



মালেক সিদ্দিকী ওয়ালী, চার্টার্ড একাউন্টেন্টস

৯-জি, মতিঝিল বাণিজ্যিক এলাকা, ঢাকা-১০০০

Malek Siddiqui Wali
CHARTERED ACCOUNTANTS

9-G, Motijheel C/A, 2nd Floor, Dhaka-1000, Bangladesh.

Extension Office : Property Heights, 1st Floor

12, R.K. Mission Road, Dhaka-1000.

PHONE : 9513471, 9569867

PABX: 9576118-9, 9576128

FAX: +88-02-9516236

Email: wali@satcombd.com

Web: www.msw-bd.com

Independent Auditor's Report

To The Trustee of ICB AMCL Unit Fund

Report on the Audit of the Financial Statements

Qualified Opinion:

We have audited the financial statements of ICB AMCL Unit Fund, which comprise the Statement of Financial Position as at June 30, 2021, the 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.

In our opinion, except the effect described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the fund as at June 30, 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations.

Basis for Qualified Opinion:

1. According to the accounting policies of the fund, the whole unrealised loss of investment of TK. 1,230,921,889 is recognised through the Other Comprehensive Income. On the other hand, part of such unrealised loss has also been recognised as provision. As such, net asset value has been understated by that amount (Tk. 1,230,921,889).
2. According to the Directive of Bangladesh Securities and Exchange Commission, No: SEC/CMRRCD/2009-193/172, dated 30 June 2015, The fund should maintain Fair value (unrealized) loss on investment in Mutual fund the difference between cost and market value and 85% of NAV of concern Mutual fund, which one is higher. However, the fund maintained the fair value gain loss of investment in the Mutual fund by using Market value without performing comparative study between Market value and 85% of NAV, as such asset and equity has been understated by Tk. 11,258,066 as of June 30, 2021.
3. The Fund recognize Premium on sale of units as its operating income, based on nature of its operation, premium on units sale should be part of equity.
4. According to the Directive of Bangladesh Securities and Exchange Commission, No: BSEC/CMRRCD/2021-386/03, dated 14 January 2021 cash dividend shall be kept in a separate bank account. During our audit we observed that the shortfall of bank balance of dividend distribution bank account by Tk. 21,618,781 in compare with outstanding balance of dividend warrants, which is non-compliance of such Directive. Moreover, the fund shall be unable to honour the outstanding dividend warrants at once.
5. The Note no. 2.02.01 of these financial statements which describes that the Fund recognizes the Fair Value loss of investment in securities in the Other Comprehensive Income. However, the nature of the investment suggests that the said investment shall be fallen in the category of "Fair value through Profit and Loss" as per paragraph 4.1.2A and 4.1.4 of IFRS 09 and both the fair value gain/ (loss) should be shown in profit or loss statement.

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 both the Fund and Asset Management Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, 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.

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 IFRSs, Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations 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 the Fund's 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 the Fund or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ☐ 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 risk 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 the reasonableness of accounting estimates and related disclosures made by management.
- ☐ 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 the 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 auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- ☐ Evaluate the overall presentation, structure and content of the 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.

Report on other Legal and Regulatory Requirements:

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001, we also report that:

- a) We have obtained all the information and explanations 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 accounts, records and other statutory books as required by law have been kept by the Fund so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position and Statement of profit and loss and other comprehensive Income of the Fund dealt with by the report are in agreement with the books of account and returns; and
- d) The investment was made both as per Rule 56 and Fifth (5th) Schedule of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001.

Malek Siddiqui Wali,
Chartered Accountants



Md. Waliullah, FCA
Enrolment No: 0247
2109020247AS758565

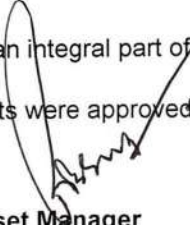
Dated, Dhaka
August 11, 2021
Data Verification Code (DVC) No.

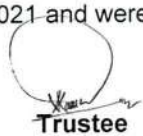
ICB AMCL UNIT FUND
Statement of Financial Position
as at June 30, 2021

Particulars	Notes	Amount in Taka		
		2020-2021	2019-2020	2018-2019
Assets				
Marketable Investments- at Market (Re-stated)	3.00	7,738,799,024	5,506,949,739	7,249,529,800
Cash & Cash Equivalents	4.00	560,552,513	97,551,398	353,751,252
Other Current Assets	5.00	37,876,333	29,969,320	39,980,662
Total Assets		8,337,227,870	5,634,470,457	7,643,261,714
Equity and Liabilities				
Equity:				
Unit Capital	6.00	3,495,893,200	3,430,719,900	3,596,690,100
Unit premium reserve	7.00	4,336,401,723	4,282,259,840	4,459,373,943
Dividend equalization reserve	8.00	9,415,784	9,415,784	9,415,784
Retained earnings	9.00	397,306,191	333,199,546	523,995,199
Unrealized gain/ (losses) on investments	10.00	(1,230,921,889)	(3,494,972,529)	(2,007,930,031)
Total Equity (A)		7,008,095,009	4,560,622,541	6,581,544,995
Liabilities & Provisions:				
Provision for unrealized losses on Marketable Investments	11.00	1,230,921,889	980,793,949	960,793,949
Current Liabilities	12.00	98,210,972	93,053,967	100,922,770
Total Liabilities (B)		1,329,132,861	1,073,847,916	1,061,716,719
Total Equity and Liabilities (A+B)		8,337,227,870	5,634,470,457	7,643,261,714
Net Asset Value (NAV) per unit				
Net Asset Value-at Cost	13.00	270.89	263.40	265.53
Net Asset Value-at Market	14.00	235.68	161.52	209.70

The annexed notes is an integral part of these Financial Statements.

The financial statements were approved by the Board of Trustees on July 29, 2021 and were signed on its behalf by:


Asset Manager
ICB Asset Management Company Ltd.


Trustee
Investment Corporation of Bangladesh

Signed in terms of our report of even date annexed.

Place: Dhaka
Date: August 11, 2021


Malek Siddiqui Wali
Chartered Accountants

ICB AMCL UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income
For the Period ended June 30, 2021

Particulars	Notes	Amount in Taka	
		2020-2021	2019-2020
Income			
Profit on sale of investments (Annexure-D)		395,605,891	148,690,546
Dividend from investment in securities (Annexure-A)		238,805,816	203,301,875
Interest on bank deposits and bonds	15.00	37,950,716	15,266,192
Premium on sale of units		13,625,685	14,168,610
Other income		2,490	2,683
Total Income		685,990,598	381,429,906
Expenses			
Management fee		73,233,184	65,364,223
Trustee fee		6,923,318	6,136,422
Custodian fee		7,201,506	5,845,969
Annual BSEC fee		8,239,017	5,541,414
Audit fee		23,000	23,000
Commission to agents		430,714	495,264
Other operating expenses	16.00	1,197,678	971,537
Total Expenses		97,248,417	84,377,829
Net Income before Provision		588,742,181	297,052,077
Provision for Marketable Investments	11.01	250,127,940	20,000,000
Net Income for the period ended June 30, 2021		338,614,241	277,052,077
Add: Other Comprehensive Income			
Unrealized gain/ (losses) on investments	17.00	2,264,050,640	(1,487,042,498)
Total Comprehensive Income		2,602,664,881	(1,209,990,421)
Earnings Per Unit during the Period	18.00	9.69	8.08

The annexed notes is an integral part of these Financial Statements.

The financial statements were approved by the Board of Trustees on July 29, 2021 and were signed on its behalf by:

Asset Manager

ICB Asset Management Company Ltd.

Trustee

Investment Corporation of Bangladesh

Signed in terms of our report of even date annexed.

Place: Dhaka

Date: August 11, 2021

Malek Siddiqui Wali
Chartered Accountants

ICB AMCL UNIT FUND

Statement of Changes in Equity For the period ended June 30, 2021

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Opening Balance as at July 01, 2020	3,430,719,900	4,282,259,840	9,415,784	(3,494,972,529)	333,199,546	4,560,622,541
Prior year error adjustment					(50,004)	(50,004)
	3,430,719,900	4,282,259,840	9,415,784	(3,494,972,529)	333,149,542	4,560,572,537
Unit Capital	65,173,300	-	-		-	65,173,300
Unit Premium reserve	-	54,141,883	-		-	54,141,883
Unrealized gain/ (losses) on investments				2,264,050,640		2,264,050,640
Dividend paid for FY 2019-2020	-	-	-		(274,457,592)	(274,457,592)
Net Income for the period ended June 30, 2021	-	-	-		338,614,241	338,614,241
Balance as at June 30, 2021	3,495,893,200	4,336,401,723	9,415,784	(1,230,921,889)	397,306,191	7,008,095,009

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

Opening Balance as at July 01, 2019	3,596,690,100	4,459,373,943	9,415,784		523,995,199	8,589,475,026
Prior year error adjustment				(2,007,930,031)	(278,017)	(2,008,208,048)
Restated balance as at July 01, 2019	3,596,690,100	4,459,373,943	9,415,784	(2,007,930,031)	523,717,182	6,581,266,978
Unit Capital	(165,970,200)	-	-		-	(165,970,200)
Unit Premium reserve	-	(177,114,103)	-		-	(177,114,103)
Unrealized gain/ (losses) on investments	-	-	-	(1,487,042,498)		(1,487,042,498)
Dividend paid for FY 2018-2019	-	-	-		(467,569,713)	(467,569,713)
Net Income for the period ended June 30, 2020	-	-	-		277,052,077	277,052,077
Balance as at June 30, 2020	3,430,719,900	4,282,259,840	9,415,784	(3,494,972,529)	333,199,546	4,560,622,541

The annexed notes is an integral part of these Financial Statements.

The financial statements were approved by the Board of Trustees on July 29, 2021 and were signed on its behalf by:

Asset Manager

ICB Asset Management Company Ltd.

Signed in terms of our report of even date annexed.

Place: Dhaka

Date: August 11, 2021

Trustee

Investment Corporation of Bangladesh

Malek Siddiqui Wali

Chartered Accountants

ICB AMCL UNIT FUND
Statement of Cash Flows
For the period ended June 30, 2021

Particulars	Notes	Amount in Taka	
		2020-2021	2019-2020
Cash flow from operating activities			
Dividend from investment in shares		242,999,113	202,489,354
Interest on bank deposits and bonds		25,850,406	26,223,051
Premium income on unit sold		13,625,685	14,168,610
Other income		2,490	2,683
Expenses		(94,999,690)	(101,270,055)
Net cash inflow/(outflow) from operating activities		187,478,004	141,613,643
Cash flow from investing activities			
Sale of Securities		2,216,762,146	1,137,564,375
Purchase of Securities		(1,788,954,900)	(728,535,075)
Share application money		(51,895,000)	-
Refund of Share application money		51,895,000	-
Net cash inflow/(outflow) from investing activities		427,807,246	409,029,300
Cash flow from financing activities			
Units sold		272,513,700	283,372,200
Units surrendered		(207,340,400)	(449,342,400)
Premium received on sale of units		239,384,778	283,280,827
Premium refunded on surrender of units		(185,242,895)	(460,394,930)
Dividend paid during the year		(271,599,318)	(463,758,494)
Net cash inflow/(outflow) from financing activities		(152,284,135)	(806,842,797)
Net cash increase/(decrease)		463,001,115	(256,199,854)
Cash or equivalents at the beginning of the year		97,551,398	353,751,252
Cash or equivalents at the end of the period		560,552,513	97,551,398

Net Operating Cash Flow Per Unit (NOCFPU)	19.00	5.36	4.13
--	-------	------	------

The annexed notes is an integral part of these Financial Statements.

The financial statements were approved by the Board of Trustees on July 29, 2021 and were signed on its behalf by:

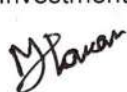

Asset Manager

ICB Asset Management Company Ltd.


Trustee

Investment Corporation of Bangladesh

Signed in terms of our report of even date annexed.



Place: Dhaka

Date: August 11, 2021


Malek Siddiqui Wali
Chartered Accountants

ICB AMCL UNIT FUND

Notes to financial statements

As at and for the period ended June 30, 2021

1.00 Legal status and nature of business

The ICB AMCL Unit Fund was established under a trust deed executed on 18 May 2003 between the ICB Capital Management Ltd (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 June 2003 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The operation of the Fund commenced on 21 June 2003.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under 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 Unit Fund is an Open-end Mutual Fund. The objectives of the Fund are to provide regular dividend to the investors by investing the Fund both in capital and money market instruments. Units are offered for public subscriptions on continuous basis. The Units are transferable and can be redeemed by surrendering them to 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 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income.

2.02.02: 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 June 30, 2021.

2.03 Comparative Figures

Relevant Notes and disclosures are also presented in a comparative way for better understanding. Previous year's figure has been presented whenever considered necessary to ensure comparability with the current year presentation as per "IAS-8: Accounting Policies, Changes in Accounting Estimates and Errors". Financial Statements has been re-stated for the year ended June 30, 2020.

2.04 Reporting period

These financial statements cover 1 year from July 01, 2020 to June 30, 2021.

2.05 Provision for unrealized losses on Marketable Investments

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ 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 provision out of its current year profit of Tk 25,01,27,940.00 and has set up an accumulated provision for Tk 123,09,21,889.00

2.06 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).

2.07 Premium on sale of units

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

2.08 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.

2.09 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 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

2.10 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 (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.

2.16 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

2.17 Statement of cash flows

Cash flows from operating activities have been presented under direct method according to IAS-7.

2.16 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

2.17 Components of financial statements

Statement of Financial Position

Statement of Profit or Loss and Other Comprehensive Income

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

2.13 Revenue Recognition

- (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.

2.17 General

- i) Figures appearing in these financial statements have been rounded off to the nearest Taka;
- ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

Amount in Taka	
2020-2021	2019-2020
7,738,799,024	5,506,949,739
7,738,799,024	5,506,949,739

3.00 Marketable investments- at market

Total Investment

Total

3.01 Restated Statement

The investment in securities was historically presented at cost in asset section and related provision for unrealized loss shown as equity and associated fair value gain/(loss) of said investment are shown in statement of profit or loss. During the year, the investment in securities has valued, according to revised/newly adopted accounting policy, at fair value and related unrealized gain/loss and on said investment has been recognized in other comprehensive income through in the Statement of changes in equity. The comparative information has also been restated in this respect.

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

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
Banks	843,186,271	786,177,534	(57,008,738)
Funds	295,582,524	298,691,165	3,108,640
Engineering	1,131,628,365	810,256,619	(321,371,746)
Food & Allied Products	621,652,074	692,750,359	71,098,285
Fuel & Power	1,516,750,837	1,249,899,780	(266,851,057)
Textiles	417,325,797	265,526,582	(151,799,215)
Pharmaceuticals & Chemical	1,322,787,181	1,331,841,753	9,054,573
Services	57,080,608	33,481,194	(23,599,414)
Cement	540,489,629	382,050,150	(158,439,479)
IT	139,118,282	118,427,269	(20,691,013)
Tannary Industries	205,224,169	134,689,898	(70,534,271)
Ceramic Industry	196,463,906	130,651,107	(65,812,800)
Insurance	209,835,641	245,901,716	36,066,075
Telecommunication	212,468,661	228,634,229	16,165,568
Travel & Leisure	101,602,028	40,655,581	(60,946,447)
Finance & Leasing	601,657,627	389,880,381	(211,777,246)
Corporate Bond	147,295,216	152,773,146	5,477,930
Miscellaneous	216,711,394	251,006,632	34,295,238
Non-Listed Securities	192,860,704	195,503,930	2,643,226
	8,969,720,913	7,738,799,024	(1,230,921,889)

Annexure-C may kindly be seen for details.

4.00 Cash & Cash Equivalents

STD Accounts with

	Amount in Taka	
	2020-2021	2019-2020
IFIC Bank Ltd, Principal Branch STD 1001-121263-041	442,310,472	58,426,435
IFIC Bank Ltd, Agrabad SND 2030-159133-041	4,972,269	2,109,671
IFIC Bank Ltd, Rajshahi Branch SND 6080-326896-041	19,834	475,407
IFIC Bank Ltd, Khulna Branch SND 4060-237518-041	1,951,612	498,380
IFIC Bank Ltd, Sylhet Branch STD 3033-185975-041	6,318,299	6,981,378
IFIC Bank Ltd, Barisal Branch STD 5064-304025-041	870,553	146,329
IFIC Bank Ltd, Bogra Branch STD 6082-248734-041	195,225	14,332
IFIC Bank Ltd, Naya Paltan Branch STD 1020-195043-041	1,488,688	11,182,518
Dhaka Bank Ltd., Kakrail Branch (SIP) 1061500000435	560,415	-
Standard Chartered Bank, Sylhet Branch 0326	54,602	54,386
IFIC Bank Ltd., Federation (D/A 2004-05) 1008-111321-041	41,422	39,840
IFIC Bank Ltd., Federation (D/A 2005-06) 1008-111338-041	27,084	26,049
IFIC Bank Ltd., Federation (D/A 2006-07) 1008-111355-041	86,076	82,789
IFIC Bank Ltd., Federation (D/A 2007-08) 1008-000116-041	29,973	28,828
IFIC Bank Ltd., Federation D/A 2008-2009 No. 1008-000170-041	97,207	93,495
IFIC Bank Ltd., Federation (Div A/C 2009-10) 1008-000251-041	66,460	64,919
IFIC Bank Ltd., Federation (2010-11) 1008- 000353-041	618,559	597,775
Shahjalal, Motijheel (D/A 2011-12) 4015 1310000105 9	71,255	1,013,066
Shahjalal., Motijheel D/A 2012-13, A/C 4015-13100004075	2,274	30,151
D/A 2013-14, IFIC Bank Ltd., Principal 1001-000577-041	200,110	2,326,859

D/A 2014-15, IFIC Bank Ltd., Principal 1001-759347-041	98,655	2,136,030
D/A 2015-16 IFIC Bank Ltd., Principal 1001-095838-041	75,425	1,903,994
D/A 2016-17, IFIC Bank Ltd., Principal 0170140247041	113,616	3,204,985
D/A 2017-18, IFIC Bank Ltd., Principal 0170216287041	113,172	3,558,702
D/A 2018-2019, IFIC Bank Ltd., Principal 0100100212041	87,867	2,555,080
D/A 2019-2020, Jamuna Bank Ltd., 0090320000932	81,389	-

FDR accounts with

Social Islami Bank Ltd., Kakrail Branch	-	-
AIBL-VIP Road Branch	-	-
Social Islami Bank Ltd, Agargaon Branch	10,000,000	-
IFIC Bank Ltd., Karwan Bazar Branch	10,000,000	-
Janata Bank Ltd., Moghbazar Branch	40,000,000	-
Janata Bank Ltd., Green Road Branch	40,000,000	-
Total	560,552,513	97,551,398

Amount in Taka

2020-2021	2019-2020
-----------	-----------

5.00 Other Current Assets

Dividend receivable	19,526,083	23,719,380
Advance payment of Trustee Fee	133,996	133,996
Interest receivable	13,416,063	1,315,753
Suspense	4,800,191	4,800,191
Receivable from agents for sale of shares	-	-
	37,876,333	29,969,320

6.00 Unit Capital

Opening Balance	3,430,719,900	3,596,690,100
Add: unit sold during the year	272,513,700	283,372,200
	3,703,233,600	3,880,062,300
Less: unit surrender by holder	207,340,400	449,342,400
Closing Balance	3,495,893,200	3,430,719,900

The unit capital represents 3,49,58,932 number of units of Tk 100 each.

7.00 Unit premium reserve

Opening Balance	4,282,259,840	4,459,373,943
Add: premium on sale of units during the year	239,384,778	283,280,827
	4,521,644,618	4,742,654,770
Less: adjustment against surrender of units during the year	185,242,895	460,394,930
Closing Balance as at June 30, 2021	4,336,401,723	4,282,259,840

8.00 Dividend equalization reserve

Opening Balance	9,415,784	9,415,784
Closing Balance as at June 30, 2021	9,415,784	9,415,784

9.00 Retained earning

Opening Balance	333,199,546	523,995,199
Less: Dividend paid for FY 2019-2020	274,457,592	467,569,713
Add/(Less): Prior year error adjustment	(50,004)	(278,017)
	58,691,950	56,147,469
Add: Net income for the period	338,614,241	277,052,077
Closing Balance as at June 30, 2021	397,306,191	333,199,546

10.00 Unrealized gain/ (losses) on investments

Opening Balance	(3,494,972,529)	(2,007,930,031)
Adjustment of Last year gain/lossess	-	-
Add/(Less): for the period	2,264,050,640	(1,487,042,498)
Closing Balance as at June 30, 2021	(1,230,921,889)	(3,494,972,529)

11.00 Provision for unrealized losses on Marketable Investments

Provision for Investment in Securities (Others) (Note-11.01)	1,162,327,940	912,200,000
Provision for Investment in Mutual Funds	68,593,949	68,593,949
Closing Balance as at June 30, 2021	1,230,921,889	980,793,949

11.01 Provision for Investment in Securities (Others)

Balance as at July 01, 2020	912,200,000	892,200,000
Addition during the year	250,127,940	20,000,000
Closing Balance as at June 30, 2021	1,162,327,940	912,200,000

12.00 Current liabilities

Management fee payable to ICB AMCL	73,233,184	65,364,223
Trustee fee payable to ICB	-	-
Custodian fee payable to ICB	-	5,845,969
Annual fee payable to BSEC	285,639	112,426
Un-adjusted amount of SIP	3,411	-
Commission payable to unit sales agents	430,714	479,667
Audit fee payable	23,000	23,000
Dividend payable (Note- 12.01)	23,429,325	20,571,051
Others	805,699	657,631
Total current liabilities	98,210,972	93,053,967

Amount in Taka

2020-2021	2019-2020
-----------	-----------

12.01 Dividend payable

Dividend payable for FY 2003-04	89,676	89,676
Dividend payable for FY 2004-05	72,286	72,286
Dividend payable for FY 2005-06	213,707	213,707
Dividend payable for FY 2006-07	307,137	307,137
Dividend payable for FY 2007-08	137,051	137,051
Dividend payable for FY 2008-09	558,770	558,770
Dividend payable for FY 2009-10	993,275	994,294
Dividend payable for FY 2010-11	1,000,397	1,002,798
Dividend payable for FY 2011-12	1,536,364	1,537,939
Dividend payable for FY 2012-13	220,992	248,139
Dividend payable for FY 2013-14	1,428,177	1,429,492
Dividend payable for FY 2014-15	1,679,036	1,683,545
Dividend payable for FY 2015-16	1,426,500	1,513,397
Dividend payable for FY 2016-17	3,080,011	3,173,377
Dividend payable for FY 2017-18	2,908,993	3,065,508
Dividend payable for FY 2018-19	4,409,848	4,543,935
Dividend payable for FY 2019-20	3,367,105	-
	23,429,325	20,571,051

13.00 Net Asset Value (NAV) Per Unit (At Cost Price) :

Total Assets (Investment considered at cost price)	9,568,149,759	9,129,442,986
Less: Liabilities	98,210,972	93,053,967
Net Asset Value	9,469,938,787	9,036,389,019
Number of Units	34,958,932	34,307,199
NAV per Unit at Cost	270.89	263.40

14.00 Net Asset Value (NAV) Per Unit (At Market Price) :

Total Assets	8,337,227,870	5,634,470,457
Less: Liabilities	98,210,972	93,053,967
Net Asset Value	8,239,016,898	5,541,416,490
Number of Units	34,958,932	34,307,199
NAV per Unit at Market Value	235.68	161.52

15.00 Interest on bank deposits and bonds

Interest on Short Term Deposits
Interest on Fixed Deposits
Interest on Listed Bonds
Interest on Non Listed Bonds

Amount in Taka	
2020-2021	2019-2020
4,253,540	7,055,242
4,104,167	1,630,814
25,198,643	-
4,394,366	6,580,136
37,950,716	15,266,192

16.00 Other operating expenses

Printing and stationery
Bank charges & Excise duty
Publicity expenses
CDBL charges
Dividend distribution expenses
IPO application expenses
Others

100,971	232,550
292,018	214,368
205,178	227,465
488,415	232,093
27,030	11,286
27,000	-
57,066	53,775
1,197,678	971,537

17.00 Calculation of Unrealized gain/ (losses) on investments

Unrealized Gain/(losses) as on June 30, 2020
Unrealized Gain/(losses) as on June 30, 2021
Increase/(decrease)

(3,494,972,529)	(2,007,930,031)
(1,230,921,889)	(3,494,972,529)
2,264,050,640	(1,487,042,498)

18.00 EPU

Net profit after Provision
Number of Units
Earnings Per Unit

338,614,241	277,052,077
34,958,932	34,307,199
9.69	8.08

19.00 NOCFPU

Net cash inflow/(outflow) from operating activities
Number of Units
NOCFPU Per Unit

187,478,004	141,613,643
34,958,932	34,307,199
5.36	4.13

Amount in Taka
2020-2021

20.00 Reconciliation between net profit to operating cash flow

Net Profit before provision	588,742,181
less Profit on sale of investments	(395,605,891)
Operating cash flow before changes in working capital	193,136,290
Changes in Working capital:	
Decrease/(Increase) of dividend receivable	4,193,297
Decrease/(Increase) of Interest receivable	(12,100,310)
(Decrease)/Increase of Current liabilities*	2,298,731
	(5,608,282)
Prior year error adjustment	(50,004)
Net operating cash flows	187,478,004

* Except dividend payable

21.00 Related party Disclosures:

Name of the Party	Relationship	Nature of Transaction	Transaction during the		Balance Asset/(Liability)	
			Dr./ Adjustment	Cr./ Addition	2,021	2020
ICB Asset Management Company Ltd.	Asset Manager	Management Fee	73,233,184	65,364,223	73,233,184	65,364,223
Investment Corporation of Bangladesh	Trustee	Trustee Fee	6,923,318	6,923,318	(133,996)	(133,996)
Investment Corporation of Bangladesh	Custodian	Custodian Fee	7,201,506	13,047,475	-	5,845,969

22.00 Events after the reporting period

Following events have occurred since the Financial Position date:

(a) The Trustee Board in its meeting held on July 29,2021 declared dividend of Tk 11 per unit for the year ended June 30,2021.

(b) No other circumstances have arisen since the balance sheet date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

ICB AMCL UNIT FUND

Statement of Dividend from investment in securities for FY 2020-2021

ANNEXURE-A

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
1	ISLAMIC FINANCE AND INVESTMENT	3,439,105	1.00	3,439,105
2	BERGER PAINTS BANGLADESH LTD.	42,740	29.50	1,260,830
3	PUBALI BANK LTD.	100,000	1.00	100,000
4	GRAMEEN PHONE LTD.	172,035	13.00	2,236,455
5	DHAKA BANK LTD.	4,850,000	0.50	2,425,000
6	THE CITY BANK LTD.	1,529,565	1.50	2,294,348
7	MARICO BANGLADESH LIMITED	7,000	30.00	210,000
8	ASIA PACIFIC GENERAL INSURANCE	425,000	1.00	425,000
9	ISLAMI BANK LTD.	2,600,000	1.00	2,600,000
10	MIDAS FINANCING LIMITED	442,899	0.25	110,725
11	JAMUNA BANK LTD.	1,423,635	1.50	2,135,453
12	ICB AMCL 2ND MUTUAL FUND	458,838	0.50	229,419
13	ICB AMCL SONALI BANK 1ST MF	4,273,100	0.50	2,136,550
14	ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	0.50	545,250
15	PRIME BANK 1ST ICB AMCL M FUND	553,485	0.50	276,743
16	RUPALI INSURANCE COMPANY LTD	140,000	1.00	140,000
17	AL ARAFA ISLAMI BANK LTD.	300,000	1.30	390,000
18	EASTLAND INSURANCE CO.LTD.	1,850,000	0.50	925,000
19	U.C.B.L.	1,100,000	0.50	550,000
20	GRAMEEN ONE : SCHEME TWO	1,100,000	0.70	770,000
21	LANKABANGLA FINANCE LTD.	2,960,582	0.70	2,072,407
22	NATIONAL LIFE INSURANCE 1ST MF	896,800	0.50	448,400
23	SOUTHEAST BANK 1ST MUTUAL FUND	800,000	0.30	240,000
24	ONE BANK LIMITED	7,845,303	0.50	3,922,652
25	SOCIAL ISLAMI BANK LIMITED	1,198,360	0.50	599,180
26	PHOENIX INSURANCE CO.LTD.	275,000	1.20	330,000
27	SOUTHEAST BANK LIMITED	2,200,000	0.75	1,650,000
28	PHOENIX FINANCE & INV. LTD.	2,423,107	0.60	1,453,864
29	ASIA INSURANCE LIMITED	10,000	1.00	10,000
30	NORTHERN GENERAL INSU. CO.LTD.	25,000	1.00	25,000
31	PRAGATI INSURANCE LTD.	25,000	2.20	55,000
32	DHAKA INSURANCE LIMITED	10,350	1.50	15,525
33	SANDHANI LIFE INSURANCE CO.LTD	696,674	1.20	836,009
34	N C C BANK LTD.	9,400,000	1.50	14,100,000
35	UTTARA FINANCE & INVEST. LTD	1,206,350	1.50	1,809,525
36	NATIONAL BANK LTD.	3,080,000	0.50	1,540,000
37	MEGHNA LIFE INSURANCE CO. LTD	763,750	2.00	1,527,500
38	BAY LEASING & INVESTMENT LTD.	1,942,500	0.75	1,456,875
39	EASTERN HOUSING LIMITED(SHARE)	166,393	1.50	249,590
40	B A T B C	120,659	30.00	3,619,770
41	B A T B C-FOLIO	150	30.00	4,500
42	APEX FOOTWEAR LIMITED	32,274	2.50	80,685
43	THE IBN SINA PHARMA. LTD.	146,548	3.85	564,210
44	MARICO BANGLADESH LIMITED	5,479	20.00	109,580
45	QUASEM INDUSTRIES LIMITED	850,000	0.50	425,000
46	PRIME ISLAMI LIFE INSURANCE LTD.	950,000	1.00	950,000
47	APEX TANNERY LTD.	458,214	1.20	549,857
48	PRIME FINANCE & INVESTMENT LTD.	252,993	0.20	50,599
49	VANGUARD AML BD FINANCE MUTUAL FUND	700,000	0.30	210,000
50	MEGHNA CEMENT MILLS LTD.	505,765	0.50	252,883

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
51	ENVOY TEXTILES LTD.	1,380,000	0.50	690,000
52	BANGLADESH SUBMARINE CABLE CO.	270,000	2.00	540,000
53	BANGLADESH FIN. & INV. CO. LTD.	75,000	1.00	75,000
54	INFORMATION TECHNOLOGY CONSULTANTS LTD.	341,337	0.50	170,669
55	THE ACME LABORATORIES LTD.	1,220,000	2.50	3,050,000
56	KHULNA POWER COMPANY LTD.	300,000	3.40	1,020,000
57	MJL BANGLADESH LIMITED	850,000	4.50	3,825,000
58	ARGON DENIMS LIMITED	729,011	0.50	364,506
59	SUMMIT POWER LTD.	6,875,000	2.00	13,750,000
60	BANGLADESH LAMPS LTD.	55,000	1.00	55,000
61	FAREAST ISLAMI LIFE INSURANCE	749,451	1.00	749,451
62	SQUARE PHARMACEUTICALS LTD.	1,575,000	4.70	7,402,500
63	SQUARE TEXTILE MILLS LTD.	251,998	1.00	251,998
64	TITAS GAS TRANSMISSION & D.C.L	2,560,000	2.60	6,656,000
65	BEXIMCO LIMITED(SHARE)	4,072,070	0.50	2,036,035
66	BEXIMCO PHARMACEUTICALS LTD.	2,050,000	1.50	3,075,000
67	RENATA (BD) LTD.	53,795	13.00	699,335
68	SEA PEARL BEACH RESORT & SPA LIMITED	5,515	0.10	552
69	SHINEPUKUR CERAMICS LTD.	1,061,000	0.20	212,200
70	GPH ISPAT LTD.	1,500,000	0.50	750,000
71	NATIONAL POLYMER LIMITED	92,656	1.50	138,984
72	RUNNER AUTO MOBILES	115,000	1.00	115,000
73	ARAMIT LIMITED	20,000	5.00	100,000
74	B.S.C.	1,000,000	1.00	1,000,000
75	ORION PHARMA LIMITED	1,600,000	1.00	1,600,000
76	SUMMIT ALLIANCE PORT LIMITED	676,000	0.80	540,800
77	ACI FORMULATION LIMITED	264,135	2.00	528,270
78	ACI LIMITED	673,733	8.00	5,389,864
79	ADN Telecom Limited	250,000	1.50	375,000
80	AGRICULTURAL MARKETING CO.LTD	62,745	3.20	200,784
81	APEX FOODS LTD.	30,000	1.50	45,000
82	BANGLADESH BUILDING SYSTEM LTD	1,300,000	0.50	650,000
83	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	600,000	1.50	900,000
84	BBS CABLES LTD.	912,500	1.00	912,500
85	BSRM STEELS LIMITED	1,550,000	1.50	2,325,000
86	HAMID FABRICS LIMITED	1,005,000	1.00	1,005,000
87	N.T.C.	22,578	0.50	11,289
88	OLYMPIC INDUSTRIES LTD.	422,117	5.20	2,195,008
89	SIMTEX INDUSTRIES LIMITED	1,200,000	0.50	600,000
90	UNIQUE HOTEL & RESORTS LIMITED	895,000	1.00	895,000
91	ATLAS(BANGLADESHD) LTD.	374,999	0.50	187,500
92	METRO SPINNING LIMITED	9	0.20	2
93	DOREEN POWER GENERATIONS AND SYSTEMS LTD	1,400,000	1.00	1,400,000
94	ENVOY TEXTILES LTD.	1,380,000	0.50	690,000
95	PREMIER CEMENT MILLS LIMITED	545,713	1.00	545,713
96	AAMRA NETWORKS LIMITED	715,339	1.00	715,339
97	AAMRA TECHNOLOGIES LTD.	1,225,000	1.00	1,225,000
98	AFTAB AUTOMOBILES LTD.	2,334,751	1.00	2,334,751
99	FU-WANG FOODS LIMITED	800,000	0.17	132,000
100	M.I. CEMENT FACTORY LIMITED	1,276,819	1.00	1,276,819
101	NAVANA CNG LIMITED	695,000	1.00	695,000
102	RATANPUR STEEL RE-ROLLING MILL	266,162	1.00	266,162

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
103	SAIF POWERTEC LIMITED	2,254,815	0.50	1,127,408
104	BARAKA POWER LIMITED.	1,875,000	0.80	1,500,000
105	AGNI SYSTEMS LIMITED	200,000	0.20	40,000
106	DOMINAGE STEEL BUILDING SYSTEM LIMITED	30,000	0.20	6,000
107	FU-WANG CERAMICS INDS.LTD.	2,000,000	0.14	280,000
108	GOLDEN SON LTD.	581,536	0.25	145,384
109	RANGPUR DAIRY & FOOD PROD LTD.	100,000	0.20	20,000
110	DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309	1.00	1,940,309
111	S. ALAM COLD ROLLED STEELS LTD	2,580,564	1.00	2,580,564
112	POWER GRID CO. OF BANGLADESH LTD.	456,492	2.00	912,984
113	KEYA COSMETICS LIMITED	1,100,000	0.10	110,000
114	SHAHJIBAZAR POWER CO. LTD.	335,672	2.80	939,882
115	MARICO BANGLADESH LIMITED	5,479	20.00	109,580
116	BENGAL WINDSOR THERMOPLASTICS	2,007,500	0.25	501,875
117	DELTA SPINNERS LTD.	600,000	0.10	60,000
118	DELTA SPINNERS LTD.	600,000	0.10	60,000
119	DELTA SPINNERS LTD.	600,000	0.10	60,000
120	NCCBL MUTUAL FUND-1	900,000	0.73	652,500
121	PADMA OIL COMPANY.	25,000	12.50	312,500
122	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	600,000	1.00	600,000
123	BSRM STEELS LIMITED	1,550,000	1.00	1,550,000
124	MEGHNA PETROLEUM LTD.	750,000	15.00	11,250,000
125	JAMUNA OIL COMPANY LTD.	655,380	12.00	7,864,560
126	BATBC	159,950	30.00	4,798,500
127	BATBC-FOLIO	150	30.00	4,500
128	VANGUARD AML RUPALI BANK BALANCED FUND	130,190	0.16	20,830
129	GREEN DELTA INSURANCE	30,000	2.45	73,500
130	BANGLADESH FIN. & INV. CO. LTD.	25,000	0.60	15,000
131	I.D.L.C FINANCE LIMITED	300,000	1.50	450,000
132	RAK CERAMICS(BANGLADESH) LTD.	2,840,061	1.00	2,840,061
133	IPDC FINANCE LIMITED	108,597	1.20	130,316
134	GOLDEN HARVEST AGRO IND. LTD.	3,000,000	0.20	600,000
135	SINGER BANGLADESH LTD.	100,000	3.00	300,000
136	GRAMEEN PHONE LTD.	165,000	14.50	2,392,500
137	LAFARGE HOLCIM BANGLADESH LIMITED	2,100,000	1.00	2,100,000
138	RELIANCE INSURANCE CO. LTD	50,000	2.50	125,000
139	DUTCH BANGLA BANK LIMITED	225,000	1.50	337,500
140	MERCANTILE BANK LIMITED	7,018,381	1.00	7,018,381
141	LANKABANGLA FINANCE LTD.	910,000	1.20	1,092,000
142	UNILEVER CONSUMER CARE LIMITED	61,000	44.00	2,684,000
143	ROBI AXIATA LIMITED	170,000	0.30	51,000
144	DELTA BRAC HOUSING CORPORATION	651,348	1.50	977,022
145	THE CITY BANK LTD.	1,524,156	1.75	2,667,273
146	PRIME BANK LIMITED	1,600,000	1.50	2,400,000
147	UTTARA BANK LTD.	300,000	1.25	375,000
148	BRAC BANK LTD.	760,660	1.00	760,660
149	LINDE BANGLADESH LIMITED	50,000	40.00	2,000,000
150	AIBL 1st ISLAMIC MUTUAL FUND	2,500,000	1.23	3,062,500
151	JAMUNA BANK LTD.	1,000,000	1.75	1,750,000
152	MBL 1ST MUTUAL FUND	5,300,000	1.15	6,095,000
153	ISLAMIC FINANCE AND INVESTMENT	4,100,000	1.00	4,100,000
154	ONE BANK LIMITED	8,237,568	0.60	4,942,541

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
155	ISLAMI BANK LTD.	2,600,000	1.00	2,600,000
156	HEIDELBERG CEMENT BD. LTD.	285,990	2.00	571,980
157	DHAKA BANK LTD.	4,534,000	0.60	2,720,400
158	EXIM BANK OF BANGLADESH LTD.	3,900,000	0.75	2,925,000
159	SOUTHEAST BANK LIMITED	1,400,000	1.00	1,400,000
160	FRACTIONAL DIVIDEND			2,650
161	UFS-Popular Life Unit Fund	2,450,000	0.40	980,000
162	Shanta Amanah Shariah Unit Fund	500,000	1.20	600,000
163	ICB AMCL Second NRB Unit Fund	4,988,060	0.70	3,491,642
Total				238,805,816

ICB AMCL UNIT FUND
Statement of Dividend Receivable as at June 30, 2021

ANNEXURE-B

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
1	RATANPUR STEEL RE-ROLLING MILL	266,162	1.00	266,162
2	ISLAMIC FINANCE AND INVESTMENT	4,100,000	1.00	4,100,000
3	ONE BANK LIMITED	8,237,568	0.60	4,942,541
4	ISLAMI BANK LTD.	2,600,000	1.00	2,600,000
5	HEIDELBERG CEMENT BD. LTD.	285,990	2.00	571,980
6	DHAKA BANK LTD.	4,534,000	0.60	2,720,400
7	EXIM BANK OF BANGLADESH LTD.	3,900,000	0.75	2,925,000
8	SOUTHEAST BANK LIMITED	1,400,000	1.00	1,400,000
Total				19,526,083

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT
AS ON: 30-Jun-2021

Annexure- C

AS ON: 30-Jun-2021										
Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
BANKS										
1 AB BANK LTD.	5,777,100	21.68	125,271,187.34	14.80	14.80	14.80	85,501,080.00	-39,770,107.34	-31.75	1.43
2 AL ARAFA ISLAMI BANK LTD.	400,000	18.81	7,525,673.61	23.00	23.20	23.10	9,240,000.00	1,714,326.39	22.78	0.09
3 BRAC BANK LTD.	612,499	42.06	25,763,945.66	49.50	49.20	49.35	30,226,825.65	4,462,879.99	17.32	0.29
4 DHAKA BANK LTD.	5,003,300	13.18	65,922,417.37	14.10	14.00	14.05	70,296,365.00	4,373,947.63	6.63	0.75
5 DUTCH BANGLA BANK LIMITED	100,000	56.52	5,652,495.81	89.50	90.00	89.75	8,975,000.00	3,322,504.19	58.78	0.06
6 EASTERN BANK LTD.	504,366	35.32	17,813,164.32	35.00	35.00	35.00	17,652,810.00	-160,354.32	-0.90	0.20
7 EXIM BANK OF BANGLADESH LTD.	3,997,500	12.82	51,261,262.28	11.60	11.40	11.50	45,971,250.00	-5,290,012.28	-10.32	0.58
8 I.F.I.C. BANK LTD.	400,000	10.69	4,276,264.90	12.70	12.70	12.70	5,080,000.00	803,735.10	18.80	0.05
9 ICB ISLAMIC BANK	1,854,719	6.34	11,749,775.39	4.10	0.00	4.10	7,604,347.90	-4,145,427.49	-35.28	0.13
10 ISLAMI BANK LTD.	2,600,000	30.48	79,251,164.66	29.70	29.90	29.80	77,480,000.00	-1,771,164.66	-2.23	0.90
11 JAMUNA BANK LTD.	500,000	18.18	9,091,179.17	21.40	21.50	21.45	10,725,000.00	1,633,820.83	17.97	0.10
12 MERCANTILE BANK LIMITED	2,981,149	13.29	39,607,365.62	14.60	14.80	14.70	43,822,890.30	4,215,524.68	10.64	0.45
13 N C C BANK LTD.	7,895,965	14.69	115,978,539.57	14.60	14.50	14.55	114,886,290.75	-1,092,248.82	-0.94	1.32
14 NATIONAL BANK LTD.	3,234,000	9.63	31,153,841.69	8.00	8.00	8.00	25,872,000.00	-5,281,841.69	-16.95	0.35
15 ONE BANK LIMITED	8,890,634	15.44	134,167,095.18	12.80	12.80	12.80	111,240,115.20	-22,926,979.98	-17.09	1.53
16 PRIME BANK LIMITED	300,000	17.88	5,364,735.92	23.10	22.90	23.00	6,900,000.00	1,535,264.08	28.62	0.06
17 SOCIAL ISLAMI BANK LIMITED	1,258,278	14.91	18,754,933.85	13.20	13.30	13.25	16,672,183.50	-2,082,750.35	-11.11	0.21
18 SOUTHEAST BANK LIMITED	1,853,868	14.43	26,751,012.78	14.40	14.30	14.35	26,603,005.80	-148,006.98	-0.55	0.30
19 THE CITY BANK LTD.	1,700,363	25.33	43,067,271.63	26.40	26.60	26.50	45,059,619.50	1,992,347.87	4.63	0.49
20 U.C.B.L.	1,100,000	16.39	18,027,676.56	16.80	16.60	16.70	18,370,000.00	342,323.44	1.90	0.21
21 UTTARA BANK LTD.	337,500	19.96	6,735,268.05	23.70	23.70	23.70	7,998,750.00	1,263,481.95	18.76	0.08
Sector Total:	51,101,241		843,186,271.36				786,177,533.60	-57,008,737.76	-6.76	9.61
CEMENT										
22 HEIDELBERG CEMENT BD. LTD.	286,000	490.58	140,306,352.21	318.30	310.00	314.15	89,846,900.00	-50,459,452.21	-35.96	1.60
23 LAFARGE HOLCIM BANGLADESH LIMITED	2,100,000	89.20	187,313,766.23	59.30	59.20	59.25	124,425,000.00	-62,888,766.23	-33.57	2.13
24 M.I. CEMENT FACTORY LIMITED	1,276,819	87.34	111,517,369.53	71.70	69.50	70.60	90,143,421.40	-21,373,948.13	-19.17	1.27
25 MEGHNA CEMENT MILLS LTD.	531,053	103.36	54,888,360.15	73.20	71.00	72.10	38,288,921.30	-16,599,438.85	-30.24	0.63
26 PREMIER CEMENT MILLS LIMITED	545,713	85.14	46,463,780.57	74.20	70.00	72.10	39,345,907.30	-7,117,873.27	-15.32	0.53
Sector Total:	4,739,585		540,489,628.69				382,050,150.00	-158,439,478.69	-29.31	6.16
CERAMIC INDUSTRY										
27 BENGAL FINE CERAMICS LTD.	10,850	98.99	1,074,044.24	70.00	78.75	74.38	806,968.75	-267,075.49	-24.87	0.01
28 FU-WANG CERAMICS INDS.LTD.	2,000,000	15.96	31,916,250.41	15.20	15.10	15.15	30,300,000.00	-1,616,250.41	-5.06	0.36
29 RAK CERAMICS(BANGLADESH) LTD.	2,840,061	57.56	163,473,611.70	35.20	34.90	35.05	99,544,138.05	-63,929,473.65	-39.11	1.86
Sector Total:	4,850,911		196,463,906.35				130,651,106.80	-65,812,799.55	-33.50	2.24
CORPORATE BOND										
30 APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,003	5,040.01	10,095,147.35	5,280.50	5,150.00	5,215.25	10,446,145.75	350,998.40	3.48	0.12
31 IBBL MUDARABA PERPETUAL BOND	142,327	963.98	137,200,069.06	1,014.50	985.50	1,000.00	142,327,000.00	5,126,930.94	3.74	1.56
Sector Total:	144,330		147,295,216.41				152,773,145.75	5,477,929.34	3.72	1.68
ENGINEERING										
32 AFTAB AUTOMOBILES LTD.	2,334,751	84.58	197,481,008.67	27.90	28.00	27.95	65,256,290.45	-132,224,718.22	-66.96	2.25
33 APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	8.40	8.40	8.40	6,489,000.00	-5,806,643.55	-47.23	0.14
34 ATLAS(BANGLADESH) LTD.	374,999	152.56	57,210,172.10	125.10	0.00	125.10	46,912,437.45	-10,297,734.65	-18.00	0.65
35 BANGLADESH BUILDING SYSTEM LTD	1,700,000	19.63	33,372,661.37	17.70	17.60	17.65	30,005,000.00	-3,367,661.37	-10.09	0.38
36 BANGLADESH LAMPS LTD.	30,000	170.83	5,124,766.42	172.20	175.00	173.60	5,208,000.00	83,233.58	1.62	0.06
37 BANGLADESH STEEL RE-ROLLING MILLS LIMITE	600,000	102.33	61,398,716.94	86.60	86.00	86.30	51,780,000.00	-9,618,716.94	-15.67	0.70
38 BBS CABLES LTD.	1,689,585	59.36	100,297,455.17	63.30	63.60	63.45	107,204,168.25	6,906,713.08	6.89	1.14
39 BENGAL WINDSOR THERMOPLASTICS	2,007,500	45.60	91,533,031.76	24.80	24.80	24.80	49,786,000.00	-41,747,031.76	-45.61	1.04
40 BSRM STEELS LIMITED	1,550,000	95.83	148,530,455.16	56.00	56.30	56.15	87,032,500.00	-61,497,955.16	-41.40	1.69
41 EASTERN CABLES LTD.	500	60.79	30,392.71	133.60	131.10	132.35	66,175.00	35,782.29	117.73	0.00
42 GOLDEN SON LTD.	581,536	26.63	15,484,503.18	16.50	16.30	16.40	9,537,190.40	-5,947,312.78	-38.41	0.18

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
43 GPH ISPAT LTD.	1,172,997	31.36	36,785,240.76	35.40	35.20	35.30	41,406,794.10	4,621,553.34	12.56	0.42
44 IFAD AUTOS LIMITED	835,596	53.32	44,550,578.69	50.50	50.70	50.60	42,281,157.60	-2,269,421.09	-5.09	0.51
45 NATIONAL POLYMER LIMITED	150,000	42.82	6,422,554.44	57.40	57.20	57.30	8,595,000.00	2,172,445.56	33.83	0.07
46 NAVANA CNG LIMITED	695,000	71.46	49,663,147.95	35.50	34.90	35.20	24,464,000.00	-25,199,147.95	-50.74	0.57
47 OIMEX ELECTRODE LIMITED	735,000	29.35	21,571,972.12	24.10	24.10	24.10	17,713,500.00	-3,858,472.12	-17.89	0.25
48 QUASEM INDUSTRIES LIMITED	754,525	49.33	37,223,052.71	46.00	46.50	46.25	34,896,781.25	-2,326,271.46	-6.25	0.42
49 RATANPUR STEEL RE-ROLLING MILL	450,000	30.39	13,675,998.09	21.70	22.00	21.85	9,832,500.00	-3,843,498.09	-28.10	0.16
50 RUNNER AUTO MOBILES	675,000	54.95	37,093,906.90	65.90	65.50	65.70	44,347,500.00	7,253,593.10	19.55	0.42
51 S. ALAM COLD ROLLED STEELS LTD	2,580,564	46.89	121,013,070.27	33.20	33.10	33.15	85,545,696.60	-35,467,373.67	-29.31	1.38
52 SINGER BANGLADESH LTD.	232,309	175.93	40,870,036.53	179.70	181.00	180.35	41,896,928.15	1,026,891.62	2.51	0.47
Sector Total:	19,922,362		1,131,628,365.49				810,256,619.25	-321,371,746.24	-28.40	12.89
FINANCE AND LEASING										
53 BANGLADESH INDS. FINANCE CO.	1,200,000	19.34	23,211,926.92	5.00	5.20	5.10	6,120,000.00	-17,091,926.92	-73.63	0.26
54 DELTA BRAC HOUSING CORPORATION	749,050	76.64	57,405,852.83	75.00	75.00	75.00	56,178,750.00	-1,227,102.83	-2.14	0.65
55 FAREAST FINANCE & INVESTMENT CO. LTD.	925,939	10.53	9,754,005.87	4.60	4.80	4.70	4,351,913.30	-5,402,092.57	-55.38	0.11
56 FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	6.50	6.60	6.55	13,067,250.00	-14,225,479.98	-52.12	0.31
57 FIRST FINANCE LIMITED.	2,254,346	17.25	38,884,098.32	6.80	7.20	7.00	15,780,422.00	-23,103,676.32	-59.42	0.44
58 I.D.L.C FINANCE LIMITED	1,606,916	58.09	93,345,410.60	59.90	59.40	59.65	95,852,539.40	2,507,128.80	2.69	1.06
59 INTL. LEASING & FIN. SERVICES	3,937,500	12.31	48,485,607.09	6.30	6.40	6.35	25,003,125.00	-23,482,482.09	-48.43	0.55
60 IPDC FINANCE LIMITED	677,953	23.79	16,128,091.36	27.90	27.80	27.85	18,880,991.05	2,752,899.69	17.07	0.18
61 ISLAMIC FINANCE AND INVESTMENT	479,205	20.18	9,668,511.32	22.90	23.00	22.95	10,997,754.75	1,329,243.43	13.75	0.11
62 MIDAS FINANCING LIMITED	288,937	21.59	6,239,390.84	19.70	19.00	19.35	5,590,930.95	-648,459.89	-10.39	0.07
63 PEOPLES LEASING & FIN. SERVICE	2,300,000	10.56	24,279,602.12	3.00	3.00	3.00	6,900,000.00	-17,379,602.12	-71.58	0.28
64 PREMIER LEASING & FINANCE LTD.	6,615,000	15.80	104,538,282.05	8.40	8.50	8.45	55,896,750.00	-48,641,532.05	-46.53	1.19
65 PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	12.70	12.40	12.55	3,175,062.15	-8,963,427.11	-73.84	0.14
66 UNION CAPITAL LIMITED	3,217,287	15.59	50,147,519.69	7.70	7.80	7.75	24,933,974.25	-25,213,545.44	-50.28	0.57
67 UTTARA FINANCE & INVEST. LTD	1,293,578	61.95	80,138,108.54	36.10	36.80	36.45	47,150,918.10	-32,987,190.44	-41.16	0.91
Sector Total:	27,793,704		601,657,626.79				389,880,380.95	-211,777,245.84	-35.20	6.86
FOOD AND ALLIED PRODUCT:										
68 AGRICULTURAL MARKETING CO.LTD	62,745	169.49	10,634,713.27	192.00	189.90	190.95	11,981,157.75	1,346,444.48	12.66	0.12
69 APEX FOODS LTD.	22,000	127.34	2,801,522.52	124.40	124.00	124.20	2,732,400.00	-69,122.52	-2.47	0.03
70 BATBC	522,326	383.18	200,146,901.40	539.10	537.60	538.35	281,194,202.10	81,047,300.70	40.49	2.28
71 BEACH HATCHERY LIMITED	834,086	23.37	19,493,079.75	17.20	17.50	17.35	14,471,392.10	-5,021,687.65	-25.76	0.22
72 EMERALD OIL INDUSTRIES LTD.	440,000	34.96	15,383,163.46	28.30	27.90	28.10	12,364,000.00	-3,019,163.46	-19.63	0.18
73 FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	5.00	5.00	15,000.00	-5,629.65	-27.29	0.00
74 FU-WANG FOODS LIMITED	1,150,000	16.92	19,462,479.40	16.40	16.40	16.40	18,860,000.00	-602,479.40	-3.10	0.22
75 GOLDEN HARVEST AGRO IND. LTD.	3,000,000	23.76	71,287,101.09	16.60	16.50	16.55	49,650,000.00	-21,637,101.09	-30.35	0.81
76 NTC	22,578	633.86	14,311,266.23	586.30	546.70	566.50	12,790,437.00	-1,520,829.23	-10.63	0.16
77 OLYMPIC INDUSTRIES LTD.	700,000	220.37	154,256,334.50	170.00	170.10	170.05	119,035,000.00	-35,221,334.50	-22.83	1.76
78 UNILEVER CONSUMER CARE LIMITED	61,000	1,866.15	113,835,426.30	2,779.10	0.00	2,779.10	169,525,100.00	55,689,673.70	48.92	1.30
79 ZEAL BANGLA SUGAR MILL	1,100	17.69	19,456.22	119.70	0.00	119.70	131,670.00	112,213.78	576.75	0.00
Sector Total:	6,818,835		621,652,073.79				692,750,358.95	71,098,285.16	11.44	7.08
FUEL AND POWER										
80 BARAKA POWER LIMITED.	1,950,000	31.16	60,756,628.34	26.70	26.90	26.80	52,260,000.00	-8,496,628.34	-13.98	0.69
81 CVO PETROCHEMICAL REFINERY LIMITED	305,365	229.06	69,945,987.94	88.20	88.20	88.20	26,933,193.00	-43,012,794.94	-61.49	0.80
82 DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309	50.47	97,934,239.01	33.50	33.80	33.65	65,291,397.85	-32,642,841.16	-33.33	1.12
83 DOREEN POWER GENERATIONS AND SYSTEMS LTD	1,600,010	68.22	109,151,051.25	64.90	64.00	64.45	103,120,644.50	-6,030,406.75	-5.52	1.24
84 ENERGYPAC POWER GENERATION LIMITED	724,500	41.90	30,360,000.00	50.20	50.50	50.35	36,478,575.00	6,118,575.00	20.15	0.35
85 JAMUNA OIL COMPANY LTD.	655,380	190.02	124,536,070.14	162.40	163.40	162.90	106,761,402.00	-17,774,668.14	-14.27	1.42
86 KHULNA POWER COMPANY LTD.	1,090,809	47.32	51,621,075.00	37.00	37.00	37.00	40,359,933.00	-11,261,142.00	-21.82	0.59
87 LINDE BANGLADESH LIMITED	57,644	1,239.32	71,439,388.11	1,324.70	1,269.70	1,297.20	74,775,796.80	3,336,408.69	4.67	0.81

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
88 MEGHNA PETROLEUM LTD.	750,000	203.50	152,623,587.25	182.60	185.10	183.85	137,887,500.00	-14,736,087.25	-9.66	1.74
89 MJL BANGLADESH LIMITED	850,000	104.06	88,451,370.27	83.20	84.20	83.70	71,145,000.00	-17,306,370.27	-19.57	1.01
90 PADMA OIL COMPANY.	32,535	213.93	6,960,326.23	203.80	202.00	202.90	6,601,351.50	-358,974.73	-5.16	0.08
91 POWER GRID CO. OF BANGLADESH LTD.	1,809,895	47.65	86,242,121.80	44.70	44.90	44.80	81,083,296.00	-5,158,825.80	-5.98	0.98
92 SHAHJIBAZAR POWER CO. LTD.	342,385	109.12	37,360,342.22	73.40	72.10	72.75	24,908,508.75	-12,451,833.47	-33.33	0.43
93 SUMMIT POWER LTD.	6,695,000	43.29	289,798,114.12	44.10	44.10	44.10	295,249,500.00	5,451,385.88	1.88	3.30
94 TITAS GAS TRANSMISSION & D.C.L	2,560,000	79.49	203,498,340.51	35.80	35.60	35.70	91,392,000.00	-112,106,340.51	-55.09	2.32
95 UPGDCL-UNITED POWER GENERATION & DISTRIB	129,243	279.10	36,072,194.81	275.90	275.80	275.85	35,651,681.55	-420,513.26	-1.17	0.41
Sector Total:	21,493,075		1,516,750,837.00				1,249,899,779.95	-266,851,057.05	-17.59	17.28
FUNDS										
96 AIBL 1st ISLAMIC MUTUAL FUND	2,500,000	9.65	24,117,979.78	9.10	9.20	9.15	22,875,000.00	-1,242,979.78	-5.15	0.27
97 ASIAN TIGER SANDHANI LIFE GROWTH FUND	3,026,473	10.37	31,374,002.76	11.00	11.20	11.10	33,593,850.30	2,219,847.54	7.08	0.36
98 CAPM BDBL MUTUAL FUND 01	920,154	9.06	8,337,426.02	10.50	10.50	10.50	9,661,617.00	1,324,190.98	15.88	0.09
99 EBL NRB MUTUAL FUND	4,100,000	6.51	26,705,392.70	7.00	7.00	7.00	28,700,000.00	1,994,607.30	7.47	0.30
100 GRAMEEN ONE : SCHEME TWO	1,200,000	12.69	15,224,214.26	17.50	17.50	17.50	21,000,000.00	5,775,785.74	37.94	0.17
101 ICB AMCL SONALI BANK 1ST MF	3,934,568	9.20	36,213,149.50	8.90	8.10	8.50	33,443,828.00	-2,769,321.50	-7.65	0.41
102 ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	7.00	7.10	7.05	7,688,025.00	-1,262,967.15	-14.11	0.10
103 L R GLOBAL BANGLADESH M F ONE	3,902,633	8.94	34,889,454.37	7.60	7.80	7.70	30,050,274.10	-4,839,180.27	-13.87	0.40
104 MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	8.30	8.40	8.35	44,255,000.00	-601,795.82	-1.34	0.51
105 NATIONAL LIFE INSURANCE 1ST MF	600,000	13.57	8,143,778.90	15.10	14.80	14.95	8,970,000.00	826,221.10	10.15	0.09
106 NCCBL MUTUAL FUND-1	1,716,073	8.63	14,806,507.47	8.10	7.90	8.00	13,728,584.00	-1,077,923.47	-7.28	0.17
107 PRIME BANK 1ST ICB AMCL M FUND	553,485	8.46	4,684,690.75	7.80	7.20	7.50	4,151,137.50	-533,553.25	-11.39	0.05
108 RELIANCE INSURANCE MUTUAL FUND	100,000	9.48	948,328.20	12.80	13.50	13.15	1,315,000.00	366,671.80	38.67	0.01
109 SOUTHEAST BANK 1ST MUTUAL FUND	800,000	9.26	7,407,177.02	13.10	13.00	13.05	10,440,000.00	3,032,822.98	40.94	0.08
110 VANGUARD AML BD FINANCE MUTUAL	2,680,313	9.19	24,621,840.55	8.90	9.50	9.20	24,658,879.60	37,039.05	0.15	0.28
111 VANGUARD AML RUPALI BANK BALANCED FUND	470,053	9.15	4,300,793.86	8.80	8.90	8.85	4,159,969.05	-140,824.81	-3.27	0.05
Sector Total:	32,894,252		295,582,524.11				298,691,164.55	3,108,640.44	1.05	3.37
INSURANCE										
112 DELTA LIFE INSURANCE CO.LTD.	400,000	80.23	32,093,104.26	154.30	155.10	154.70	61,880,000.00	29,786,895.74	92.81	0.37
113 FAREAST ISLAMI LIFE INSURANCE	1,174,407	66.96	78,642,487.42	63.20	67.70	65.45	76,864,938.15	-1,777,549.27	-2.26	0.90
114 MEGHNA LIFE INSURANCE CO. LTD	394,135	64.97	25,607,276.39	88.50	90.00	89.25	35,176,548.75	9,569,272.36	37.37	0.29
115 PRIME ISLAMI LIFE INSURANCE LTD.	649,614	64.18	41,689,564.23	69.30	72.00	70.65	45,895,229.10	4,205,664.87	10.09	0.47
116 RELIANCE INSURANCE CO. LTD	25,000	23.34	583,502.55	110.80	110.40	110.60	2,765,000.00	2,181,497.45	373.86	0.01
117 SUNLIFE INSURANCE CO. LTD.	700,000	44.31	31,019,705.92	33.10	32.90	33.00	23,100,000.00	-7,919,705.92	-25.53	0.35
118 Sonali Life Insurance Company Limited	20,000	10.00	200,000.00	11.00	11.00	11.00	220,000.00	20,000.00	10.00	0.00
Sector Total:	3,363,156		209,835,640.77				245,901,716.00	36,066,075.23	17.19	2.39
IT										
119 AAMRA NETWORKS LIMITED	1,708,023	53.47	91,322,708.35	40.60	41.00	40.80	69,687,338.40	-21,635,369.95	-23.69	1.04
120 AAMRA TECHNOLOGIES LTD.	1,376,500	28.85	39,711,002.01	26.20	31.80	29.00	39,918,500.00	207,497.99	0.52	0.45
121 INFORMATION TECHNOLOGY CONSULTANTS LTD.	247,793	32.63	8,084,571.55	36.10	35.10	35.60	8,821,430.80	736,859.25	9.11	0.09
Sector Total:	3,332,316		139,118,281.91				118,427,269.20	-20,691,012.71	-14.87	1.59
MISCELLANEOUS										
122 ARAMIT LIMITED	30,480	334.54	10,196,875.49	305.60	301.00	303.30	9,244,584.00	-952,291.49	-9.34	0.12
123 BERGER PAINTS BANGLADESH LTD.	40,591	1,135.58	46,094,466.68	1,759.50	1,760.00	1,759.75	71,430,012.25	25,335,545.57	54.96	0.53
124 BEXIMCO LIMITED(SHARE)	1,399,999	80.49	112,687,396.74	89.50	89.50	89.50	125,299,985.68	12,612,588.94	11.19	1.28
125 BSC	1,000,000	47.69	47,693,445.79	45.10	44.50	44.80	44,800,000.00	-2,893,445.79	-6.07	0.54
126 ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	21.50	22.70	22.10	232,050.00	192,840.64	491.82	0.00
Sector Total:	2,481,570		216,711,394.06				251,006,631.93	34,295,237.87	15.83	2.47
PHARMACEUTICALS AND CHE										
127 ACI FORMULATION LIMITED	270,798	165.38	44,784,611.25	148.20	147.80	148.00	40,078,104.00	-4,706,507.25	-10.51	0.51

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
12E ACI LIMITED	741,106	336.55	249,417,480.70	263.70	261.70	262.70	194,688,546.20	-54,728,934.50	-21.94	2.84
12E ACTIVE FINE CHEMICALS LIMITED	261,188	24.70	6,450,425.60	18.30	18.30	18.30	4,779,740.40	-1,670,685.20	-25.90	0.07
13C AFC AGRO BIOTECH LTD.	1,508,540	33.05	49,856,404.95	20.00	19.80	19.90	30,019,946.00	-19,836,458.95	-39.79	0.57
131 BEXIMCO PHARMACEUTICALS LTD.	1,450,000	88.15	127,814,236.31	177.30	176.60	176.95	256,577,500.00	128,763,263.69	100.74	1.46
132 BEXIMCO SYNTHETICS(SHARE)	809,872	11.34	9,185,760.58	8.40	8.00	8.20	6,640,950.40	-2,544,810.18	-27.70	0.10
13C KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,536.25	8.60	8.50	8.55	9,405,000.00	-2,531,536.25	-21.21	0.14
134 MARICO BANGLADESH LIMITED	5,479	1,261.98	6,914,372.24	2,229.24	2,236.80	2,233.00	12,234,607.00	5,320,234.76	76.94	0.08
13E ORION PHARMA LIMITED	1,196,696	52.48	62,798,639.83	53.90	54.20	54.05	64,681,418.80	1,882,778.97	3.00	0.72
13E RENATA (BD) LTD.	59,174	844.10	49,948,481.42	1,319.70	0.00	1,319.70	78,091,927.80	28,143,446.38	56.34	0.57
137 SQUARE PHARMACEUTICALS LTD.	2,299,309	225.27	517,963,684.48	215.50	215.60	215.55	495,616,054.95	-22,347,629.53	-4.31	5.90
13E THE ACME LABORATORIES LTD.	1,220,000	110.13	134,359,667.67	73.70	74.00	73.85	90,097,000.00	-44,262,667.67	-32.94	1.53
13E THE IBN SINA PHARMA. LTD.	200,000	255.78	51,156,575.52	246.70	240.70	243.70	48,740,000.00	-2,416,575.52	-4.72	0.58
14C THERAPEUTICS (BD) LTD.	460	435.44	200,301.71	410.25	420.00	415.13	190,957.50	-9,344.21	-4.67	0.00
Sector Total:	11,122,622		1,322,787,180.51				1,331,841,753.05	9,054,572.54	0.68	15.07
SERVICES										
141 EASTERN HOUSING LIMITED(SHARE)	275,000	45.56	12,528,281.10	54.00	53.10	53.55	14,726,250.00	2,197,968.90	17.54	0.14
142 SUMMIT ALLIANCE PORT LIMITED	689,520	64.61	44,552,326.51	27.10	27.30	27.20	18,754,944.00	-25,797,382.51	-57.90	0.51
Sector Total:	964,520		57,080,607.61				33,481,194.00	-23,599,413.61	-41.34	0.65
TANNARY INDUSTRIES										
143 APEX FOOTWEAR LIMITED	32,274	285.80	9,223,917.96	235.30	214.60	224.95	7,260,036.30	-1,963,881.66	-21.29	0.11
144 APEX TANNERY LTD.	458,214	135.12	61,913,188.58	108.90	108.50	108.70	49,807,861.80	-12,105,326.78	-19.55	0.71
14E BATA SHOES (BD) LTD.	120,000	1,117.39	134,087,062.25	650.20	643.50	646.85	77,622,000.00	-56,465,062.25	-42.11	1.53
Sector Total:	610,488		205,224,168.79				134,689,898.10	-70,534,270.69	-34.37	2.34
TELECOMMUNICATION										
14E ADN Telecom Limited	438,420	48.13	21,103,154.87	49.60	49.40	49.50	21,701,790.00	598,635.13	2.84	0.24
147 BANGLADESH SUBMARINE CABLE CO.	869,663	159.66	138,850,636.03	171.90	169.40	170.65	148,407,990.95	9,557,354.92	6.88	1.58
14E GRAMEEN PHONE LTD.	165,000	317.40	52,370,570.09	349.40	352.30	350.85	57,890,250.00	5,519,679.91	10.54	0.60
14E ROBI AXIATA LIMITED	14,430	10.00	144,300.00	44.00	43.90	43.95	634,198.50	489,898.50	339.50	0.00
Sector Total:	1,487,513		212,468,660.99				228,634,229.45	16,165,568.46	7.61	2.42
TEXTILES										
15C APEX WEAVING & FINISHING MILLS	50,310	9.60	482,910.79	15.67	15.67	15.67	788,357.70	305,446.91	63.25	0.01
151 ARGON DENIMS LIMITED	822,274	23.04	18,941,752.25	27.10	26.80	26.95	22,160,284.30	3,218,532.05	16.99	0.22
152 BD.DYEING & FINISHING IND	18,120	46.60	844,325.08	64.75	59.00	61.88	1,121,175.00	276,849.92	32.79	0.01
15C C & A TEXTILES LIMITED	616,210	11.05	6,809,139.58	4.40	4.40	4.40	2,711,324.00	-4,097,815.58	-60.18	0.08
154 DANDY DYEING LTD.	100	25.06	2,506.07	70.25	0.00	70.25	7,025.00	4,518.93	180.32	0.00
15E DYNAMIC TEXTILE LTD.	6,820	23.47	160,071.55	52.25	31.25	41.75	284,735.00	124,663.45	77.88	0.00
15E ENVOY TEXTILES LTD.	1,380,000	36.99	51,049,900.49	29.40	28.70	29.05	40,089,000.00	-10,960,900.49	-21.47	0.58
157 EVINCE TEXTILES LTD.	2,699,812	16.93	45,718,314.17	10.30	10.10	10.20	27,538,082.40	-18,180,231.77	-39.77	0.52
15E FAMILYTEX (BD) LTD.	4,299,750	9.85	42,372,874.58	3.60	3.60	3.60	15,479,100.00	-26,893,774.58	-63.47	0.48
15E GENERATION NEXT FASHIONS LTD.	500,000	7.55	3,774,472.02	5.60	5.50	5.55	2,775,000.00	-999,472.02	-26.48	0.04
16C HAMID FABRICS LIMITED	1,085,000	24.36	26,426,372.87	18.40	18.30	18.35	19,909,750.00	-6,516,622.87	-24.66	0.30
161 MALEK SPINNING MILLS LTD.	385,703	21.29	8,210,273.21	31.20	31.30	31.25	12,053,218.75	3,842,945.54	46.81	0.09
162 METRO SPINNING LIMITED	33	6.14	202.56	17.80	17.80	17.80	587.40	384.84	189.99	0.00
16C NURANI DYEING & SWEATER LTD.	900,000	9.12	8,207,700.50	8.90	8.90	8.90	8,010,000.00	-197,700.50	-2.41	0.09
164 R. N. SPINNING MILLS LIMITED	3,920,400	20.01	78,458,753.83	5.20	5.20	5.20	20,386,080.00	-58,072,673.83	-74.02	0.89
16E SAIHAM COTTON MILLS LTD.	350,000	16.63	5,821,574.61	18.10	18.00	18.05	6,317,500.00	495,925.39	8.52	0.07
16E SJMTEX INDUSTRIES LIMITED	1,200,000	20.81	24,975,511.95	18.20	18.20	18.20	21,840,000.00	-3,135,511.95	-12.55	0.28
167 SQUARE TEXTILE MILLS LTD.	1,019,327	45.77	46,656,868.17	47.50	46.00	46.75	47,653,572.31	996,704.14	2.14	0.53
16E TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	7.00	6.60	6.80	7,884,600.00	-22,204,871.32	-73.80	0.34
16E ZAHEEN SPINNING LIMITED	941,126	19.47	18,322,801.57	9.00	9.10	9.05	8,517,190.30	-9,805,611.27	-53.52	0.21
Sector Total:	21,354,485		417,325,797.17				265,526,582.16	-151,799,215.01	-36.37	4.75
TRAVEL AND LEISURE										
17C UNIQUE HOTEL & RESORTS LIMITED	895,000	74.14	66,352,814.44	40.60	39.10	39.85	35,665,750.00	-30,687,064.44	-46.25	0.76

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
171 UNITED AIRWAYS (BD) LIMITED	2,697,206	13.07	35,249,213.35	1.90	1.80	1.85	4,989,831.10	-30,259,382.25	-85.84	0.40
Sector Total:	3,582,206		101,602,027.79				40,655,581.10	-60,946,446.69	-59.99	1.16
Listed Securities:	218,067,171		8,776,860,209.59				7,543,295,094.79	-1,233,565,114.80		100.00

Non Listed Securities

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation (or Diminution of M.V)	%Change s(in terms of cost)
A.OPEN-END MUTUAL FUNDS(Script wise)							
1	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	9.74	974,000.00	-26,000.00	-2.60
2	SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000.00	15.30	15,300,000.00	3,900,000.00	34.21
3	ICB AMCL Second NRB Unit Fund	4,988,060	61,548,203.90	10.10	50,379,406.00	-11,168,798.00	-18.15
4	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	11.15	27,317,500.00	-2,695,000.00	-8.98
5	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	12.09	6,045,000.00	1,045,000.00	20.90
6	IDLC GROWTH FUND	1,000,000	10,000,000.00	13.17	13,170,000.00	3,170,000.00	31.70
		10,038,060	118,960,703.90		113,185,906.00	-5,774,798.00	
C.NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT V)							
1	Ashuganj Power Station Company Limited	10,000	50,000,000.00	5,841.80	58,418,023.50	8,418,024.00	16.84
		10,000	50,000,000.00		58,418,023.50	8,418,024.00	
D.PREFERENCE SHARE							
1	BANGLADESH DEVELOPMENT COMPANY	239,000	23,900,000.00	100.00	23,900,000.00	0.00	0.00
		239,000	23,900,000.00		23,900,000.00	0.00	
Total Non Listed Securities		10,287,060	192,860,703.90		195,503,929.50	2,643,226.00	
Total Listed Securities:		218,067,171	8,776,860,209.59		7,543,295,094.79	-1,233,565,114.80	
Grand Total:		228,354,231	8,969,720,913.49		7,738,799,024.29	-1,230,921,888.80	

ICB AMCL UNIT FUND



STATEMENT OF PROFIT ON SALE OF INVESTMENTS FOR FY 2020-2021

ANNEXURE-D

SL	NAME OF THE COMPANY	NO. OF SHARE	SELLING PRICE	COST PRICE	PROFIT/LOSS
1	ADN Telecom Limited	156,882	8,123,903	7,211,003	912,899
2	AGNI SYSTEMS LIMITED	580,654	11,932,133	11,066,084	866,049
3	AGRICULTURAL MARKETING CO.LTD	6,715	1,314,785	1,138,132	176,653
4	AIBL 1st ISLAMIC MUTUAL FUND	464,320	4,864,576	4,479,388	385,188
5	AL ARAFA ISLAMI BANK LTD.	143,527	3,105,029	2,637,181	467,847
6	ALIF MANUFACTURING COMPANY LTD.	3,589,667	33,013,060	28,587,294	4,425,765
7	APEX FOODS LTD.	8,000	1,113,210	1,018,735	94,475
8	ARGON DENIMS LIMITED	517,628	13,161,261	11,923,975	1,237,285
9	ASIA INSURANCE LIMITED	177,678	4,614,529	3,981,812	632,717
10	ASIA PACIFIC GENERAL INSURANCE	425,000	16,621,639	9,997,045	6,624,594
11	ASIAN TIGER SANDHANI LIFE GROWTH FUND	700,000	8,049,825	7,641,550	408,275
12	ASSOCIATED OXYGEN LIMITED	16,854	662,387	168,540	493,847
13	BANGLADESH FIN. & INV. CO. LTD.	396,208	8,363,978	5,549,712	2,814,266
14	BANGLADESH GEN. INSURANCE CO.	250,008	7,770,762	6,215,674	1,555,088
15	BANGLADESH LAMPS LTD.	25,000	5,019,697	4,270,640	749,057
16	BANGLADESH SUBMARINE CABLE CO.	190,263	24,002,881	20,359,419	3,643,462
17	BARAKA POWER LIMITED.	56,250	1,812,333	1,752,593	59,740
18	BATBC	5,000	2,641,879	1,839,286	802,593
19	BAY LEASING & INVESTMENT LTD.	1,991,062	55,078,811	49,738,462	5,340,348
20	BBS CABLES LTD.	672,728	43,943,953	40,022,918	3,921,035
21	BERGER PAINTS BANGLADESH LTD.	4,740	7,531,941	5,171,336	2,360,605
22	BEXIMCO LIMITED(SHARE)	2,772,070	247,180,747	221,668,201	25,512,546
23	BEXIMCO PHARMACEUTICALS LTD.	1,505,000	220,081,670	138,832,714	81,248,956
24	BRAC BANK LTD.	494,446	23,938,883	21,655,698	2,283,185
25	BSC	110,000	5,529,641	5,279,230	250,411
26	CAPM BDBL MUTUAL FUND 01	1,338,488	14,536,978	12,777,095	1,759,883
27	COPPERTECH INDUSTRIES LTD.	6,000	126,882	57,144	69,738
28	CRYSTAL INSURANCE COMPANY LIMITED	19,277	763,274	192,770	570,504
29	DELTA LIFE INSURANCE CO.LTD.	217,699	26,311,840	17,466,579	8,845,261
30	DELTA SPINNERS LTD.	600,000	6,246,326	5,986,654	259,672
31	DESH GENERAL INSURANCE COMPANY LIMITED	18,837	509,206	188,370	320,836
32	DHAKA BANK LTD.	633,500	9,672,458	8,842,266	830,192
33	DHAKA INSURANCE LIMITED	232,400	9,734,563	7,986,793	1,747,769
34	DOMINAGE STEEL BUILDING SYSTEMS LIMITED	39,900	1,231,653	374,999	856,654
35	DOREEN POWER GENERATIONS AND SYSTEMS LT	50,000	3,481,275	3,410,950	70,325
36	DUTCH BANGLA BANK LIMITED	164,250	13,724,228	9,180,033	4,544,195
37	EASTERN BANK LTD.	50,000	1,916,696	1,590,710	325,986
38	EASTERN HOUSING LIMITED(SHARE)	91,625	4,918,797	4,174,197	744,600
39	EASTLAND INSURANCE CO.LTD.	2,228,485	78,120,736	55,041,083	23,079,653
40	EBL NRB MUTUAL FUND	387,467	2,860,088	2,528,803	331,284
41	EGENERATION LIMITED	15,625	462,279	156,250	306,029
42	EXIM BANK OF BANGLADESH LTD.	100,000	1,341,638	1,314,390	27,248
43	FAREAST ISLAMI LIFE INSURANCE	25,044	1,750,378	1,681,557	68,821
44	FIRST SECURITY ISLAMI BANK LTD.	1,817,891	19,093,393	17,251,514	1,841,880
45	FU-WANG FOODS LIMITED	400,000	7,513,669	7,029,480	484,189
46	GENEX INFOSYS LIMITED	575,000	43,178,789	31,272,985	11,905,804
47	GPH ISPAT LTD.	427,003	14,969,339	13,390,844	1,578,495
48	GRAMEEN ONE : SCHEME TWO	100,000	1,586,025	1,201,620	384,405
49	GRAMEEN PHONE LTD.	7,035	2,466,648	2,232,891	233,757
50	GREEN DELTA INSURANCE	132,010	8,801,371	6,461,024	2,340,346
51	GSP FINANCE COMPANY (BD) LTD.	1,644,859	36,190,458	31,407,862	4,782,596
52	HAMID FABRICS LIMITED	20,000	546,630	494,426	52,204
53	I.D.L.C FINANCE LIMITED	50,000	3,818,006	2,561,375	1,256,631
54	I.F.I.C. BANK LTD.	1,597,322	20,612,655	17,945,391	2,667,264
55	IBBL MUDARABA PERPETUAL BOND	2,561	2,554,460	2,469,387	85,073
56	ICB AMCL 2ND MUTUAL FUND	458,838	4,776,409	4,342,509	433,900
57	ICB AMCL SONALI BANK 1ST MF	338,532	3,277,336	3,115,781	161,555
58	IFIC BANK 1ST MF	665,918	3,900,326	3,255,489	644,836

SL	NAME OF THE COMPANY	NO. OF SHARE	SELLING PRICE	COST PRICE	PROFIT/LOSS
				CHARTERED ACCOUNTANTS	
59	INFORMATION TECHNOLOGY CONSULTANTS LTD.	302,549	11,329,870	9,872,843	1,457,027
60	IPDC FINANCE LIMITED	92,211	2,497,648	1,941,875	555,773
61	ISLAMIC FINANCE AND INVESTMENT	3,620,795	84,686,524	73,053,307	11,633,217
62	JAMUNA BANK LTD.	927,659	19,305,668	16,866,974	2,438,693
63	KHULNA POWER COMPANY LTD.	50,000	2,533,650	2,386,395	147,255
64	LANKABANGLA FINANCE LTD.	3,108,611	113,439,169	95,175,741	18,263,427
65	MALEK SPINNING MILLS LTD.	1,264,296	30,508,645	26,912,437	3,596,208
66	MARICO BANGLADESH LIMITED	3,121	5,997,301	3,938,630	2,058,671
67	MBL 1ST MUTUAL FUND	400,000	3,551,100	3,403,880	147,220
68	MEGHNA LIFE INSURANCE CO. LTD	424,615	31,021,282	27,604,682	3,416,600
69	MEGHNA PETROLEUM LTD.	12,500	2,599,734	2,543,751	55,983
70	MERCANTILE BANK LIMITED	4,388,151	63,848,264	58,300,769	5,547,495
71	MIDAS FINANCING LIMITED	176,106	4,175,419	3,802,886	372,533
72	N C C BANK LTD.	2,104,035	35,504,698	30,904,697	4,600,000
73	NATIONAL LIFE INSURANCE 1ST MF	296,800	4,749,776	4,028,466	721,309
74	NATIONAL POLYMER LIMITED	77,656	5,015,100	3,393,001	1,622,099
75	NEW LINE CLOTHINGS LIMITED	10,000	132,668	93,458	39,210
76	NORTHERN ISLAMI INSURANCE LIMITED	215,000	4,995,480	4,333,911	661,569
77	NRB COMMERCIAL BANK LIMITED	168,741	2,289,140	1,687,410	601,730
78	ORION PHARMA LIMITED	1,192,589	70,131,699	63,443,775	6,687,924
79	PACIFIC DENIMS LIMITED	1,940,843	24,954,161	20,348,052	4,606,109
80	PHOENIX FINANCE & INV. LTD.	2,568,493	62,148,337	60,137,941	2,010,395
81	PHOENIX INSURANCE CO.LTD.	275,000	11,151,029	7,718,513	3,432,516
82	PHP FIRST MUTUAL FUND	100,000	618,450	551,090	67,360
83	POPULAR LIFE FIRST MUTUAL FUND	202,965	1,132,284	980,453	151,831
84	POWER GRID CO. OF BANGLADESH LTD.	48,000	2,729,659	2,484,350	245,308
85	PRAGATI INSURANCE LTD.	367,439	16,709,569	10,244,409	6,465,161
86	PRIME BANK LIMITED	1,300,000	30,739,698	23,247,175	7,492,523
87	PRIME ISLAMI LIFE INSURANCE LTD.	300,386	22,503,260	19,277,542	3,225,718
88	PUBALI BANK LTD.	133,676	3,269,280	2,974,065	295,215
89	PURABI GENERAL INSURANCE CO.LD	75,000	1,304,730	1,153,446	151,285
90	QUASEM INDUSTRIES LIMITED	145,275	7,475,572	7,170,019	305,553
91	RANGPUR DAIRY & FOOD PROD LTD.	102,000	1,939,439	1,575,867	363,572
92	RELIANCE INSURANCE CO. LTD	125,000	9,177,000	2,917,516	6,259,484
93	RELIANCE INSURANCE MUTUAL FUND	1,000,000	13,556,025	9,483,230	4,072,795
94	RENATA (BD) LTD.	890	966,827	820,988	145,839
95	ROBI AXIATA LIMITED	454,589	18,565,346	4,545,890	14,019,456
96	RUNNER AUTO MOBILES	80,173	5,630,069	4,322,936	1,307,133
97	RUPALI BANK LTD.	175,000	5,421,913	5,200,458	221,455
98	RUPALI INSURANCE COMPANY LTD	260,000	6,570,323	4,866,841	1,703,482
99	S.S STEEL LIMITED	1,150,000	15,468,274	14,580,315	887,959
100	SAIF POWERTEC LIMITED	2,367,555	48,512,038	40,105,126	8,406,913
101	SANDHANI LIFE INSURANCE CO.LTD	785,937	25,224,927	19,649,071	5,575,856
102	SEA PEARL BEACH RESORT & SPA LIMITED	5,515	228,300	52,526	175,774
103	SHINEPUKUR CERAMICS LTD.	1,750,000	52,323,354	48,127,888	4,195,466
104	SOUTHEAST BANK LIMITED	855,000	13,738,260	12,377,579	1,360,681
105	SQUARE PHARMACEUTICALS LTD.	35,000	8,368,028	8,045,265	322,763
106	SUMMIT POWER LTD.	555,000	29,046,655	24,055,899	4,990,756
107	TAUFIKA FOODS AND AGRO INDUSTRIES LTD.	32,609	782,481	326,090	456,391
108	THE CITY BANK LTD.	451,895	13,970,837	12,214,586	1,756,251
109	THE DACCA DYEING & MAN. CO. LTD.	443,278	7,609,163	6,879,231	729,932
110	U.C.B.L.	55,000	998,498	901,384	97,114
111	UNILEVER CONSUMER CARE LIMITED	43,669	105,274,726	81,469,598	23,805,128
112	VANGUARD AML BD FINANCE MUTUAL	104,000	1,141,140	1,002,976	138,164
113	VANGUARD AML RUPALI BANK BALANCED FUND	769,810	8,371,338	7,709,208	662,130
	TOTAL		2,186,402,146	1,790,796,255	395,605,891