Private & Confidential

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Report

and

Financial Statements

Of

ICB AMCL Islamic Unit Fund

Green City Edge (Level-04)
Kakrail , Dhaka-1000

For the period ended June 30, 2020

GGi
INDEPENDENT MEMBER

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 Islamic Unit Fund.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **ICB AMCL Islamic 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 of Financial Position of **ICB AMCL Islamic 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 Islamic 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 (254,727,318 – 12,993,895) =Tk. 241,733,423.

2. We draw attention to note no. 10.01, Dividend payable amount in Tk. 14,451,010 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 Islamic 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 companies all of the information in the Annual Report other than the financial statements and our auditors' report thereon. Our opinion is 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 Islamic 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 Islamic 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 Islamic 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, international omissions, misrepresentations, or the override of internal control.
- Obtain and 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 Islamic Unit Fund's** internal control.
- Conclude on the appropriateness of managements use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exits related to events or conditions that may cast significant doubt on **ICB AMCL Islamic 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 Islamic Unit Fund** to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the **ICB AMCL Islamic Unit Fund's** financial statements, including the disclosures, and whether the financial statements represent the underlying transections 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 appliable, 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 Islamic 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.

Ahmed Zaker & Co.
Chartered Accountants

Place: Dhaka.
Date: August 06, 2020.

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

ICB AMCL Islamic Unit Fund

Statement of Financial Position

As at June 30, 2020

Particulars	Notes	Amount in Taka	
		30-Jun-2020	30-Jun-2019
Assets			
Marketable investment -at cost	3.00	732,195,828	721,804,298
Cash & Cash Equivalents	4.00	71,560,232	133,342,110
Other current assets	5.00	4,440,555	8,110,943
Deferred revenue expenditure	6.00	745,672	1,118,508
Total Assets		**808,942,287**	**864,375,859**
Equity and Liabilities			
Unit capital	7.00	718,625,100	781,616,360
Reserves and surplus	8.00	28,827,238	45,144,075
Provisions	9.00	12,993,895	12,109,626
Total Equity		**760,446,233**	**838,870,061**
Liabilities:			
Current liabilities	10.00	48,496,054	25,505,798
Total Equity and Liabilities		**808,942,287**	**864,375,859**
Net Asset Value (NAV) per unit			
Net Asset-at cost		760,446,233	838,870,061
Net Asset-at market		505,718,915	717,127,654
Number of Units Outstanding		71,862,510	78,161,636
Net Asset Value-at cost		**10.58**	**10.73**
Net Asset Value-at market		**7.04**	**9.17**

The annexed notes from 1 to12 and Annexure A,B,C,D an integral part of these financial statements

Asset Manager
ICB Asset Management Company Ltd.

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

GGi INDEPENDENT MEMBER

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

ICB AMCL Islamic 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
Income			
Profit on sale of investments	(Annexure -A)	12,502,517	22,891,349
Dividend from investment in securities	(Annexure - D)	13,992,562	14,055,283
Premium on sale of units		2,057,083	4,697,360
Profit on bank deposits and bonds	11.00	3,937,081	8,381,908
Other income		-	125
Total Income		**32,489,243**	**50,026,025**
Expenses			
Management fee		9,648,450	10,323,794
Trustee fee		564,845	631,147
Custodian fee		505,397	551,583
Annual BSEC fee		505,719	717,128
Audit fee		23,000	23,000
Unit sales commission		10,453	34,007
Shariah advisory board fee		193,600	220,800
Other expenses	12.00	499,966	638,556
Preliminary expenses written off	6.00	372,836	372,836
Total Expenses		**12,324,266**	**13,512,851**
Profit before provision		**20,164,977**	**36,513,174**
Provision for Interest on Dividend income	9.00	760,037	746,292
Net Profit for the year		**19,404,940**	**35,766,882**
Net Income for the year		19,404,940	35,766,882
Number of Units Outstanding		71,862,510	78,161,636
Earnings Per Unit during the year		**0.27**	**0.46**

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 Ltd.

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

GGi
INDEPENDENT MEMBER

ICB AMCL Islamic Unit Fund
Statement of Changes in Equity
For the year ended June 30, 2020

Particulars	Unit Capital	Unit Premium reserve	Provisions for Marketable Investment	Provision for Interest on Dividend	Retained Earnings	Total Equity
Balance as at July 01, 2019	**781,616,360**	**(348,539)**	**5,934,725**	**6,174,901**	**45,492,614**	**838,870,061**
Prior year error adjustment					**(16,878)**	**(16,878)**
	781,616,360	**(348,539)**	**5,934,725**	**6,174,901**	**45,475,736**	**838,853,183**
Unit Capital	(62,991,260)	-	-	-	-	(62,991,260)
Unit premium reserve	-	3,375,919	-	-	-	3,375,919
Dividend paid for FY 2018-2019	-	-	-	-	(39,080,818)	(39,080,818)
Provisions	-	-	-	884,269	-	884,269
Net Income for the year ended June 30, 2020	-	-	-	-	19,404,940	19,404,940
Balance as at June 30, 2020	**718,625,100**	**3,027,380**	**5,934,725**	**7,059,170**	**25,799,858**	**760,446,233**

Statement of Changes in Equity
For the year ended June 30, 2020

Particulars	Unit Capital	Unit Premium reserve	Provisions for Marketable Investment	Provision for Interest on Dividend	Retained Earnings	Total Equity
Balance as at July 01, 2018	**687,374,050**	**2,384,344**	**5,934,725**	**5,424,804**	**64,652,900**	**765,770,823**
Prior year error adjustment					**62,756**	**62,756**
	687,374,050	**2,384,344**	**5,934,725**	**5,424,804**	**64,715,656**	**765,833,579**
Unit Capital	94,242,310	-	-	-	-	94,242,310
Unit premium reserve	-	(2,732,883)	-	-	-	(2,732,883)
Dividend paid for FY 2017-2018	-	-	-	-	(54,989,924)	(54,989,924)
Provisions	-	-	-	750,097	-	750,097
Net Income for the year ended June 30, 2019	-	-	-	-	35,766,882	35,766,882
Balance as at June 30, 2019	**781,616,360**	**(348,539)**	**5,934,725**	**6,174,901**	**45,492,614**	**838,870,061**

Asset Manager
ICB Asset Management Company Ltd.

Trustee
Investment Corporation of Bangladesh

Place: Dhaka
Date : August 06,2020.

GGi INDEPENDENT MEMBER

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

ICB AMCL Islamic Unit Fund
Statement of Cash Flows
For the year ended June 30, 2020

Particulars	Amount in Taka 2019-2020	Amount in Taka 2018-2019
Cash flow from operating activities		
Dividend from investment in shares	13,736,562	14,871,783
Profit on bank deposits and bond	7,878,929	7,135,909
Premium income on unit sold	2,057,083	4,697,360
Other income	-	125
Expenses	10,860,042	(12,998,660)
Net cash inflow/(outflow) from operating activities	**34,532,616**	**13,706,517**
Cash flow from investment activities		
Sale of Securitiess	(116,955,423)	(159,801,395)
Purchase of Securities	119,066,410	126,490,018
Share application money	-	(25,400,000)
Refund of Share application money	-	27,600,000
Net cash in flow/(outflow) from investment activities	**2,110,987**	**(31,111,377)**
Cash flow from financing activities		
Units sold	68,569,440	156,578,670
Units surrendered	(131,560,700)	(62,336,360)
Adjustment of Premium on Surrendered of Units	14,700,679	1,833,238
Adjustment of Premium on Sales of Units	(11,324,760)	(4,566,121)
Dividend paid during the year	(38,810,140)	(54,192,452)
Net cash in flow/(outflow) from financing activities	**(98,425,481)**	**37,316,975**
Increase/(Decrease) in cash	**(61,781,878)**	**19,912,115**
Cash & Cash Equivalents at beginning of the year	133,342,110	113,429,995
Cash & Cash Equivalents at end of the year	**71,560,232**	**133,342,110**
Net Operating Cash Flow	34,532,616	13,706,517
Number of Units Outstanding	71,862,510	78,161,636
Net Operating Cash Flow Per Unit (NOCFPU)	**0.48**	**0.18**

Asset Manager
ICB Asset Management Company Ltd.

Trustee
Investment Corporation of Bangladesh

Place: Dhaka
Date : August 06 , 2020.

AHMED ZAKER & CO. Dhaka Chartered Accountants

GGi INDEPENDENT MEMBER

ICB AMCL Islamic Unit Fund
Notes to the financial statements
As at and for the year ended June 30, 2020

1.00 Legal status and nature of business

ICB AMCL Islamic Unit Fund was established under a Trust Deed executed between the ICB Capital Management Limited as 'Sponsor' and Investment Corporation of Bangladesh as "Trustee". The Trust Deed was executed on 07 July 2015 The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 30 July 2015 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on 07 April 2015 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,The operation of the Fund commenced on 29 July 2015.

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.

ICB AMCL Islamic Unit Fund is an open-end mutual fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the fund only in Shariah compliant instruments of capital market and money market.

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 (মিউচ্যুয়াল 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 50% of this gain among unit holders (Rule 66 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,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 3.02 there is a deficit of Tk. 25,47,27,318.00 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. 59,34,725.00 (Note 9.00).

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) - NAVcmp*85%. and for Open-end Mutual Fund as, Required Provision (RP)= Average cost price (CP)- Latest Surrender Value (SV).

2.04 Provision for Interest against Dividend

To comply Shariah Law as per the guidance of Shariah Advisory Board of ICB AMCL Islamic Unit Fund provision Tk. 7,60,037.00 has been made against interest among dividend income during the year and cumulative balance as at 30.06.20 is Tk. 70,59,170.00 (see note -8.03).

2.05 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 0.30 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

2.06 Premium on sale of units

This indicates the difference between sales and repurchase price, which at present is Tk 0.30 per unit.

AHMED ZAKER & CO. Chartered Accountants

2.07 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.

2.08 Deferred Revenue Expenditure (Preliminary and Issue Expenses)

Preliminary and issue expenses represent expenditure incurred prior to commencement of operations and establishment of the Fund. These costs are amortised within seven years' tenure.

2.09 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 5.00 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

2.10 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.

2.11 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.

2.12 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.

2.13 Revenue Recognization

(a) Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place.

(b) Dividend and Interest Income are recognized on accrual basis.

		Amount in Taka	
		30-Jun-2020	30-Jun-2019
3.00	**Marketable investment at cost**		
	Non listed securities (Note 3.01)	25,000,815	25,000,815
	Listed Securities (Note 3.02)	707,195,013	696,803,483
		732,195,828	**721,804,298**
3.01	**Non listed securities**		
	Open-end Mutual Fund	25,000,815	25,000,815
		25,000,815	**25,000,815**

3.02 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	6,092,762	106,667,451	68,302,154	(38,365,297)
FUNDS	235,969	1,942,596	1,675,380	(267,216)
ENGINEERING	1,383,840	75,011,961	39,662,265	(35,349,695)
FOOD & ALLIED PRODUCT	1,733,944	62,412,081	41,005,533	(21,406,548)
FUEL & POWER	612,000	62,602,319	44,825,400	(17,776,919)
TEXTILES	1,038,284	23,659,508	12,160,219	(11,499,289)
PHARMACEUTICALS & CH	1,216,381	153,775,480	105,317,117	(48,458,363)
SERVICES	603,717	27,343,665	11,977,379	(15,366,286)
CEMENT	231,701	60,444,244	18,491,631	(41,952,613)
IT	79,500	3,605,021	2,639,400	(965,621)
TANNARY INDUSTRIES	17,430	17,733,864	12,139,995	(5,593,869)
CERAMIC INDUSTRY	214,027	5,445,111	3,503,619	(1,941,493)
TELECOMMUNICATION	87,500	17,284,261	13,267,500	(4,016,761)
FINANCE AND LEASING	947,434	18,322,217	11,653,438	(6,668,779)
CORPORATE BOND	47,035	45,124,316	44,565,663	(558,654)
MISCELLANEOUS	380,473	25,820,917	21,281,002	(4,539,915)
		707,195,013	**452,467,695**	**(254,727,318)**

Annexure- C may kindly be seen for details.

4.00	**Cash & Cash Equivalents**		
	STD Accounts with		
	Shahjalal Islami Bank, Motijheel 401513100004109	31,949,732	59,136,265
	IBBL, Local Office, Deposit A/C 20501020900013103	101,864	77,298
	IBBL, Local Office, Payment A/C 20501020100880915	76,608	102,627
	IBBL, Local Office Escrow A/C 20501020100883514	312,685	313,525
	Shahjalal Islami, Motijheel (Interest on Div. In.) 401512100013	3,309,910	5,475,162
	Dividend account		
	D/A 2004-05, IBBL, Local 20501020900015004	434,713	425,370
	D/A 2005-06, IBBL, Local 20501020900016005	456,600	446,745
	D/A 2006-07, IBBL, Local 20501020900017511	973,990	952,378
	D/A 2007-08, IBBL, Local 20501020900019412	1,364,107	1,338,513
	D/A 2008-09, IBBL, Local 20501020900019513	1,860,263	1,824,261
	D/A 2009-10, IBBL, Local 20501020900020303	2,152,217	2,110,498
	D/A 2010-11, IBBL, Local 20501020900022709	1,500,424	1,468,472
	D/A 2011-12, Shahjalal, Motijheel, 401513100001105	1,245,791	1,214,616
	D/A 2012-13, Shahjalal, Motijheel, 401513100004079	1,501,896	1,465,418
	D/A 2013-14, Shahjalal, Motijheel, 401513100004099	716,235	698,121

AHMED ZAKER & CO. Dhaka CHARTERED ACCOUNTANTS

	Amount in Taka	
	30-Jun-2020	30-Jun-2019
D/A 2015-16, Shahjalal, Moti. 401513100004142	1,129,059	1,160,195
D/A 2016-17, Shahjalal, Motijheel 401513100004152	1,340,498	1,387,832
D/A 2017-18, SJIBL, Foreign Exchange 400513100001252	24,683	247,393
D/A 2018-19, Shahjalal, Motijheel 401513100004199	5,333	-
STD/SND Accounts with selling agent		
ICB, Local Office- Shahjalal Islami Bank, Bijoynagar 401813100	1,565,561	3,998,361
ICB, Chittagong- Shahjalal Islami Bank, Agrabad 300113100001	2,964,307	3,613,156
ICB, Sylhet Branch- Shahjalal Islami Bank	70,093	118,719
ICB, Bogra Branch- Shahjalal Islami Bank	4,810,992	4,927,640
ICB, Rajshahi- Shahjalal Islami Bank, Rajshahi 1802131000001	6,031	652
ICB, Khulna- Shahjalal Islami Bank, Khulna 110113100000568	3,317,051	3,283,434
MTDR		
Islamic Finance & Investment Limited	5,259,068	5,519,716
SIBL, Kakrail Branch	-	22,035,743
AIBL VIP Road Branch	-	10,000,000
Shahjalal Islami Bank, Motijheel Branch	3,110,521	-
Total	**71,560,232**	**133,342,110**

5.00 Other current assets

Dividend receivable	4,361,000	4,105,000
Advance payment of Trustee fee	15,460	
Profit receivable on Bank Deposit	64,095	177,043
Profit receivable on listed bond	-	3,828,900
	4,440,555	**8,110,943**

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

6.00 Deferred revenue expenditure (Preliminary and Issue Expenses)

Balance as at July 01 , 2019	1,118,508	1,491,344
Less: Preliminary expenses written off for the year	372,836	372,836
Closing Balance	**745,672**	**1,118,508**

7.00 Unit capital

Balance as at July 01, 2019	781,616,360	687,374,050
Add: Unit sold during the year	68,569,440	156,578,670
	850,185,800	843,952,720
Less: unit surrender by holder	131,560,700	62,336,360
Closing Balance as at June 30, 2020	**718,625,100**	**781,616,360**

The unit capital represents 7,18,62,510 number of units of Tk 10 each.

8.00 Reserve and surplus

Unit premium reserve (Note 8.01)	3,027,380	(348,539)
Retained earnings (Note 8.02)	25,799,858	45,492,614
	28,827,238	**45,144,075**

8.01 Unit premium reserve

Balance as at July 01, 2019	(348,539)	2,384,344
Add: Premium on surrender of units during the year	14,700,679	1,833,238
	14,352,140	4,217,582
Less: Adjustment against sale of units during the year	11,324,760	4,566,121
Closing Balance as at June 30, 2020	**3,027,380**	**(348,539)**

		Amount in Taka	
		30-Jun-2020	30-Jun-2019
8.02	**Retained earning**		
	Balance as at July 01, 2019	45,492,614	64,652,900
	Add/(Less): Prior year error adjustment	(16,878)	62,756
	Less: Dividend paid for FY 2018-2019	39,080,818	54,989,924
		6,394,918	**9,725,732**
	Add: Net Income for the year	19,404,940	35,766,882
	Closing Balance as at June 30, 2020	**25,799,858**	**45,492,614**
9.00	**Provisions**		
	Provision for Investment in Securities (Others) (Note 9.01)	3,500,000	3,500,000
	Provision for Investment in Mutual Funds (Note 9.02)	2,434,725	2,434,725
	Provision for Interest Against Dividend (Note 9.03)	7,059,170	6,174,901
	Total provisions	**12,993,895**	**12,109,626**
9.01	**Provision for Investment in Securities (Others)**		
	Balance as at July 01, 2019	3,500,000	3,500,000
	Closing Balance as at June 30, 2020	**3,500,000**	**3,500,000**
9.02	**Provision for Investment in Mutual Funds**		
	Balance as at July 01, 2019	2,434,725	2,434,725
	Closing Balance as at June 30, 2020	**2,434,725**	**2,434,725**
9.03	**Provision for Interest Against Dividend**		
	Opening balance	6,174,901	5,424,804
	Add: Provision during the year	760,037	746,292
	Add: Profit on bank deposit	164,777	138,295
	Less: Donation and Expenses	40,545	134,490
	Closing Balance	**7,059,170**	**6,174,901**
10.00	**Current liabilities**		
	Management fee payable to ICB AMCL	9,648,450	10,323,794
	Custodian fee payable to ICB	505,397	551,583
	Annual fee payable to BSEC	28,642	74,629
	Audit fee payable	23,000	23,000
	Commission payable to unit sales agents	10,453	32,125
	Payable to ISTCL	23,375,121	-
	Share application money refundable	319,425	319,425
	Other expenses payable	78,626	910
	Suspense	55,930	-
	Dividend payable (Note-10.01)	14,451,010	14,180,332
	Total current liabilities	**48,496,054**	**25,505,798**
10.01	**Dividend payable**		
	Dividend payable 2004-05	380,487	380,487
	Dividend payable 2005-06	400,691	400,691
	Dividend payable 2006-07	846,597	846,597

	Amount in Taka	
	30-Jun-2020	30-Jun-2019
Dividend payable 2007-08	1,193,220	1,194,020
Dividend payable 2008-09	1,624,125	1,625,375
Dividend payable 2009-10	1,889,847	1,891,597
Dividend payable 2010-11	1,317,092	1,317,092
Dividend payable 2011-12	1,047,206	1,047,206
Dividend payable 2012-13	1,252,400	1,254,400
Dividend payable 2013-14	657,800	657,800
Dividend payable 2015-16	1,116,719	1,158,254
Dividend payable 2016-17	1,393,089	1,459,978
Dividend payable 2017-18	724,374	946,835
Dividend payable 2018-19	607,363	-
	14,451,010	**14,180,332**

11.00 Profit on Bank deposits and Bond

Profit on Short Notice Deposit	2,026,181	1,982,450
Profit on MTDR	1,910,900	2,570,558
Profit on Listed Bonds	-	3,828,900
	3,937,081	**8,381,908**

12.00 Other operating expenses

Printing and stationery	22,550	87,572
Bank charges and exise duty	137,605	116,185
Publicity expenses	227,465	261,723
CDBL charges	29,220	37,392
Dividend distribution expenses	11,373	12,840
IPO application expenses	-	32,000
Others	71,753	90,844
	499,966	**638,556**

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

Annexure-A

SL. No.	Name of the company	No. of share	Sale price	Cost price	Profit / Loss
1	AAMRA NETWORKS LIMITED	1,077	58,013	54,848	3,164
2	ACI FORMULATION LIMITED	5,300	877,601	855,996	21,605
3	ARAMIT LIMITED	1,481	524,441	505,874	18,566
4	B.S.C.	20,000	1,012,463	955,470	56,993
5	BANGLADESH SUBMARINE CABLE CO.	30,000	3,509,893	3,229,151	280,742
6	BBS CABLES LTD.	2,084	202,058	191,427	10,632
7	BERGER PAINTS BANGLADESH LTD.	6,127	8,968,706	8,324,347	644,358
8	COPPERTECH INDUSTRIES LTD.	18,405	685,489	180,956	504,533
9	EASTERN HOUSING LIMITED(SHARE)	5,000	274,313	251,126	23,187
10	GENEX INFOSYS LIMITED	8,625	465,558	75,000	390,558
11	GLAXO SMITHKLINE (BD) LTD.	9,289	16,862,832	14,745,605	2,117,227
12	GRAMEEN PHONE LTD.	17,500	5,845,350	5,612,567	232,783
13	KHULNA POWER COMPANY LTD.	90,000	5,196,975	4,752,926	444,050
14	LINDE BANGLADESH LIMITED	16,000	21,009,862	20,352,374	657,488
15	NEW LINE CLOTHINGS LIMITED	10,865	187,840	101,542	86,298
16	PRIME ISLAMI LIFE INSURANCE LTD.	2,450	135,391	126,736	8,655
17	QUEEN SOUTH TEXTILE MILLS LTD.	5,500	175,560	50,000	125,560
18	RANGPUR DAIRY & FOOD PROD LTD.	52,500	805,442	776,937	28,505
19	RECKITT BENCHKISER(BD) LTD.	2,500	6,749,260	5,329,063	1,420,196
20	RENATA (BD) LTD.	25,900	32,122,714	28,133,387	3,989,327
21	RUNNER AUTO MOBILES	10,000	1,056,353	750,000	306,353
22	S.S STEEL LIMITED	5,000	143,939	50,000	93,939
23	SILCO PHARMACEUTICALS LIMITED	21,900	577,024	200,000	377,024
24	SUMMIT POWER LTD.	140,000	5,800,554	5,414,587	385,967
25	THE IBN SINA PHARMA. LTD.	21,777	5,818,782	5,543,975	274,806
	TOTAL		**119,066,410**	**106,563,893**	**12,502,517**

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ICB AMCL Islamic Unit Fund
Statement of Dividend Receivable
As at June 30, 2020

Annexure-B

SL No.	Name of the Company	No of Shares	Dividend/ share	Dividend Amount
1	EXIM BANK OF BANGLADESH LTD.	2,800,000	1.00	2,800,000
2	GLAXO SMITHKLINE (BD) LTD.	3,500	53.00	185,500
3	GRAMEEN PHONE LTD.	37,500	4.00	150,000
4	LAFARGE HOLCIM BANGLADESH LIMITED	100,000	1.00	100,000
5	LINDE BANGLADESH LIMITED	16,000	50.00	800,000
6	RAK CERAMICS(BANGLADESH) LTD.	100,000	1.50	150,000
7	RATANPUR STEEL RE-ROLLING MILL	50,000	1.20	60,000
8	SINGER BANGLADESH LTD.	15,000	7.70	115,500
Total				**4,361,000**

ICB AMCL Islamic Unit Fund

Portfolio Statement

As on June 30, 2020

Annexure - C

	Company Name	No. of Share	Cost Price		Market Rate			Total Market Price	% of Appreciation /Erosion	% of Appreciation	Total invest (%)
			Rate	Total	DSE	CSE	Aver.				
BANKS											
1	AL ARAFA ISLAMI BANK LTD.	292,762	19.06	5,580,657.40	14.80	15.00	14.90	4362153.80	(1218503.60)	(21.83)	0.79
2	EXIM BANK OF BANGLADESH LTD	2,800,000	13.50	37,802,353.14	8.60	8.70	8.65	24220000.00	(13582353.14)	(35.93)	5.35
3	FIRST SECURITY ISLAMI BANK LTI	1,000,000	10.79	10,794,567.76	8.20	8.20	8.20	8200000.00	(2594567.76)	(24.04)	1.53
4	ISLAMI BANK LTD.	1,400,000	30.88	43,228,351.55	17.50	17.50	17.50	24500000.00	(18728351.55)	(43.32)	6.11
5	SOCIAL ISLAMI BANK LIMITED	600,000	15.44	9,261,521.22	11.80	11.60	11.70	7020000.00	(2241521.22)	(24.20)	1.31
	Sector Total:	**6,092,762**		**106,667,451.07**				**68,302,153.80**	**-38,365,297.27**	**-35.97**	**15.08**
FUNDS											
1	AIBL 1st ISLAMIC MUTUAL FUND	235,969	8.23	1,942,596.39	6.90	7.30	7.10	1675379.90	(267216.49)	(13.76)	0.27
	Sector Total:	**235,969**		**1,942,596.39**				**1,675,379.90**	**-267,216.49**	**-13.76**	**0.27**
ENGINEERING											
1	BANGLADESH BUILDING SYSTEM I	25,000	18.05	451,125.00	16.20	16.30	16.25	406250.00	(44875.00)	(9.95)	0.06
2	BANGLADESH STEEL RE-ROLLING	143,183	115.19	16,493,112.05	53.50	53.70	53.60	7674608.80	(8818503.25)	(53.47)	2.33
3	BBS CABLES LTD.	220,000	73.03	16,066,910.41	54.60	54.50	54.55	12001000.00	(4065910.41)	(25.31)	2.27
4	BENGAL WINDSOR THERMOPLAST	330,000	45.17	14,905,719.32	17.00	17.70	17.35	5725500.00	(9180219.32)	(61.59)	2.11
5	BSRM STEELS LIMITED	125,000	73.33	9,165,762.36	33.60	33.60	33.60	4200000.00	(4965762.36)	(54.18)	1.30
6	COPPERTECH INDUSTRIES LTD.	6,000	9.52	57,144.00	20.70	20.80	20.75	124500.00	67356.00	117.87	0.01
7	GOLDEN SON LTD.	250,000	24.16	6,039,102.13	5.50	5.70	5.60	1400000.00	(4639102.13)	(76.82)	0.85
8	RATANPUR STEEL RE-ROLLING MI	125,000	35.42	4,427,612.73	22.90	23.20	23.05	2881250.00	(1546362.73)	(34.93)	0.63
9	RUNNER AUTO MOBILES	13,650	71.43	975,000.00	46.10	46.40	46.25	631312.50	(343687.50)	(35.25)	0.14
10	S. ALAM COLD ROLLED STEELS LT	125,257	30.85	3,864,675.98	18.60	19.00	18.80	2354831.60	(1509844.38)	(39.07)	0.55
11	S.S STEEL LIMITED	5,750	8.70	50,000.00	10.30	10.40	10.35	59512.50	9512.50	19.03	0.01
12	SINGER BANGLADESH LTD.	15,000	167.72	2,515,796.67	147.00	146.80	146.90	2203500.00	(312296.67)	(12.41)	0.36
	Sector Total:	**1,383,840**		**75,011,960.65**				**39,662,265.40**	**-35,349,695.25**	**-47.13**	**10.61**
FOOD & ALLIED PRODUCTS											
1	GOLDEN HARVEST AGRO IND. LTD	1,643,995	24.14	39,688,827.40	16.70	16.70	16.70	27454716.50	(12234110.90)	(30.83)	5.61
2	OLYMPIC INDUSTRIES LTD.	89,949	252.62	22,723,253.65	150.20	151.10	150.65	13550816.85	(9172436.80)	(40.37)	3.21
	Sector Total:	**1,733,944**		**62,412,081.05**				**41,005,533.35**	**-21,406,547.70**	**-34.30**	**8.83**
FUEL & POWER											
1	KHULNA POWER COMPANY LTD.	30,000	52.54	1,576,309.29	45.30	45.70	45.50	1365000.00	(211309.29)	(13.41)	0.22

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2	LINDE BANGLADESH LIMITED	12,000	1,268.72	15,224,655.08	1292.00	1299.90	1295.95	15551400.00	326744.92	2.15	2.15
3	MJL BANGLADESH LIMITED	300,000	109.18	32,753,204.56	64.70	66.10	65.40	19620000.00	(13133204.56)	(40.10)	4.63
4	SUMMIT POWER LTD.	50,000	37.89	1,894,725.57	35.10	35.10	35.10	1755000.00	(139725.57)	(7.37)	0.27
5	TITAS GAS TRANSMISSION & D.C.L	220,000	50.70	11,153,424.46	29.70	29.70	29.70	6534000.00	(4619424.46)	(41.42)	1.58
	Sector Total:	**612,000**		**62,602,318.96**				**44,825,400.00**	**-17,776,918.96**	**-28.40**	**8.85**
TEXTILES											
1	ARGON DENIMS LIMITED	98,196	23.38	2,295,510.47	19.20	19.00	19.10	1875543.60	(419966.87)	(18.30)	0.32
2	EVINCE TEXTILES LTD.	786,500	17.78	13,983,243.20	8.20	8.20	8.20	6449300.00	(7533943.20)	(53.88)	1.98
3	HAMID FABRICS LIMITED	38,588	18.71	721,989.49	15.70	16.70	16.20	625125.60	(96863.89)	(13.42)	0.10
4	NEW LINE CLOTHINGS LIMITED	10,000	9.35	93,457.88	12.90	12.80	12.85	128500.00	35042.12	37.50	0.01
5	SQUARE TEXTILE MILLS LTD.	105,000	62.53	6,565,306.86	29.00	29.70	29.35	3081750.00	(3483556.86)	(53.06)	0.93
	Sector Total:	**1,038,284**		**23,659,507.90**				**12,160,219.20**	**-11,499,288.70**	**-48.60**	**3.35**
PHARMACEUTICALS & CHEMICAL											
1	ACI FORMULATION LIMITED	70,000	161.51	11,305,598.99	110.20	113.30	111.75	7822500.00	(3483098.99)	(30.81)	1.60
2	ACI LIMITED	29,756	378.07	11,249,744.06	204.20	203.70	203.95	6068736.20	(5181007.86)	(46.05)	1.59
3	AFC AGRO BIOTECH LTD.	284,625	37.10	10,560,135.43	17.00	17.50	17.25	4909781.25	(5650354.18)	(53.51)	1.49
4	BEXIMCO PHARMACEUTICALS LTI	400,000	105.20	42,080,539.55	69.20	69.10	69.15	27660000.00	(14420539.55)	(34.27)	5.95
5	GLAXO SMITHKLINE (BD) LTD.	3,000	1,587.43	4,762,279.65	2186.60	0.00	2186.60	6559800.00	1797520.35	37.74	0.67
6	RENATA (BD) LTD.	9,000	990.61	8,915,510.04	1026.20	0.00	1026.20	9235800.00	320289.96	3.59	1.26
7	SQUARE PHARMACEUTICALS LTD.	150,000	236.49	35,473,262.35	172.50	172.50	172.50	25875000.00	(9598262.35)	(27.06)	5.02
8	THE ACME LABORATORIES LTD.	270,000	108.99	29,428,409.98	63.40	63.90	63.65	17185500.00	(12242909.98)	(41.60)	4.16
	Sector Total:	**1,216,381**		**153,775,480.05**				**105,317,117.45**	**-48,458,362.60**	**-31.51**	**21.74**
SERVICES											
1	EASTERN HOUSING LIMITED(SHAI	83,717	46.34	3,879,348.84	38.70	40.60	39.65	3319379.05	(559969.79)	(14.43)	0.55
2	SUMMIT ALLIANCE PORT LIMITEI	520,000	45.12	23,464,316.42	16.60	16.70	16.65	8658000.00	(14806316.42)	(63.10)	3.32
	Sector Total:	**603,717**		**27,343,665.26**				**11,977,379.05**	**-15,366,286.21**	**-56.20**	**3.87**
CEMENT											
1	HEIDELBERG CEMENT BD. LTD.	91,000	550.31	50,078,110.85	137.30	136.00	136.65	12435150.00	(37642960.85)	(75.17)	7.08
2	LAFARGE HOLCIM BANGLADESH L	100,000	71.88	7,187,938.75	35.90	35.90	35.90	3590000.00	(3597938.75)	(50.06)	1.02
3	PREMIER CEMENT MILLS LIMITEI	40,701	78.09	3,178,194.26	60.90	60.30	60.60	2466480.60	(711713.66)	(22.39)	0.45
	Sector Total:	**231,701**		**60,444,243.86**				**18,491,630.60**	**-41,952,613.26**	**-69.41**	**8.55**
IT											
1	AAMRA NETWORKS LIMITED	79,500	45.35	3,605,020.77	33.20	33.20	33.20	2639400.00	(965620.77)	(26.79)	0.51
	Sector Total:	**79,500**		**3,605,020.77**				**2,639,400.00**	**-965,620.77**	**-26.79**	**0.51**
TANNARY INDUSTRIES											
1	BATA SHOES (BD) LTD.	17,430	1,017.43	17,733,863.75	693.20	699.80	696.50	12139995.00	(5593868.75)	(31.54)	2.51
	Sector Total:	**17,430**		**17,733,863.75**				**12,139,995.00**	**-5,593,868.75**	**-31.54**	**2.51**
CERAMIC INDUSTRY											

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1	RAK CERAMICS(BANGLADESH) LT	100,000	33.96	3,396,120.83	26.00	25.60	25.80	2580000.00	(816120.83)	(24.03)	0.48
2	SHINEPUKUR CERAMICS LTD.	114,027	17.97	2,048,990.56	8.00	8.20	8.10	923618.70	(1125371.86)	(54.92)	0.29
	Sector Total:	**214,027**		**5,445,111.39**				**3,503,618.70**	**-1,941,492.69**	**-35.66**	**0.77**
TELECOMMUNICATION											
1	BANGLADESH SUBMARINE CABLE	50,000	105.15	5,257,332.54	86.70	86.40	86.55	4327500.00	(929832.54)	(17.69)	0.74
2	GRAMEEN PHONE LTD.	37,500	320.72	12,026,928.41	238.80	238.00	238.40	8940000.00	(3086928.41)	(25.67)	1.70
	Sector Total:	**87,500**		**17,284,260.95**				**13,267,500.00**	**-4,016,760.95**	**-23.24**	**2.44**
FINANCE AND LEASING											
1	ISLAMIC FINANCE AND INVESTME	947,434	19.34	18,322,217.34	12.40	12.20	12.30	11653438.20	(6668779.14)	(36.40)	2.59
	Sector Total:	**947,434**		**18,322,217.34**				**11,653,438.20**	**-6,668,779.14**	**-36.40**	**2.59**
CORPORATE BOND											
1	IBBL MUDARABA PERPETUAL BON	47,035	959.38	45,124,316.33	959.50	935.50	947.50	44565662.50	(558653.83)	(1.24)	6.38
	Sector Total:	**47,035**		**45,124,316.33**				**44,565,662.50**	**-558,653.83**	**-1.24**	**6.38**
MISCELLANEOUS											
1	B.S.C.	90,000	47.65	4,288,188.46	38.20	38.50	38.35	3451500.00	(836688.46)	(19.51)	0.61
2	BERGER PAINTS BANGLADESH LT	10,873	1,358.63	14,772,422.39	1308.60	1302.40	1305.50	14194701.50	(577720.89)	(3.91)	2.09
3	BEXIMCO LIMITED(SHARE)	279,600	24.18	6,760,306.00	13.00	13.00	13.00	3634800.00	(3125506.00)	(46.23)	0.96
	Sector Total:	**380,473**		**25,820,916.85**				**21,281,001.50**	**-4,539,915.35**	**-17.58**	**3.65**
	Listed Securities:	**14,921,997**		**707,195,012.57**				**452,467,694.65**	**-254,727,317.92**	**-36.02**	
	Non Listed Securities:			**25,000,815.00**				**25,000,815.00**	**0.00**		
	Grand Total:			**732,195,827.57**				**477,468,509.65**	**-254,727,317.92**		

ICB AMCL Islamic 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/ share	Dividend Amount
1	AAMRA NETWORKS LIMITED	75,000	0.60	45,000
2	ACI FORMULATION LIMITED	70,000	3.50	245,000
3	ACI LIMITED	25,875	10.00	258,750
4	ARGON DENIMS LIMITED	93,520	1.00	93,520
5	B.S.C.	50,000	1.00	50,000
6	BANGLADESH STEEL RE-ROLLING MILLS	143,183	2.50	357,958
7	BANGLADESH SUBMARINE CABLE CO.	40,000	1.60	64,000
8	BATA SHOES (BD) LTD.	17,430	12.50	217,875
9	BBS CABLES LTD.	200,000	1.00	200,000
10	BENGAL WINDSOR THERMOPLASTICS	330,000	0.50	165,000
11	BERGER PAINTS BANGLADESH LTD.	17,000	25.00	425,000
12	BEXIMCO LIMITED(SHARE)	279,600	0.50	139,800
13	BEXIMCO PHARMACEUTICALS LTD.	400,000	1.50	600,000
14	BSRM STEELS LIMITED	125,000	2.50	312,500
15	COPPERTECH INDUSTRIES LTD.	11,905	0.70	8,334
16	EASTERN HOUSING LIMITED(SHARE)	30,000	2.00	60,000
17	EVINCE TEXTILES LTD.	715,000	0.20	143,000
18	EXIM BANK OF BANGLADESH LTD.	2,800,000	1.00	2,800,000
19	GENEX INFOSYS LIMITED	7,500	0.50	3,750
20	GLAXO SMITHKLINE (BD) LTD.	3,500	53.00	185,500
21	GOLDEN HARVEST AGRO IND. LTD.	913,331	0.70	639,332
22	GRAMEEN PHONE LTD.	37,500	4.00	150,000
23	GRAMEEN PHONE LTD.	30,000	9.00	270,000
24	KHULNA POWER COMPANY LTD.	60,000	4.00	240,000
25	LAFARGE HOLCIM BANGLADESH LIMITED	100,000	1.00	100,000
26	LINDE BANGLADESH LIMITED	16,000	50.00	800,000
27	MJL BANGLADESH LIMITED	300,000	4.50	1,350,000
28	NEW LINE CLOTHINGS LIMITED	19,500	0.30	5,850
29	OLYMPIC INDUSTRIES LTD.	89,949	5.00	449,745
30	PREMIER CEMENT MILLS LIMITED	40,701	1.00	40,701
31	RAK CERAMICS(BANGLADESH) LTD.	100,000	1.50	150,000
32	RATANPUR STEEL RE-ROLLING MILL	50,000	1.20	60,000
33	RENATA (BD) LTD.	9,000	10.00	90,000
34	RUNNER AUTO MOBILES	13,000	1.00	13,000
35	S. ALAM COLD ROLLED STEELS LTD	125,257	1.00	125,257
36	SILCO PHARMACEUTICALS LIMITED	19,000	0.20	3,800
37	SINGER BANGLADESH LTD.	15,000	7.70	115,500
38	SQUARE PHARMACEUTICALS LTD.	135,000	4.20	567,000

SL No.	Name of the Company	No of Shares	Dividend/ share	Dividend Amount
39	SQUARE TEXTILE MILLS LTD.	105,000	2.00	210,000
40	SUMMIT ALLIANCE PORT LIMITED	500,000	0.60	300,000
41	SUMMIT POWER LTD.	100,000	3.50	350,000
42	THE ACME LABORATORIES	270,000	3.50	945,000
43	THE IBN SINA PHARMA. LTD.	1,777	3.00	5,331
44	TITAS GAS TRANSMISSION & D.C.L	220,000	2.60	572,000
45	SHANTA AMANAH SHARIAH UNIT FUND	500,000	0.13	65,000
46	FRACTIONAL DIVIDEND			60
Total				**13,992,562**