Q3

ICB AMCL SECOND NRB UNIT FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL SECOND NRB UNIT FUND
For the period from January 01, 2023 to September 30, 2023

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ICB AMCL SECOND NRB UNIT FUND

Statement of Financial Position (Un-audited)

as at September 30, 2023

Particulars	Notes	Amount in Taka	
		30-Sep-23	31-Dec-22
Assets			
Non-current Assets		**2,824,767**	**3,767,253**
Deferred revenue expenditure	7.00	2,824,767	3,767,253
Current Assets		**1,460,572,806**	**1,511,589,970**
Marketable investment -at market	3.00	1,296,416,694	1,255,727,233
Investments in Money Market (FDR)	4.00	120,000,000	180,000,000
Cash & cash equivalents	5.00	39,054,247	58,444,862
Other current assets	6.00	5,101,865	17,417,875
Total Assets		**1,463,397,573**	**1,515,357,223**
Capital and Liabilities			
Equity		**1,389,524,964**	**1,440,134,949**
Unit capital	8.00	1,234,980,470	1,222,193,370
Unit premium reserve	9.00	6,707,103	5,817,329
Retained earning	10.00	117,837,391	182,124,250
Dividend Equalization Fund	11.00	30,000,000	30,000,000
Liabilities & Provisions:		**73,872,609**	**75,222,274**
Unclaimed/ Dividend payable	12.00	49,670,636	47,775,934
Current liabilities	13.00	24,201,973	27,446,340
Total Equity and Liabilities (A+B)		**1,463,397,573**	**1,515,357,223**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	14.00	**11.84**	**12.50**
Net Asset Value-at market	15.00	**11.25**	**11.78**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

mber-Secretary of Trustee Commit

Place: Dhaka, Bangladesh.

Dated: October 30, 2023

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

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

For the period from January 01, 2023 to September 30, 2023

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022 (Restated)	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022 (Restated)
Income					
Profit on sale of investments	16.00	26,323,868	78,815,257	2,105,252	15,953,125
Dividend from investment in shares	17.00	22,244,703	31,470,611	344,746	9,819,880
Interest on Bank deposits	18.00	11,935,119	9,503,284	2,246,904	2,696,974
Total Income		**60,503,690**	**119,789,152**	**4,696,902**	**28,469,979**
Expenses					
Management fee	19.00	13,283,230	13,648,968	4,509,527	4,573,931
Trustee fee	20.00	1,029,145	1,065,719	350,131	356,571
Custodian fee	21.00	1,044,091	987,166	355,492	327,498
Annual BSEC fee	22.00	1,042,144	1,076,313	579,796	364,889
Audit fee		28,750	28,750	-	-
Other Operating expenses	23.00	377,922	446,495	67,363	161,871
Issue & Conversion expenses written off		942,486	943,503	314,162	314,501
Total Expenses		**17,747,768**	**18,196,914**	**6,176,471**	**6,099,261**
Profit before provision		**42,755,922**	**101,592,238**	**(1,479,569)**	**22,370,718**
(Provision)/Write back of provision against diminution in value of investment	3.02	15,176,556	(152,800,654)	9,141,772	(40,970,162)
Net Income for the period ended September 30, 2023		**57,932,478**	**(51,208,416)**	**7,662,203**	**(18,599,444)**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**57,932,478**	**(51,208,416)**	**7,662,203**	**(18,599,444)**
Earnings Per Unit	24.00	**0.47**	**(0.42)**	**0.06**	**(0.15)**

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

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

Place: Dhaka, Bangladesh.
Dated: October 30, 2023

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Statement of Changes in Equity (Un-audited)

as at September 30, 2023

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**1,222,193,370**	**5,817,329**	**30,000,000**	**182,124,250**	**1,440,134,949**
Unit Capital	12,787,100	-	-	-	12,787,100
Unit premium reserve	-	889,774	-	-	889,774
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2022	-	-	-	(122,219,337)	(122,219,337)
Net Income for the period ended September 30, 2023	-	-	-	57,932,478	57,932,478
Balance as at September 30, 2023	**1,234,980,470**	**6,707,103**	**30,000,000**	**117,837,391**	**1,389,524,964**

Statement of Changes in Equity (Un-audited)

as at September 30, 2022 (Restated)

Balance as at January 01, 2022	**1,160,578,460**	**186,528**	**-**	**304,727,422**	**1,465,492,410**
Unit Capital	46,894,650	-	-	-	46,894,650
Unit premium reserve	-	4,251,221	-	-	4,251,221
Dividend Equalization Fund	-	-	30,000,000	(30,000,000)	-
Dividend paid for FY 2021	-	-	-	(127,663,631)	(127,663,631)
Net Income for the period ended September 30, 2022	-	-	-	(51,208,416)	(51,208,416)
Balance as at September 30, 2022	**1,207,473,110**	**4,437,749**	**30,000,000**	**95,855,375**	**1,337,766,234**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.

Dated: October 30, 2023

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Statement of Cash Flows (Un-audited)

For the period from January 01, 2023 to September 30, 2023

Particulars	Notes	Amount in Taka	
		01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
Cash flow from operating activities			
Dividend from Investment in Securities	25.00	34,195,019	45,005,066
Interest on Bank Deposits & Bonds	26.00	12,300,813	9,543,562
Profit on Sale of Investments	16.00	26,323,868	78,815,257
Payment of Fees & Expenses	27.00	(20,049,649)	(19,066,931)
Net cash inflow/(outflow) from operating activities	31.00	**52,770,051**	**114,296,954**
Cash flow from investment activities			
Sale of Securities (At Cost)	28.00	54,497,158	237,764,898
Purchase of Securities	29.00	(80,010,063)	(286,959,176)
Share Application Money		(5,365,000)	(8,255,000)
Refund of Share Application Money		5,365,000	45,477,840
Investment in New FDR		70,000,000	(260,000,000)
Encashment of FDR		(10,000,000)	270,000,000
Adjustment of NRB account		-	660,139
Net cash in flow/(outflow) from investment activities		**34,487,095**	**(1,311,299)**
Cash flow from financing activities			
Unit capital sold		40,198,260	82,394,750
Unit capital surrendered		(27,411,160)	(35,500,100)
Premium received on sales		1,104,612	5,664,725
Premium refunded on surrender		(214,838)	(1,413,504)
Dividend Paid during the Period	30.00	(120,324,635)	(125,232,038)
Net cash in flow/(outflow) from financing activities		**(106,647,761)**	**(74,086,167)**
Increase/(Decrease) in cash		**(19,390,615)**	**38,899,488**
Cash & cash equivalent at beginning of the year		58,444,862	20,992,323
Cash & cash equivalent at end of the year		**39,054,247**	**59,891,811**
Net Operating Cash Flow Per Unit (NOCFPU)	32.00	**0.43**	**0.95**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.

Dated: October 30, 2023

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Notes to the financial statements (Un-audited)

For the period from January 01, 2023 to September 30, 2023

1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act,1882 and Registration Act,1908.The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The Fund received consent for issunig Prospectus for public offer from BSEC on November 13, 2018.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' 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 December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 39.37 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

ICB AMCL SECOND NRB UNIT FUND is an open-end growth Mutual Fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9 "Financial Instrument", the investment in securities will be measured at fair value and recognized in profit or loss.

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-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 September 30, 2023.

2.02.04: Investment in securities transferred to De-Listed securites has been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 9 months from 01 January 2023 to 30 September 2023.

ICB Asset Management Company Ltd. Accounts Department

2.04 Pricing of units

Units issued are recorded at the offer price, determined by the management Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit as of the close of the business day of each week plus the allowable difference between sales and repurchases prices (at present Tk. 0.30 (paisa thirty) only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value.

2.05 Investment Policy

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

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

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

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

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

2.06 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

2.07 Management fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average net asset value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5 crore	2.50%
Exceeding Taka 5 crore and up to Taka 25 crore	2.00% on additional amount
Exceeding Taka 25 crore and up to Taka 50 crore	1.50% on additional amount
Exceeding Taka 50 crore	1.00% on additional amount

2.08 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.

2.09 Custodian fee

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

ICB Asset Management Company Ltd. Accounts Department

2.10 Annual BSEC fee

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

2.11 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

2.12 Statement of cash flows

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

2.13 Dividend Equalization Reserve:

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

2.14 Financial Risk Management

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

2.15 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 14 and 15.

2.16 Components of financial statements

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

2.17 Revenue Recognization

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

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

c) Interest income is recognized on accrual basis.

2.18 Earning Per Unit

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

2.19 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

	Amount in Taka	
	September 30, 2023	December 31, 2022
3.00 Marketable investment at Market		
Investment in Marketable Securities (3.01)	1,296,416,694	1,255,727,233
	1,296,416,694	**1,255,727,233**

3.01 Sector wise break up of investments in shares as on 30.09.2023 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	129,486,113.06	136,674,796.10	7,188,683
FUNDS	76,962,543.59	70,587,391.05	(6,375,153)
ENGINEERING	87,262,107.31	74,688,305.95	(12,573,801)
FOOD AND ALLIED PRODUCTS	128,482,092.44	123,530,742.00	(4,951,350)
FUEL AND POWER	158,947,626.60	155,528,670.50	(3,418,956)
TEXTILES	51,818,535.58	46,363,679.10	(5,454,856)
PHARMACEUTICALS AND CHEMICAL	231,234,321.06	258,308,463.00	27,074,142
CEMENT	40,509,720.68	33,793,695.20	(6,716,025)
IT	7,749,842.50	7,724,818.80	(25,024)
TANNARY INDUSTRIES	7,234,731.90	7,208,625.00	(26,107)
CERAMIC INDUSTRY	15,323,870.10	16,187,016.00	863,146
INSURANCE	187,219,304.60	146,068,487.65	(41,150,817)
TELECOMMUNICATION	75,289,504.44	75,478,617.20	189,113
TRAVEL AND LEISURE	2,409,653.79	2,728,000.00	318,346
FINANCE AND LEASING	100,262,345.79	72,292,982.25	(27,969,364)
CORPORATE BOND	57,694,934.00	58,173,629.50	478,696
MISCELLANEOUS	8,166,866.63	8,387,774.20	220,908
NON LISTED SECURITIES	2,800,000.00	2,691,000.00	(109,000)
	1,368,854,114	**1,296,416,694**	**(72,437,421)**

	Amount in Taka	
	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
3.02 Calculation of (Provision)/Write back of provision against diminution in value of investment		
Unrealized Gain/(Loss) as on January 01	(87,613,977)	99,195,486
Unrealized Gain/(Loss) as on September 30	(72,437,421)	(53,605,168)
Increase/(decrease)	**15,176,556**	**(152,800,654)**

	Amount in Taka	
	September 30, 2023	December 31, 2022
4.00 Investments in Money Market (FDR)		
Name of the Bank and Branches		
One Bank Ltd, Imamgonj Br.	10,000,000	10,000,000
SIBL, Corporate Branch	-	10,000,000
Social Islami Bank Ltd. Corporate	-	30,000,000
Standard Bank Ltd, Green Road Br.	-	10,000,000
NRB Commercial Bank Ltd, Head Office	-	10,000,000
Jamuna Bank Ltd, Foreign Exchange Br	-	10,000,000
Mercantile Bank Ltd, Islamic Banking Br	10,000,000	-
IFIC Bank Ltd, Principal Br.	100,000,000	100,000,000
	120,000,000	**180,000,000**
5.00 Cash & cash equivalents		
Main Bank Accounts (N:5.01)	35,057,961	55,556,355
Dividend Accounts (N:4.02)	3,996,286	2,888,507
	39,054,247	**58,444,862**

ICB Asset Management Company Ltd. ★ Accounts Department

			Amount in Taka	
			September 30, 2023	December 31, 2022

5.01 SND & STD accounts

Name of the Bank and Branches	Account no.	September 30, 2023	December 31, 2022
Dhaka Bank LTD (Kakrail Branch)	1061500000275	25,440,746	47,025,138
Dhaka Bank, Kakrail Branch (SIP)	1061500000286	1,077,951	100,602
IFIC Bank PLC (Principal Branch)	1001-123747-041	21,516	21,139
IFIC Bank PLC (Principal Branch Escrow Account)	1001-127644-041	3,754,277	3,688,481
Dhaka Bank LTD, Bogra Branch	4111500000839	326,679	324,000
ICML, H/O, Dhaka Bank LTD, Kakrail Branch	1061500000672	132,901	93,104
NRB Bank Accounts Balance		4,303,891	4,303,891
		35,057,961	**55,556,355**

5.02 Dividend accounts

Name of the Bank and Branches	Year	Account no.	September 30, 2023	December 31, 2022
IFIC Bank PLC (Federation Branch)	2008-09	1008-000219-041	98,787	96,956
IFIC Bank PLC (Federation Branch)	2009-10	1008-000266-041	32,555	31,984
IFIC Bank PLC (Federation Branch)	2010-11	1008-000360-041	76,824	75,478
Shahjalal Islami Bank LTD (Motijheel Branch)	2011-12	4015 1310000112 8	60,493	60,815
Shahjalal Islami Bank LTD (Motijheel Branch)	2012-13	4015 13100004081	25,845	26,407
IFIC Bank PLC (Principal Branch)	2013-14	1001-000594-041	75,480	74,723
IFIC Bank PLC (Principal Branch)	2014-15	1001-769913-041	46,296	46,050
IFIC Bank PLC (Principal Branch)	2015-16	1001-011733-041	86,380	85,431
IFIC Bank PLC (Principal Branch)	2016-17	0170146404041	98,364	97,206
Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018470	699,763	697,616
Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018651	1,374,166	1,370,171
Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018877	222,317	225,670
Dhaka Bank LTD (Kakrail Branch)	2022	1061500000796	1,099,016	-
Total			**3,996,286**	**2,888,507**

6.00 Other current assets

	September 30, 2023	December 31, 2022
Dividend receivable	1,647,253	14,524,403
Interest receivable on FDR	2,027,778	2,393,472
Receivable from ISTCL	500,000	500,000
Income Tax Deducted at Source	926,834	-
	5,101,865	**17,417,875**

7.00 Deferred revenue expenditure (Preliminary and Issue Expenses)

	September 30, 2023	December 31, 2022
Opening balance	**3,767,253**	**5,023,904**
Less: Amortization of Preliminary expenses for the year	(942,486)	1,256,651
Balance as on September 30, 2023	**2,824,767**	**3,767,253**

8.00 Unit capital

	September 30, 2023	December 31, 2022
Opening balance	1,222,193,370	1,160,578,460
Add: Unit sold during the year	40,198,260	101,419,840
	1,262,391,630	1,261,998,300
Less: unit surrender by holder	27,411,160	39,804,930
Balance as on September 30, 2023	**1,234,980,470**	**1,222,193,370**

The unit capital represents 12,34,98,047 number of units of Tk 10 each.

9.00 Unit premium reserve

	September 30, 2023	December 31, 2022
Opening balance	5,817,329	186,528
Add:Premium on sales of unit	1,104,612	7,285,959
Less: Premium on surrendered of unit	(214,838)	(1,655,158)
Balance as on September 30, 2023	**6,707,103**	**5,817,329**

10.00 Retained earning

	September 30, 2023	December 31, 2022
Opening balance	182,124,250	304,727,422
Less: Dividend paid for FY 2022	(122,219,337)	(127,663,631)

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Less: Transferred to Dividend equalization reserve	-	(30,000,000)
	59,904,913	**147,063,791**
Add: Net Income for the period	57,932,478	35,060,459
Balance as on September 30, 2023	**117,837,391**	**182,124,250**

	Amount in Taka	
	September 30, 2023	**December 31, 2022**
11.00 Dividend Equalization Fund		
Opening balance	30,000,000	-
Add: Addition during the year	-	30,000,000
Balance as on September 30, 2023	**30,000,000**	**30,000,000**
12.00 Unclaimed/ Dividend payable		
Opening balance	47,775,934	45,490,856
Add: Addition for this year	122,219,337	127,663,631
Less: Dividend credited to investors account	(120,324,635)	(125,378,553)
Balance as on September 30, 2023	**49,670,636**	**47,775,934**
12.01 Year wise breakup of unclaimed/ Dividend payable as on September 30, 2023		
Dividend payable before convertion of the fund	42,380,949	42,380,949
Dividend payable 2019	1,497,097	1,497,097
Dividend payable 2020	1,404,824	1,405,598
Dividend payable 2021	2,488,640	2,492,290
Dividend payable 2022	1,899,126	-
	49,670,636	**47,775,934**
13.00 Current liabilities		
Management fee payable to ICB AMCL	13,283,230	18,247,337
Trustee fee payable to ICB	1,029,145	-
Custodian fee payable to ICB	1,044,091	1,306,940
Annual Fee payable to BSEC	1,042,144	22,984
Audit fee payable	28,750	28,750
Unit Sales Commission	75	64,822
Income Tax Deducted at Source	-	-
SIP Fraction	148	-
Others	50,000	51,117
Share application money refundable (with NRB Account)	7,724,390	7,724,390
Total current liabilities	**24,201,973**	**27,446,340**
14.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	1,535,834,994	1,602,971,200
Less: Liabilities	73,872,609	75,222,274
Net Asset Value	**1,461,962,385**	**1,527,748,926**
Number of Units	123,498,047	122,219,337
NAV per Unit at Cost	**11.84**	**12.50**
15.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	1,463,397,573	1,515,357,223
Less: Liabilities	73,872,609	75,222,274
Net Asset Value	**1,389,524,964**	**1,440,134,949**
Number of Units	123,498,047	122,219,337
NAV per Unit at Market Value	**11.25**	**11.78**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
16.00 Profit on Sale of Investments	**26,323,868**	**78,815,257**
17.00 Dividend from Investment in Securities	**22,244,703**	**31,470,611**
18.00 Interest on Bank deposits		
Interest on Short Term Deposit	1,139,635	1,252,232
Interest income on Fixed Deposit	6,245,844	6,347,223
Interest on Listed Bond	4,549,640	1,903,829
	11,935,119	**9,503,284**
19.00 Management Fee		
Management Fee for IAMCL (N:19.01)	**13,283,230**	**13,648,968**

19.01 Calculation For the period from January 01, 2023 to September 30, 2023

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	53,662,553,954
Number of Week	39
Average NAV	**1,375,962,922**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	50,000,000	934,932
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	2,991,781
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	250,000,000	2,804,795
Exc. Taka 50 cr.	1.0	875,962,922	6,551,723
Total		**1,375,962,922**	**13,283,230**

	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
20.00 Trustee Fee		
Trustee Fee for ICB (N:20.01)	**1,029,145**	**1,065,719**

20.01 Calculation For the period from January 01, 2023 to September 30, 2023

Average NAV (Total NAV/No. of NAV Week)	1,375,962,922
Parcentage of Trustee Fee	0.10
Trustee Fee	**1,029,145**

	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
21.00 Custodian Fee		
Custodian Fee for ICB (N:21.01)	**1,044,091**	**987,166**

21.01 Calculation For the period from January 01, 2023 to September 30, 2023

Monthly Average Securities Value (Total Listed and Nonlisted/No. of Month)	1,395,946,386
Parcentage of Custodian Fee	0.10
Custodian Fee	**1,044,091**

	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
22.00 Annual BSEC Fee		
Annual Fee for BSEC (N:22.01)	**1,042,144**	**1,076,313**

22.01 Calculation For the period from January 01, 2023 to September 30, 2023

Net Asset Value (NAV) of the Fund	**1,389,524,964**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**1,042,144**

	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
23.00 Other operating expenses		
Printing & Stationary	14,820	9,850
Bank charges	10,412	9,445
Excise Duty	158,000	118,000

ICB Asset Management Company Ltd. Accounts Department

Annual CDBL Fee & Connection Fee		26,000
CDBL charges	20,504	54,184
Dividend Distribution Expenses	12,571	7,868
Unit Sales Commission	5,106	54,821
Advertisement & publicity	142,401	118,071
IPO application expenses	3,000	16,000
Others	11,108	32,256
	377,922	**446,495**

Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).

	Amount in Taka	
	01.01.2023 to 30.09.2023	**01.01.2022 to 30.09.2022**
24.00 EPU		
Net profit after Provision	57,932,478	(51,208,416)
Number of Units	123,498,047	120,747,311
Earnings Per Unit	**0.47**	**(0.42)**

N.B: Earnings Per Unit (EPU) has been increased due to increase of provision write back than previous year.

25.00 Dividend Received from Investment in Securities		
Dividend Income from Investment in Securities	22,244,703	31,470,611
Add: Previous year Dividend Receivable	14,524,403	13,620,204
	36,769,106	**45,090,815**
Less: Income Tax Deducted at Source	(926,834)	-
Less: Current year Dividend Receivable	(1,647,253)	(85,749)
	34,195,019	**45,005,066**
26.00 Interest Received on Bank Deposits and Bonds		
Interest Income on Bank Deposits and Bonds	11,935,119	9,503,284
Add: Previous year Interest Receivable on FDR & Bonds	2,393,472	1,822,430
	14,328,591	**11,325,714**
Less: Current year Interest Receivable on FDR & Bonds	(2,027,778)	(1,782,152)
	12,300,813	**9,543,562**
27.00 Payment of Fees & Expenses		
Total Expenses	17,747,768	18,196,914
Less: Preliminary Expenses	(942,486)	(943,503)
Add: Previous year Operating Expenses payable (N: 27.01)	27,446,340	18,720,168
	44,251,622	**35,973,579**
Less: Current year Operating Expenses payable (N: 27.02)	(24,201,973)	(16,906,648)
	20,049,649	**19,066,931**
27.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	27,446,340	25,657,251
Less: Advance Payment of Fees, Tax & Suspense's	-	(6,937,083)
	27,446,340	**18,720,168**
27.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	24,201,973	24,503,870
Less: Advance Payment of Fees, Tax & Suspense's	-	(7,597,222)
	24,201,973	**16,906,648**
28.00 Sale of Securities (at Cost)		
Sales from direct share (Investment at cost price)	54,497,158	238,451,083
Add: Sale of Unit Certificates	-	-
Add: Return of Security deposit from CDBL		500,000

ICB Asset Management Company Ltd. Accounts Department

	Add: Previous year Receivable from ISTCL	500,000	-
		54,997,158	**238,951,083**
	Less: Current year Receivable from ISTCL	(500,000)	(1,186,185)
		54,497,158	**237,764,898**
		Amount in Taka	
		01.01.2023 to 30.09.2023	**01.01.2022 to 30.09.2022**
28.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	79,948,243	269,522,886
	Add: Purchase of IPO Securities	61,820	17,436,290
	Add: Purchase of Unit Certificates	-	-
	Add: Previous year payable to ISTCL	-	-
		80,010,063	**286,959,176**
	Less: Current year payable to ISTCL	-	-
		80,010,063	**286,959,176**
29.00	**Dividend paid during the Period**		
	Dividend declared during the year	122,219,337	127,663,631
	Add: Previous year dividend payable	47,775,934	45,490,856
		169,995,271	173,154,487
	Less: Current year dividend payable	(49,670,636)	(47,922,449)
		120,324,635	**125,232,038**
30.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	42,755,922	101,592,238
	Operating Cash Flow Before Changes in Working Capital	**42,755,922**	**101,592,238**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (30.01)	12,316,010	13,574,733
	Decrease/(Increase) of Current Liabilities (N: 30.02)	(2,301,881)	(870,017)
		10,014,129	**12,704,716**
	Net Cash Generated from Operating Activities	**52,770,051**	**114,296,954**
30.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous year Dividend Receivable	14,524,403	13,620,204
	Less: Current year Dividend Receivable	(1,647,253)	(85,749)
	Less: Income Tax deducted at source	(926,834)	-
		11,950,316	**13,534,455**
	Add: Previous year Interest Receivable on FDR & Bonds	2,393,472	1,822,430
	Less: Current year Interest Receivable on FDR & Bonds	(2,027,778)	(1,782,152)
		12,316,010	**13,574,733**
30.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous year Operating Expenses payable	27,446,340	18,720,168
	Less: Current year Operating Expenses payable	(24,201,973)	(16,906,648)
	Less: Preliminary Expenses	(942,486)	(943,503)
		(2,301,881)	**(870,017)**
31.00	**NOCFPU**		
	Net cash inflow/(outflow) from operating activities	52,770,051	114,296,954
	Number of Units	123,498,047	120,747,311
	NOCFPU Per Unit	**0.43**	**0.95**

N.B: Net operating cash flow per unit (NOCFPU) has been decreased due to reduction of profit on sale of investment than previous year.

	Amount in Taka	
	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
32.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	182,124,250	304,727,422
Less: Dividend Paid for FY 2022	(122,219,337)	(127,663,631)
Less: Transferd to Dividend Equalization Reserve	-	(30,000,000)
	59,904,913	**147,063,791**
Add: Profit for the year	57,932,478	(51,208,416)
	117,837,391	**95,855,375**
Add: Dividend Equalization Reserve	30,000,000	30,000,000
	147,837,391	**125,855,375**
Number of Units	123,498,047	120,747,311
Profit Available for Distribution	**1.20**	**1.04**

33.00 Approval of the Financial Statements

The Trustee committee at the meeting held on October 29, 2023, approved the unaudited financial statements of the Fund for the period ended September 30, 2023, 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: October 30, 2023

ICB Asset Management Company Ltd.
Accounts Department

	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	AL ARAFA ISLAMI BANK LTD.	194,794	25.52	4,972,027.62	23.70	24.20	23.95	4,665,316.30	-306,711.32	0.00	0.36
2	BANK ASIA LIMITED	1,436,312	20.61	29,602,355.84	20.20	20.50	20.35	29,228,949.20	-373,406.64	0.00	2.17
3	BRAC BANK LTD.	107,500	35.89	3,857,700.00	35.80	36.00	35.90	3,859,250.00	1,550.00	0.00	0.28
4	DHAKA BANK LTD.	177,528	10.62	1,885,568.38	12.50	12.60	12.55	2,227,976.40	342,408.02	0.00	0.14
5	DUTCH BANGLA BANK LIMITED	69,875	64.79	4,527,446.87	59.10	58.80	58.95	4,119,131.25	-408,315.62	0.00	0.33
6	EXIM BANK OF BANGLADESH LTD.	900,000	10.87	9,785,590.68	10.40	10.50	10.45	9,405,000.00	-380,590.68	0.00	0.72
7	FIRST SECURITY ISLAMI BANK LTD.	1,039,500	6.93	7,205,093.17	8.90	9.10	9.00	9,355,500.00	2,150,406.83	0.00	0.53
8	JAMUNA BANK LTD.	1,085,000	20.68	22,434,780.00	20.90	20.90	20.90	22,676,500.00	241,720.00	0.00	1.64
9	MERCANTILE BANK LIMITED	205,632	13.29	2,731,931.63	13.30	13.50	13.40	2,755,468.80	23,537.17	0.00	0.20
10	N C C BANK LTD.	1,115,205	10.86	12,107,858.84	13.10	13.30	13.20	14,720,706.00	2,612,847.16	0.00	0.89
11	SOUTH BANGLA AGR.& COMM. BANK LTD	122,996	9.52	1,170,960.00	10.50	10.60	10.55	1,297,607.80	126,647.80	0.00	0.09
12	SOUTHEAST BANK LIMITED	674,918	11.78	7,947,287.68	13.30	13.40	13.35	9,010,155.30	1,062,867.62	0.00	0.58
13	UNION BANK LIMITED	210,000	9.52	2,000,000.00	8.90	9.00	8.95	1,879,500.00	-120,500.00	0.00	0.15
14	UNITED COMMERCIAL BANK PLC	959,949	14.31	13,735,837.05	12.40	12.50	12.45	11,951,365.05	-1,784,472.00	0.00	1.01
15	UTTARA BANK LTD.	432,835	12.76	5,521,675.30	22.00	22.00	22.00	9,522,370.00	4,000,694.70	0.01	0.40
	Sector Total:	8,732,044		129,486,113.06				136,674,796.10	7,188,683.04	5.55	9.48
	CEMENT										
16	CROWN CEMENT PLC	254,880	76.96	19,614,477.05	74.40	69.90	72.15	18,389,592.00	-1,224,885.05	0.00	1.44
17	HEIDELBERG CEMENT BD. LTD.	58,504	357.16	20,895,243.63	263.40	263.20	263.30	15,404,103.20	-5,491,140.43	0.00	1.53
	Sector Total:	313,384		40,509,720.68				33,793,695.20	-6,716,025.48	-16.58	2.97
	CERAMIC INDUSTRY										
18	RAK CERAMICS(BANGLADESH) LTD.	377,760	40.57	15,323,870.10	42.90	42.80	42.85	16,187,016.00	863,145.90	0.00	1.12
	Sector Total:	377,760		15,323,870.10				16,187,016.00	863,145.90	5.63	1.12
	CORPORATE BOND										
19	AIBL MUDARABA PERPETUAL BOND	4,429	5,000.00	22,145,000.00	4,895.0	4,600.0	4,747.50	21,026,677.50	-1,118,322.50	0.00	1.62
20	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	5,000.00	10,000,000.00	5,500.0	5,100.0	5,300.00	10,600,000.00	600,000.00	0.00	0.73
21	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	14,965,000.00	5,000.0	4,900.0	4,950.00	14,815,350.00	-149,650.00	0.00	1.10
22	IBBL MUDARABA PERPETUAL BOND	11,078	955.49	10,584,934.00	1,053.0	1,065.0	1,059.00	11,731,602.00	1,146,668.00	0.00	0.77
	Sector Total:	20,500		57,694,934.00				58,173,629.50	478,695.50	0.83	4.22
	ENGINEERING										
23	AFTAB AUTOMOBILES LTD.	189,075	50.01	9,456,421.80	24.80	24.70	24.75	4,679,606.25	-4,776,815.55	-0.01	0.69
24	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	61,000	87.12	5,314,270.46	90.00	90.60	90.30	5,508,300.00	194,029.54	0.00	0.39
25	BBS CABLES LTD.	171,150	50.62	8,663,202.79	49.90	49.90	49.90	8,540,385.00	-122,817.79	0.00	0.63
26	BENGAL WINDSOR THERMOPLASTICS	286,000	41.05	11,740,300.00	23.40	23.00	23.20	6,635,200.00	-5,105,100.00	0.00	0.86
27	BSRM STEELS LIMITED	262,094	65.12	17,067,806.35	63.90	65.00	64.45	16,891,958.30	-175,848.05	0.00	1.25
28	IFAD AUTOS LIMITED	272,123	47.50	12,924,762.83	44.10	43.90	44.00	11,973,412.00	-951,350.83	0.00	0.95
29	RUNNER AUTO MOBILES	142,000	51.76	7,349,430.12	48.40	48.40	48.40	6,872,800.00	-476,630.12	0.00	0.54
30	SINGER BANGLADESH LTD.	55,024	172.60	9,496,935.96	151.90	151.80	151.85	8,355,394.40	-1,141,541.56	0.00	0.70
31	WALTON HI-TECH INDUSTRIES LIMITED	5,000	1,049.80	5,248,977.00	1,047.7	1,044.8	1,046.25	5,231,250.00	-17,727.00	0.00	0.38
	Sector Total:	1,443,466		87,262,107.31				74,688,305.95	-12,573,801.36	-14.41	6.39
	FINANCE AND LEASING										
32	DELTA BRAC HOUSING CORPORATION	634,616	72.98	46,317,217.02	56.70	57.00	56.85	36,077,919.60	-10,239,297.42	0.00	3.39
33	IDLC FINANCE LIMITED	507,663	59.61	30,264,218.54	46.50	46.60	46.55	23,631,712.65	-6,632,505.89	0.00	2.22
34	INTL. LEASING & FIN. SERVICES	1,155,000	12.42	14,346,077.52	5.60	5.60	5.60	6,468,000.00	-7,878,077.52	-0.01	1.05
35	UTTARA FINANCE & INVEST. LTD	177,000	52.74	9,334,832.71	33.80	35.30	34.55	6,115,350.00	-3,219,482.71	0.00	0.68
	Sector Total:	2,474,279		100,262,345.79				72,292,982.25	-27,969,363.54	-27.90	7.34
	FOOD AND ALLIED PRODUCTS										
36	BRITISH AMERICAN TOBACCO BANGLADESH COMPANY LIMITED	65,000	448.46	29,149,634.40	518.70	519.10	518.90	33,728,500.00	4,578,865.60	0.00	2.13
37	GOLDEN HARVEST AGRO IND. LTD.	1,407,020	21.01	29,565,561.65	17.50	17.50	17.50	24,622,850.00	-4,942,711.65	0.00	2.16

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

PORTFOLIO STATEMENT
AS ON: **27-Sep-2023**

Annexure A

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
38	OLYMPIC INDUSTRIES LTD.	163,746	175.62	28,757,040.38	153.10	150.90	152.00	24,889,392.00	-3,867,648.38	0.00	2.11
39	UNILEVER CONSUMER CARE LIMITED	20,000	2,050.49	41,009,856.01	2,014.5(	0.00	2,014.50	40,290,000.00	-719,856.01	0.00	3.00
	Sector Total:	1,655,766		128,482,092.44				123,530,742.00	-4,951,350.44	-3.85	9.41
	FUEL AND POWER										
40	BARAKA POWER LIMITED.	200,763	23.97	4,813,005.80	21.30	21.40	21.35	4,286,290.05	-526,715.75	0.00	0.35
41	DOREEN POWER GENERATIONS AND SYSTEMS LTD	65,114	68.25	4,443,743.35	61.00	60.80	60.90	3,965,442.60	-478,300.75	0.00	0.33
42	JAMUNA OIL COMPANY LTD.	163,258	179.37	29,283,321.43	177.10	176.40	176.75	28,855,851.50	-427,469.93	0.00	2.14
43	LINDE BANGLADESH LIMITED	11,707	1,245.52	14,581,258.58	1,397.7(	1,418.7(	1,408.20	16,485,797.40	1,904,538.82	0.00	1.07
44	LUB-RREF (BANGLADESH) LIMITED	150,000	32.20	4,829,263.50	35.10	35.60	35.35	5,302,500.00	473,236.50	0.00	0.35
45	MEGHNA PETROLEUM LTD.	75,515	197.21	14,892,349.17	203.00	202.50	202.75	15,310,666.25	418,317.08	0.00	1.09
46	PADMA OIL COMPANY.	26,000	203.57	5,292,847.56	209.20	206.30	207.75	5,401,500.00	108,652.44	0.00	0.39
47	POWER GRID CO. OF BANGLADESH LTD.	596,651	47.85	28,551,950.97	52.40	52.70	52.55	31,354,010.05	2,802,059.08	0.00	2.09
48	SUMMIT POWER LTD.	1,080,700	40.10	43,336,751.40	34.00	34.10	34.05	36,797,835.00	-6,538,916.40	0.00	3.17
49	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	33,207	268.71	8,923,134.84	233.70	234.20	233.95	7,768,777.65	-1,154,357.19	0.00	0.65
	Sector Total:	2,402,915		158,947,626.60				155,528,670.50	-3,418,956.10	-2.15	11.64
	FUNDS										
50	AB BANK FIRST MUTUAL FUND	446,109	4.82	2,150,225.05	5.20	5.30	5.25	2,342,072.25	191,847.20	0.00	0.16
51	EBL FIRST MUTUAL FUND	150,000	6.86	1,029,555.00	7.40	7.50	7.45	1,117,500.00	87,945.00	0.00	0.08
52	EBL NRB MUTUAL FUND	524,000	5.51	2,885,865.36	6.50	6.60	6.55	3,432,200.00	546,334.64	0.00	0.21
53	FIRST JANATA BANK MUTUAL FUND	1,075,000	5.53	5,946,318.53	6.10	6.20	6.15	6,611,250.00	664,931.47	0.00	0.44
54	GRAMEEN ONE : SCHEME TWO	1,370,219	15.83	21,694,569.14	15.20	15.10	15.15	20,758,817.85	-935,751.29	0.00	1.59
55	GREEN DELTA MUTUAL FUND	456,247	9.46	4,317,344.05	6.90	6.90	6.90	3,148,104.30	-1,169,239.75	0.00	0.32
56	IFIC BANK 1ST MF	446,425	5.00	2,232,908.35	5.10	5.30	5.20	2,321,410.00	88,501.65	0.00	0.16
57	L R GLOBAL BANGLADESH M F ONE	1,280,997	9.19	11,773,722.84	6.40	6.50	6.45	8,262,430.65	-3,511,292.19	0.00	0.86
58	MBL 1ST MUTUAL FUND	1,118,160	8.62	9,637,166.57	6.60	6.60	6.60	7,379,856.00	-2,257,310.57	0.00	0.71
59	NCCBL MUTUAL FUND-1	400,000	7.62	3,047,667.29	6.80	6.90	6.85	2,740,000.00	-307,667.29	0.00	0.22
60	POPULAR LIFE FIRST MUTUAL FUND	1,325,000	5.28	6,993,487.39	5.10	5.20	5.15	6,823,750.00	-169,737.39	0.00	0.51
61	TRUST BANK 1ST MUTUAL FUND	1,000,000	5.25	5,253,714.02	5.60	5.70	5.65	5,650,000.00	396,285.98	0.00	0.38
	Sector Total:	9,592,157		76,962,543.59				70,587,391.05	-6,375,152.54	-8.28	5.63
	INSURANCE										
62	ASIA PACIFIC GENERAL INSURANCE	440,000	66.53	29,271,550.46	61.40	62.10	61.75	27,170,000.00	-2,101,550.46	0.00	2.14
63	CENTRAL INSURANCE CO.LTD.	718,049	55.82	40,078,400.00	39.50	39.00	39.25	28,183,423.25	-11,894,976.75	0.00	2.93
64	CITY GENERAL INSURANCE CO. LTD.	100,000	28.93	2,892,795.74	50.60	50.50	50.55	5,055,000.00	2,162,204.26	0.01	0.21
65	EASTLAND INSURANCE CO.LTD.	1,300,000	38.57	50,143,571.11	28.00	28.00	28.00	36,400,000.00	-13,743,571.11	0.00	3.67
66	GREEN DELTA INSURANCE	207,356	109.36	22,676,562.87	73.10	73.00	73.05	15,147,355.80	-7,529,207.07	0.00	1.66
67	ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	7,614	10.00	76,140.00	33.50	33.20	33.35	253,926.90	177,786.90	0.02	0.01
68	NITOL INSURANCE COMPANY LTD.	280,249	59.08	16,557,177.40	45.20	44.40	44.80	12,555,155.20	-4,002,022.20	0.00	1.21
69	PEOPLES INSURANCE CO. LTD.	150,317	50.40	7,575,808.79	38.50	38.50	38.50	5,787,204.50	-1,788,604.29	0.00	0.55
70	PHOENIX INSURANCE CO.LTD.	33,940	53.14	1,803,696.36	39.60	39.00	39.30	1,333,842.00	-469,854.36	0.00	0.13
71	PRAGATI INSURANCE LTD.	180,350	79.64	14,363,047.87	65.10	72.50	68.80	12,408,080.00	-1,954,967.87	0.00	1.05
72	SENA KALYAN INSURANCE COMPANY LIMITED	35,000	50.87	1,780,554.00	50.80	50.60	50.70	1,774,500.00	-6,054.00	0.00	0.13
	Sector Total:	3,452,875		187,219,304.60				146,068,487.65	-41,150,816.95	-21.98	13.71
	IT										
73	AAMRA TECHNOLOGIES LTD.	143,338	35.96	5,154,958.29	32.60	32.60	32.60	4,672,818.80	-482,139.49	0.00	0.38
74	INFORMATION TECHNOLOGY CONSULTANTS LTD.	80,000	32.44	2,594,884.21	38.10	38.20	38.15	3,052,000.00	457,115.79	0.00	0.19
	Sector Total:	223,338		7,749,842.50				7,724,818.80	-25,023.70	-0.32	0.57
	MISCELLANEOUS										
75	BERGER PAINTS BANGLADESH LTD.	4,589	1,779.66	8,166,866.63	1,765.6(	1,890.0(	1,827.80	8,387,774.20	220,907.57	0.00	0.60
	Sector Total:	4,589		8,166,866.63				8,387,774.20	220,907.57	2.70	0.60
	PHARMACEUTICALS AND CHE										
76	ACI FORMULATION LIMITED	99,664	160.64	16,010,086.18	155.00	156.30	155.65	15,512,701.60	-497,384.58	0.00	1.17

ICB Asset Management Company Ltd. Accounts Department

PORTFOLIO STATEMENT

AS ON: **27-Sep-2023**

Annexure A

	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(%)
77	ACI LIMITED	94,629	209.22	19,797,952.41	260.20	261.20	260.70	24,669,780.30	4,871,827.89	0.00	1.45
78	ACTIVE FINE CHEMICALS LIMITED	558,104	20.80	11,609,493.70	19.30	19.60	19.45	10,855,122.80	-754,370.90	0.00	0.85
79	BEXIMCO PHARMACEUTICALS LTD.	399,000	83.97	33,505,332.85	146.20	145.70	145.95	58,234,050.00	24,728,717.15	0.01	2.45
80	RENATA LTD.	17,055	775.93	13,233,409.04	1,217.9	0.00	1,217.90	20,771,284.50	7,537,875.46	0.01	0.97
81	SQUARE PHARMACEUTICALS LTD.	482,499	232.10	111,990,391.93	209.80	210.20	210.00	101,324,790.00	-10,665,601.93	0.00	8.20
82	THE ACME LABORATORIES LTD.	285,762	79.65	22,759,977.27	85.00	84.80	84.90	24,261,193.80	1,501,216.53	0.00	1.67
83	THE IBN SINA PHARMA. LTD.	9,435	246.71	2,327,677.68	286.60	281.40	284.00	2,679,540.00	351,862.32	0.00	0.17
	Sector Total:	1,946,148		231,234,321.06				258,308,463.00	27,074,141.94	11.71	16.93
	TANNARY INDUSTRIES										
84	BATA SHOES (BD) LTD.	7,500	964.63	7,234,731.90	972.00	950.30	961.15	7,208,625.00	-26,106.90	0.00	0.53
	Sector Total:	7,500		7,234,731.90				7,208,625.00	-26,106.90	-0.36	0.53
	TELECOMMUNICATION										
85	BANGLADESH SUBMARINE CABLE CO.	70,500	173.59	12,238,327.75	218.90	217.20	218.05	15,372,525.00	3,134,197.25	0.00	0.90
86	GRAMEEN PHONE LTD.	197,914	313.12	61,971,176.69	286.60	288.00	287.30	56,860,692.20	-5,110,484.49	0.00	4.54
87	ROBI AXIATA LIMITED	108,000	10.00	1,080,000.00	30.00	30.10	30.05	3,245,400.00	2,165,400.00	0.02	0.08
	Sector Total:	376,414		75,289,504.44				75,478,617.20	189,112.76	0.25	5.51
	TEXTILES										
88	ARGON DENIMS LIMITED	1,628,970	20.77	33,839,683.40	18.20	18.80	18.50	30,135,945.00	-3,703,738.40	0.00	2.48
89	DRAGON SWEATER AND SPINNING LIMITED	120,000	15.33	1,839,672.00	17.00	17.10	17.05	2,046,000.00	206,328.00	0.00	0.13
90	R. N. SPINNING MILLS LIMITED	405,732	10.86	4,407,733.60	6.20	6.40	6.30	2,556,111.60	-1,851,622.00	0.00	0.32
91	SHASHA DENIMS LIMITED	300,000	27.89	8,368,333.82	27.00	27.20	27.10	8,130,000.00	-238,333.82	0.00	0.61
92	SQUARE TEXTILE MILLS LTD.	51,787	64.94	3,363,112.76	67.50	67.50	67.50	3,495,622.50	132,509.74	0.00	0.25
	Sector Total:	2,506,489		51,818,535.58				46,363,679.10	-5,454,856.48	-10.53	3.79
	TRAVEL AND LEISURE										
93	UNIQUE HOTEL & RESORTS LIMITED	40,000	60.24	2,409,653.79	68.30	68.10	68.20	2,728,000.00	318,346.21	0.00	0.18
	Sector Total:	40,000		2,409,653.79				2,728,000.00	318,346.21	13.21	0.18
	Listed Securities:	**35,569,624**		**1,366,054,114.07**				**1,293,725,693.50**	**-72,328,420.57**		**100.0**

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
A.OPEN-END MUTUAL FUNDS(Script wise)							
1	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	8.91	891,000.00	-109,000.00	0.00
		100,000	**1,000,000.00**		**891,000.00**	**-109,000.00**	
D.PREFERENCE SHARE							
1	BANGLADESH DEVELOPMENT COMPANY	18,000	1,800,000.00	100.00	1,800,000.00	0.00	0.00
		18,000	**1,800,000.00**		**1,800,000.00**	**0.00**	
Total Non Listed Securities		**118,000**	**2,800,000.00**		**2,691,000.00**	**-109,000.00**	
Total Listed Securities:		**35,569,624**	**1,366,054,114.07**		**1,293,725,693.50**	**-72,328,420.57**	
Grand Total:		**35,687,624**	**1,368,854,114.07**		**1,296,416,693.50**	**-72,437,420.57**	

ICB Asset Management Company Ltd. ★ Accounts Department

ICB AMCL SECOND NRB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT

FROM: 01-Jan-2023 TO: 30-Sep-2023

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
FUEL AND POWER						
1	LUB-RREF (BANGLADESH) LIMITED	150,000	37.89	32.20	5,683,742.33	854,477.33
					Sub Total:	**854,477.33**
INSURANCE						
2	ASIA PACIFIC GENERAL INSURANCE	4,316	67.37	66.53	290,747.34	3,619.83
3	CHARTERED LIFE INSURANCE COMPANY	5,000	74.75	10.00	373,751.00	323,751.00
4	CITY GENERAL INSURANCE CO. LTD.	372,000	38.76	28.93	14,418,036.14	3,656,848.71
5	STANDARD INSURANCE LIMITED	102,600	52.81	44.46	5,417,840.60	855,741.86
6	TRUST ISLAMI LIFE INSURANCE LIMITED	6,182	79.04	10.00	488,635.17	426,815.17
					Sub Total:	**5,266,776.57**
IT						
7	INFORMATION TECHNOLOGY CONSULTAN	225,534	38.62	32.44	8,710,827.23	1,395,395.61
					Sub Total:	**1,395,395.61**
PHARMACEUTICALS AND CHE						
8	BEXIMCO PHARMACEUTICALS LTD.	300,000	145.91	83.97	43,772,280.00	18,580,290.00
					Sub Total:	**18,580,290.00**
TEXTILES						
9	DRAGON SWEATER AND SPINNING LIMITE	54,520	17.65	15.33	962,075.99	126,251.68
					Sub Total:	**126,251.68**
TRAVEL AND LEISURE						
10	UNIQUE HOTEL & RESORTS LIMITED	10,000	70.31	60.24	703,091.00	100,677.00
					Sub Total:	**100,677.00**
	Grand Total:	**1,230,152**			**80,821,026.80**	**26,323,868.19**

ICB Asset Management Company Ltd. ★ Accounts Department