# *Auditors' Report and Audited Financial Statements*

**Of**

# *ICB AMCL Pension Holders' Unit Fund*

For the year ended June 30, 2022

Padma Life Tower, Level-10, 115 Kazi Nazrul Islam Avenue, Bangla Motor Dhaka -1000
Tel : 02 48311027 , 02 48311029
Email : info@mmrahman.org, Web : www.mmrahman.org

# INDEPENDENT AUDITOR'S REPORT

## To the Unitholder of ICB AMCL Pension Holders' Unit Fund

### *Opinion*

We have audited the financial statements of **ICB AMCL Pension Holders' Unit Fund** (the Fund), which comprise the statement of financial position as of June 30, 2022, and 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Fund as of June 30, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

### *Basis for Opinion*

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 the Fund 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 these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Emphasis of Matter*

1. According to the Directive of Bangladesh Securities and Exchange Commission, No: BSEC/CMRRCD/2021-386/03, dated 14 January 2021 cash dividends shall be kept in a separate bank account. During our audit, we observed that there was a shortfall of bank balance of dividend distribution bank account by Tk. 2,273,514 in comparison with the outstanding balance of dividend payable, which is nonconformity of such Directive though there were payments during the period.

2. Please refer to note 5 (Other Current Assets) to the Financial Statements, the closing balance of the receivable from ICB Securities Trading Company Limited was an amount of Tk. 1,512,667 (Fifteen lac twelve thousand six hundred and sixty-seven taka only). However, during the audit of the Client's Ledger Details of ICB Securities Trading Company Limited we have observed that the closing has been overstated by the amount of Tk. 1,280,192 (Twelve lac eighty thousand one hundred and ninety-two taka only).

### *Responsibilities of management and those charged with governance for the financial statements*

Asset Manager is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as Asset Manager 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, Asset Manager 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 Asset Manager 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.

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***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, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by asset manager.

- Conclude on the appropriateness of asset manager'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.

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

From the matters communicated with those charged with 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 auditor's 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.

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***Report on other legal and regulatory requirements***

In accordance with the Securities and Exchange Rules 1987 and the Securities and Exchange Commission (Mutual Fund) Rules 2001, we also report the following:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of these books;

c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns;

d) The amount of the fund has been invested considering the restrictions for investment stated in section 56 and Fifth Schedule of the Securities and Exchange Commission (Mutual Fund) Rules 2001; and

e) The expenditure incurred was for the purposes of the Fund's business.

| | | |
|---|---|---|
| **Name of Firm:** | **M M Rahman & Co.**<br>**Chartered Accountants** | |
| **Signature of the Auditor** | | |
| **Name of the Auditor** | **Mohammed Forkan Uddin FCA,**<br>**Managing Partner** | |
| **Enrolment No.** | **886** | **DVC: 2208310886AS763478**<br>**Dhaka, 31-Aug-2022** |

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# ICB AMCL PENSION HOLDERS' UNIT FUND

## Statement of Financial Position

As at June 30, 2022

| Particulars | Notes | Amount in Taka | | |
|---|---|---|---|---|
| | | 30-Jun-2022 | 30/Jun/2021 (Re-stated) | 01/Jul/2020 (Re-stated) |
| **Assets** | | | | |
| Marketable Investments- at Market Value | 3.00 | 418,717,855 | 382,337,349 | 256,324,200 |
| Cash & Cash Equivalents | 4.00 | 13,531,818 | 15,104,233 | 5,224,937 |
| Other Current Assets | 5.00 | 2,930,394 | 2,106,324 | 1,496,617 |
| **Total Assets** | | **435,180,067** | **399,547,906** | **263,045,754** |
| **Equity and Liabilities** | | | | |
| **Equity:** | | | | |
| Unit Capital | 6.00 | 164,247,300 | 152,614,300 | 156,369,100 |
| Unit Premium Reserve | 7.00 | 165,903,970 | 151,522,477 | 137,780,429 |
| Dividend Equalization Reserve | 8.00 | 6,034,919 | 2,934,919 | 2,934,919 |
| Retained earnings | 9.00 | 85,533,783 | 73,036,942 | (73,046,307) |
| **Total Equity (A)** | | **421,719,972** | **380,108,638** | **224,038,141** |
| **Liabilities & Provisions:** | | | | |
| Unclaimed/ Dividend payable | 12.00 | 5,666,790 | 5,428,751 | 5,014,220 |
| Current Liabilities | 13.00 | 7,793,305 | 14,010,517 | 33,993,393 |
| **Total Liabilities (B)** | | **13,460,095** | **19,439,268** | **39,007,613** |
| **Total Equity and Liabilities (A+B)** | | **435,180,067** | **399,547,906** | **263,045,754** |
| **Net Asset Value (NAV) per unit** | | | | |
| **Net Asset Value-at Cost** | 14.00 | **334.51** | **327.49** | **310.31** |
| **Net Asset Value-at Market** | 15.00 | **256.76** | **249.06** | **143.28** |

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No. 886

DVC: 2208310886AS763478
Dhaka, 31-Aug-2022

# ICB AMCL PENSION HOLDERS' UNIT FUND

## Statement of Profit or Loss and other Comprehensive Income

For the period ended June 30, 2022

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 2021-2022 | 2020-2021 (Re-stated) |
| **Income** | | | |
| Profit on sale of investments (Annexure- D) | | 44,137,691 | 29,243,833 |
| Dividend from investment in securities (Annexure A) | | 14,552,978 | 12,907,277 |
| Interest on bank deposits and bonds | 16.00 | 558,220 | 667,469 |
| Premium on sale of units | | - | 302,015 |
| Other income | | - | - |
| **Total Income** | | **59,248,889** | **43,120,594** |
| **Expenses** | | | |
| Management fee | | 7,269,648 | 6,020,978 |
| Trustee fee | | 384,643 | 301,399 |
| Custodian fee | | 415,563 | 334,737 |
| Annual BSEC fee | | 421,727 | 380,108 |
| Commission to agents | | 18,096 | 2,285 |
| Audit fee | | 28,750 | 23,000 |
| Other operating expenses | 17.00 | 504,855 | 489,496 |
| **Total Expenses** | | **9,043,282** | **7,552,003** |
| **Profit before unrealized gain/ (loss)** | | **50,205,607** | **35,568,591** |
| Unrealized gain/ (loss) on investments | 3.02 | (8,018,094) | 141,497,220 |
| **Profit for the year** | | **42,187,513** | **177,065,811** |
| Other comprehensive income | | - | - |
| **Total comprehensive income for the year/ period** | | **42,187,513** | **177,065,811** |
| **Earnings Per Unit for the period** | 18.00 | **25.69** | **116.02** |

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No. 886

DVC: 2208310886AS763478
Dhaka, 31-Aug-2022

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M M Rahman & Co.
Chartered Accountants

# ICB AMCL PENSION HOLDERS' UNIT FUND

## Statement of Changes in Equity

**For the period ended June 30, 2022**

| Particulars | Unit Capital | Unit Premium reserve | Dividend Equalization | Retained Earnings (Re-stated) | Total Equity (Re-stated) |
|---|---|---|---|---|---|
| **Balance as at July 01, 2021** | **152,614,300** | **151,522,477** | **2,934,919** | **73,036,942** | **380,108,638** |
| Prior year error adjustment | | | | - | - |
| | **152,614,300** | **151,522,477** | **2,934,919** | **73,036,942** | **380,108,638** |
| Unit Capital | 11,633,000 | - | - | - | 11,633,000 |
| Unit Premium reserve | - | 14,381,493 | - | - | 14,381,493 |
| Transfer from dividend equalization fund to retained earnings | | | 3,100,000 | (3,100,000) | - |
| Dividend paid (2nd Half) 2020-2021 | - | - | - | (11,446,072) | (11,446,072) |
| Dividend paid (1st Half) 2021-2022 | - | - | - | (15,144,600) | (15,144,600) |
| Net Income for the year | - | - | - | 42,187,513 | 42,187,513 |
| **Balance as at June 30, 2022** | **164,247,300** | **165,903,970** | **6,034,919** | **85,533,783** | **421,719,972** |

## Statement of Changes in Equity

**For the period ended June 30, 2021**

| Particulars | Unit Capital | Unit Premium reserve | Dividend Equalization | Retained Earnings (Re-stated) | Total Equity (Re-stated) |
|---|---|---|---|---|---|
| **Balance as at July 01, 2020** | **156,369,100** | **137,780,429** | **2,934,919** | **(90,060,616)** | **207,023,832** |
| Prior year error adjustment | - | 17,014,309 | | - | 17,014,309 |
| | **156,369,100** | **154,794,738** | **2,934,919** | **(90,060,616)** | **224,038,141** |
| Unit Capital | (3,754,800) | - | - | - | (3,754,800) |
| Unit Premium reserve | - | (3,272,261) | - | - | (3,272,261) |
| Transfer from dividend equalization fund to retained earnings | - | | - | - | - |
| Dividend paid (2nd Half) 2019-2020 | - | - | - | (7,036,610) | (7,036,610) |
| Dividend paid (1st Half) 2020-2021 | | | - | (6,931,643) | (6,931,643) |
| Net Income for the year | - | - | - | 177,065,811 | 177,065,811 |
| **Balance as at June 30, 2021** | **152,614,300** | **151,522,477** | **2,934,919** | **73,036,942** | **380,108,638** |

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No. 886

DVC: 2208310886AS763478
Dhaka, 31-Aug-2022

# ICB AMCL PENSION HOLDERS' UNIT FUND

## Statement of Cash Flows

### For the period ended June 30, 2022

| Particulars | Notes | Amount in Taka 2021-2022 | Amount in Taka 2020-2021 (Re-stated) |
|---|---|---|---|
| **Cash flow from operating activities** | | | |
| Dividend from investment in shares | | 15,235,254 | 12,290,507 |
| Interest on bank deposits and bonds | | 558,220 | 667,469 |
| Premium income on unit sold | | - | 302,015 |
| Expenses | | (15,254,173) | (13,568,897) |
| **Net cash inflow/(outflow) from operating activities** | 19.00 | **539,301** | **(308,906)** |
| **Cash flow from investment activities** | | | |
| Sale of Securitiess | | 242,227,742 | 173,472,423 |
| Purchase of Securities | | (244,001,318) | (142,703,438) |
| Share application money | | (55,420,340) | (30,780,000) |
| Refund of Share application money | | 55,420,340 | 30,780,000 |
| **Net cash inflow/(outflow) from investing activities** | | **(1,773,576)** | **30,768,985** |
| **Cash flow from financing activities** | | | |
| Units sold | | 21,846,400 | 6,040,300 |
| Units surrendered | | (10,213,400) | (9,795,100) |
| Premium received on sale of units | | 26,015,974 | 4,328,454 |
| Premium refunded on surrender of units | | (11,634,481) | (7,600,715) |
| Dividend paid during the period | | (26,352,633) | (13,553,722) |
| **Net cash inflow/(outflow) from financing activities** | | **(338,140)** | **(20,580,783)** |
| **Net cash increase/(decrease)** | | **(1,572,415)** | **9,879,296** |
| Cash or equivalents at the beginning of the period | | 15,104,233 | 5,224,937 |
| **Cash or equivalents at the end of the period** | | **13,531,818** | **15,104,233** |
| **Net Operating Cash Flow Per Unit (NOCFPU)** | 20.00 | **0.33** | **(0.20)** |

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No.: 886

DVC: 2208310886AS763478
Dhaka, 31-Aug-2022

# ICB AMCL PENSION HOLDERS UNIT FUND

**Notes on the financial statements**

**As at and for the period ended June 30, 2022**

## 1.00 Legal status and nature of business

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

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

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

## 2.00 Significant Accounting Policies

### 2.01 Basis of Preparation of Accounts

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

### 2.02 Financial instruments

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

**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. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

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, 2022.

### 2.03 Reporting period

These financial statements cover 1year from July 01, 2021 to June 30, 2022.

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

**2.06 Investment Policy**

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

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

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

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

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

**2.07 Dividentd 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 70% of annual profit during the year, net of provisions.

**2.08 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 (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, and Trust Deed at the following rates:

| **NAV (Taka)** | |
|---|---|
| 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 |

**2.09 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.

**2.10 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.

**2.11 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.

**2.12 Cash and cash equivalents**

Cash and cash equivalents comprise bank balances and term deposits.

**2.13 Statement of cash flows**

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

**2.14 Dividend Equalization Reserve:**

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

**2.16 Financial Risk Management**

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

**2.17 Net Asset Value (NAV) Per Unit**

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note l 3 and 14.

**2.18 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

**2.19 Revenue Recognization**

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

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

c) Interest income is recognized on accrual basis.

**2.20 Earning Per Unit**

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

**2.21 General**

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

| | Amount in Taka | |
|---|---|---|
| | 30-Jun-2022 | 30-Jun-2021 |

## 3.00 Marketable Investments- at Market

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| Total Investment | 418,717,855 | 382,337,349 |
| | **418,717,855** | **382,337,349** |

## 3.01 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 | 35,691,752 | 26,372,742 | (9,319,010) |
| Funds | 14,976,302 | 12,167,500 | (2,808,802) |
| Engineering | 56,190,381 | 40,970,692 | (15,219,689) |
| Food & Allied Products | 38,677,870 | 34,415,000 | (4,262,870) |
| Fuel & Power | 102,474,463 | 86,816,600 | (15,657,863) |
| Textiles | 18,883,860 | 13,512,000 | (5,371,860) |
| Pharmaceuticals & Chemical | 19,690,537 | 22,380,500 | 2,689,963 |
| Services | 7,156,596 | 2,692,120 | (4,464,476) |
| Cement | 16,348,899 | 13,018,350 | (3,330,549) |
| Ceramic Industry | 43,802,348 | 39,320,000 | (4,482,348) |
| Insurance | 82,234,664 | 60,589,076 | (21,645,588) |
| Telecommunication | 12,916,671 | 15,358,500 | 2,441,829 |
| Travel & Leisure | 2,808,823 | - | (2,808,823) |
| Finance & Leasing | 70,144,575 | 28,231,745 | (41,912,830) |
| Corporate Bond | 15,360,000 | 15,056,856 | (303,144) |
| Non Listed Securities | 9,064,142 | 7,816,175 | (1,247,967) |
| | **546,421,882** | **418,717,855** | **(127,704,027)** |

*Annexure-C* may kindly be seen for details.

## 3.02 Unrealized gain/ (loss) on Investments

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| Balance as at July 01, 2021 | (119,685,933) | (261,183,153) |
| Unrealized gain/ (loss) during the year | (8,018,094) | 141,497,220 |
| **Closing Balance as at June 30, 2022** | **(127,704,027)** | **(119,685,933)** |

## 4.00 Cash & Cash Equivalents

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| IFIC, Principal Br. 1001-121272-041 | 9,582,518 | 11,905,901 |
| IFIC, Agrabad Br. 2030-159137-041 | 8,637 | 8,511 |
| IFIC, Rajshahi Br. 6080-326902-041 | 51,311 | 1,581 |
| IFIC, Khulna Br. 4060-237526-041 | 269,930 | 43,186 |
| IFIC Barishal Br. 5064-304029-041 | 3,019 | 246 |
| IFIC, Bogra Br. 6082-248738-041 | 95,318 | 4,571 |
| IFIC, VIP Rd. Br. 1020-195047-041 | - | 19 |
| SIP A/C- DBL, Kakrail 1061500000446 | 122,189 | 15,084 |
| Standard Bank Ltd. Sylhet Br. STD 01036000375 | 5,620 | 6,654 |
| IFIC, Federation Br. D/A 2005-06 (1st Half), 1008-111333-041 | 15,756 | 15,257 |
| IFIC, Federation Br. D/A 2004-05 (2nd half) 1008-111320-041 | 32,863 | 31,823 |
| IFIC, Federation Br. D/A 2005-06 (2nd Half) 1008-111337-041 | 1,449 | 1,403 |
| IFIC, Federation. Br. D/A 2006-07 (1st Half) 1008-111352-041 | 24,124 | 23,360 |
| IFIC, Federation Br. D/A 2006-07 (2nd Half) 1008-111356-041 | 48,807 | 47,262 |
| IFIC, Federation. Br. D/A 2007-08 (1st Half) 1008-123614-041 | 19,260 | 18,651 |
| IFIC, Federation Br. D/A 2007-08 (2nd Half) 1008-000115-041 | 58,699 | 56,840 |
| IFIC, Federation. Br. D/A 2008-09 (1st Half) 1008-000139-041 | 51,491 | 49,861 |
| IFIC, Federation. Br. D/A 2008-09 (2nd Haf) 1008-000169-041 | 71,584 | 69,318 |

| | Amount in Taka | |
|---|---|---|
| | 30-Jun-2022 | 30-Jun-2021 |
| IFIC, Federation. Br. D/A 2009-10 (1st Half) 1008-000205-041 | 94,480 | 91,488 |
| IFIC, Federation. Br. D/A 2009-10 (2nd Half) 1008-000252-041 | 6,146 | 5,951 |
| Shahjalal Islami, Moti D/A 2011-12(1st Half) 4015 131000009 8 | 60,192 | 60,749 |
| Shahjalal Islami, Moti D/A 2011-12(2nd Half) 4015 1310000106 5 | 17,076 | 17,983 |
| Shahjalal Islami, Moti D/A 2012-13(1st Half) 4015 1310000127 8 | 100,673 | 100,695 |
| Shahjalal Islami, Moti D/A 2012-13(2nd Half) 4015 13100004076 | 520,697 | 515,424 |
| IFIC, Federation D/A 2013-14 (1st Half) 1008-000543-041 | 176,158 | 170,728 |
| IFIC, Principal D/A 2013-14 (2nd Half) 1001-000578-041 | 287,968 | 279,186 |
| IFIC, Principal D/A 2014-15 (1st Half) 1001-709946-041 | 268,303 | 260,155 |
| IFIC, Principal D/A 2014-15 (2nd Half) 1001-759348-041 | 98,524 | 96,327 |
| IFIC, Principal D/A 2015-16 (1st Half) 1001-042390-041 | 12,672 | 13,473 |
| IFIC, Principal D/A 2015-16 (2n Half) 1001-095845-041 | 127,659 | 124,449 |
| IFIC, Principal D/A 2016-17 (1st Half) 1001-026339-041 | 95,950 | 93,748 |
| IFIC, Principal D/A 2016-17 (2nd Half) 0170140254041 | 186,179 | 181,074 |
| IFIC, Principal, D/A 2017-18 (1st half) 0170181439041 | 112,266 | 109,648 |
| IFIC, Principal D/A 2017-18 (2nd Half) 0170216290041 | 156,073 | 173,070 |
| IFIC, Principal D/A 2018-19 (1st Half) 0100100184041 | 103,163 | 115,276 |
| IFIC, Principal D/A 2018-19 (2nd Half) 0100100213041 | 103,663 | 117,826 |
| Jamuna Bank Kakrail D/A 2019-20 (1st Half) 0090320000816 | 58,901 | 82,126 |
| Jamuna Bank Kakrail D/A 2019-20 (2nd Half) 0090320000941 | 46,655 | 67,222 |
| Jamuna Bank Kakrail D/A 2020-21 (1ST Half) 0090320000996 | 93,158 | 128,107 |
| Jamuna Bank Kakrail D/A 2020-21 (2nd Half) 0090320001137 | 137,359 | - |
| Jamuna Bank Kakrail D/A 2021-22 (1ST Half) | 205,328 | - |
| **Total** | **13,531,818** | **15,104,233** |

## 5.00 Other Current Assets

| | | |
|---|---|---|
| Dividend Receivable (Annexure B) | 701,994 | 1,384,270 |
| Interest on Preference Share | 715,733 | 715,733 |
| Advance Payment of Trustee Fee | - | 6,321 |
| Receivable from ISTCL | 1,512,667 | - |
| | **2,930,394** | **2,106,324** |

## 6.00 Unit Capital

| | | |
|---|---|---|
| Balance as at July 01, 2021 | 152,614,300 | 156,369,100 |
| Add: Unit Sold during the Period | 21,846,400 | 6,040,300 |
| | **174,460,700** | **162,409,400** |
| Less: Unit Surrender by Holder | 10,213,400 | 9,795,100 |
| **Closing Balance as at June 30, 2022** | **164,247,300** | **152,614,300** |

The Unit Capital represents 16,42,473 Numbers of Units of Tk 100 each.

## 7.00 Unit Premium Reserve

| | | |
|---|---|---|
| Balance as at July 01, 2021 | 151,522,477 | 154,794,738 |
| Add: Premium on Sale of Units during the Period | 26,015,974 | 4,328,454 |
| | **177,538,451** | **159,123,192** |
| Less: Adjustment Against Surrender of Units during the Period | 11,634,481 | 7,600,715 |
| **Closing Balance as at June 30, 2022** | **165,903,970** | **151,522,477** |

| | Amount in Taka | |
|---|---|---|
| | 30-Jun-2022 | 30-Jun-2021 |
| *** Re-statement** | | |
| Audited opening balance | | 137,780,429 |
| Add: Prior year error adjustment | | 17,014,309 |
| **Adjusted opening balance** | | **154,794,738** |

**** Reason for Restatement:** The fund had recognised the the premium on the sale of units as income. Therefore the restatement was required as per IAS 8 (Accounting Policies, Changes in Accounting Estimates and Errors).

## 8.00 Dividend Equalization Reserve

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| Balance as at July 01, 2021 | 2,934,919 | 2,934,919 |
| Add: Addition for the period | 3,100,000 | - |
| Less: adjustment during the period | - | - |
| **Closing Balance as at June 30, 2022** | **6,034,919** | **2,934,919** |

## 9.00 Retained Earnings

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| Balance as at July 01, 2021 | 73,036,942 | (90,060,616) |
| Less: 2019-2020 Dividend Paid (2nd Half) | 11,446,072 | 7,036,610 |
| | **61,590,870** | **(97,097,226)** |
| Less: 2021-2022 Dividend Paid (1st Half) | 15,144,600 | 6,931,643 |
| Less: Transffer to Dividend Equalization Fund | (3,100,000) | - |
| Addition during the Period | 42,187,513 | 177,065,811 |
| **Closing Balance as at June 30, 2022** | **85,533,783** | **73,036,942** |
| *** Re-statement** | | |
| Audited opening balance | | 14,206,413 |
| Adjustment for unrealized gain/ (loss) | | (261,183,153) |
| Adjustment for premium income on unit | | (17,014,309) |
| Adjustment for provision for unrealized losses | | 173,930,433 |
| **Adjusted opening balance** | | **(90,060,616)** |

**** Reason for Restatement:** The fund had a policy to present the marketable investments at their cost. Currently the policy has been changed to present the marketable investment at their market value as per IFRS 9 (Financial Instruments). Therefore the restatement was required as per IAS 8 (Accounting Policies, Changes in Accounting Estimates and Errors).

## 12.00 Unclaimed/ Dividend payable

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| Balance as at July 01, 2021 | 5,428,751 | 5,014,220 |
| Add: Addition for this year | 26,590,672 | 13,968,253 |
| Less: Dividend credited to investors account | (26,352,633) | (13,553,722) |
| **Closing Balance as at June 30, 2022** | **5,666,790** | **5,428,751** |

| | Amount in Taka | |
|---|---|---|
| | 30-Jun-2022 | 30-Jun-2021 |

### 12.01 Dividend Payable

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| Dividend Payable for FY 2004-05 (1st half) | 7,145 | 7,145 |
| Dividend Payable for FY 2004-05 (2nd half) | 383 | 383 |
| Dividend Payable for FY 2005-06 (1st half) | 481 | 481 |
| Dividend Payable for FY 2005-06 (2nd half) | 335 | 335 |
| Dividend Payable for FY 2006-07 (1st half) | 20,809 | 20,809 |
| Dividend Payable for FY 2006-07 (2nd half) | 33,664 | 33,664 |
| Dividend Payable for FY 2007-08 (1st half) | 1,855 | 1,855 |
| Dividend Payable for FY 2007-08 (2nd half) | 34,085 | 34,085 |
| Dividend Payable for FY 2008-09 (1st half) | 178,078 | 178,078 |
| Dividend Payable for FY 2008-09 (2nd half) | 335,512 | 335,512 |
| Dividend Payable for FY 2009-10 (1st half) | 170,604 | 170,604 |
| Dividend Payable for FY 2009-10 (2nd half) | 42,503 | 42,503 |
| Dividend Payable for FY 2010-11 (1st half) | 4,596 | 4,596 |
| Dividend Payable for FY 2010-11 (2nd half) | 6,532 | 6,532 |
| Dividend Payable for FY 2011-12 (1st half) | 194,239 | 194,479 |
| Dividend Payable for FY 2011-12 (2nd half) | 361,704 | 361,704 |
| Dividend Payable for FY 2012-13 (1st half) | 196,626 | 196,730 |
| Dividend Payable for FY 2012-13 (2nd half) | 766,307 | 766,483 |
| Dividend Payable for FY 2013-14 (1st half) | 192,814 | 192,814 |
| Dividend Payable for FY 2013-14 (2nd half) | 190,631 | 190,687 |
| Dividend Payable for FY 2014-15 (1st half) | 183,981 | 183,981 |
| Dividend Payable for FY 2014-15 (2nd half) | 89,793 | 89,937 |
| Dividend Payable for FY 2015-16 (1st half) | 159,690 | 159,821 |
| Dividend Payable for FY 2015-16 (2nd half) | 115,168 | 115,171 |
| Dividend Payable for FY 2016-17 (1st half) | 88,608 | 88,654 |
| Dividend Payable for FY 2016-17 (2nd half) | 164,904 | 165,068 |
| Dividend Payable for FY 2017-18 (1st half) | 100,877 | 100,932 |
| Dividend Payable for FY 2017-18 (2nd half) | 137,864 | 159,341 |
| Dividend Payable for FY 2018-19 (1st half) | 675,638 | 689,909 |
| Dividend Payable for FY 2018-19 (2nd half) | 106,142 | 122,505 |
| Dividend Payable for FY 2019-20 (1st half) | 68,482 | 92,280 |
| Dividend Payable for FY 2019-20 (2nd Half) | 99,709 | 120,683 |
| Dividend Payable for FY 2020-21 (1ST Half) | 568,411 | 600,990 |
| Dividend Payable for FY 2020-21 (2nd Half) | 150,693 | - |
| Dividend Payable for FY 2021-22 (1st Half) | 217,927 | - |
| **Total** | **5,666,790** | **5,428,751** |

### 13.00 Current Liabilities

| | 30-Jun-2022 | 30-Jun-2021 |
|---|---|---|
| Management Fee Payable to ICB AMCL | 7,269,648 | 6,020,978 |
| Custodian Fee Payable to ICB | 415,563 | - |
| Annual Fee Payable to BSEC | 21,210 | 40,044 |
| Commission Payable to Unit Sales Agents | 17,764 | 4,100 |
| Audit Fee Payable | 28,750 | 23,000 |
| Un-adjusted amount of SIP | 906 | 42 |
| Suspense | - | 7,851,895 |
| Other Liabilities | 39,464 | 70,458 |
| **Total Current Liabilities** | **7,793,305** | **14,010,517** |

| | Amount in Taka | |
|---|---|---|
| | 30-Jun-2022 | 30-Jun-2021 |
| **14.00 Net Asset Value (NAV) Per Unit (At Cost Price) :** | | |
| Total Assets (Investment considered at cost price) | 562,884,094 | 519,233,839 |
| Less: Liabilities | 13,460,095 | 19,439,268 |
| **Net Asset Value** | **549,423,999** | **499,794,571** |
| Number of Units | 1,642,473 | 1,526,143 |
| **NAV per Unit at Cost** | **334.51** | **327.49** |
| **15.00 Net Asset Value (NAV) Per Unit (At Market Price) :** | | |
| Total Assets | 435,180,067 | 399,547,906 |
| Less: Liabilities | 13,460,095 | 19,439,268 |
| **Net Asset Value** | **421,719,972** | **380,108,638** |
| Number of Units | 1,642,473 | 1,526,143 |
| **NAV per Unit at Market Value** | **256.76** | **249.06** |
| **16.00 Interest on Bank Deposits and Bonds** | | |
| Interest Income on Short Term deposits | 488,347 | 667,469 |
| Interest Income on Listed Bonds | 69,873 | - |
| | **558,220** | **667,469** |
| **17.00 Other Operating Expenses** | | |
| Printing and stationery | 42,201 | 79,072 |
| Bank Charges & Excise Duty | 63,771 | 48,113 |
| Publicity Expenses | 220,858 | 240,895 |
| CDBL Charges | 61,616 | 37,330 |
| Dividend Distribution Expenses | 11,896 | 20 |
| IPO Application Expenses | 32,000 | 27,000 |
| Others | 72,513 | 57,066 |
| | **504,855** | **489,496** |
| **18.00 EPU** | | |
| Net profit after Provision | 42,187,513 | 177,065,811 |
| Number of Units | 1,642,473 | 1,526,143 |
| **Earnings Per Unit** | **25.69** | **116.02** |
| **19.00 NOCFPU** | | |
| Net cash inflow/(outflow) from operating activities | 539,301 | (308,906) |
| Number of Units | 1,642,473 | 1,526,143 |
| **NOCFPU Per Unit** | **0.33** | **(0.20)** |
| **20.00 Reconciliation between net profit to operating cash flow** | | |
| Net Profit before provision | 50,205,607 | 35,568,591 |
| Less: Profit on sale of investment | (44,137,691) | (29,243,833) |
| Operating cash flow before changes in working capital | **6,067,916** | **6,324,758** |
| **Changes in Working capital:** | | |
| Decrease/(Increase) of Other Current Assets | 682,276 | (616,770) |
| (Decrease)/Increase of Current liabilities | (6,210,891) | (6,016,894) |
| | **(5,528,615)** | **(6,633,664)** |
| **Net operating cash flows** | **539,301** | **(308,906)** |

# ICB AMCL PENSION HOLDERS UNIT FUND

Statement of Dividend from investment in securities for FY 2021-2022

ANNEXURE-A

| Sl. No | Name of the Company | No of Share | Dividend Per Share | Dividend Amount |
|---|---|---|---|---|
| 1 | ACI LIMITED | 10000 | 6.50 | 65,000 |
| 2 | AFTAB AUTOMOBILES LTD. | 100000 | 0.50 | 50,000 |
| 3 | AGRANI INSURANCE CO. LTD. | 24425 | 1.50 | 36,638 |
| 4 | AIBL 1st ISLAMIC MUTUAL FUND | 900000 | 1.00 | 900,000 |
| 5 | ASIA PACIFIC GENERAL INSURANCE | 25000 | 1.80 | 45,000 |
| 6 | BANGLADESH SUBMARINE CABLE CO. | 50000 | 3.70 | 185,000 |
| 7 | BANK ASIA LIMITED | 125000 | 1.50 | 187,500 |
| 8 | BATBC | 30000 | 15.00 | 450,000 |
| 9 | BATBC (Interim) | 30000 | 12.50 | 375,000 |
| 10 | BENGAL WINDSOR THERMOPLASTICS | 50000 | 0.25 | 12,500 |
| 11 | BEXIMCO PHARMACEUTICALS LTD. | 10000 | 3.50 | 35,000 |
| 12 | BSRM STEELS LIMITED | 125000 | 3.00 | 375,000 |
| 13 | CENTRAL INSURANCE CO.LTD. | 50000 | 1.80 | 90,000 |
| 14 | Crown Cement PLC | 50000 | 2.00 | 100,000 |
| 15 | DELTA BRAC HOUSING CORPORATION | 50000 | 1.50 | 75,000 |
| 16 | DHAKA BANK LTD. | 125000 | 1.20 | 150,000 |
| 17 | DHAKA ELECTRIC SUPPLY CO. LTD. | 100000 | 1.00 | 100,000 |
| 18 | EBL NRB MUTUAL FUND | 49998 | 0.60 | 29,999 |
| 19 | FIRST SECURITY ISLAMI BANK LTD. | 200000 | 0.50 | 100,000 |
| 20 | GOLDEN HARVEST AGRO IND. LTD. | 500000 | 0.30 | 150,000 |
| 21 | GREEN DELTA INSURANCE | 90000 | 3.00 | 270,000 |
| 22 | I.D.L.C FINANCE LIMITED | 100000 | 1.50 | 150,000 |
| 23 | ICB AMCL Second NRB UNIT FUND | 525350 | 1.10 | 577,885 |
| 24 | IPDC FINANCE LIMITED | 150000 | 1.20 | 180,000 |
| 25 | JAMUNA BANK LTD. | 100000 | 1.75 | 175,000 |
| 26 | KHULNA POWER COMPANY LTD. | 100000 | 1.25 | 125,000 |
| 27 | L R GLOBAL BANGLADESH M F ONE | 700000 | 1.51 | 1,057,000 |
| 28 | LAFARGE HOLCIM BANGLADESH LIMITED | 100000 | 2.50 | 250,000 |
| 29 | LINDE BANGLADESH LIMITED | 1500 | 55.00 | 82,500 |
| 30 | MEGHNA CEMENT MILLS LTD. | 85533 | 0.50 | 42,767 |
| 31 | MEGHNA PETROLEUM LTD. | 50000 | 15.00 | 750,000 |
| 32 | MEGHNA LIFE INSURANCE CO. LTD | 10000 | 1.50 | 15,000 |
| 33 | MERCANTILE BANK LIMITED | 200000 | 1.25 | 250,000 |
| 34 | MERCHANTILE INSURANCE CO. LTD. | 151036 | 1.00 | 151,036 |
| 35 | MJL BANGLADESH LIMITED | 250000 | 5.50 | 1,375,000 |
| 36 | N C C BANK LTD. | 500000 | 0.75 | 375,000 |
| 37 | NITOL INSURANCE COMPANY LTD. | 50000 | 1.25 | 62,500 |
| 38 | OLYMPIC INDUSTRIES LTD. | 70000 | 5.40 | 378,000 |
| 39 | ORION PHARMA LIMITED | 30000 | 1.20 | 36,000 |
| 40 | PIONEER INSURANCE COMPANY LTD | 20000 | 2.50 | 50,000 |
| 41 | POWER GRID CO. OF BANGLADESH LTD. | 30000 | 2.00 | 60,000 |
| 42 | PRAGATI INSURANCE LTD. | 50000 | 3.50 | 175,000 |
| 43 | RAK CERAMICS(BANGLADESH) LTD. | 800000 | 1.25 | 1,000,000 |
| 44 | RUNNER AUTO MOBILES | 80000 | 1.00 | 80,000 |
| 45 | S. ALAM COLD ROLLED STEELS LTD | 300000 | 1.00 | 300,000 |
| 46 | SHAHJIBAZAR POWER CO. LTD. | 150000 | 2.80 | 420,000 |
| 47 | Sonali Life Insurance Company Limited | 5000 | 1.00 | 5,000 |

| Sl. No | Name of the Company | No of Share | Dividend Per Share | Dividend Amount |
|---|---|---|---|---|
| 48 | Sonali Life Insurance Company Limited | 5000 | 0.20 | 1,000 |
| 49 | SOUTH BANGLA AGR.& COMM. BANK LTD | 14400 | 0.30 | 4,320 |
| 50 | SOUTH BANGLA AGR.& COMM. BANK | 110000 | 0.40 | 44,000 |
| 51 | SQUARE PHARMACEUTICALS LTD. | 40000 | 6.00 | 240,000 |
| 52 | SUMMIT ALLIANCE PORT LIMITED | 90950 | 1.00 | 90,950 |
| 53 | SUMMIT POWER LTD. | 400000 | 3.50 | 1,400,000 |
| 54 | SUNLIFE INSURANCE CO. LTD. | 50661 | 0.10 | 5,066 |
| 55 | THE ACME LABORATORIES LTD. | 110000 | 2.50 | 275,000 |
| 56 | TITAS GAS TRANSMISSION & D.C.L | 50000 | 2.20 | 110,000 |
| 57 | U.C.B.L. | 346500 | 0.50 | 173,250 |
| 58 | UNIQUE HOTEL & RESORTS LIMITED | 50000 | 1.00 | 50,000 |
| 59 | UPGDCL-UNITED POWER GENERATION & DISTRIB | 15000 | 17.00 | 255,000 |
| 60 | FRACTIONAL STOCK DIVIDEND | | | 68 |
| | **Total** | | | **14,552,978** |

# ICB AMCL PENSION HOLDERS UNIT FUND

Statement of Dividend Receivable as at June 30, 2022

Annexure: B

| Sl. No | Name of the Company | No of Share | Dividend Per Share | Dividend Amount |
|---|---|---|---|---|
| 1 | AGRANI INSURANCE CO. LTD. | 24425 | 1.50 | 36,638 |
| 2 | ASIA PACIFIC GENERAL INSURANCE | 25000 | 1.80 | 45,000 |
| 3 | CENTRAL INSURANCE CO.LTD. | 50000 | 1.80 | 90,000 |
| 4 | DHAKA BANK LTD. | 125000 | 1.20 | 150,000 |
| 5 | JAMUNA BANK LTD. | 100000 | 1.75 | 175,000 |
| 6 | MERCHANTILE INSURANCE CO. LTD. | 151036 | 1.00 | 151,036 |
| 7 | PIONEER INSURANCE COMPANY LTD | 20000 | 2.50 | 50,000 |
| 8 | SOUTH BANGLA AGR.& COMM. BANK LTD | 14400 | 0.30 | 4,320 |
| | **Total** | | | **701,994** |

| | Company Name | Cost price | | | Market value | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No. of Shares | Rate | Total | DSE | CSE | Average | Total Market Price | Appreciation/ Erosion | % of Appreciatio | Total Invest (%) |
| **BANKS** | | | | | | | | | | | |
| 1 | AB BANK LTD. | 372,093.0 | 32.30 | 12,018,849.5 | 10.5 | 10.50 | 10.50 | 3,906,976.5 | (8,111,873.01) | -6749.29 | 2.2 |
| 2 | BANK ASIA LIMITED | 150,000.0 | 20.38 | 3,057,087.6 | 20.8 | 20.40 | 20.60 | 3,090,000.0 | 32,912.45 | 107.66 | 0.56 |
| 3 | DHAKA BANK LTD. | 125,000.0 | 12.95 | 1,618,423.2 | 13.7 | 13.50 | 13.60 | 1,700,000.0 | 81,576.76 | 504.05 | 0.3 |
| 4 | JAMUNA BANK LTD. | 100,000.0 | 22.36 | 2,235,595.2 | 22.5 | 22.40 | 22.45 | 2,245,000.0 | 9,404.78 | 42.07 | 0.41 |
| 5 | MERCANTILE **BANK LIMITED** | 210,000.0 | 13.43 | 2,820,484.2 | 14.4 | 14.40 | 14.40 | 3,024,000.0 | 203,515.82 | 721.56 | 0.52 |
| 6 | N C C BANK LTD. | 25,000.0 | 12.79 | 319,737.9 | 14.4 | 14.30 | 14.35 | 358,750.0 | 39,012.12 | 1220.13 | 0.06 |
| 7 | SOUTHEAST BANK LIMITED | 5,576.0 | 15.44 | 86,085.1 | 14.3 | 14.40 | 14.35 | 80,015.6 | (6,069.47) | -705.05 | 0.02 |
| 8 | U.C.B.L. | 880,000.0 | 15.38 | 13,535,490.6 | 13.7 | 13.50 | 13.60 | 11,968,000.0 | (1,567,490.56) | -1158.06 | 2.48 |
| | **Total:** | **1,867,669.0** | | **35,691,753.2** | | | | **26,372,742.1** | **(9,319,011.11)** | **-26.11** | **6.53** |
| **CEMENT** | | | | | | | | | | | |
| 9 | LAFARGE HOLCIM BANGLADESH LIMITEI | 100,000.0 | 74.75 | 7,475,185.5 | 68.4 | 68.30 | 68.35 | 6,835,000.00 | (640,185.47) | -856.41 | 1.37 |
| 10 | MEGHNA CEMENT MILLS LTD. | 89,809.0 | 98.81 | 8,873,713.7 | 69.7 | 68.00 | 68.85 | 6,183,349.65 | (2,690,364.00) | -3031.84 | 1.62 |
| | **Total:** | **189,809.0** | | **16,348,899.12** | | | | **13,018,349.7** | **(3,330,549.47)** | **-20.37** | **9.52** |
| **CERAMIC INDUSTRY** | | | | | | | | | | | |
| 11 | RAK CERAMICS(BANGLADESH) LTD. | 800,000.0 | 54.75 | 43,802,348.3 | 49.3 | 49 | 49.15 | 39,320,000.0 | (4,482,348.34) | -1023.31 | 8.02 |
| | **Total:** | **800,000.0** | | **43,802,348.3** | | | | **39,320,000.0** | **(4,482,348.34)** | **-10.23** | **17.54** |
| **CORPORATE BOND** | | | | | | | | | | | |
| 12 | AIBL MUDARABA PERPETUAL BOND | 1,476.0 | 5,000 | 7,380,000.0 | 4700 | 4660 | 4,680 | 6,907,680.0 | (472,320.00) | -640 | 1.35 |
| 13 | IBBL 2ND PERPETUAL MUDARABA BOND | 1,596.0 | 5,000 | 7,980,000.0 | 5224.5 | 4987.5 | 5,106 | 8,149,176.0 | 169,176.00 | 212 | 1.46 |
| | **Total:** | **3,072.0** | | **15,360,000.0** | | | | **15,056,856.0** | **(303,144.00)** | **-1.97** | **20.35** |
| **ENGINEERING** | | | | | | | | | | | |
| 14 | AFTAB AUTOMOBILES LTD. | 105,000.0 | 94.47 | 9,919,436.8 | 27.8 | 27.4 | 27.60 | 2,898,000.0 | (7,021,436.79) | -7078.46 | 1.82 |
| 15 | ATLAS(BANGLADESHD) LTD. | 37,026.0 | 177.81 | 6,583,741.0 | 109.3 | 0 | 109.30 | 4,046,941.8 | (2,536,799.22) | -3853.13 | 1.2 |
| 16 | BBS CABLES LTD. | 75,000.0 | 56.81 | 4,260,625.1 | 54.2 | 54.5 | 54.35 | 4,076,250.0 | (184,375.10) | -432.74 | 0.78 |
| 17 | BENGAL WINDSOR THERMOPLASTICS | 50,000.0 | 34.38 | 1,719,223.3 | 23.7 | 23 | 23.35 | 1,167,500.0 | (551,723.30) | -3209.14 | 0.31 |
| 18 | BSRM STEELS LIMITED | 150,000.0 | 80.60 | 12,089,665.8 | 67.2 | 66.8 | 67.00 | 10,050,000.0 | (2,039,665.77) | -1687.12 | 2.21 |
| 19 | GPH ISPAT LTD. | 60,000.0 | 53.32 | 3,199,476.8 | 53.1 | 53.3 | 53.20 | 3,192,000.0 | (7,476.82) | -23.37 | 0.59 |
| 20 | RUNNER AUTO MOBILES | 100,000.0 | 54.65 | 5,464,529.3 | 53.2 | 53.3 | 53.25 | 5,325,000.0 | (139,529.25) | -255.34 | 1 |
| 21 | S. ALAM COLD ROLLED STEELS LTD | 300,000.0 | 43.18 | 12,953,682.6 | 33.7 | 34.4 | 34.05 | 10,215,000.0 | (2,738,682.64) | -2114.21 | 2.37 |
| | **Total:** | **877,026.0** | | **56,190,380.7** | | | | **40,970,691.8** | **(15,219,688.89)** | **-27.09** | **30.63** |
| **FINANCE AND LEASING** | | | | | | | | | | | |
| 22 | BANGLADESH INDS. FINANCE CO. | 151,222.0 | 34.49 | 5,215,954.3 | 6.4 | 7.3 | 6.85 | 1,035,870.7 | (4,180,083.61) | -8014.03 | 0.95 |
| 23 | DELTA BRAC HOUSING CORPORATION | 55,000.0 | 68.35 | 3,759,383.6 | 62.1 | 62 | 62.05 | 3,412,750.0 | (346,633.57) | -922.05 | 0.69 |
| 24 | FIRST FINANCE LIMITED. | 200,643.0 | 15.20 | 3,050,206.9 | 5 | 5.1 | 5.05 | 1,013,247.2 | (2,036,959.70) | -6678.1 | 0.56 |
| 25 | I.D.L.C FINANCE LIMITED | 142,000.0 | 52.32 | 7,428,999.2 | 48 | 48.1 | 48.05 | 6,823,100.0 | (605,899.21) | -815.59 | 1.36 |
| 26 | INTL. LEASING & FIN. SERVICES | 265,655.0 | 35.77 | 9,502,399.9 | 5.1 | 5.1 | 5.10 | 1,354,840.5 | (8,147,559.38) | -8574.21 | 1.74 |
| 27 | PREMIER LEASING & FINANCE LTD. | 826,875.0 | 16.66 | 13,777,775.9 | 6.5 | 6.4 | 6.45 | 5,333,343.8 | (8,444,432.11) | -6129.02 | 2.52 |
| 28 | PRIME FINANCE & INVESTMENT LTD. | 54,012.0 | 50.96 | 2,752,348.4 | 11.3 | 11.4 | 11.35 | 613,036.2 | (2,139,312.20) | -7772.68 | 0.5 |
| 29 | UNION CAPITAL LIMITED | 606,375.0 | 27.24 | 16,516,361.8 | 7 | 6.9 | 6.95 | 4,214,306.3 | (12,302,055.55) | -7448.41 | 3.02 |
| 30 | UTTARA FINANCE & INVEST. LTD | 125,000.0 | 65.13 | 8,141,144.8 | 35.4 | 35.5 | 35.45 | 4,431,250.0 | (3,709,894.81) | -4556.97 | 1.49 |
| | Total: | 2,426,782.0 | | 70,144,574.7 | | | | 28,231,744.6 | (41,912,830.14) | -59.75 | 43.47 |

| Company Name | No. of Shares | Rate | Total | DSE | CSE | Average | Total Market Price | Appreciation/ Erosion | % of Appreciatio | Total Invest (%) |
|---|---|---|---|---|---|---|---|---|---|---|
| **FOOD AND ALLIED PRODUCTS** | | | | | | | | | | |
| 31 BATBC | 30,000.0 | 489.43 | 14,682,757.6 | 543.5 | 543.6 | 543.55 | 16,306,500.0 | 1,623,742.41 | 1105.88 | 2.69 |
| 32 GOLDEN HARVEST AGRO IND. LTD. | 500,000.0 | 22.90 | 11,447,824.5 | 18.9 | 18.8 | 18.85 | 9,425,000.0 | (2,022,824.48) | -1766.99 | 2.1 |
| 33 OLYMPIC INDUSTRIES LTD. | 70,000.0 | 179.25 | 12,547,287.6 | 124.1 | 124 | 124.05 | 8,683,500.0 | (3,863,787.56) | -3079.38 | 2.3 |
| **Total:** | 600,000.0 | | 38,677,869.6 | | | | 34,415,000.0 | (4,262,869.63) | -11.02 | 50.55 |
| **FUEL AND POWER** | | | | | | | | | | |
| 34 DHAKA ELECTRIC SUPPLY CO. LTD. | 100,000.0 | 55.24 | 5,523,899.1 | 38.8 | 38.4 | 38.60 | 3,860,000.0 | (1,663,899.09) | -3012.18 | 1.01 |
| 35 DOREEN POWER GENERATIONS AND SY! | 75,000.0 | 78.50 | 5,887,132.6 | 76.7 | 75.9 | 76.30 | 5,722,500.0 | (164,632.58) | -279.65 | 1.08 |
| 36 KHULNA POWER COMPANY LTD. | 100,000.0 | 41.91 | 4,191,392.3 | 27.2 | 27 | 27.10 | 2,710,000.0 | (1,481,392.29) | -3534.37 | 0.77 |
| 37 LINDE BANGLADESH LIMITED | 2,500.0 | 1,508.86 | 3,772,152.0 | 1445 | 1440 | 1,442.50 | 3,606,250.0 | (165,902.02) | -439.81 | 0.69 |
| 38 MEGHNA PETROLEUM LTD. | 50,000.0 | 204.79 | 10,239,435.2 | 202.8 | 204.9 | 203.85 | 10,192,500.0 | (46,935.16) | -45.84 | 1.87 |
| 39 MJL BANGLADESH LIMITED | 250,000.0 | 100.92 | 25,229,664.2 | 91.7 | 90.4 | 91.05 | 22,762,500.0 | (2,467,164.15) | -977.88 | 4.62 |
| 40 POWER GRID CO. OF BANGLADESH LTD. | 30,000.0 | 43.46 | 1,303,825.0 | 56.9 | 56.7 | 56.80 | 1,704,000.0 | 400,174.96 | 3069.24 | 0.24 |
| 41 SHAHJIBAZAR POWER CO. LTD. | 156,000.0 | 102.83 | 16,041,953.4 | 75.2 | 74.5 | 74.85 | 11,676,600.0 | (4,365,353.42) | -2721.21 | 2.94 |
| 42 SUMMIT POWER LTD. | 500,000.0 | 44.64 | 22,318,187.3 | 37.5 | 37.3 | 37.40 | 18,700,000.0 | (3,618,187.34) | -1621.18 | 4.08 |
| 43 TITAS GAS TRANSMISSION & D.C.L | 50,000.0 | 75.90 | 3,794,918.6 | 42.8 | 42.7 | 42.75 | 2,137,500.0 | (1,657,418.58) | -4367.47 | 0.69 |
| 44 UPGDCL-UNITED POWER GENERATION & | 15,000.0 | 278.13 | 4,171,903.8 | 248.6 | 250.7 | 249.65 | 3,744,750.0 | (427,153.76) | -1023.88 | 0.76 |
| **Total:** | 1,328,500.0 | | 102,474,463.4 | | | | 86,816,600.0 | (15,657,863.43) | -15.28 | 69.30 |
| **FUNDS** | | | | | | | | | | |
| 45 AIBL 1st ISLAMIC MUTUAL FUND | 900,000.0 | 9.39 | 8,455,331.2 | 7.9 | 8 | 7.95 | 7,155,000.0 | (1,300,331.21) | -1537.88 | 1.55 |
| 46 EBL NRB MUTUAL FUND | 50,000.0 | 6.61 | 330,632.5 | 6.4 | 6.5 | 6.45 | 322,500.0 | (8,132.52) | -245.97 | 0.06 |
| 47 L R GLOBAL BANGLADESH M F ONE | 700,000.0 | 8.84 | 6,190,338.1 | 6.8 | 6.6 | 6.70 | 4,690,000.0 | (1,500,338.07) | -2423.68 | 1.13 |
| **Total:** | 1,650,000.0 | | 14,976,301.8 | | | | 12,167,500.0 | (2,808,801.80) | -18.75 | 72.04 |
| **INSURANCE** | | | | | | | | | | |
| 48 AGRANI INSURANCE CO. LTD. | 24,425.0 | 46.11 | 1,126,226.5 | 43.3 | 0 | 43.30 | 1,057,602.5 | (68,624.03) | -609.33 | 0.21 |
| 49 ASIA PACIFIC GENERAL INSURANCE | 25,000.0 | 65.82 | 1,645,487.2 | 51.3 | 54.7 | 53.00 | 1,325,000.0 | (320,487.21) | -1947.67 | 0.3 |
| 50 CENTRAL INSURANCE CO.LTD. | 50,000.0 | 52.48 | 2,624,044.8 | 42 | 42.4 | 42.20 | 2,110,000.0 | (514,044.79) | -1958.98 | 0.48 |
| 51 DELTA LIFE INSURANCE CO.LTD. | 60,000.0 | 142.63 | 8,557,584.6 | 125.2 | 124.7 | 124.95 | 7,497,000.0 | (1,060,584.61) | -1239.35 | 1.57 |
| 52 FAREAST ISLAMI LIFE INSURANCE | 221,931.0 | 133.49 | 29,625,908.3 | 83.2 | 84.5 | 83.85 | 18,608,914.4 | (11,016,993.94) | -3718.7 | 5.42 |
| 53 GREEN DELTA INSURANCE | 90,000.0 | 102.93 | 9,263,811.8 | 71.5 | 76 | 73.75 | 6,637,500.0 | (2,626,311.77) | -2835.02 | 1.7 |
| 54 MEGHNA INSURANCE COMPANY LID | 7,312.0 | 10.00 | 73,120.0 | 49.3 | 49.3 | 49.30 | 360,481.6 | 287,361.60 | 39300 | 0.01 |
| 55 MERCHANTILE INSURANCE CO. LTD. | 151,036.0 | 51.63 | 7,798,294.4 | 36.1 | 43.2 | 39.65 | 5,988,577.4 | (1,809,716.97) | -2320.66 | 1.43 |
| 56 NITOL INSURANCE COMPANY LTD. | 50,000.0 | 59.65 | 2,982,440.2 | 45.4 | 47.2 | 46.30 | 2,315,000.0 | (667,440.19) | -2237.9 | 0.55 |
| 57 PIONEER INSURANCE COMPANY LTD | 40,000.0 | 92.97 | 3,718,878.0 | 82 | 84.5 | 83.25 | 3,330,000.0 | (388,878.04) | -1045.69 | 0.68 |
| 58 PRAGATI INSURANCE LTD. | 50,000.0 | 82.61 | 4,130,594.9 | 61 | 61.5 | 61.25 | 3,062,500.0 | (1,068,094.90) | -2585.81 | 0.76 |
| 59 PRIME ISLAMI LIFE INSURANCE LTD. | 130,000.0 | 77.10 | 10,022,457.9 | 58.5 | 59 | 58.75 | 7,637,500.0 | (2,384,957.85) | -2379.61 | 1.83 |
| 60 RELIANCE INSURANCE CO. LTD | 10,000.0 | 66.58 | 665,815.6 | 61.5 | 70.3 | 65.90 | 659,000.0 | (6,815.59) | -102.36 | 0.12 |
| **Total:** | 909,704.0 | | 82,234,664.1 | | | | 60,589,075.9 | (21,645,588.29) | -26.32 | 87.09 |
| **PHARMACEUTICALS AND CHEMICAL** | | | | | | | | | | |
| 61 ACI LIMITED | 10,000.0 | 265.18 | 2,651,827.5 | 283 | 281.90 | 282.45 | 2,824,500.0 | 172,672.48 | 651.15 | 0.49 |
| 62 BEXIMCO PHARMACEUTICALS LTD. | 10,000.0 | 84.00 | 839,989.8 | 154.6 | 155.30 | 154.95 | 1,549,500.0 | 709,510.23 | 8446.65 | 0.15 |
| 63 SQUARE PHARMACEUTICALS LTD. | 40,000.0 | 194.74 | 7,789,709.9 | 216.7 | 216.90 | 216.80 | 8,672,000.0 | 882,290.09 | 1132.64 | 1.43 |
| 64 THE ACME LABORATORIES LTD. | 105,000.0 | 80.09 | 8,409,009.8 | 88.9 | 88.90 | 88.90 | 9,334,500.0 | 925,490.20 | 1100.59 | 1.54 |
| **Total:** | 165,000.0 | | 19,690,537.0 | | | | 22,380,500.0 | 2,689,963.00 | 13.66 | 90.70 |

| Company Name | No. of Shares | Rate | Total | DSE | CSE | Average | Total Market Price | Appreciation/ Erosion | % of Appreciatio | Total Invest (%) |
|---|---|---|---|---|---|---|---|---|---|---|
| **SERVICES** | | | | | | | | | | |
| 65 SUMMIT ALLIANCE PORT LIMITED | 90,950.0 | 78.69 | 7,156,596.1 | 29.6 | 29.6 | 29.60 | 2,692,120.0 | (4,464,476.13) | -6238.27 | 1.31 |
| **Total:** | 90,950.0 | | 7,156,596.1 | | | | 2,692,120.0 | (4,464,476.13) | -62.38 | 92.01 |
| **TELECOMMUNICATION** | | | | | | | | | | |
| 66 BANGLADESH SUBMARINE CABLE CO. | 50,000.0 | 164.15 | 8,207,302.5 | 219.1 | 218 | 218.55 | 10,927,500.0 | 2,720,197.47 | 3314.36 | 1.5 |
| 67 GRAMEEN PHONE LTD. | 15,000.0 | 313.96 | 4,709,368.4 | 294.1 | 296.7 | 295.40 | 4,431,000.0 | (278,368.42) | -591.1 | 0.86 |
| **Total:** | 65,000.0 | | 12,916,671.0 | | | | 15,358,500.0 | 2,441,829.05 | 18.9 | 94.37 |
| **TEXTILES** | | | | | | | | | | |
| 68 GENERATION NEXT FASHIONS LTD. | 550,000.0 | 8.42 | 4,631,109.1 | 6.1 | 6.1 | 6.10 | 3,355,000.0 | (1,276,109.09) | -2755.52 | 0.85 |
| 69 R. N. SPINNING MILLS LIMITED | 300,000.0 | 19.82 | 5,947,302.4 | 6.1 | 6.2 | 6.15 | 1,845,000.0 | (4,102,302.37) | -6897.75 | 1.09 |
| 70 SQUARE TEXTILE MILLS LTD. | 120,000.0 | 65.35 | 7,841,773.1 | 66.4 | 68.8 | 67.60 | 8,112,000.0 | 270,226.92 | 344.6 | 1.44 |
| 71 TALLU SPINNING MILLS LTD. | 20,000.0 | 23.18 | 463,675.3 | 10 | 10 | 10.00 | 200,000.0 | (263,675.25) | -5686.64 | 0.08 |
| **Total:** | 990,000.0 | | 18,883,859.8 | | | | 13,512,000.0 | (5,371,859.79) | -28.45 | 97.83 |
| **B.OTC Securities:** | | | | | | | | | | |
| 1 UNITED AIRWAYS (BD) LIMITED | **186,829.0** | 15.03 | **2,808,822.5** | - | - | - | - | **(2,808,822.50)** | **(100)** | **1** |
| **D.Non Listed Securities:** | | | | | | | | | | |
| **OPEN-END MUTUAL FUNDS** | | | | | | | | | | |
| 1 ICB AMCL Second NRB Unit Fund | 525,350.0 | - | 6,764,142.0 | | | 10.50 | 5,516,175.0 | (1,247,967.00) | -18.45 | 1.24 |
| 2 BANGLADESH DEVELOPMENT COMPANY | 23,000.0 | - | 2,300,000.0 | | | 100.00 | 2,300,000.0 | - | 0 | 0.42 |
| **Total:** | **548,350.0** | | **9,064,142.0** | | | | **7,816,175.0** | **(1,247,967.00)** | | 1.66 |
| **Grand Total** | **12,698,691.0** | | **546,421,883.4** | | | | **418,717,855** | **(127,704,028)** | | **753** |

# ICB AMCL PENSION HOLDERS UNIT FUND

## STATEMENT OF PROFIT ON SALE OF INVESTMENTS FOR FY 2021-2022

Annexure-D

| SL | NAME OF THE COMPANY | NO. OF SHARE | SELLING PRICE | COST PRICE | PROFIT/LOSS |
|---|---|---|---|---|---|
| 1 | APEX WEAVING & FINISHING MILLS | 20,260 | 436,591 | 230,942 | 205,649 |
| 2 | OLYMPIC INDUSTRIES LTD. | 5,000 | 1,017,450 | 896,235 | 121,215 |
| 3 | MEGHNA LIFE INSURANCE CO. LTD | 31,500 | 2,841,129 | 1,785,623 | 1,055,506 |
| 4 | SHINEPUKUR CERAMICS LTD. | 150,869 | 4,879,016 | 4,228,643 | 650,373 |
| 5 | L R GLOBAL BANGLADESH M F ONE | 400,000 | 3,630,900 | 3,505,320 | 125,580 |
| 6 | ENVOY TEXTILES LTD. | 177,315 | 7,559,540 | 6,317,472 | 1,242,068 |
| 7 | BD THAI FOOD & BEVERAGE LTD. | 6,130 | 253,759 | 61,300 | 192,459 |
| 8 | UNION INSURANCE COMPANY LIMITED | 9,350 | 329,898 | 93,500 | 236,398 |
| 9 | BEXIMCO LIMITED(SHARE) | 160,000 | 15,917,108 | 12,844,057 | 3,073,051 |
| 10 | ONE BANK LIMITED | 475,224 | 8,939,144 | 7,964,259 | 974,885 |
| 11 | EBL NRB MUTUAL FUND | 750,000 | 5,710,688 | 4,959,495 | 751,193 |
| 12 | SUNLIFE INSURANCE CO. LTD. | 150,000 | 5,868,330 | 5,524,874 | 343,456 |
| 13 | VANGUARD AML BD FINANCE MUTUAL | 150,000 | 1,526,630 | 1,371,983 | 154,648 |
| 14 | SOUTH BANGLA AGR.& COMM. BANK LTD | 119,096 | 2,161,094 | 1,190,960 | 970,134 |
| 15 | SUMMIT POWER LTD. | 260,000 | 12,614,884 | 11,802,570 | 812,314 |
| 16 | PRIME ISLAMI LIFE INSURANCE LTD. | 56,003 | 4,780,961 | 4,317,596 | 463,365 |
| 17 | MJL BANGLADESH LIMITED | 11,152 | 1,150,714 | 1,130,859 | 19,855 |
| 18 | UNIQUE HOTEL & RESORTS LIMITED | 100,000 | 5,862,994 | 5,288,355 | 574,639 |
| 19 | IFAD AUTOS LIMITED | 50,000 | 3,001,699 | 2,593,968 | 407,731 |
| 20 | UNION BANK LIMITED | 224,337 | 2,791,222 | 2,243,370 | 547,852 |
| 21 | DHAKA BANK LTD. | 76,400 | 1,189,507 | 989,181 | 200,325 |
| 22 | GRAMEEN ONE : SCHEME TWO | 100,000 | 2,004,975 | 1,216,270 | 788,705 |
| 23 | AIBL 1st ISLAMIC MUTUAL FUND | 28,160 | 272,469 | 264,558 | 7,912 |
| 24 | MBL 1ST MUTUAL FUND | 300,000 | 2,523,675 | 2,361,925 | 161,750 |
| 25 | SHAHJIBAZAR POWER CO. LTD. | 10,000 | 1,147,125 | 1,074,296 | 72,829 |
| 26 | HAMID FABRICS LIMITED | 725,000 | 24,371,931 | 19,363,451 | 5,008,480 |
| 27 | Sonali Life Insurance Company Limited | 20,000 | 1,529,168 | 200,000 | 1,329,168 |
| 28 | BSC | 50,000 | 2,378,735 | 2,143,180 | 235,555 |
| 29 | ACI LIMITED | 1,500 | 473,414 | 397,774 | 75,639 |
| 30 | ICB ISLAMIC BANK | 100,000 | 668,325 | 628,250 | 40,075 |
| 31 | N C C BANK LTD. | 512,500 | 7,965,038 | 6,759,578 | 1,205,460 |
| 32 | POWER GRID CO. OF BANGLADESH LTD. | 20,000 | 1,192,013 | 869,218 | 322,795 |
| 33 | RAK CERAMICS(BANGLADESH) LTD. | 80,000 | 4,571,044 | 4,385,968 | 185,076 |
| 34 | MALEK SPINNING MILLS LTD. | 100,000 | 3,294,244 | 2,252,480 | 1,041,764 |
| 35 | ORION PHARMA LIMITED | 270,000 | 22,845,350 | 14,812,260 | 8,033,090 |
| 36 | ROBI AXIATA LIMITED | 50,000 | 2,100,910 | 500,000 | 1,600,910 |
| 37 | IPDC FINANCE LIMITED | 159,501 | 8,125,726 | 6,192,492 | 1,933,234 |
| 38 | FIRST SECURITY ISLAMI BANK LTD. | 110,000 | 1,184,033 | 965,423 | 218,610 |
| 39 | Crown Cement PLC | 50,000 | 3,441,375 | 3,368,520 | 72,855 |
| 40 | SENA KALYAN INSURANCE COMPANY LIMITED | 17,978 | 1,215,918 | 179,780 | 1,036,138 |
| 41 | ACME PESTICIDES LIMITED | 29,703 | 976,407 | 297,030 | 679,377 |
| 42 | SQUARE TEXTILE MILLS LTD. | 5,000 | 330,173 | 327,157 | 3,016 |
| 43 | MERCANTILE BANK LIMITED | 200,000 | 3,296,738 | 2,820,495 | 476,243 |
| 44 | ISLAMIC FINANCE AND INVESTMENT | 950,000 | 27,100,579 | 23,263,590 | 3,836,989 |
| 45 | ASIA PACIFIC GENERAL INSURANCE | 145,000 | 9,954,118 | 9,554,586 | 399,532 |
| 46 | THE ACME LABORATORIES LTD. | 45,000 | 4,449,158 | 3,603,861 | 845,297 |
| 47 | LAFARGE HOLCIM BANGLADESH LIMITED | 110,000 | 9,360,540 | 8,217,381 | 1,143,159 |
| 48 | KHULNA POWER COMPANY LTD. | 50,000 | 2,403,975 | 2,142,635 | 261,340 |
| | | TOTAL | **241,640,409** | **197,502,718** | **44,137,691** |