



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Report
and
Financial Statements
Of

ICB AMCL Pension Holdesrs' Unit Fund
Green City Edge (Level-04)
89 Kakrail, Dhaka-1000

For the year ended June 30, 2020



Auditor:

Ahmed Zaker & Co.

Chartered Accountants

(An Independent Member Firm of Geneva Group International (GGi))

Green City Edge (Level- 10), 89, Kakrail, Dhaka-1000, Bangladesh.

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Independent auditor's report to the Unitholders of ICB AMCL Pension Holders' Unit Fund.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **ICB AMCL Pension Holders' Unit Fund** which comprise the Statement of Financial Position as at June 30, 2020, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matters described in the Basis for Opinion section of our report, the accompanying financial statements present fairly in all material respects of the Financial Position of **ICB AMCL Pension Holders' Unit Fund** as at June 30, 2020 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), the Investment of Corporation of Bangladesh Act 2014 the Securities and Exchange Commission (Mutual Fund) বিধিমালা (Rules) 2001 and other applicable rules and regulation.

Basis for opinion

1. **ICB AMCL Pension Holders' Unit Fund** did not recognize effect due to the change of the market value in statement of profit or loss and other comprehensive income instead of separately present in financial position as Reserve for Future Diminution of Overpriced Securities. As a result, profit has been over stated by amounting taka $(261,183,153 - 173,930,433) = \text{Tk. } 87,252,720$.

2. We draw attention to note no. 10.01, Dividend payable amount in Tk. 4,625,329 carry forward since long time.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of **ICB AMCL Pension Holders' Unit Fund** in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Others information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



Responsibilities of management and those charged with governance for the financial statements and internal controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), where practicable and the Securities and Exchange Commission (Mutual Fund) বিধিমালা (Rules) 2001 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing **ICB AMCL Pension Holders' Unit Fund** ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate **ICB AMCL Pension Holders' Unit Fund** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing **ICB AMCL Pension Holders' Unit Fund** financial reporting process.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- Identify and assess the risks of material misstatement of the financial statements' whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by management but not for the purpose expressing an opinion on the effectiveness of **ICB AMCL Pension Holders' Unit Fund's** internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on **ICB AMCL Pension Holders' Unit Fund's** ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause **ICB AMCL Pension Holders' Unit Fund** to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the **ICB AMCL Pension Holders' Unit Fund's** financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related, safeguards.

From the matters communicated with those charged governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

In accordance with the Investment Corporation of Bangladesh Act 2014, the Securities and Exchange (Mutual Fund) Rules 2001 and other applicable laws and regulations, we also report the following:

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by **ICB AMCL Pension Holders' Unit Fund** so far as it appeared from our examination of those books; and
- c) the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns.

Place: Dhaka.

Date: August 06, 2020.

Ahmed Zaker & Co.
Chartered Accountants



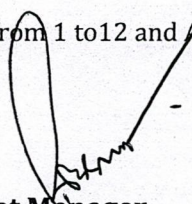
ICB AMCL Pension Holders' Unit Fund

Statement of Financial Position

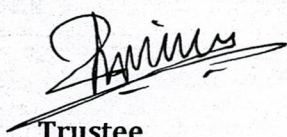
As at June 30, 2020

Particulars	Notes	Amount in Taka	
		30/Jun/2020	30/Jun/2019
Assets			
Marketable investments- at cost	3.00	517,507,353	514,252,358
Cash & Cash Equivalents	4.00	5,224,937	10,054,640
Other current assets	5.00	1,496,617	1,775,395
Total Assets		524,228,907	526,082,393
Equity and Liabilities			
Equity			
Unit capital	6.00	156,369,100	167,394,600
Reserves and surplus	7.00	154,921,761	165,844,911
Provision for marketable investment	8.00	173,930,433	172,930,433
Total Equity		485,221,294	506,169,944
Liabilities			
Current liabilities	9.00	39,007,613	19,912,449
Total Equity and Liabilities		524,228,907	526,082,393
Net Asset Value (NAV) per unit			
Net Asset-at cost		485,221,294	506,169,944
Net Asset-at market		224,038,141	323,047,305
Number of Units Outstanding		1,563,691	1,673,946
Net Asset Value-at cost		310.31	302.38
Net Asset Value-at market		143.28	192.99

The annexed notes from 1 to 12 and Annexure A,B,C,D an integral part of these financial statements

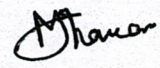

Asset Manager

ICB Asset Management Company Limited


Trustee

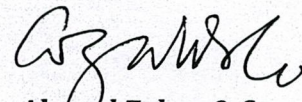
Investment Corporation of Bangladesh

Signed in terms of our separate report of even date



Place: Dhaka

Date: August 06, 2020

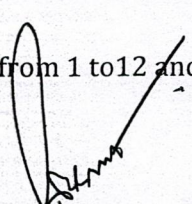

Ahmed Zaker & Co.
Chartered Accountants



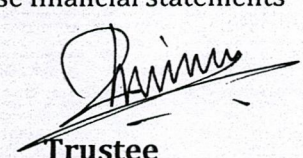
ICB AMCL Pension Holders' Unit Fund
Statement of Profit or Loss and other Comprehensive Income
For the year ended June 30, 2020

Particulars	Notes	Amount in Taka	
		2019-2020	2018-2019
<u>Income</u>			
Profit on sale of investments	(Annexure - A)	6,919,983	18,140,447
Dividend from investment in securities	(Annexure - D)	10,287,657	10,509,593
Interest on bank deposits and bonds	10.00	2,202,225	1,494,391
Premium on sale of units		252,745	425,780
Other income		150	-
Total Income		19,662,760	30,570,211
<u>Expenses</u>			
Management fee		5,443,531	6,385,903
Trustee fee		262,902	325,738
Custodian fee		267,334	321,447
Annual BSEC fee		224,038	323,047
Commission to agents		4,646	5,210
Audit fee		23,000	23,000
Other operating expenses	11.00	414,763	549,406
Total Expenses		6,640,214	7,933,751
Profit before provision		13,022,546	22,636,460
Provision for Marketable Investments	8.00	1,000,000	4,000,000
Net profit for the year		12,022,546	18,636,460
Net Income for the year		12,022,546	18,636,460
Number of Units Outstanding		1,563,691	1,673,946
Earnings Per Unit during the year		7.69	11.13

The annexed notes from 1 to 12 and Annexure A,B,C,D an integral part of these financial statements


Asset Manager

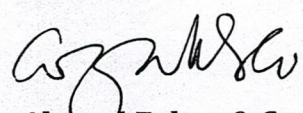
ICB Asset Management Company Limited


Trustee

Investment Corporation of Bangladesh

Signed in terms of our separate report of even date

Place: Dhaka
Date: August 06, 2020


Ahmed Zaker & Co.
Chartered Accountants

ICB AMCL Pension Holders' Unit Fund

Statement of Changes in Equity

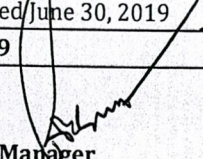
For the year ended June 30, 2020

Particulars	Unit Capital	Unit Premium reserve	Dividend equalization Reserve	Provision for Marketable investment	Retained Earnings	Total Equity
Balance as at July 01, 2019	167,394,600	145,662,669	2,934,919	172,930,433	17,247,323	506,169,944
Prior year error adjustment					-	-
Unit Capital	167,394,600 (11,025,500)	145,662,669 -	2,934,919 -	172,930,433 -	17,247,323 -	506,169,944 (11,025,500)
Unit Premium reserve	-	(7,882,240)	-	-	-	(7,882,240)
Provision for marketable investment	-	-	-	1,000,000	-	1,000,000
Dividend paid (2nd Half) 2018-2019	-	-	-	-	(10,043,676)	(10,043,676)
Dividend paid (1st Half) 2019-2020	-	-	-	-	(5,019,780)	(5,019,780)
Net Income for the year ended June 30, 2020	-	-	-	-	12,022,546	12,022,546
Balance as at June 30, 2020	156,369,100	137,780,429	2,934,919	173,930,433	14,206,413	485,221,294

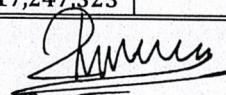
Statement of Changes in Equity

For the year ended June 30, 2020

Balance as at July 01, 2018	172,973,700	150,597,421	2,934,919	168,930,433	20,085,882	515,522,355
Prior year error adjustment					39,113	39,113
Unit Capital	172,973,700 (5,579,100)	150,597,421 -	2,934,919 -	168,930,433 -	20,124,995 -	515,561,468 (5,579,100)
Unit Premium reserve	-	(4,934,752)	-	-	-	(4,934,752)
Provision for marketable investment	-	-	-	4,000,000	-	4,000,000
Dividend paid (2nd Half) 2017-2018	-	-	-	-	(12,973,027)	(12,973,027)
Dividend paid (1st Half) 2018-2019	-	-	-	-	(8,541,105)	(8,541,105)
Net Income for the year ended June 30, 2019	-	-	-	-	18,636,460	18,636,460
Balance as at June 30, 2019	167,394,600	145,662,669	2,934,919	172,930,433	17,247,323	506,169,944


 Asset Manager

ICB Asset Management Company Limited


 Trustee

Investment Corporation of Bangladesh

Place: Dhaka

Date: August 06, 2020





ICB AMCL Pension Holders' Unit Fund

Statement of Cash Flows

For the year ended June 30, 2020

Particulars	Amount in Taka	
	2019-2020	2018-2019
Cash flow from operating activities		
Dividend from investment in shares	10,842,032	11,273,807
Interest on bank deposits and bonds	1,937,492	1,476,391
Premium income on unit sold	252,745	425,780
Other income	150	-
Expenses	5,877,683	(8,069,622)
Net cash inflow/(outflow) from operating activities	18,910,102	5,106,356
Cash flow from investment activities		
Sale of Securities	53,398,110	110,921,226
Purchase of Securities	(43,620,595)	(94,152,258)
Share application money	-	(26,900,000)
Refund of Share application money	-	29,100,000
Net cash inflow/(outflow) from investment activities	9,777,515	18,968,968
Cash flow from financing activities		
Units sold	5,054,900	8,515,600
Units surrendered	(16,080,400)	(14,094,700)
Premium received on sale of units	4,113,905	7,203,176
Premium refunded on surrender of units	(11,996,145)	(12,137,928)
Dividend paid during the year	(14,609,580)	(20,682,984)
Net cash inflow/(outflow) from financing activities	(33,517,320)	(31,196,836)
Net cash flow increase/(decrease)	(4,829,703)	(7,121,512)
Cash & Cash Equivalents at beginning of the year	10,054,640	17,176,152
Cash & Cash Equivalents at end of the year	5,224,937	10,054,640
Net Operating Cash Flow	18,910,102	5,106,356
Number of Units Outstanding	1,563,691	1,673,946
Net Operating Cash Flow Per Unit (NOCFPU)	12.09	3.05

Asset Manager

ICB Asset Management Company Limited

Trustee

Investment Corporation of Bangladesh

Place: Dhaka

Date: August 06, 2020.



ICB AMCL Pension Holders Unit Fund
Notes on the financial statements
As at and for the year ended June 30, 2020

1.00 Legal status and nature of business

The ICB AMCL Pension Holders' Unit Fund was established under a Trust Deed executed between the ICB Capital Management Ltd. (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee". The Trust Deed was executed on July 15, 2004. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on September 15, 2004 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on September 18, 2004 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on October 19, 2004.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

The ICB AMCL Pension Holders' Unit Fund is a open-end mutual fund. The objectives of the Fund are to provide regular income and capital appreciation in long run to the investors by investing the Fund both in capital market and money market instruments. Units are offered for public subscriptions on a continuous basis. The units are transferable and can be redeemed by surrendering them to the Fund.

2.00 Significant Accounting Policies

2.01 Basis of preparation of accounts

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, and other applicable Rules and regulations.

2.02 Investment

- (a) All purchases and sales of securities that require delivery within the time frame established by regulation or market convention are recognized at the trade date. Trade date is the date on which the Fund commits to purchase or sell the investments.
- (b) Bonus entitlements, if any, are not accounted for as income rather included in the portfolio to reduce the average cost.





2.2.1 Valuation of investments

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 30 June 2020.

As per requirement of IAS 32 the financial assets must be classified whether it is debt instrument or equity instrument and the subsequent measurement of financial assets will be based on this classification as per IFRS 9 Financial Instrument. Debt instruments would normally be measured at fair value through profit and loss, but could be measured at amortized cost if they have been shown to do so, provided the passing of "business model test" and "contractual cash flow characteristics test". Equity instruments would be measured at "fair value through profit and loss" or "fair value through comprehensive income", provided that the equity instrument cannot be held for trading and there must be an irrevocable choice for this designation up on initial recognition.

Considering the volatility of the stock markets in Bangladesh, the fund measures and recognizes the investment in financial assets at cost. If the fund measures and recognizes the financial assets at fair value through the recognition of fair value gain in the profit and loss account and distributes the 70% of this gain among unit holders (Rule 66 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০৯, there would not be any option open to the fund to adjust the fair value losses in case of unlikely circumstances in the subsequent year.

2.03 Provision for marketable investment

The investments have been valued on aggregate portfolio basis and a provision is required to be made considering overall decrease in the value of the investments. As stated in Note 3.01 there is a deficit of Tk. 26,11,83,153.00 in the market value of shares as on June 30, 2020 in comparison to the cost price. To meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making a general provision out of its profit and has set up an accumulated general provision for Tk. 17,39,30,433.00 (Note 8.00).

Provision against unrealized losses arising from investment in mutual fund units are maintained as per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 as on 30 June 2015. Provision is calculated for Closed-end Mutual Fund as, Required Provision (RP)= Average cost price (CP) - NAV_{cmp}*85%. and for Open-end Mutual Fund as, Required Provision (RP)= Average cost price (CP)- Latest Surrender Value (SV).

2.04 Pricing of units

Units issued are recorded at the offer price, determined by the Company for 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 Tk 5.00 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

2.05 Premium on sale of units

This indicates the difference between sale and repurchase price, which at present is Taka 5.00 per unit.





2.06 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

2.07 Management fee

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

<u>NAV (Taka)</u>	<u>Rate (%)</u>
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

2.08 Trustee fee

The Trustee is entitled to an annual Trustee fee of @ Tk. 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the life of the Fund.

2.09 Custodian fee

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

2.10 Annual BSEC fee

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

2.11 Revenue Recognition

- Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place.
- Dividend and Interest Income are recognized on accrual basis.



Amount in Taka	
30-Jun-2020	30-Jun-2019

3.00 Marketable Investment -at cost

Listed Securities	506,343,211	501,388,216
Non Listed Securities		
Open-end Mutual Fund	6,764,142	6,764,142
Preference shares	4,400,000	6,100,000
	517,507,353	514,252,358

3.01 Sector wise break up of investments in securities is as follows:

Sector/category	No of shares	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
BANKS	2,096,500	39,706,960	19,425,800	(20,281,160)
FUNDS	3,154,190	26,771,054	18,874,091	(7,896,963)
ENGINEERING	425,508	31,814,315	13,195,632	(18,618,682)
FOOD & ALLIED PRODUCT	625,000	17,251,065	13,179,000	(4,072,065)
FUEL & POWER	953,953	62,431,762	43,315,947	(19,115,814)
TEXTILES	1,934,814	39,523,218	19,320,416	(20,202,802)
PHARMACEUTICALS & CHEMICALS	303,186	25,949,225	18,008,539	(7,940,686)
SERVICES	189,167	8,860,846	2,789,631	(6,071,216)
CEMENT	178,342	16,100,193	7,960,134	(8,140,059)
CERAMIC INDUSTRY	368,654	23,550,079	8,379,040	(15,171,040)
INSURANCE	1,215,776	66,480,928	32,464,487	(34,016,440)
TELECOMMUNICATION	15,000	1,318,040	1,298,250	(19,790)
TRAVEL & LEISURE	242,344	5,791,154	2,664,746	(3,126,408)
FINANCE AND LEASING	3,691,928	93,335,391	32,168,540	(61,166,852)
CORPORATE BOND	5,000	4,803,309	4,737,500	(65,809)
MISCELLANEOUS	538,312	42,655,672	7,378,306	(35,277,366)
NON LISTED SECURITIES		11,164,142	11,164,142	-
Total		517,507,353	256,324,200	(261,183,153)

Annexure-C may kindly be seen for details.

4.00 Cash & Cash Equivalents

IFIC, Principal Br. 1001-121272-041	1,875,610	6,450,076
IFIC, Agrabad Br. 2030-159137-041	258,089	244,463
IFIC, Rajshahi Br. 6080-326902-041	127,038	141,704
IFIC, Khulna Br. 4060-237526-041	42,783	48,508
IFIC Barishal Br. 5064-304029-041	2,654	1,825
IFIC, Bogra Br. 6082-248738-041	20,209	552,890
IFIC, VIP Rd. Br. 1020-195047-041	19	19
Standard Bank Ltd. Sylhet Br. STD 1136000375	7,613	8,440
IFIC, Federation Br. D/A 2005-06 (1st Half), 1008-111333-041	14,675	14,419
IFIC, Federation Br. D/A 2004-05 (2nd half) 1008-111320-041	30,607	29,467
IFIC, Federation Br. D/A 2005-06 (2nd Half) 1008-111337-041	1,349	1,833
IFIC, Federation. Br. D/A 2006-07 (1st Half) 1008-111352-041	22,468	21,779
IFIC, Federation Br. D/A 2006-07 (2nd Half) 1008-111356-041	45,457	43,491





	Amount in Taka	
	30-Jun-2020	30-Jun-2019
IFIC, Federation. Br. D/A 2007-08 (1st Half) 1008-123614-041	17,938	17,501
IFIC, Federation Br. D/A 2007-08 (2nd Half) 1008-000115-041	54,670	52,193
IFIC, Federation. Br. D/A 2008-09 (1st Half) 1008-000139-041	47,956	45,852
IFIC, Federation. Br. D/A 2008-09 (2nd Half) 1008-000169-041	66,670	63,527
IFIC, Federation. Br. D/A 2009-10 (1st Half) 1008-000205-041	87,994	83,667
IFIC, Federation. Br. D/A 2009-10 (2nd Half) 1008-000252-041	5,724	5,965
Shahjalal Islami, Moti. D/A 2010-11(2nd H) 4015 131000008 6	570	1,678
Shahjalal Islami, Moti D/A 2011-12(1st H) 4015 131000009 8	60,907	60,331
Shahjalal Islami, Moti D/A 2011-12(2nd H) 4015 1310000106 5	18,854	19,479
Shahjalal Islami, Moti D/A 2012-13(1st H) 4015 1310000127 8	100,491	99,511
Shahjalal Islami, Moti D/A 2012-13(2nd H) 4015 13100004076	507,986	495,487
IFIC, Federation D/A 2013-14 (1st H) 1008-000543-041	164,354	155,933
IFIC, Principal D/A 2013-14 (2nd Half) 1001-000578-041	268,635	253,651
IFIC, Principal D/A 2014-15 (1st Half) 1001-709946-041	250,410	236,276
IFIC, Principal D/A 2014-15 (2nd Half) 1001-759348-041	93,366	89,137
IFIC, Principal D/A 2015-16 (1st Half) 1001-042390-041	14,017	17,840
IFIC, Principal D/A 2015-16 (2nd Half) 1001-095845-041	120,445	123,272
IFIC, Principal D/A 2016-17 (1st Half) 1001-0263339-041	90,896	92,020
IFIC, Principal D/A 2016-17 (2nd Half) 0170140254041	174,674	178,039
IFIC, Principal, D/A 2017-18 (1st half) 0170181439041	110,902	111,295
IFIC, Principal D/A 2017-18 (2nd Half) 0170216290041	167,009	172,106
IFIC, Principal D/A 2018-19 (1st Half) 0100100184041	117,847	120,966
IFIC, Principal D/A 2018-19 (2nd Half) 0100100213041	115,040	-
Jamuna Bank Kakrail D/A 2019-20 (1st Half) 0090320000816	119,011	-
Total	5,224,937	10,054,640

5.00 Other current assets

Dividend receivable	767,500	1,321,875
Interest on preference share	715,733	
Advance payment of trustee fee	6,321	
Interest on listed bond	-	451,000
Advance Annual Fee paid	7,063	2,520
	1,496,617	1,775,395

Annexure-B may kindly be seen for details of Dividend receivable.

6.00 Unit capital

Balance as on 1 July, 2019	167,394,600	172,973,700
Add: unit sold during the year	5,054,900	8,515,600
	172,449,500	181,489,300
Less: unit surrender by holder	16,080,400	14,094,700
Closing Balance	156,369,100	167,394,600

The unit capital represents 15,63,691 numbers of units of Tk 100 each.



		Amount in Taka	
		30-Jun-2020	30-Jun-2019
7.00 Reserve and surplus			
Unit premium reserve	(Note 7.01)	137,780,429	145,662,669
Dividend equalization reserve	(Note 7.02)	2,934,919	2,934,919
Retained earnings	(Note 7.03)	14,206,413	17,247,323
		154,921,761	165,844,911
7.01 Unit premium reserve			
Balance as on 1 July, 2019		145,662,669	150,597,421
Add: premium on sale of units during the year		4,113,905	7,203,176
		149,776,574	157,800,597
Less: adjustment against surrender of units during the year		11,996,145	12,137,928
Closing Balance as at June 30, 2020		137,780,429	145,662,669
7.02 Dividend equalization reserve			
Balance as at July 01, 2019		2,934,919	2,934,919
Closing Balance as at June 30, 2020		2,934,919	2,934,919
7.03 Retained earning			
Balance as on 1 July, 2019		17,247,323	20,085,882
Less: 2018-2019 dividend paid (2nd Half)		10,043,676	12,973,027
Add: Prior year error adjustment		-	39,113
		7,203,647	7,151,968
Less: 2019-2020 dividend paid (1st Half)		5,019,780	8,541,105
Addition during the year		12,022,546	18,636,460
Closing Balance as at June 30, 2020		14,206,413	17,247,323
8.00 Provision for Marketable Investments			
Provision for Investment in Securities (Others) (Note-8.01)		166,290,000	165,290,000
Provision for Investment in Mutual Funds (Note-8.02)		7,640,433	7,640,433
Total provisions		173,930,433	172,930,433
8.01 Provision for Investment in Securities (Others)			
Balance as on 1 July, 2019		165,290,000	161,290,000
Addition during the year		1,000,000	4,000,000
Closing Balance as at June 30, 2020		166,290,000	165,290,000
8.02 Provision for Investment in Mutual Funds			
Balance as on 1 July, 2019		7,640,433	7,640,433
Closing Balance as at June 30, 2020		7,640,433	7,640,433
9.00 Current liabilities			
Management fee payable to ICB AMCL		11,829,434	6,385,903
Custodian fee payable to ICB		267,334	321,447
Commission payable to unit sales agents		4,646	4,968
Audit fee		23,000	23,000





Dividend payable (Note-01)
Suspense
Payable for purchase of share
Other liabilities
Total current liabilities

Amount in Taka	
30-Jun-2020	30-Jun-2019
5,014,220	4,560,344
7,851,895	
13,958,919	7,846,392
58,165	770,395
39,007,613	19,912,449

9.01 Dividend payable

Dividend payable for FY 2004-05 (1st half)	7,145	7,145
Dividend payable for FY 2004-05 (2nd half)	383	383
Dividend payable for FY 2005-06 (1st half)	481	481
Dividend payable for FY 2005-06 (2nd half)	335	335
Dividend payable for FY 2006-07 (1st half)	20,809	20,809
Dividend payable for FY 2006-07 (2nd half)	33,664	33,664
Dividend payable for FY 2007-08 (1st half)	1,855	1,855
Dividend payable for FY 2007-08 (2nd half)	34,085	34,085
Dividend payable for FY 2008-09 (1st half)	178,078	178,078
Dividend payable for FY 2008-09 (2nd half)	335,512	335,512
Dividend payable for FY 2009-10 (1st half)	170,604	170,604
Dividend payable for FY 2009-10 (2nd half)	42,503	42,503
Dividend payable for FY 2010-11 (1st half)	4,596	4,596
Dividend payable for FY 2010-11 (2nd half)	6,532	6,532
Dividend payable for FY 2011-12 (1st half)	194,479	194,479
Dividend payable for FY 2011-12 (2nd half)	361,704	361,731
Dividend payable for FY 2012-13 (1st half)	196,730	197,194
Dividend payable for FY 2012-13 (2nd half)	766,483	766,652
Dividend payable for FY 2013-14 (1st half)	192,814	192,814
Dividend payable for FY 2013-14 (2nd half)	190,687	190,962
Dividend payable for FY 2014-15 (1st half)	183,981	183,981
Dividend payable for FY 2014-15 (2nd half)	89,937	90,356
Dividend payable for FY 2015-16 (1st half)	159,821	159,821
Dividend payable for FY 2015-16 (2nd half)	115,170	124,414
Dividend payable for FY 2016-17 (1st half)	88,654	94,432
Dividend payable for FY 2016-17 (2nd half)	165,068	178,291
Dividend payable for FY 2017-18 (1st half)	105,651	115,533
Dividend payable for FY 2017-18 (2nd half)	159,340	173,252
Dividend payable for FY 2018-19 (1st half)	695,487	699,850
Dividend payable for FY 2018-19 (2nd half)	122,741	-
Dividend payable for FY 2019-20 (1st half)	388,891	-

5,014,220	4,560,344
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10.00 Interest on bank deposits and bonds

Interest income on Short Term deposits
Interest income on Listed Bond
Interest on Preference Share

422,670	555,169
-	451,000
1,779,555	488,222
2,202,225	1,494,391



Amount in Taka	
30-Jun-2020	30-Jun-2019
22,550	69,754
51,472	57,884
273,545	307,803
13,009	23,464
412	312
-	35,000
53,775	55,189
414,763	549,406



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS

ICB AMCL Pension Holders' Unit Fund
Statement of Profit on Sale of Investment
For the year ended June 30, 2020

			Annexure-A		
SL	Name of the Company	No of Share	Amount in Taka		
			Sell Price	Cost Price	Profit/Loss
1	ASIA PACIFIC GENERAL INSURANCE	200,000	5,087,250	4,904,520	182,730
2	B.S.C.	30,000	1,513,208	1,316,666	196,542
3	BANGLADESH GEN. INSURANCE CO.	20,000	520,695	509,252	11,443
4	BANGLADESH SUBMARINE CABLE CO.	25,000	2,518,189	2,196,735	321,454
5	CENTRAL INSURANCE CO.LTD.	145,000	4,029,401	3,710,971	318,431
6	COPPERTECH INDUSTRIES LTD.	18,405	694,125	180,956	513,169
7	DOREEN POWER GENERATIONS AND SYSTE	35,000	2,638,088	2,449,414	188,675
8	GENEX INFOSYS LIMITED	8,625	465,558	75,000	390,558
9	KARNAFULI INSURANCE CO.LTD.	110,000	2,275,796	2,136,185	139,611
10	NEW LINE CLOTHINGS LIMITED	10,865	187,840	101,542	86,298
11	NORTHERN GENERAL INSU. CO.LTD.	303,000	7,766,136	7,046,331	719,805
12	PIONEER INSURANCE COMPANY LTD	322,250	13,078,758	11,088,045	1,990,713
13	PROGRESSIVE LIFE INSURANCE CO	56,400	5,209,097	4,790,075	419,022
14	QUASEM INDUSTRIES LIMITED	25,000	1,103,235	977,438	125,798
15	RANGPUR DAIRY & FOOD PROD LTD.	40,000	660,844	651,980	8,864
16	RUNNER AUTO MOBILES	5,000	528,176	375,000	153,176
17	S.S STEEL LIMITED	9,000	258,652	90,000	168,652
18	SEA PEARL BEACH RESORT & SPA LIMITED	17,095	635,776	168,064	467,712
19	SILCO PHARMACEUTICALS LIMITED	21,900	577,523	200,000	377,523
20	SQUARE PHARMACEUTICALS LTD.	7,500	1,848,018	1,710,707	137,311
21	VANGUARD AML BD FINANCE MUTUAL	10,000	101,745	99,248	2,497
TOTAL			51,698,110	44,778,127	6,919,983





ICB AMCL Pension Holders' Unit Fund

Statement of Dividend Receivable

As at June 30, 2020

Annexure: B

Sl. No.	Name of the Company	No. of Shares	Dividend Per Share (Tk.)	Dividend Amount (Tk.)
1	Bangladesh General Insurance Company	80000	1.1	88,000
2	I.D.L.C FINANCE LIMITED	50000	3.50	175,000
3	LAFARGE HOLCIM BANGLADESH LIMITED	125000	1.00	125,000
4	MERCANTILE BANK LIMITED	345000	1.10	379,500
Total				767,500



ICB AMCL Pension Holders' Unit Fund

Portfolio Statement

As at June 30, 2020

Company name	No. of share	Cost Price		Market Rate			Total Market Price	Annexure-C		
		Rate	Total	DSE	CSE	Ave.		% of Appreciation /Erosion	% of Appreciation	Total Invest (%)
BANKS										
1 AB BANK LTD.	337,500	35.61	12,018,632.02	6.80	7.00	6.90	2328750.00	(9689882.02)	(80.62)	2.37
2 DHAKA BANK LTD.	200,000	14.41	2,882,088.60	10.10	10.00	10.05	2010000.00	(872088.60)	(30.26)	0.57
3 FIRST SECURITY ISLAMI BANK LTD.	250,000	10.62	2,654,913.35	8.20	8.20	8.20	2050000.00	(604913.35)	(22.78)	0.52
4 ICB ISLAMIC BANK	100,000	6.28	628,252.63	2.80	0.00	2.80	280000.00	(348252.63)	(55.43)	0.12
5 MERCANTILE BANK LIMITED	345,000	16.48	5,686,950.12	10.60	10.60	10.60	3657000.00	(2029950.12)	(35.69)	1.12
6 N C C BANK LTD.	105,000	14.96	1,571,299.43	12.20	12.10	12.15	1275750.00	(295549.43)	(18.81)	0.31
7 ONE BANK LIMITED	429,000	18.56	7,964,263.25	9.20	9.20	9.20	3946800.00	(4017463.25)	(50.44)	1.57
8 U.C.B.L.	330,000	19.09	6,300,560.84	11.70	11.80	11.75	3877500.00	(2423060.84)	(38.46)	1.24
Sector Total:	2,096,500		39,706,960.24				19,425,800.00	-20,281,160.24	-51.08	7.84
FUNDS										
1 AIBL 1st ISLAMIC MUTUAL FUND	1,000,040	9.57	9,569,862.06	6.90	7.30	7.10	7100284.00	(2469578.06)	(25.81)	1.89
2 EBL NRB MUTUAL FUND	1,145,683	6.67	7,638,853.92	4.30	4.50	4.40	5041005.20	(2597848.72)	(34.01)	1.51
3 GRAMEEN ONE : SCHEME TWO	100,000	12.16	1,216,272.04	11.10	11.00	11.05	1105000.00	(111272.04)	(9.15)	0.24
4 L R GLOBAL BANGLADESH M F ONE	518,467	9.64	5,000,000.00	5.80	6.20	6.00	3110802.00	(1889198.00)	(37.78)	0.99
5 MBL 1ST MUTUAL FUND	300,000	8.18	2,452,838.93	6.50	7.10	6.80	2040000.00	(412838.93)	(16.83)	0.48
6 VANGUARD AML BD FINANCE MUTUA	90,000	9.92	893,227.00	5.00	5.60	5.30	477000.00	(416227.00)	(46.60)	0.18
Sector Total:	3,154,190		26,771,053.95				18,874,091.20	-7,896,962.75	-29.50	5.29
ENGINEERING										
1 AFTAB AUTOMOBILES LTD.	100,000	99.19	9,919,436.79	23.60	24.00	23.80	2380000.00	(7539436.79)	(76.01)	1.96
2 ATLAS(BANGLADESHD) LTD.	37,026	177.81	6,583,741.02	109.80	0.00	109.80	4065454.80	(2518286.22)	(38.25)	1.30
3 BENGAL WINDSOR THERMOPLASTIC	50,000	34.38	1,719,223.30	17.00	17.70	17.35	867500.00	(851723.30)	(49.54)	0.34
4 BSRM STEELS LIMITED	55,000	93.85	5,161,740.34	33.60	33.60	33.60	1848000.00	(3313740.34)	(64.20)	1.02
5 COPPERTECH INDUSTRIES LTD.	6,000	9.52	57,144.00	20.70	20.80	20.75	124500.00	67356.00	117.87	0.01



6	RATANPUR STEEL RE-ROLLING MILL	46,782	26.97	1,261,581.89	22.90	23.20	23.05	1078325.10	(183256.79)	(14.53)	0.25
7	RUNNER AUTO MOBILES	13,650	71.43	975,000.00	46.10	46.40	46.25	631312.50	(343687.50)	(35.25)	0.19
8	S. ALAM COLD ROLLED STEELS LTD	117,050	52.43	6,136,447.16	18.60	19.00	18.80	2200540.00	(3935907.16)	(64.14)	1.21
Sector Total:		425,508		31,814,314.50				13,195,632.40	-18,618,682.10	-58.52	6.28

FOOD & ALLIED PRODUCTS

1	B A T B C	5,000	1,025.13	5,125,665.74	907.60	908.40	908.00	4540000.00	(585665.74)	(11.43)	1.01
2	GOLDEN HARVEST AGRO IND. LTD.	270,000	24.21	6,537,782.39	16.70	16.70	16.70	4509000.00	(2028782.39)	(31.03)	1.29
3	RANGPUR DAIRY & FOOD PROD LTD.	350,000	15.96	5,587,616.99	11.80	11.80	11.80	4130000.00	(1457616.99)	(26.09)	1.10
Sector Total:		625,000		17,251,065.12				13,179,000.00	-4,072,065.12	-23.60	3.41

FUEL & POWER

1	DHAKA ELECTRIC SUPPLY CO. LTD.	100,000	55.24	5,523,899.09	34.80	33.90	34.35	3435000.00	(2088899.09)	(37.82)	1.09
2	DOREEN POWER GENERATIONS AND	5,000	62.30	311,477.35	57.10	56.60	56.85	284250.00	(27227.35)	(8.74)	0.06
3	MEGHNA PETROLEUM LTD.	50,000	205.22	10,260,878.66	157.80	158.20	158.00	7900000.00	(2360878.66)	(23.01)	2.03
4	MJL BANGLADESH LIMITED	100,000	108.63	10,863,473.06	64.70	66.10	65.40	6540000.00	(4323473.06)	(39.80)	2.15
5	SHAHJIBAZAR POWER CO. LTD.	23,953	115.31	2,761,917.58	72.00	72.80	72.40	1734197.20	(1027720.38)	(37.21)	0.55
6	SUMMIT POWER LTD.	625,000	46.26	28,915,197.34	35.10	35.10	35.10	21937500.00	(6977697.34)	(24.13)	5.71
7	TITAS GAS TRANSMISSION & D.C.L	50,000	75.90	3,794,918.58	29.70	29.70	29.70	1485000.00	(2309918.58)	(60.87)	0.75
Sector Total:		953,953		62,431,761.66				43,315,947.20	-19,115,814.46	-30.62	12.33

TEXTILES

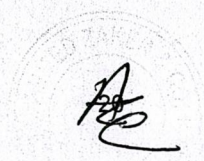
1	APEX WEAVING & FINISHING MILLS	20,260	11.40	230,941.36	15.67	15.67	15.67	317474.20	86532.84	37.47	0.05
2	ENVOY TEXTILES LTD.	143,315	37.18	5,329,008.08	21.20	22.10	21.65	3102769.75	(2226238.33)	(41.78)	1.05
3	GENERATION NEXT FASHIONS LTD.	550,000	8.42	4,631,109.09	2.30	2.40	2.35	1292500.00	(3338609.09)	(72.09)	0.91
4	HAMID FABRICS LIMITED	688,319	26.83	18,467,203.38	15.70	16.70	16.20	11150767.80	(7316435.58)	(39.62)	3.65
5	MALEK SPINNING MILLS LTD.	149,900	24.31	3,644,277.13	12.80	12.80	12.80	1918720.00	(1725557.13)	(47.35)	0.72
6	NEW LINE CLOTHINGS LIMITED	10,000	9.35	93,457.88	12.90	12.80	12.85	128500.00	35042.12	37.50	0.02
7	R. N. SPINNING MILLS LIMITED	300,000	19.82	5,947,302.37	3.70	3.80	3.75	1125000.00	(4822302.37)	(81.08)	1.17
8	TALLU SPINNING MILLS LTD.	20,000	23.18	463,675.25	3.20	3.00	3.10	62000.00	(401675.25)	(86.63)	0.09
9	THE DACCA DYEING & MAN. CO. LTD.	53,020	13.51	716,243.14	4.20	4.20	4.20	222684.00	(493559.14)	(68.91)	0.14
Sector Total:		1,934,814		39,523,217.68				19,320,415.75	-20,202,801.93	-51.12	7.81

PHARMACEUTICALS & CHEMICAL




1	BEXIMCO PHARMACEUTICALS LTD.	100,000	92.40	9,239,888.27	69.20	69.10	69.15	6915000.00	(2324888.27)	(25.16)	1.82
2	ORION PHARMA LIMITED	160,000	66.67	10,667,174.08	42.00	41.90	41.95	6712000.00	(3955174.08)	(37.08)	2.11
3	SQUARE PHARMACEUTICALS LTD.	15,000	192.78	2,891,710.89	172.50	172.50	172.50	2587500.00	(304210.89)	(10.52)	0.57
4	THE ACME LABORATORIES LTD.	28,186	111.77	3,150,452.10	63.40	63.90	63.65	1794038.90	(1356413.20)	(43.05)	0.62
Sector Total:		303,186		25,949,225.34				18,008,538.90	-7,940,686.44	-30.60	5.12
SERVICES											
1	SAIF POWERTEC LIMITED	100,000	17.04	1,704,250.00	13.00	13.10	13.05	1305000.00	(399250.00)	(23.43)	0.34
2	SUMMIT ALLIANCE PORT LIMITED	89,167	80.26	7,156,596.13	16.60	16.70	16.65	1484630.55	(5671965.58)	(79.26)	1.41
Sector Total:		189,167		8,860,846.13				2,789,630.55	-6,071,215.58	-68.52	1.75
CEMENT											
1	LAFARGE HOLCIM BANGLADESH LIM.	125,000	80.57	10,071,047.72	35.90	35.90	35.90	4487500.00	(5583547.72)	(55.44)	1.99
2	M.I. CEMENT FACTORY LIMITED	19,501	82.90	1,616,556.40	43.80	45.80	44.80	873644.80	(742911.60)	(45.96)	0.32
3	MEGHNA CEMENT MILLS LTD.	33,841	130.39	4,412,588.65	72.60	81.00	76.80	2598988.80	(1813599.85)	(41.10)	0.87
Sector Total:		178,342		16,100,192.77				7,960,133.60	-8,140,059.17	-50.56	3.18
CERAMIC INDUSTRY											
1	RAK CERAMICS(BANGLADESH) LTD.	304,686	69.23	21,094,816.30	26.00	25.60	25.80	7860898.80	(13233917.50)	(62.74)	4.17
2	SHINEPUKUR CERAMICS LTD.	63,968	38.38	2,455,262.96	8.00	8.20	8.10	518140.80	(1937122.16)	(78.90)	0.48
Sector Total:		368,654		23,550,079.26				8,379,039.60	-15,171,039.66	-64.42	4.65
INSURANCE											
1	BANGLADESH GEN. INSURANCE CO.	80,000	25.46	2,037,004.58	22.50	22.90	22.70	1816000.00	(221004.58)	(10.85)	0.40
2	EASTLAND INSURANCE CO.LTD.	315,000	37.16	11,706,199.62	20.00	23.20	21.60	6804000.00	(4902199.62)	(41.88)	2.31
3	FAREAST ISLAMI LIFE INSURANCE	221,931	133.49	29,625,908.29	40.10	42.70	41.40	9187943.40	(20437964.89)	(68.99)	5.85
4	MEGHNA LIFE INSURANCE CO. LTD	56,753	59.71	3,388,835.01	43.10	43.90	43.50	2468755.50	(920079.51)	(27.15)	0.67
5	NORTHERN GENERAL INSU. CO.LTD.	50,000	23.21	1,160,393.85	16.60	16.80	16.70	835000.00	(325393.85)	(28.04)	0.23
6	PHOENIX INSURANCE CO.LTD.	300,000	29.82	8,944,609.34	21.50	23.50	22.50	6750000.00	(2194609.34)	(24.54)	1.77
7	PRIME ISLAMI LIFE INSURANCE LTD.	42,092	97.24	4,093,103.05	46.90	48.50	47.70	2007788.40	(2085314.65)	(50.95)	0.81
8	SUNLIFE INSURANCE CO. LTD.	150,000	36.83	5,524,873.86	16.60	18.00	17.30	2595000.00	(2929873.86)	(53.03)	1.09
Sector Total:		1,215,776		66,480,927.60				32,464,487.30	-34,016,440.30	-51.17	13.13
TELECOMMUNICATION											
1	BANGLADESH SUBMARINE CABLE CO	15,000	87.87	1,318,040.33	86.70	86.40	86.55	1298250.00	(19790.33)	(1.50)	0.26

Sector Total:	15,000		1,318,040.33				1,298,250.00	-19,790.33	-1.50	0.26
TRAVEL & LEISURE										
1 SEA PEARL BEACH RESORT & SPA LIM	5,515	9.52	52,526.20	79.10	78.90	79.00	435685.00	383158.80	729.46	0.01
2 UNIQUE HOTEL & RESORTS LIMITED	50,000	58.60	2,929,805.25	39.50	39.20	39.35	1967500.00	(962305.25)	(32.85)	0.58
3 UNITED AIRWAYS (BD) LIMITED	186,829	15.03	2,808,822.50	1.40	1.40	1.40	261560.60	(2547261.90)	(90.69)	0.55
Sector Total:	242,344		5,791,153.95				2,664,745.60	-3,126,408.35	-53.99	1.14
FINANCE AND LEASING										
1 BANGLADESH FIN. & INV. CO. LTD.	449,500	17.77	7,986,457.62	7.90	8.20	8.05	3618475.00	(4367982.62)	(54.69)	1.58
2 BANGLADESH INDS. FINANCE CO.	151,222	34.49	5,215,954.31	2.60	2.70	2.65	400738.30	(4815216.01)	(92.32)	1.03
3 FIRST FINANCE LIMITED.	200,000	15.25	3,050,206.85	5.10	4.80	4.95	990000.00	(2060206.85)	(67.54)	0.60
4 GSP FINANCE COMPANY (BD) LTD.	50,000	20.05	1,002,500.93	12.20	12.20	12.20	610000.00	(392500.93)	(39.15)	0.20
5 I.D.L.C FINANCE LIMITED	50,000	52.45	2,622,481.46	41.90	43.30	42.60	2130000.00	(492481.46)	(18.78)	0.52
6 INTL. LEASING & FIN. SERVICES	265,655	35.77	9,502,399.88	4.20	4.20	4.20	1115751.00	(8386648.88)	(88.26)	1.88
7 ISLAMIC FINANCE AND INVESTMENT	888,289	25.37	22,535,175.38	12.40	12.20	12.30	10925954.70	(11609220.68)	(51.52)	4.45
8 LANKABANGLA FINANCE LTD.	50,000	26.07	1,303,254.04	12.90	12.90	12.90	645000.00	(658254.04)	(50.51)	0.26
9 PREMIER LEASING & FINANCE LTD.	826,875	16.66	13,777,775.86	4.90	5.00	4.95	4093031.25	(9684744.61)	(70.29)	2.72
10 PRIME FINANCE & INVESTMENT LTD.	54,012	50.96	2,752,348.40	6.00	5.80	5.90	318670.80	(2433677.60)	(88.42)	0.54
11 UNION CAPITAL LIMITED	606,375	27.24	16,516,361.80	4.80	4.90	4.85	2940918.75	(13575443.05)	(82.19)	3.26
12 UTTARA FINANCE & INVEST. LTD	100,000	70.70	7,070,474.81	43.60	44.00	43.80	4380000.00	(2690474.81)	(38.05)	1.40
Sector Total:	3,691,928		93,335,391.34				32,168,539.80	-61,166,851.54	-65.53	18.43
CORPORATE BOND										
1 IBBL MUDARABA PERPETUAL BOND	5,000	960.66	4,803,309.34	959.50	935.50	947.50	4737500.00	(65809.34)	(1.37)	0.95
Sector Total:	5,000		4,803,309.34				4,737,500.00	-65,809.34	-1.37	0.95
MISCELLANEOUS										
1 B.S.C.	15,000	43.11	646,612.06	38.20	38.50	38.35	575250.00	(71362.06)	(11.04)	0.13
2 BEXIMCO LIMITED(SHARE)	523,312	80.28	42,009,059.52	13.00	13.00	13.00	6803056.00	(35206003.52)	(83.81)	8.30
Sector Total:	538,312		42,655,671.58				7,378,306.00	-35,277,365.58	-82.70	8.42
Listed Securities:	15,937,674		506,343,210.79				245,160,057.90	-261,183,152.89	-51.58	
Non Listed Securities:	11,164,142.31						11,164,142.31	0.00		
Grand Total:			517,507,353.10				256324200.2	-261,183,152.89		





ICB AMCL Pension Holders' Unit Fund

Statement of Dividend Income
For the year ended June 30, 2020

			Annexure: D	
Sl. No.	Name of the Company	No. of Shares	Dividend Per Share (Tk.)	Dividend Amount (Tk.)
1	AFTAB AUTOMOBILES LTD.	100,000	1.00	100,000
2	ATLAS(BANGLADESH) LTD.	37,026	0.50	18,513
3	B A T B C	4,000	40.00	160,000
4	BANGLADESH GEN. INSURANCE CO.	83,343	1.00	83,343
5	BANGLADESH GEN. INSURANCE CO.	80,000	1.10	88,000
6	BENGAL WINDSOR THERMOPLASTICS	50,000	0.50	25,000
7	BEXIMCO LIMITED(SHARE)	523,312	0.50	261,656
8	BEXIMCO PHARMACEUTICALS LTD.	100,000	1.50	150,000
9	BSRM STEELS LIMITED	55,000	2.50	137,500
10	COPPERTECH INDUSTRIES LTD.	11,905	0.70	8,334
11	DHAKA ELECTRIC SUPPLY CO. LTD.	100,000	1.20	120,000
12	DOREEN POWER GENERATIONS AND SYSTEMS	10,000	1.70	17,000
13	EBL NRB MUTUAL FUND	1,145,681	0.30	343,704
14	ENVOY TEXTILES LTD.	143,315	1.50	214,973
15	FAREAST ISLAMI LIFE INSURANCE	221,931	2.00	443,862
16	GENEX INFOSYS LIMITED	7,500	0.50	3,750
17	GOLDEN HARVEST AGRO IND. LTD.	150,000	0.70	105,000
18	GRAMEEN ONE : SCHEME TWO	45,171	0.90	40,654
19	HAMID FABRICS LIMITED	688,319	1.00	688,319
20	I.D.L.C FINANCE LIMITED	50,000	3.50	175,000
21	L R GLOBAL BANGLADESH M F ONE	518,467	0.40	207,387
22	LAFARGE HOLCIM BANGLADESH LIMITED	125,000	1.00	125,000
23	M.I. CEMENT FACTORY LIMITED	19,501	1.00	19,501
24	MALEK SPINNING MILLS LTD.	149,900	1.00	149,900
25	MEGHNA CEMENT MILLS LTD.	32,230	1.00	32,230
26	MEGHNA LIFE INSURANCE CO. LTD	56,753	2.00	113,506
27	MEGHNA PETROLEUM LTD.	50,000	15.00	750,000
28	MERCANTILE BANK LIMITED	345,000	1.10	379,500
29	MJL BANGLADESH LIMITED	100,000	4.50	450,000
30	N C C BANK LTD.	100,000	0.50	50,000
31	NEW LINE CLOTHINGS LIMITED	19,500	0.30	5,850
32	ORION PHARMA LIMITED	160,000	1.50	240,000
33	PRIME ISLAMI LIFE INSURANCE LTD.	42,092	1.20	50,510
34	PROGRESSIVE LIFE INSURANCE	40,000	0.50	20,000



35	RAK CERAMICS(BANGLADESH) LTD.	304,686	1.50	457,029
36	RUNNER AUTO MOBILES	13,000	1.00	13,000
37	S. ALAM COLD ROLLED STEELS LTD	117,050	1.00	117,050
38	SHAHJIBAZAR POWER CO. LTD.	23,484	2.80	65,755
39	SILCO PHARMACEUTICALS LIMITED	19,000	0.20	3,800
40	SUMMIT ALLIANCE PORT LIMITED	85,738	0.60	51,443
41	SUMMIT POWER LTD.	600,000	3.50	2,100,000
42	SUMMIT POWER LTD.	600,000	1.50	900,000
43	THE ACME LABORATORIES	28,186	3.50	98,651
44	TITAS GAS TRANSMISSION & D.C.L.	50,000	2.60	130,000
45	UNIQUE HOTEL & RESORTS LIMITED	50,000	2.00	100,000
46	ICB AMCL SECOND NRB UNIT FUND	525,350	0.90	472,815
47	FRACTIONAL DIVIDEND			123
Total				10,287,657

