031,271	61,005,030
Management Fee			**67,785,852**

21.00 Trustee Fee	6,477,215	6,498,995

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	8,597,031,271
Percentage of Trustee Fee	0.10
Trustee Fee	**6,477,215**

22.00 Custodian Fee	6,372,226	6,500,581

Calculation for the period

Average Monthly S/V (Sum of monthly securites valu/No. of Month)	8,457,682,067
Percentage of Custodian Fee	0.10
Custodian Fee	**6,372,226**

23.00 Annual BSEC Fee	5,684,352	6,054,188

Calculation for the period

Net Asset Value (NAV) of the fund end of the period	7,579,136,065.89
Percentage of BSEC Fee	0.10
Annual BSEC Fee	**5,684,352**

24.00 Commission to agents	539,068	1,039,064

Calculation for the period

Total Sale by Agent	107,813,726.00
Percentage of Total Sale	0.50
Commission to agents	**539,069**

25.00 Other operating expenses

Printing and stationery	282,775	43,790
CDBL charges	97,680	213,200
Bank charges	12,660	16,428
Excise duty	532,951	616,485
Advertisement & publicity expenses	200,606	158,681
IPO application expenses	6,000	11,000
Dividend distribution expenses	6,408	3,864
Postage and telegram	500	600
Others	5,000	-
	1,144,580	**1,064,049**

26.00 Earnings per unit for the Period

Profit for the Period	(907,466,133)	(4,399,050)
Number of units	37,842,253	38,092,505
Earnings per unit	**(23.98)**	**(0.12)**

(N.B: Earnings Per Unit (EPU) has been decreased due to decrease in capital gain & provision/Write back of provision against diminution in value of investment than previous period.)

27.00 Dividend Received from Investment in Securities

Dividend income	181,346,952	190,999,842
Add: Dividend receivable previous	20,811,495	5,035,616.00
Less: Dividend receivable current	(40,041,405)	(2,957,548)
	162,117,042	**193,077,910**

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		31/03/2024	31/03/2023
28.00	**Interest Received on Bank Deposits and Bonds**		
	Interest income	55,729,069	55,528,581
	Add: Interest receivable previous	20,446,755	10,246,181
	Less: Interest receivable current	(8,406,058)	(8,148,368)
		67,769,766	**57,626,394**
29.00	**Payment of Fees & Expenses**		
	Total Expenses	88,060,793	89,207,068
	Add: Previous Period Operating Expenses payable (N: 29.01)	110,738,559	102,374,395
		198,799,352	**191,581,463**
	Less: Last Period adjustment		
	Less: Current Period Operating Expenses payable (N: 29.02)	(88,708,492)	(90,129,821)
		110,090,860	**101,451,642**
29.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	110,738,559	102,374,395
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		110,738,559	**102,374,395**
29.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	88,708,492	90,129,821
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		88,708,492	**90,129,821**
30.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	478,070,182.00	803,558,284
	Add: Encashment	40,703,000.00	-
	Add: Previous Period Receivable from ISTCL	4,801,191	5,801,191.00
		523,574,373	**809,359,475**
	Less: Current Period Receivable from ISTCL	(2,619,098)	(10,452,104)
		520,955,275	**798,907,371**
31.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	216,064,048.00	907,303,792
	Add: Purchase of Unit Certificates	1,000,000.00	15,016,950.00
		217,064,048	**922,320,742**
	Less: Current Period payable to ISTCL	-	-
		217,064,048	**922,320,742**
32.00	**Dividend paid during the Period**		
	Dividend declared during the Period	387,662,450	550,769,955
	Add: Previous Period dividend payable	31,904,163	26,883,182
	Less: Current Period dividend payable	(35,172,895)	(33,505,436)
		384,393,718	**544,147,701**
33.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	210,954,457	282,047,619
	Operating Cash Flow Before Changes in Working Capital	**210,954,457**	**282,047,619**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (33.01)	(7,189,213)	4,175,881
	Decrease/(Increase) of Current Liabilities (N: 33.02)	(22,030,067)	(12,244,574)
		(29,219,279)	**(8,068,693)**
33.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous Period Dividend Receivable	20,811,495	5,035,616
	Less: Current Period Dividend Receivable	(40,041,405)	(2,957,548)
		(19,229,910)	**2,078,068**
	Add: Previous Period Interest Receivable on FDR & Bonds	20,446,755	10,246,181
	Less: Current Period Interest Receivable on FDR & Bonds	(8,406,058)	(8,148,368)
		(7,189,213)	**4,175,881**
33.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous Period Operating Expenses payable	110,738,559	102,374,395
	Less: Current Period Operating Expenses payable	(88,708,492)	(90,129,821)
		(22,030,067)	**(12,244,574)**
	Net Cash Generated from Operating Activities	**181,735,178**	**273,978,926**

ICB Asset Management Company Ltd.

	Amount in Taka	
	31/03/2024	**31/03/2023**
34.00 Net operoning cash flow per unit		
Net cash inflow/(outflow) from operaning activities	181,735,178	273,978,926
Number of units	37,842,253	38,552,189
Net operoning cash flow per unit	**4.80**	**7.11**

(N.B.: Net operoning cash flow per share (NOCFPS) has been decreased due to decreased of Dividend income & capital gain than previous Period.)

35.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	241,619,282	779,618,900
Less: Dividend Paid	(237,662,450)	(550,769,955)
Less: Transferd to Dividend Equalization Reserve	-	(180,584,216)
	3,956,832	**48,264,729**
Add: Profit for the Period	(907,466,133)	193,275,803
	(903,509,301)	**241,540,532**
Add: Dividend Equalization Reserve	40,000,000	190,000,000
	(863,509,301)	**431,540,532**
Number of Units	37,842,253	38,766,245
Profit Available for Distribution	**(22.82)**	**11.13**

36.00 Events after the reporting period

The Board of Trustees in its meeting held on 29 April, 2024 approved the Unaudited financial statements of the Fund for the Period ended 31 March, 2024 and authorized the same for issue.

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)

Place : Dhaka
Dated: 29 April 2024

ICB AMCL UNIT FUND

Print date: 06-Apr-2024

Annexure A

PORTFOLIO STATEMENT

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

	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 PLC	6,069,421	20.64	125,271,187.34	9.30	9.20	9.25	56,142,144.25	-69,129,043.09	-0.01	1.35
2	BANK ASIA LTD	4,675,423	20.39	95,328,542.81	18.40	18.70	18.55	86,729,096.65	-8,599,446.16	0.00	1.03
3	BRAC BANK PLC	1,300,000	35.48	46,119,261.08	40.20	40.40	40.30	52,390,000.00	6,270,738.92	0.00	0.50
4	CITY BANK PLC	1,650,000	22.40	36,958,826.97	23.10	23.10	23.10	38,115,000.00	1,156,173.03	0.00	0.40
5	DHAKA BANK PLC	4,539,410	12.43	56,424,803.53	11.70	11.90	11.80	53,565,038.00	-2,859,765.53	0.00	0.61
6	DUTCH-BANGLA BANK PLC	1,266,139	64.78	82,014,290.83	55.80	54.00	54.90	69,511,031.10	-12,503,259.73	0.00	0.88
7	EASTERN BANK PLC	1,250,000	29.06	36,324,290.46	32.00	32.30	32.15	40,187,500.00	3,863,209.54	0.00	0.39
8	EXIM BANK LIMITED	1,600,000	12.82	20,517,340.53	9.30	9.40	9.35	14,960,000.00	-5,557,340.53	0.00	0.22
9	JAMUNA BANK PLC	1,582,728	20.34	32,192,161.60	21.80	21.50	21.65	34,266,061.20	2,073,899.60	0.00	0.35
10	MERCANTILE BANK PLC	1,530,000	12.41	18,979,925.29	12.30	12.30	12.30	18,819,000.00	-160,925.29	0.00	0.20
11	NATIONAL BANK LTD.	4,395,700	9.03	39,675,091.69	7.10	7.20	7.15	31,429,255.00	-8,245,836.69	0.00	0.43
12	NCC BANK PLC	5,506,338	12.50	68,804,629.62	11.90	11.90	11.90	65,525,422.20	-3,279,207.42	0.00	0.74
13	SOCIAL ISLAMI BANK PLC	882,000	12.88	11,356,367.01	9.30	9.10	9.20	8,114,400.00	-3,241,967.01	0.00	0.12
14	SOUTHEAST BANK PLC	1,287,881	13.52	17,415,257.34	11.40	11.70	11.55	14,875,025.55	-2,540,231.79	0.00	0.19
15	UNITED COMMERCIAL BANK PLC	1,712,320	13.60	23,290,158.40	12.00	11.70	11.85	20,290,992.00	-2,999,166.40	0.00	0.25
16	UTTARA BANK PLC	10,969	15.55	170,592.67	25.20	24.90	25.05	274,773.45	104,180.78	0.01	0.00
	Sector Total:	39,258,329		710,842,727.17				605,194,739.40	-105,647,987.77		7.67
	CEMENT										
17	CONFIDENCE CEMENT PLC	88,631	98.00	8,685,676.31	73.70	73.80	73.75	6,536,536.25	-2,149,140.06	0.00	0.09
18	CROWN CEMENT PLC	1,442,862	86.84	125,299,606.30	65.10	61.60	63.35	91,405,307.70	-33,894,298.60	0.00	1.35
19	HEIDELBERG CEMENT BANGLADESH LTD	416,817	449.57	187,389,509.29	224.90	215.00	219.95	91,678,899.15	-95,710,610.14	-0.01	2.02
20	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	89.20	141,337,172.58	68.30	68.80	68.55	108,620,902.50	-32,716,270.08	0.00	1.52
21	MEGHNA CEMENT MILLS LTD.	614,759	89.28	54,888,360.15	75.90	79.00	77.45	47,613,084.55	-7,275,275.60	0.00	0.59
22	PREMIER CEMENT MILLS PLC	1,021,406	76.46	78,099,899.27	61.50	61.00	61.25	62,561,117.50	-15,538,781.77	0.00	0.84
	Sector Total:	5,169,025		595,700,223.90				408,415,847.65	-187,284,376.25		6.42
	CERAMIC INDUSTRY										
23	RAK CERAMICS (BD) LIMITED	3,806,068	51.05	194,292,173.25	32.60	32.00	32.30	122,935,996.40	-71,356,176.85	0.00	2.10
	Sector Total:	3,806,068		194,292,173.25				122,935,996.40	-71,356,176.85		2.10
	CORPORATE BOND										
24	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,450.0	4,600.0	4,525.00	33,408,075.00	-3,506,925.00	0.00	0.40
25	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,003	3,790.01	7,591,397.35	3,976.0	3,825.0	3,900.50	7,812,701.50	221,304.15	0.00	0.08
26	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	4,400.0	4,500.0	4,450.00	26,637,700.00	-3,292,300.00	0.00	0.32
27	IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	751.00	750.00	750.50	105,070,000.00	-29,886,892.72	0.00	1.46
	Sector Total:	155,372		209,393,290.07				172,928,476.50	-36,464,813.57		2.26
	ENGINEERING										
28	AFTAB AUTOMOBILES LIMITED	2,574,062	76.72	197,481,008.67	45.30	45.20	45.25	116,476,305.50	-81,004,703.17	0.00	2.13
29	APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	5.00	5.00	5.00	3,862,500.00	-8,433,143.55	-0.01	0.13
30	ATLAS BANGLADESH LTD.	374,999	152.56	57,210,172.10	69.30	0.00	69.30	25,987,465.35	-31,222,706.75	-0.01	0.62
31	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	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
32	BBS CABLES PLC	386,387	51.91	20,056,159.95	37.90	37.70	37.80	14,605,428.60	-5,450,731.35	0.00	0.22
33	BENGAL WINDSOR THERMOPLASTICS PLC	2,007,500	45.60	91,533,031.76	22.90	23.00	22.95	46,072,125.00	-45,460,906.76	0.00	0.99
34	BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	58.70	58.00	58.35	103,100,073.75	-62,444,848.75	0.00	1.79
35	EASTERN CABLES LTD.	451	60.78	27,414.00	151.60	147.00	149.30	67,334.30	39,920.30	0.01	0.00
36	GOLDEN SON LTD.	675,067	23.96	16,175,277.27	21.70	21.70	21.70	14,648,953.90	-1,526,323.37	0.00	0.17
37	GPH ISPAT LTD.	812,076	46.70	37,921,248.36	29.30	29.50	29.40	23,875,034.40	-14,046,213.96	0.00	0.41
38	IFAD AUTOS PLC	286,828	49.35	14,153,938.16	33.20	32.50	32.85	9,422,299.80	-4,731,638.36	0.00	0.15
39	NATIONAL POLYMER INDUSTRIES PLC	50,000	46.77	2,338,326.29	47.60	48.00	47.80	2,390,000.00	51,673.71	0.00	0.03
40	NAVANA CNG LIMITED	766,237	64.81	49,663,147.95	26.50	26.40	26.45	20,266,968.65	-29,396,179.30	-0.01	0.54
41	OIMEX ELECTRODE LIMITED	862,949	27.12	23,406,156.79	25.10	25.00	25.05	21,616,872.45	-1,789,284.34	0.00	0.25

Annexure A

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT

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

	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(%)
42	RUNNER AUTOMOBILES PLC	828,188	55.24	45,747,260.40	33.00	33.00	33.00	27,330,204.00	-18,417,056.40	0.00	0.49
43	S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	24.70	24.40	24.55	83,511,759.55	-69,061,185.65	0.00	1.65
44	SINGER BANGLADESH LIMITED	429,541	177.38	76,190,931.67	145.80	147.50	146.65	62,992,187.65	-13,198,744.02	0.00	0.82
45	WALTON HI-TECH INDUSTRIES PLC	3,000	1,050.32	3,150,957.75	650.00	655.00	652.50	1,957,500.00	-1,193,457.75	0.00	0.03
	Sector Total:	16,633,329		1,031,883,498.23				635,516,108.30	-396,367,389.93		11.13
	FINANCE AND LEASING										
46	BANGLADESH INDUSTRIAL FIN. CO. LTD.	1,200,000	19.34	23,211,926.92	6.40	7.00	6.70	8,040,000.00	-15,171,926.92	-0.01	0.25
47	DBH FINANCE PLC	2,151,461	70.20	151,039,654.89	40.80	41.40	41.10	88,425,047.10	-62,614,607.79	0.00	1.63
48	FAREAST FINANCE & INVESTMENT LIMITED	925,939	10.53	9,754,005.87	4.40	4.00	4.20	3,888,943.80	-5,865,062.07	-0.01	0.11
49	FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	4.70	4.60	4.65	9,276,750.00	-18,015,979.98	-0.01	0.29
50	FIRST FINANCE LIMITED	2,214,274	17.56	38,884,098.32	4.30	4.70	4.50	9,964,233.00	-28,919,865.32	-0.01	0.42
51	IDLC FINANCE PLC	1,775,962	55.16	97,961,310.72	36.60	35.30	35.95	63,845,833.90	-34,115,476.82	0.00	1.06
52	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	3,937,500	12.31	48,485,607.09	5.40	5.10	5.25	20,671,875.00	-27,813,732.09	-0.01	0.52
53	NATIONAL HOUSING FINANCE PLC	141,070	41.97	5,920,802.21	34.10	34.00	34.05	4,803,433.50	-1,117,368.71	0.00	0.06
54	PEOPLES LEASING AND FIN. SERVICES LTD	2,300,000	10.56	24,279,602.12	4.70	5.00	4.85	11,155,000.00	-13,124,602.12	-0.01	0.26
55	PREMIER LEASING & FINANCE LIMITED	6,615,000	15.80	104,538,282.05	4.90	5.30	5.10	33,736,500.00	-70,801,782.05	-0.01	1.13
56	PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	8.00	8.60	8.30	2,099,841.90	-10,038,647.36	-0.01	0.13
57	UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	9.40	9.00	9.20	29,212,060.80	-20,279,827.12	0.00	0.53
58	UTTARA FINANCE AND INVESTMENTS LIMITED	1,293,578	61.95	80,138,108.54	22.80	26.40	24.60	31,822,018.80	-48,316,089.74	-0.01	0.86
	Sector Total:	27,978,001		673,136,505.89				316,941,537.80	-356,194,968.09		7.26
	FOOD AND ALLIED PRODUCT:										
59	BATBC LIMITED	827,470	459.90	380,556,659.65	403.80	403.40	403.60	333,966,892.00	-46,589,767.65	0.00	4.10
60	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
61	GOLDEN HARVEST AGRO INDUSTRIES LTD	3,000,000	23.76	71,287,101.09	18.20	18.30	18.25	54,750,000.00	-16,537,101.09	0.00	0.77
62	NATIONAL TEA COMPANY LTD.	20,645	637.08	13,152,448.06	426.10	425.20	425.65	8,787,544.25	-4,364,903.81	0.00	0.14
63	OLYMPIC INDUSTRIES LTD.	855,031	210.51	179,994,667.98	152.10	148.00	150.05	128,297,401.55	-51,697,266.43	0.00	1.94
64	UNILEVER CONSUMER CARE LIMITED	155,190	1,649.83	256,036,458.15	2,003.3	0.00	2,003.30	310,892,127.00	54,855,668.85	0.00	2.76
	Sector Total:	4,861,336		901,047,964.58				836,693,964.80	-64,353,999.78		9.72
	FUEL AND POWER										
65	ASSOCIATED OXYGEN LIMITED	350,000	33.00	11,548,840.10	25.30	25.00	25.15	8,802,500.00	-2,746,340.10	0.00	0.12
66	BARAKA POWER LIMITED	1,746,892	30.96	54,083,882.34	15.40	15.50	15.45	26,989,481.40	-27,094,400.94	-0.01	0.58
67	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,940,309	50.47	97,934,239.01	25.00	25.00	25.00	48,507,725.00	-49,426,514.01	-0.01	1.06
68	DOREEN POWER GENERATIONS & SYSTEMS LTD	866,407	70.50	61,081,607.07	37.30	36.90	37.10	32,143,699.70	-28,937,907.37	0.00	0.66
69	ENERGYPAC POWER GENERATION PLC	724,500	41.90	30,360,000.00	24.30	24.60	24.45	17,714,025.00	-12,645,975.00	0.00	0.33
70	JAMUNA OIL COMPANY LIMITED	780,005	188.08	146,705,869.83	173.30	173.00	173.15	135,057,865.75	-11,648,004.08	0.00	1.58
71	KHULNA POWER COMPANY LIMITED	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
72	LINDE BANGLADESH LIMITED	61,916	1,288.87	79,801,688.29	1,090.7	1,090.0	1,090.35	67,510,110.60	-12,291,577.69	0.00	0.86
73	LUB-RREF (BANGLADESH) LIMITED	100,000	31.68	3,167,900.00	24.50	24.30	24.40	2,440,000.00	-727,900.00	0.00	0.03
74	MEGHNA PETROLEUM LIMITED	557,035	203.26	113,225,655.31	198.60	198.30	198.45	110,543,595.75	-2,682,059.56	0.00	1.22
75	MJL BANGLADESH PLC	1,246,248	100.72	125,524,022.09	82.70	82.00	82.35	102,628,522.80	-22,895,499.29	0.00	1.35
76	PADMA OIL CO. LTD.	74,702	211.24	15,780,260.69	191.80	190.00	190.90	14,260,611.80	-1,519,648.89	0.00	0.17
77	POWER GRID CO. OF BANGLADESH LTD.	950,000	51.53	48,949,704.28	44.70	44.50	44.60	42,370,000.00	-6,579,704.28	0.00	0.53
78	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
79	SUMMIT POWER LIMITED	6,121,603	43.29	264,978,180.38	23.90	23.70	23.80	145,694,151.40	-119,284,028.98	0.00	2.86
80	TITAS GAS TRANS. & DIST. CO. LTD.	2,560,000	79.49	203,498,340.51	26.10	25.80	25.95	66,432,000.00	-137,066,340.51	-0.01	2.19
81	UNITED POWER GEN. & DIST. CO. LTD.	178,368	273.38	48,762,647.92	145.00	145.00	145.00	25,863,360.00	-22,899,287.92	0.00	0.53
	Sector Total:	19,368,138		1,362,735,607.84				880,960,793.10	-481,774,814.74		14.69

FUNDS

Annexure A

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT

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

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(%)
82 AIBL 1st ISLAMIC MUTUAL FUND	820,982	9.65	7,920,157.33	9.50	9.50	9.50	7,799,329.00	-120,828.33	0.00	0.09
83 DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,409.95	5.50	5.40	5.45	8,528,448.85	-4,301,961.10	0.00	0.14
84 EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	4.80	4.80	4.80	17,280,000.00	-6,168,642.70	0.00	0.25
85 GRAMEEN ONE : SCHEME TWO	2,964,824	15.84	46,961,689.37	13.20	13.10	13.15	38,987,435.60	-7,974,253.77	0.00	0.51
86 ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	5.50	5.70	5.60	6,106,800.00	-2,844,192.15	0.00	0.10
87 L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	4.80	4.90	4.85	23,515,123.15	-19,691,845.39	0.00	0.47
88 MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	5.70	5.90	5.80	30,740,000.00	-14,116,795.82	0.00	0.48
89 NCCBL MUTUAL FUND-1	1,400,296	8.63	12,081,951.94	5.80	6.50	6.15	8,611,820.40	-3,470,131.54	0.00	0.13
90 VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428.17	5.50	6.60	6.05	14,697,500.95	-6,569,927.22	0.00	0.23
91 VANGUARD AML RUPALI BANK BALANCED FUND	328,467	9.15	3,005,338.60	5.30	6.30	5.80	1,905,108.60	-1,100,230.00	0.00	0.03
Sector Total:	24,347,740		224,530,374.57				158,171,566.55	-66,358,808.02		2.42
INSURANCE										
92 AGRANI INSURANCE CO. LTD.	325,850	49.90	16,261,041.09	37.60	0.00	37.60	12,251,960.00	-4,009,081.09	0.00	0.18
93 ASIA PACIFIC GENERAL INSURANCE CO. LTD.	399,005	59.42	23,708,272.39	45.10	45.00	45.05	17,975,175.25	-5,733,097.14	0.00	0.26
94 DELTA LIFE INSURANCE COMPANY LTD	257,506	126.47	32,566,429.69	99.80	93.10	96.45	24,836,453.70	-7,729,975.99	0.00	0.35
95 DHAKA INSURANCE LIMITED	9,850	51.13	503,605.51	46.60	45.00	45.80	451,130.00	-52,475.51	0.00	0.01
96 EASTLAND INSURANCE COMPANY LTD	21,164	29.07	615,228.61	26.50	26.00	26.25	555,555.00	-59,673.61	0.00	0.01
97 FAREAST ISLAMI LIFE INSURANCE CO. LTD.	452,792	72.86	32,989,522.79	44.50	42.70	43.60	19,741,731.20	-13,247,791.59	0.00	0.36
98 GREEN DELTA INSURANCE LTD	2,449,033	107.55	263,401,540.95	57.00	57.50	57.25	140,207,139.25	-123,194,401.70	0.00	2.84
99 ISLAMI COMMERCIAL INSURANCE COMPANY LTD	692	10.00	6,920.00	27.80	27.50	27.65	19,133.80	12,213.80	0.02	0.00
100 MERCANTILE ISLAMI INSURANCE PLC	510,464	51.15	26,110,560.76	32.10	35.50	33.80	17,253,683.20	-8,856,877.56	0.00	0.28
101 NITOL INSURANCE CO. LTD.	1,544,805	47.83	73,887,410.69	36.80	33.50	35.15	54,299,895.75	-19,587,514.94	0.00	0.80
102 PEOPLES INSURANCE COMPANY LTD	459,395	43.10	19,799,031.84	41.80	45.00	43.40	19,937,743.00	138,711.16	0.00	0.21
103 PIONEER INSURANCE COMPANY LTD	483,813	80.65	39,021,785.58	60.40	61.00	60.70	29,367,449.10	-9,654,336.48	0.00	0.42
104 POPULAR LIFE INSURANCE CO. LTD	180,126	70.88	12,767,911.49	64.00	63.00	63.50	11,438,001.00	-1,329,910.49	0.00	0.14
105 PRAGATI INSURANCE LTD.	982,196	80.39	78,960,151.49	57.40	60.00	58.70	57,654,905.20	-21,305,246.29	0.00	0.85
106 SENA KALYAN INSURANCE COMPANY LIMITED	53,977	50.53	2,727,241.90	49.70	50.00	49.85	2,690,753.45	-36,488.45	0.00	0.03
107 TRUST ISLAMI LIFE INSURANCE LIMITED	458,600	56.82	26,057,548.93	45.80	45.70	45.75	20,980,950.00	-5,076,598.93	0.00	0.28
Sector Total:	8,589,268		649,384,203.71				429,661,658.90	-219,722,544.81		7.00
IT										
108 AAMRA NETWORKS LIMITED	122,852	51.55	6,332,438.35	38.70	38.10	38.40	4,717,516.80	-1,614,921.55	0.00	0.07
109 AAMRA TECHNOLOGIES LIMITED	548,437	36.01	19,749,128.17	26.80	27.30	27.05	14,835,220.85	-4,913,907.32	0.00	0.21
110 IT CONSULTANTS PLC	10,900	36.59	398,877.57	48.40	48.00	48.20	525,380.00	126,502.43	0.00	0.00
Sector Total:	682,189		26,480,444.09				20,078,117.65	-6,402,326.44		0.29
MISCELLANEOUS										
111 BANGLADESH EXPORT IMPORT COMPANY LTD.	372,355	122.47	45,603,159.79	115.60	115.70	115.65	43,062,952.90	-2,540,206.89	0.00	0.49
112 BERGER PAINTS BANGLADESH LTD.	1,466	1,146.16	1,680,263.26	1,787.6	1,850.0	1,818.80	2,666,360.80	986,097.54	0.01	0.02
113 JMI HOSPITAL REQUISITE MANUFACTURING LTD	60,000	76.43	4,585,567.95	65.90	65.50	65.70	3,942,000.00	-643,567.95	0.00	0.05
114 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:	444,321		51,908,200.36				49,671,313.70	-2,236,886.66		0.56
PHARMACEUTICALS AND CHE										
115 ACI FORMULATIONS LIMITED	314,072	157.06	49,327,807.18	131.40	135.90	133.65	41,975,722.80	-7,352,084.38	0.00	0.53
116 ACI LIMITED	1,061,160	276.62	293,534,593.92	155.40	150.00	152.70	162,039,132.00	-131,495,461.92	0.00	3.17
117 ACME LABORATORIES LTD.	2,386,829	98.37	234,789,615.35	72.30	73.50	72.90	173,999,834.10	-60,789,781.25	0.00	2.53
118 ACME PESTICIDES LIMITED	200,000	31.98	6,395,950.00	25.00	24.90	24.95	4,990,000.00	-1,405,950.00	0.00	0.07
119 BEXIMCO PHARMACEUTICALS LTD.	118,601	146.57	17,382,813.53	116.40	116.50	116.45	13,811,086.45	-3,571,727.08	0.00	0.19
120 IBN SINA PHARMACEUTICAL INDUSTRY PLC	303,402	277.95	84,331,412.81	263.20	258.80	261.00	79,187,922.00	-5,143,490.81	0.00	0.91
121 KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	5.10	5.10	5.10	5,610,000.00	-6,326,538.25	-0.01	0.13

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(%)
122 MARICO BANGLADESH LIMITED	5,479	1,261.98	6,914,372.24	2,444.9	2,428.4	2,436.65	13,350,405.35	6,436,033.11	0.01	0.07
123 RENATA PLC	12,146	1,188.89	14,440,213.22	776.00	0.00	776.00	9,425,296.00	-5,014,917.22	0.00	0.16
124 SQUARE PHARMACEUTICALS PLC	2,874,760	222.23	638,861,845.89	217.70	216.80	217.25	624,541,610.00	-14,320,235.89	0.00	6.89
125 THERAPEUTICS (BANGLADESH) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	-200,301.71	-0.01	0.00
Sector Total:	8,376,909		1,358,115,464.10				1,128,931,008.70	-229,184,455.40		14.64
SERVICES										
126 SUMMIT ALLIANCE PORT LIMITED	1,357,753	50.54	68,621,387.61	27.00	26.40	26.70	36,252,005.10	-32,369,382.51	0.00	0.74
Sector Total:	1,357,753		68,621,387.61				36,252,005.10	-32,369,382.51		0.74
TANNARY INDUSTRIES										
127 APEX FOOTWEAR LIMITED	126,493	263.59	33,342,458.60	243.50	245.00	244.25	30,895,915.25	-2,446,543.35	0.00	0.36
128 APEX TANNERY LIMITED	372,276	132.12	49,183,536.89	90.70	90.00	90.35	33,635,136.60	-15,548,400.29	0.00	0.53
129 BATA SHOE COMPANY (BD) LIMITED	133,908	1,095.29	146,668,031.84	988.60	1,011.3	999.95	133,901,304.60	-12,766,727.24	0.00	1.58
Sector Total:	632,677		229,194,027.33				198,432,356.45	-30,761,670.88		2.47
TELECOMMUNICATION										
130 BANGLADESH SUBMARINE CABLE CO. LTD.	1,148,000	175.54	201,520,953.24	136.50	139.10	137.80	158,194,400.00	-43,326,553.24	0.00	2.17
131 GRAMEEN PHONE LTD.	784,689	289.68	227,311,804.64	237.80	239.00	238.40	187,069,857.60	-40,241,947.04	0.00	2.45
Sector Total:	1,932,689		428,832,757.88				345,264,257.60	-83,568,500.28		4.62
TEXTILES										
132 APEX SPINNING & KNITTING MILLS LTD	76,465	120.83	9,239,489.49	113.30	118.10	115.70	8,847,000.50	-392,488.99	0.00	0.10
133 ARGON DENIMS LIMITED	1,560,679	20.38	31,804,004.68	17.30	17.00	17.15	26,765,644.85	-5,038,359.83	0.00	0.34
134 BANGLADESH DYEING & FINISHING IND. LTD.	18,120	46.60	844,325.08	0.00	0.00	0.00	0.00	-844,325.08	-0.01	0.01
135 C & A TEXTILES LIMITED	450,000	11.05	4,972,519.08	7.30	7.10	7.20	3,240,000.00	-1,732,519.08	0.00	0.05
136 DANDY DYEING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	-2,506.07	-0.01	0.00
137 DYNAMIC TEXTILE INDUSTRIES LTD.	6,820	23.47	160,071.55	0.00	0.00	0.00	0.00	-160,071.55	-0.01	0.00
138 ENVOY TEXTILES LIMITED	505,996	44.68	22,606,724.53	34.40	34.20	34.30	17,355,662.80	-5,251,061.73	0.00	0.24
139 ESQUIRE KNIT COMPOSITE PLC	613,410	36.10	22,143,545.89	24.60	23.10	23.85	14,629,828.50	-7,513,717.39	0.00	0.24
140 FAMILYTEX (BD) LIMITED	4,299,750	9.85	42,372,874.58	3.70	3.70	3.70	15,909,075.00	-26,463,799.58	-0.01	0.46
141 HAMID FABRICS PLC	356,416	23.63	8,420,332.49	15.20	15.00	15.10	5,381,881.60	-3,038,450.89	0.00	0.09
142 HWA WELL TEXTILES (BD) PLC	215,105	48.08	10,341,459.35	48.80	49.10	48.95	10,529,389.75	187,930.40	0.00	0.11
143 MATIN SPINNING MILLS PLC	227,468	54.03	12,289,960.58	48.90	45.00	46.95	10,679,622.60	-1,610,337.98	0.00	0.13
144 METRO SPINNING LTD	9	6.13	55.20	18.60	18.10	18.35	165.15	109.95	0.02	0.00
145 QUEEN SOUTH TEXTILE MILLS LTD.	104,000	21.05	2,189,460.08	16.30	17.00	16.65	1,731,600.00	-457,860.08	0.00	0.02
146 R. N. SPINNING MILLS LIMITED	701,751	111.80	78,458,753.83	16.00	15.60	15.80	11,087,665.80	-67,371,088.03	-0.01	0.85
147 SQUARE TEXTILES PLC	3,329,999	58.66	195,338,020.99	50.10	51.50	50.80	169,163,987.30	-26,174,033.69	0.00	2.11
148 TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	7.00	7.20	7.10	8,232,450.00	-21,857,021.32	-0.01	0.32
149 ZAHEEN SPINNING LIMITED	941,126	19.47	18,322,801.57	8.20	8.00	8.10	7,623,120.60	-10,699,680.97	-0.01	0.20
Sector Total:	14,566,714		489,596,376.36				311,177,094.45	-178,419,281.91		5.28
TRAVEL AND LEISURE										
150 UNIQUE HOTEL & RESORTS PLC	466,399	69.98	32,639,133.90	59.10	59.50	59.30	27,657,460.70	-4,981,673.20	0.00	0.35
151 UNITED AIRWAYS (BD) LTD.	2,697,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	-35,249,213.35	-0.01	0.38
Sector Total:	3,163,605		67,888,347.25				27,657,460.70	-40,230,886.55		0.73
Listed Securities:	**181,323,463**		**9,273,583,574.19**				**6,684,884,303.75**	**-2,588,699,270.44**		**100.00**

ICB AMCL UNIT FUND

Print date: 06-Apr-2024

Annexure A

PORTFOLIO STATEMENT

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

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	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	CAPM UNIT FUND	89,000	112.55	10,016,950.00	91.75	8,165,750.00	-1,851,200.00	0.00
2	Eighth ICB Unit Fund	271,304	10.27	2,787,032.00	9.90	2,685,909.60	-101,122.00	0.00
3	SHANTA FIRST INCOME UNIT FUND	1,000,000	11.40	11,400,000.00	11.28	11,280,000.00	-120,000.00	0.00
4	Fifth ICB Unit Fund	505,544	10.10	5,106,000.00	9.90	5,004,885.60	-101,114.00	0.00
5	IDLC GROWTH FUND	1,000,000	10.00	10,000,000.00	10.70	10,700,000.00	700,000.00	0.00
6	GREEN DELTA DRAGON ENHANCED BLUE CHIP GROWTH FUND	100,000	10.00	1,000,000.00	10.30	1,030,000.00	30,000.00	0.00
7	Grameen Bank-AIMS First Unit Fund	500,000	10.00	5,000,000.00	10.16	5,080,000.00	80,000.00	0.00
8	Second ICB Unit Fund	777,427	11.22	8,721,998.80	11.20	8,707,182.40	-14,816.00	0.00
9	SHANTA AMANAH SHARIAH FUND	500,000	10.00	5,000,000.00	10.24	5,120,000.00	120,000.00	0.00
10	Third ICB Unit Fund	962,242	11.16	10,736,000.00	10.30	9,911,092.60	-824,907.00	0.00
11	VIPB SEBL 1st Unit Fund	1,145,600	6.47	7,407,177.02	9.66	11,066,496.00	3,659,319.00	0.00
12	HFAML-Shariah Unit Fund	1,000,000	10.00	10,000,000.00	8.57	8,570,000.00	-1,430,000.00	0.00
13	ICB AMCL Second NRB Unit Fund	5,491,904	11.21	61,548,203.90	9.50	52,173,088.00	-9,375,116.00	0.00
14	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	8.59	859,000.00	-141,000.00	0.00
15	UFS POPULAR LIFE UNIT FUND	2,450,000	12.25	30,012,500.00	10.44	25,578,000.00	-4,434,500.00	0.00
16	Fourth ICB Unit Fund	3,294,500	10.45	34,442,500.00	9.80	32,286,100.00	-2,156,400.00	0.00
		19,187,521		**214,178,361.72**		**198,217,504.20**	**-15,960,856.00**	
**C.NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT **								
1	Ashuganj Power Station Compnay Limited	5,000	5,000.00	25,000,000.00	4,993.00	24,965,000.00	-35,000.00	0.00
		5,000		**25,000,000.00**		**24,965,000.00**	**-35,000.00**	
D.PREFERENCE SHARE								
1	BANGLADESH DEVELOPMENT COMPANY	239,000	100.00	23,900,000.00	0.00	0.00	-23,900,000.00	-0.01
		239,000		**23,900,000.00**		**0.00**	**-23,900,000.00**	
Total Non Listed Securities		**19,431,521**		**263,078,361.72**		**223,182,504.20**	**-39,895,856.00**	
Total Listed Securities:		**181,323,463**		**9,273,583,574.19**		**6,684,884,303.75**	**-2,588,699,270.44**	
Grand Total:		**200,754,984**		**9,536,661,935.91**		**6,908,066,807.95**	**-2,628,595,126.44**	

ICB AMCL UNIT FUND

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	BRAC BANK PLC	206,539	,353,633.00	35.48	8,707,266.38	1,380,006.20
2	CITY BANK PLC	152,759	,759,956.00	22.40	3,519,911.07	98,216.40
3	DHAKA BANK PLC	18,590	119,606.00	12.43	239,211.47	8,137.77
4	EASTERN BANK PLC	139,862	,148,019.00	29.06	4,296,037.79	231,731.99
5	JAMUNA BANK PLC	1,439,840	,599,347.00	20.34	31,198,693.88	1,912,780.23
6	NRB BANK LIMITED	192,308	,090,730.00	10.00	2,181,459.48	258,379.48
7	UTTARA BANK PLC	359,531	,155,480.00	15.55	8,310,959.43	2,719,505.36
					Sub Total:	**6,608,757.43**
CERAMIC INDUSTRY						
8	BENGAL FINE CERAMICS LTD.	10,850	877,092.00	98.99	1,754,184.60	680,139.85
					Sub Total:	**680,139.85**
ENGINEERING						
9	GOLDEN SON LTD.	234,053	,832,442.00	23.96	5,664,884.89	56,740.96
10	NATIONAL POLYMER INDUSTRIES PLC	28,849	751,518.00	46.83	1,503,035.69	151,910.08
					Sub Total:	**208,651.04**
FOOD AND ALLIED PRODUCT						
11	UNILEVER CONSUMER CARE LIMITED	16,182	,585,501.00	1,649.83	33,171,002.97	6,473,522.87
12	ZEAL BANGLA SUGAR MILL LTD	1,000	64,239.00	21.23	128,478.00	107,252.80
					Sub Total:	**6,580,775.67**
FUEL AND POWER						
13	LINDE BANGLADESH LIMITED	11,210	,314,375.00	1,288.87	14,628,749.08	180,514.14
14	LUB-RREF (BANGLADESH) LIMITED	298,000	,774,029.00	31.68	11,548,057.50	2,107,715.50
15	MEGHNA PETROLEUM LIMITED	225,760	,188,840.00	203.26	46,377,679.31	488,595.49
16	POWER GRID CO. OF BANGLADESH LTD.	77,705	,050,731.00	51.53	4,101,462.65	97,634.82
					Sub Total:	**2,874,459.95**
FUNDS						
17	AIBL 1st ISLAMIC MUTUAL FUND	1,679,018	,311,363.00	9.65	16,622,725.44	424,902.99
18	ICB AMCL SONALI BANK 1ST MF	2,942,222	,793,872.00	9.20	27,587,744.58	508,121.74
19	NCCBL MUTUAL FUND-1	315,777	,393,783.00	8.63	2,787,566.62	63,011.09
20	PRIME BANK 1ST ICB AMCL M FUND	553,485	,567,271.00	8.46	5,134,541.97	449,844.93
					Sub Total:	**1,445,880.75**
INSURANCE						
21	AGRANI INSURANCE CO. LTD.	56,551	,430,889.00	49.67	2,861,777.43	53,132.43
22	ASIA PACIFIC GENERAL INSURANCE CO. L	234,153	,971,443.00	66.35	15,942,886.00	406,477.08
23	CENTRAL INSURANCE COMPANY LTD.	206,125	,258,378.00	45.60	12,516,755.09	3,117,481.42
24	CRYSTAL INSURANCE COMPANY LIMITED	244,600	,436,118.00	48.15	14,872,236.23	3,095,489.08
25	DELTA LIFE INSURANCE COMPANY LTD	281,842	,464,077.00	135.01	44,928,154.71	6,877,533.42
26	EASTERN INSURANCE COMPANY LTD	56,022	,825,339.00	47.12	3,650,678.23	1,011,060.65
27	PEOPLES INSURANCE COMPANY LTD	404,058	,226,714.00	43.10	18,453,427.21	1,039,309.87
28	REPUBLIC INSURANCE COMPANY LTD.	200,000	,959,597.00	31.73	7,919,193.70	1,573,373.70
29	SENA KALYAN INSURANCE COMPANY LIM	46,023	,366,181.00	50.53	2,732,361.88	407,003.78
30	SIKDER INSURANCE COMPANY LIMITED	7,473	183,749.00	10.00	367,497.85	292,767.85
					Sub Total:	**17,873,629.28**
IT						
31	AAMRA NETWORKS LIMITED	5,000	147,131.00	53.13	294,262.50	28,636.50
32	IT CONSULTANTS PLC	210,563	,103,640.00	36.59	8,207,279.59	501,878.50
					Sub Total:	**530,515.00**
MISCELLANEOUS						
33	BANGLADESH SHIPPING CORPORATION	218,440	,248,651.00	126.19	28,497,301.00	933,154.78
34	BERGER PAINTS BANGLADESH LTD.	30,319	,989,927.00	1,146.16	53,979,854.75	19,229,579.11
35	JMI HOSPITAL REQUISITE MANUFACTURIN	51,828	,117,954.00	77.59	4,235,908.89	214,353.84
					Sub Total:	**20,377,087.73**
PHARMACEUTICALS AND CHE						
36	ACTIVE FINE CHEMICALS LIMITED	200,000	,885,275.00	17.44	3,770,550.00	281,850.00
37	ORION PHARMA LTD	59,247	,671,035.00	84.78	5,342,069.95	318,937.47
					Sub Total:	**600,787.47**
TANNARY INDUSTRIES						
38	APEX FOOTWEAR LIMITED	44,584	,893,913.00	292.38	13,787,825.85	752,399.53
					Sub Total:	**752,399.53**
TEXTILES						

ICB AMCL UNIT FUND

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)
39	ALLTEX INDUSTRIES LTD.	5,247	43,180.00	-0.02	86,359.06	86,440.39
40	APEX SPINNING & KNITTING MILLS LTD	12,205	831,256.00	129.07	1,662,512.80	87,246.79
41	C & A TEXTILES LIMITED	166,210	988,971.00	11.05	1,977,941.75	141,321.25
42	EVINCE TEXTILES LIMITED	2,699,812	,911,896.00	16.93	47,823,791.57	2,105,477.39
43	MALEK SPINNING MILLS PLC	154,697	,379,794.00	26.40	4,759,587.21	675,537.50
44	PRIME TEXTILE SPINNING MILLS LTD	500	6,209.00	0.01	12,418.88	12,415.03
					Sub Total:	**3,108,438.35**
TRAVEL AND LEISURE						
45	UNIQUE HOTEL & RESORTS PLC	129,353	,675,638.00	69.98	9,351,275.62	298,997.46
					Sub Total:	**298,997.46**
	Grand Total:	**14,628,392**			**537,497,560.55**	**61,940,519.51**