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ICB AMCL UNIT FUND
TRUSTEE : SANDHANI LIFE INSURANCE COMPANY LIMITED

INDEPENDENT AUDITOR'S REPORT AND AUDITED FINANCIAL STATEMENTS
OF
ICB AMCL UNIT FUND

For the year ended 30 June 2023

K. M. HASAN & CO.

Chartered Accountants

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K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

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McMillan Woods
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INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEE OF
ICB AMCL UNIT FUND

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ICB AMCL Unit Fund (the Fund), which comprise the statement of financial position as at 30 June 2023, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2023, 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, 2023, 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.

Other matter

1. As per para 3.2 (i) of Trust Deed, the Fund shall not invest in or lend to another scheme under the same Asset Management Company. During our audit, we observed that the Fund has invested in 2nd ICB Unit Fund, 3rd ICB Unit Fund, 4th ICB Unit Fund, 5th ICB Unit Fund, 7th ICB Unit Fund, 8th ICB Unit Fund and ICB AMCL Second NRB Unit Fund under same Asset Management Company.

2. As per para 3.2 (r) of Trust Deed, the valuation of non-traded securities shall be made with reasonable value which shall not be more than the intrinsic value of the securities by the Asset Management Company and approved by the Trustee. But the valuation of non-traded securities of the OTC market has been valued with zero value as a very conservative approach. But we have not seen any approval of the Trustee in this respect.

Resposibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRSs, Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 judgement and maintain professional skepticism 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
- 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 auditors' 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 completed 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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS * DHAKA *

Report on other legal and regulatory requirements

In accordance with the Bangladesh Securities and Exchange Rules 2020 and the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, we also report the followings:

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 the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account;

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

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

For K. M. HASAN & CO.
Chartered Accountants

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2308130331AS862470

Place: Dhaka
Date: 31 July 2023

K.M. HASAN & CO.
CHARTERED ACCOUNTANTS
DHAKA

ICB AMCL UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

Particulars	Notes	Amount in Taka	
		2023	2022
Assets			
Investments in securities	5	8,328,196,534	8,225,819,263
Investment in money market (FDR)	6	715,000,000	770,000,000
Cash and cash equivalents	7	114,992,493	99,447,957
Other current assets	8	46,059,442	21,082,988
Total assets		**9,204,248,469**	**9,116,350,208**
Equity and liabilities			
Equity			
Unit capital	9	3,876,624,500	3,671,799,700
Unit premium reserve	10	4,753,361,965	4,526,258,247
Dividend equalization reserve	11	190,000,000	9,415,784
Retained earnings	12	241,619,282	779,618,900
Total equity		**9,061,605,747**	**8,987,092,631**
Liabilities			
Unclaimed/ Dividend payable	13	31,904,163	26,883,182
Other liabilities	14	110,738,559	102,374,395
Total liabilities		**142,642,722**	**129,257,577**
Total equity and liabilities		**9,204,248,469**	**9,116,350,208**
Net asset value (NAV) per unit of TK 100 each			
Net asset value - at cost price	15	**272.71**	**278.58**
Net asset value - at market price	16	**233.75**	**244.76**

The financial statements should be read in conjunction with the annexed notes.

ICB Asset Management Company Ltd.
Asset Manager

Sandhani Life Insurance Co. Ltd.
Trustee

Signed in terms of our separate report of even date annexed.

For K. M. HASAN & CO.
Chartered Accountants

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2308130331AS862470

Place: Dhaka
Date: 31 July 2023

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

ICB AMCL UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 2023

Particulers	Notes	Amount in Taka	
		2023	2022
Income			
Profit on sale of investments	17	258,954,349	574,340,220
Dividend income from investment in securities	18	257,593,598	271,280,818
Interest on bank deposits and bonds	19	65,400,544	52,011,639
Other income		1,200	4,484
Total income		**581,949,692**	**897,637,161**
Expenses			
Management fee		91,012,644	90,304,140
Trustee fee		8,701,264	8,630,414
Custodian fee		8,722,686	8,379,608
Annual BSEC fee		9,061,606	8,987,126
Audit fee		57,500	661,250
Commission to agents		1,324,172	1,325,145
Other operating expenses	20	1,357,795	1,672,090
Total expenses		**120,237,667**	**119,959,773**
Profit before provision/write back		**461,712,024**	**777,677,388**
(Provision)/Write back of provision against diminution in value	5.03	(268,436,221)	(10,816,426)
Profit for the year		**193,275,803**	**766,860,962**
Other comprehensive income		-	-
Total comprehensive income for the year		**193,275,803**	**766,860,962**
Earnings per unit of TK 100 each	21	**4.99**	**20.89**

The financial statements should be read in conjunction with the annexed notes.

ICB Asset Management Company Ltd.
Asset Manager

Sandhani Life Insurance Co. Ltd.
Trustee

Signed in terms of our separate report of even date annexed.

For K. M. HASAN & CO.
Chartered Accountants

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2308130331AS862470

Place: Dhaka
Date: 31 July 2023

K.M. HASAN & CO. CHARTERED ACCOUNTANTS * DHAKA *

ICB AMCL UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

Amount in Taka

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total
Balance as at 01 July 2022	3,671,799,700	4,526,258,247	9,415,784	779,618,900	**8,987,092,631**
Prior year adjustment				78,750	
Adjusted balance as at 01 July 2022	3,671,799,700	4,526,258,247	9,415,784	779,697,650	8,987,171,381
Unit capital	204,824,800	-	-	-	204,824,800
Unit premium reserve	-	227,103,718	-	-	227,103,718
Dividend equalization reserve	-	-	180,584,216	(180,584,216)	-
Dividend paid for FY 2021-2022 (Tk 15 per Unit)	-	-	-	(550,769,955)	(550,769,955)
Profit for the year ended 30 June 2023	-	-	-	193,275,803	193,275,803
Balance as at 30 June 2023	**3,876,624,500**	**4,753,361,965**	**190,000,000**	**241,619,282**	**9,061,605,747**

For the year ended 30 June 2022

Amount in Taka

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total
Balance as at 01 July 2021	**3,495,893,200**	**4,336,401,723**	**9,415,784**	**397,306,191**	**8,239,016,898**
Unit capital	175,906,500	-	-	-	175,906,500
Unit premium reserve	-	189,856,524	-	-	189,856,524
Dividend paid for FY 2020-2021 (Tk 11 per Unit)	-	-	-	(384,548,253)	(384,548,253)
Profit for the year ended 30 June 2022	-	-	-	766,860,962	766,860,962
Balance as at 30 June 2022	**3,671,799,700**	**4,526,258,247**	**9,415,784**	**779,618,900**	**8,987,092,631**

ICB Asset Management Company Ltd.
Asset Manager

Sandhani Life Insurance Co. Ltd.
Trustee

Signed in terms of our separate report of even date annexed.

For K. M. HASAN & CO.
Chartered Accountants

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2308130331AS862470

Place: Dhaka
Date: 31 July 2023

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

ICB AMCL UNIT FUND
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

Particulers	Notes	Amount in Taka	
		2023	2022
A. Cash flows from operating activities			
Dividend from investment in securities		241,817,719	285,771,285
Interest on bank deposits and bonds		55,199,970	55,181,521
Profit on sale of investments		258,954,349	574,340,220
Other income		1,200	4,484
Expenses paid		(111,794,753)	(87,432,838)
Net cash from/(used in) operating activities	23	**444,178,485**	**827,864,672**
B. Cash flows from investing activities			
Sale of securities (at cost)		1,229,634,332	2,562,375,196
Purchase of securities		(1,599,447,825)	(3,066,013,052)
Share application money		(5,365,000)	(123,970,340)
Refund of share application money		5,365,000	123,970,340
Investment in FDR		(275,000,000)	(750,000,000)
Encashment of FDR		330,000,000	200,000,000
Net cash from/(used in) investing activities		**(314,813,493)**	**(1,053,637,856)**
C. Cash flows from financing activities			
Units sold		417,716,400	361,502,100
Units surrendered		(212,891,600)	(185,595,600)
Premium received on sale of units		456,536,761	396,057,211
Premium refunded on surrender of units		(229,433,043)	(206,200,687)
Dividend paid		(545,748,974)	(381,094,396)
Net cash from/(used in) financing activities		**(113,820,456)**	**(15,331,372)**
D. Net changes in cash and cash equivalents (D=A+B+C)		**15,544,536**	**(241,104,556)**
E. Opening cash and cash equivalents		99,447,957	340,552,513
F. Closing cash and cash equivalents (F=D+E)		**114,992,493**	**99,447,957**
Net operating cash flows per unit of TK100 each	22	**11.46**	**22.55**

The financial statements should be read in conjunction with the annexed notes.

ICB Asset Management Company Ltd.
Asset Manager

Sandhani Life Insurance Co. Ltd.
Trustee

Signed in terms of our separate report of even date annexed.

For K. M. HASAN & CO.
Chartered Accountants

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2308130331AS862470

Place: Dhaka
Date: 31 July 2023

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

ICB AMCL UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

1. Fund profile

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" and "Custodian". The Trustee was subsequently changed to Sandhani Life Insurance Co. Ltd effective from 01 December 2021. The Trust Deed was executed on 18 May 2003. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 June 2003 under the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001.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 the 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 Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 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.

2. Nature of the Fund

The ICB AMCL Unit Fund is an open-ended mutual fund. The Fund's main objective is to assist in stabilising the capital market, provide liquidity in the market, and declare an attractive dividend to the unitholders. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

3. Basis of accounting

3.1 Statement of compliance

The financial statements have been prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in compliance with the International Financial Reporting Standards (IFRSs) which also cover International Accounting Standards(IASs), so far adopted and applicable to the Fund. The disclosures of information are made in accordance with the requirements of Trust Deed, Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, and other applicable laws and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulations remain prevailed.

3.2 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical value convention.

3.3 Functional and presentation currency

The financial statements are presented in Bangladeshi Taka (BDT), which is also the functional currency of the Fund.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

3.4 Reporting period

The financial statements are prepared for a period from 1 July 2022 to 30 June 2023.

3.5 Components of the financial statements

The financial statements of the Fund include the following components:-

(i) Statement of Financial Position as at 30 June 2023.
(ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2023.
(iii) Statement of Changes in Equity for the year ended 30 June 2023.
(iv) Statement of Cash Flows for the year ended 30 June 2023.
(v) Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

4. Significant accounting policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.

Set out below is an index of the significant accounting policies, the details of which are available on the current and following pages:

A. Policy of investment in securities
B. Valuation policy
C. Net Asset Value (NAV) calculation
D. Revenue recognition
E. Management fee
F. Trustee fee
G. Custodian fee
H. Annual BSEC fee
I. Dividend policy
J. Cash and cash equivalents
K. Provisions
L. Statement of cash flows
M. Earnings per unit
N. Pricing of unit capital
O. Dividend Equalisation Reserve
P. Financial Risk Management
Q. General

A. Policy of investment in securities

(i) The fund shall invest subject to the Securities and Exchange Commission (Mutual Fund) Regulation, 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.

(ii) At least 75% of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% are to be invested in listed securities.

(iii) Not more than 25% of the total assets of the Fund shall be invested in any fixed-income

(iv) Not more than 15% of the total assets of the Fund shall be invested in pre-IPOs at a time.

(v) All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitised debts.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS * DHAKA *

B. Valuation policy

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

(ii) Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from dimunition in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 67 of Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001.

(iii) The market value of listed securities are valued at closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 30 June 2023.

(iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 30 June 2023.

(v) Investment in securities transferred to OTC market and De-listed securities has been valued at zero value as a conservative approach.

(vi) Investment in unit certificate has been valued of latest surrender price of unit certificate.

C. Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

NAV per unit = Total NAV/No. of units outstanding.

VA: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortised on that date - Printing, publication and stationery expenses amortised on date.

LT: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

D. Revenue recognition

(i) Income arising from the sale of investments are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

(ii) The cash dividend is recognised on an accrual basis. Net dividend income (Gross dividend income-Deducted tax) has been recognized as dividend income during the year. Dividends are recognised immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognised when shareholders' right to receive dividends is established.

(iii) Interest income is recognized on accrual basis. Net interest income (Gross interest income-Deducted tax) has been recognized as interest income during the period.

(iv) Capital gain is recognised on being realised.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

E. Management fee

As per Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001 the Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned below:

Details of fee calculation	Rate of fees
On the weekly average NAV upto BDT 5.00 crore	2.50%
On Next 20.00 Crore of the weekly avreage NAV	2.00%
On Next 25.00 Crore of the weekly avreage NAV	1.50%
On rest of the weekly avreage NAV	1.00%

F. 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 or as may be agreed upon between the parties.

G. Custodian fee

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

H. Annual BSEC fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, 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 BDT 100,000 whichever is higher.

I. Dividend policy

As per Rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, the Fund is required to distribute in the form of a dividend to its unitholders an amount which shall not be less than 70% of annual profit during the year, net of provisions. Being a "Growth scheme" in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

J. Cash and cash equivalents

Cash and cash equivalents include cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

K. Provisions

(i) A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 'Provisions, Contingent Liabilities and Contingent Assets.'

(ii) Provision is made against diminution in the market value of investment as per Rule 67 of Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001.

L. Statement of cash flows

Statement of cash flows has been prepared under the direct method for the year, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and gain/loss on sale of investments have been shown under operating activities.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS * DHAKA *

M. Earnings per unit

Earnings per unit have been calculated following IAS-33 'Earnings per Share' and shown on the face of the statement of profit or loss and other comprehensive income (revenue account).

N. Pricing of unit capital

Units issued are recorded at the offer price, determined by the asset management company considering 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 BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.

O. Dividend equalisation reserve

Divisible profit is transferred to dividend equalisation reserve on a rational basis based on the decision of the Board of Trustees to ensure reasonable dividends from year to year.

P. Financial risk management

ICB AMCL seeks to reduce financial risks (especially market risk- interest rate, currency and 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.

Q. 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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2023	**2022**
5. Investment in marketable securities		
Listed securities (note 5.1)	8,063,253,660	7,931,460,625
Non-listed securities (note 5.2)	264,942,874	294,358,638
	8,328,196,534	**8,225,819,263**

5.1 Sector wise break up of investment in listed securities is as follows (as at 30 June 2023):

Sector/category	Total cost	Total market value	Surplus/(Deficit)
BANKS	760,764,364	687,022,246	(73,742,119)
FUNDS	267,032,798	222,967,632	(44,065,166)
ENGINEERING	1,038,849,137	692,410,626	(346,438,511)
FOOD AND ALLIED PRODUCTS	927,673,774	980,566,792	52,893,019
FUEL AND POWER	1,427,984,295	1,173,660,315	(254,323,980)
TEXTILES	495,461,877	401,292,599	(94,169,278)
PHARMACEUTICALS AND CHEMICAL	1,350,844,165	1,272,004,263	(78,839,902)
SERVICES	68,621,388	39,171,174	(29,450,214)
CEMENT	595,704,720	434,957,036	(160,747,684)
IT	27,585,872	29,362,022	1,776,150
TANNARY INDUSTRIES	202,989,078	186,279,530	(16,709,548)
CERAMIC INDUSTRY	195,366,217	163,090,014	(32,276,204)
INSURANCE	670,345,101	506,783,114	(163,561,987)
TELECOMMUNICATION	428,832,758	475,762,550	46,929,792
TRAVEL AND LEISURE	76,940,625	43,072,870	(33,867,756)
FINANCE AND LEASING	671,315,128	395,606,132	(275,708,996)
CORPORATE BOND	211,897,040	223,557,393	11,660,352
MISCELLANEOUS	117,381,372	135,687,355	18,305,983
	9,535,589,708	**8,063,253,660**	**(1,472,336,048)**

5.2 Non-listed securities

	2023	2022
Open-ended Mutual Fund (5.2.1)	201,816,674	217,635,638
Non-listed bond/debenture (5.2.2)	39,226,200	52,823,000
Preference share (5.2.3)	23,900,000	23,900,000
	264,942,874	**294,358,638**

5.2.1 Break up of investment in non-listed securities is as follows (as at 30 June 2023):

Investments in stocks/securities	Number of shares/units	Total cost	Total market / fair value
Open-ended Mutual Fund			
1 CAPM UNIT FUND	89,000	10,016,950.00	10,861,560.00
2 Eighth ICB Unit Fund	246,640	2,787,032.00	2,540,392.00
3 Fifth ICB Unit Fund	460,000	5,106,000.00	4,830,000.00
4 Fourth ICB Unit Fund	2,995,000	34,442,500.00	30,549,000.00
5 VIPB SEBL 1st Unit Fund	1,145,600	7,407,177.02	11,146,688.00
6 Second ICB Unit Fund	703,387	8,721,998.80	8,229,627.90
7 Seventh ICB Unit Fund	2,370,000	28,203,000.00	27,018,000.00
8 Third ICB Unit Fund	880,000	10,736,000.00	9,680,000.00
9 Grameen Bank-AIMS First Unit Fund	500,000	5,000,000.00	5,250,000.00
10 HFAML-Shariah Unit Fund	1,000,000	10,000,000.00	9,660,000.00
11 IDLC GROWTH FUND	1,000,000	10,000,000.00	11,510,000.00
12 SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	5,910,000.00
13 SHANTA FIRST INCOME UNIT FUN	1,000,000	11,400,000.00	13,360,000.00
14 CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	892,000.00
15 UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	0.00
16 ICB AMCL Second NRB Unit Fund	4,988,060	61,548,203.90	50,379,406.00
	20,427,687	**241,381,362**	**201,816,674**

5.2.2 Non-listed bond/debenture

Ashuganj Power Station Compnay Limited	7,500	37,500,000	39,226,200

K.M. HASAN & CO. CHARTERED ACCOUNTANTS * DHAKA *

			Amount in Taka	
			2023	2022
5.2.3	**Preference share**			
	Bangladesh Development Company Ltd.	239,000	23,900,000	23,900,000

5.03	**(Provision)/Write back of provision against diminution in value of investment**		
	Opening balance as on July 01	(1,241,738,315)	(1,230,921,889)
	Closing balance as on June 30	(1,510,174,536)	(1,241,738,315)
	Increase/(decrease)	**268,436,221**	**10,816,426**

Details of investment in marketable securities are shown in "Annexure- A".

6.00 Investment in money market (FDR)

Name of the bank and branches		
Agrani Bank Ltd. Foreign Exchange branch	85,000,000	100,000,000
Al-Arafah Islami Bank, Head Office Corporate branch	15,000,000	-
Al-Arafah Islami Bank, Dhanmondi branch	15,000,000	-
Al-Arafah Islami Bank, Karwan Bazar branch	15,000,000	-
Al-Arafah Islami Bank, Nandipara branch	15,000,000	-
Exim Bank Ltd., Head Office Corporate branch	20,000,000	50,000,000
Exim Bank Ltd., Satmasjid Road branch	10,000,000	-
First Security Islami Bank, Topkhana Road branch	-	10,000,000
IFIC Bank Ltd., Federation branch	60,000,000	30,000,000
IFIC Bank Ltd., Principal branch	90,000,000	130,000,000
IFIC Bank Ltd., Gulshan branch	10,000,000	-
Investment Corporation of Bangladesh, Head Office	200,000,000	190,000,000
Jamuna Bank Ltd, Shantinagar branch	-	100,000,000
Janata Bank Ltd., Nagar Bhaban branch	100,000,000	100,000,000
Mutual Trust Bank, Dhanmondi branch	10,000,000	-
One Bank Ltd., Bijoynagar branch	-	10,000,000
One Bank Ltd., Sonargaon branch	30,000,000	-
One Bank Ltd., Moghbazar branch	10,000,000	-
Pubali Bank Ltd., Banasree branch	20,000,000	20,000,000
Social Islami Bank Ltd, Agargaon branch	10,000,000	20,000,000
Social Islami Bank Ltd, Banasree branch	-	10,000,000
	715,000,000	**770,000,000**

7.00 Cash and cash equivalents

STD accounts (note 7.1)	68,209,749	67,058,819
SND accounts (note 7.2)	14,470,177	27,049,905
Dividend accounts (note 7.3)	32,312,568	5,339,233
	114,992,493	**99,447,957**

7.01 STD accounts

Name of the bank and branches	**Account no.**		
IFIC Bank Ltd., Principal branch	1001-121263-041	64,816,852	66,564,541
Dhaka Bank Ltd., Kakrail branch	1061500000435	3,392,896	494,278
		68,209,749	**67,058,819**

7.02 SND accounts with selling agents:

Name of the bank and branches	**Account no.**		
IFIC Bank Ltd., Agrabad branch	2030-159133-041	4,110,231	73,826
IFIC Bank Ltd., Rajshahi branch	6080-326896-041	25,701	41,624
IFIC Bank Ltd., Khulna branch	4060-237518-041	197,549	1,604,321
IFIC Bank Ltd., Sylhet branch	3033-185975-041	6,886,623	6,978,844
IFIC Bank Ltd., Bogra branch	6082-248734-041	51,421	598,365
IFIC Bank Ltd., Barisal branch	5064-304025-041	345,385	515,452
IFIC Bank Ltd., Naya Paltan branch	1020-195043-041	2,853,267	17,182,985
Standard Bank Ltd., Sylhet branch	01036000326	-	54,488
		14,470,177	**27,049,905**

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		Amount in Taka	
		2023	2022
7.03 Dividend accounts:			
Name of the bank and branches	**Account no.**		
IFIC Bank Ltd., Federation branch	1008-111305-041	90,425	-
IFIC Bank Ltd., Federation branch	1008-111321-041	73,418	42,777
IFIC Bank Ltd., Federation branch	1008-111338-041	216,777	27,970
IFIC Bank Ltd., Federation branch	1008-111355-041	311,686	88,891
IFIC Bank Ltd., Federation branch	1008-000116-041	139,307	30,953
IFIC Bank Ltd., Federation branch	1008-000170-041	566,819	99,615
IFIC Bank Ltd., Federation branch	1008-000251-041	1,006,594	67,470
IFIC Bank Ltd., Federation branch	1008- 000353-041	1,014,624	636,919
Shahjalal Islami Bank, Motijheel branch	401513100001059	1,541,421	66,172
Shahjalal Islami Bank, Motijheel branch	4015-13100004075	216,894	49,568
IFIC Bank Ltd., Principal branch	1001-000577-041	1,444,345	200,320
IFIC Bank Ltd., Principal branch	1001-759347-041	1,698,033	94,732
IFIC Bank Ltd., Principal branch	1001-095838-041	1,406,421	34,808
IFIC Bank Ltd., Principal branch	170140247041	3,117,163	108,318
IFIC Bank Ltd., Principal branch	170216287041	2,893,186	57,078
IFIC Bank Ltd., Principal branch	100100212041	4,230,917	56,352
Jamuna Bank Ltd., Shantinagar branch	90320000932	2,875,602	37,407
Jamuna Bank Ltd., Shantinagar branch	903200001128	3,467,193	3,639,883
IFIC Bank Ltd., Principal branch	0100100407041	6,001,744	-
		32,312,568	**5,339,233**

	2023	2022
8.00 Other current assets		
Dividend receivable (Annexure-C)	20,811,495	5,035,616
Interest receivable on FDR	11,283,055	-
Interest receivable on bond	9,163,700	10,246,181
Receivable from ISTCL for sale of shares	4,801,191	5,801,191
	46,059,442	**21,082,988**
9.00 Unit capital		
Opening balance	3,671,799,700	3,495,893,200
Add: Unit sold during the year	417,716,400	361,502,100
	4,089,516,100	3,857,395,300
Less: Unit surrender by holder	(212,891,600)	(185,595,600)
Closing balance as on June 30	**3,876,624,500**	**3,671,799,700**

The unit capital represents 38,766,245 number of units of BDT 100 each.

	2023	2022
10.00 Unit premium reserve		
Opening balance	4,526,258,247	4,336,401,723
Add: Premium on sale of units during the year	456,536,761	396,057,211
	4,982,795,008	4,732,458,934
Less: Adjustment against surrender of units during the year	(229,433,043)	(206,200,687)
Closing balance as on June 30	**4,753,361,965**	**4,526,258,247**
11.00 Dividend equalization reserve		
Opening balance	9,415,784	9,415,784
Add: Transferred from retained earnings	180,584,216	-
Closing balance as on June 30	**190,000,000**	**9,415,784**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2023	**2022**
12.00 Retained earnings		
Opening balance	779,618,900	397,306,191
Add/(Less): Prior year error adjustment	78,750	-
Add: Net profit for the year	193,275,803	766,860,962
	972,973,453	1,164,167,153
Less: Transferred to dividend equalization fund	(180,584,216)	-
Less: Dividend paid for FY 2021-2022	(550,769,955)	(384,548,253)
Closing balance as on June 30	**241,619,282**	**779,618,900**
13.00 Unclaimed/ dividend payable		
Opening balance	26,883,182	23,429,325
Add: Addition for this year	550,769,955	384,548,253
	577,653,137	407,977,578
Less: Paid during the year	(545,748,974)	(381,094,396)
Closing balance as on June 30	**31,904,163**	**26,883,182**
13.1 Year wise breakup of unclaimed/ dividend payable as at 30 June 2023:		
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	213,708	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	557,722	558,014
Dividend payable for FY 2009-10	991,649	992,129
Dividend payable for FY 2010-11	997,868	999,065
Dividend payable for FY 2011-12	1,533,453	1,534,495
Dividend payable for FY 2012-13	216,358	218,253
Dividend payable for FY 2013-14	1,423,165	1,425,379
Dividend payable for FY 2014-15	1,673,453	1,675,800
Dividend payable for FY 2015-16	1,386,289	1,388,249
Dividend payable for FY 2016-17	3,071,754	3,074,881
Dividend payable for FY 2017-18	2,851,215	2,854,373
Dividend payable for FY 2018-19	4,165,015	4,280,968
Dividend payable for FY 2019-20	2,864,658	3,025,881
Dividend payable for FY 2020-21	3,451,248	4,035,838
Dividend payable for FY 2021-22	5,900,460	-
	31,904,163	**26,883,182**
14.00 Other liabilities		
Management fee payable to ICB AMCL	91,012,644	90,304,140
Trustee fee payable to SLIC	8,701,264	-
Custodian fee payable to ICB	8,722,686	8,379,608
Annual fee payable to BSEC	147,345	171,202
Un-adjusted amount of SIP	8,263	5,013
Commission payable to unit sales agents	1,324,172	1,283,455
Audit fee payable	57,500	661,250
CDBL fee payable	98,000	-
Payable for surrendered of unit certfificates	666,685	666,685
Others	-	903,042
	110,738,559	**102,374,395**
15.00 Net asset value per unit (at cost)		
Total assets (investment considered at cost price)	10,714,423,005	10,358,088,523
Less: Total liabilities	(142,642,722)	(129,257,577)
Net asset value (NAV)	**10,571,780,283**	**10,228,830,946**
Number of units	38,766,245	36,717,997
NAV per unit at cost	**272.71**	**278.58**

	Amount in Taka	
	2023	**2022**
16.00 Net asset value per unit (at market value)		
Total assets	9,204,248,469	9,116,350,208
Less: Total liabilities	(142,642,722)	(129,257,577)
Net asset value (NAV)	**9,061,605,747**	**8,987,092,631**
Number of units	38,766,245	36,717,997
NAV per unit at market value	**233.75**	**244.76**
17.00 Profit on sale of investments		
Profit on sale of investments	258,954,349	574,340,220
	258,954,349	**574,340,220**
(Details are given in Annexure B)		
18.00 Dividend income from investment in securities		
Dividend income from investment in securities	257,593,598	271,280,818
	257,593,598	**271,280,818**
(Details are given in Annexure C)		
19.00 Interest on bank deposits and bonds		
Interest on short term deposits	4,632,237	9,698,838
Interest on fixed deposits	40,305,367	28,545,764
Interest on listed bonds	15,212,941	10,851,066
Interest on non listed bonds	5,249,999	2,915,971
	65,400,544	**52,011,639**
20.00 Other operating expenses		
Printing and stationery	43,790	-
CDBL charges	370,362	914,388
Bank charges and excise duty	721,648	390,651
Advertisement & publicity expences	203,531	175,710
Printing and stationery	-	69,981
Others	-	66,896
IPO application expenses	14,000	32,000
Dividend distribution expenses	3,864	21,619
Postage and telegram	600	845
	1,357,795	**1,672,090**
21.00 Earnings per unit for the year		
Profit for the year	193,275,803	766,860,962
Number of units	38,766,245	36,717,997
Earnings per unit	**4.99**	**20.89**

N.B: Earnings per unit (EPU) has been decreased due to a reduction in income than the previous year.

22.00 Net operating cash flow per unit		
Net cash inflow/(outflow) from operating activities	444,178,485	827,864,672
Number of units	38,766,245	36,717,997
Net operating cash flow per unit	**11.46**	**22.55**

(N.B.: Net operating cash flow per share (NOCFPS) has been decreased due to increase of payment of expenses and decrease of capital gain than previous year.)

K.M. HASAN & CO. CHARTERED ACCOUNTANTS * DHAKA *

	Amount in Taka	
	2023	**2022**
23.00 Reconciliation between net profit to operating cash flow		
Net Profit before provision	461,712,024	777,677,388
Operating cash flow before changes in working capital	**461,712,024**	**777,677,388**
Changes in working capital:		
Decrease/(Increase) of other current assets	(25,976,453)	17,660,349
(Decrease)/Increase of current liabilities	8,442,914	32,526,935
	(17,533,540)	**50,187,284**
Net operating cash flows	**444,178,485**	**827,864,672**

24.00 Events after the reporting period

(a) The Board of Trustees in its meeting held on 31 July 2023 approved the financial statements of the Fund for the year ended 30 June 2023 and authorized the same for issue. The Board of Trustees also approved 10% cash dividend for the unit holders for the year 2022-23.

(b) Except above, no other significant event had occurred till date of signing the financial statements.

ICB Asset Management Company Ltd.
Asset Manager

Sandhani Life Insurance Co. Ltd.
Trustee

Place : Dhaka
Date: 31 July 2023

K.M. HASAN & CO.
CHARTERED ACCOUNTANTS
DHAKA

ICB AMCL UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
As on 30 June 2023

Annexure-A
Amount in Taka

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Investment
		Rate	Total	DSE	CSE	Average				
BANKS										
1 AB BANK LTD.	6,069,421	20.64	125,271,122.37	9.7	9.8	9.75	59,176,854.75	-66,094,267.62	-0.01	1.31
2 BANK ASIA LIMITED	4,675,423	20.39	95,328,542.81	20.2	20.5	20.35	95,144,858.05	-183,684.76	0	1
3 BRAC BANK LTD.	1,506,539	35.48	53,446,521.25	35.8	36	35.9	54,084,750.10	638,228.85	0	0.56
4 DHAKA BANK LTD.	4,558,000	12.43	56,655,877.23	12.5	12.6	12.55	57,202,900.00	547,022.77	0	0.59
5 DUTCH BANGLA BANK LIMITED	1,266,139	64.78	82,014,290.83	59.1	58.8	58.95	74,638,894.05	-7,375,396.78	0	0.86
6 EASTERN BANK LTD.	1,389,862	29.06	40,388,596.26	29.4	29.7	29.55	41,070,422.10	681,825.84	0	0.42
7 EXIM BANK OF BANGLADESH LTD.	1,600,000	12.82	20,517,340.53	10.4	10.5	10.45	16,720,000.00	-3,797,340.53	0	0.22
8 JAMUNA BANK LTD.	3,022,568	20.34	61,478,075.24	20.9	20.9	20.9	63,171,671.20	1,693,595.96	0	0.64
9 MERCANTILE BANK LIMITED	1,530,000	12.41	18,979,925.29	13.3	13.5	13.4	20,502,000.00	1,522,074.71	0	0.2
10 N C C BANK LTD.	5,506,338	12.5	68,804,629.62	13.1	13.3	13.2	72,683,661.60	3,879,031.98	0	0.72
11 NATIONAL BANK LTD.	4,395,700	9.03	39,675,091.69	8.3	8.4	8.35	36,704,095.00	-2,970,996.69	0	0.42
12 SOCIAL ISLAMI BANK LIMITED	882,000	12.88	11,356,367.01	11.7	11.9	11.8	10,407,600.00	-948,767.01	0	0.12
13 SOUTHEAST BANK LIMITED	1,287,881	13.52	17,415,257.34	13.3	13.4	13.35	17,193,211.35	-222,045.99	0	0.18
14 THE CITY BANK LTD.	1,802,759	22.4	40,380,521.64	21.4	21.6	21.5	38,759,318.50	-1,621,203.14	0	0.42
15 U.C.B.L.	1,712,320	13.6	23,290,158.40	12.4	12.5	12.45	21,318,384.00	-1,971,774.40	0	0.24
16 UTTARA BANK LTD.	370,500	15.55	5,762,046.74	22.4	22.1	22.25	8,243,625.00	2,481,578.26	0	0.06
Sector Total:	**41,575,450**		**760,764,364.25**				**687,022,245.70**	**-73,742,118.55**	**-9.69**	**7.98**
CEMENT										
17 CONFIDENCE CEMENT LTD.	84,411	102.9	8,685,676.31	89	90	89.5	7,554,784.50	-1,130,891.81	0	0.09
18 CROWN CEMENT PLC	1,442,862	86.84	125,299,606.30	74.4	74	74.2	107,060,360.40	-18,239,245.90	0	1.31
19 HEIDELBERG CEMENT BD. LTD.	416,827	449.57	187,394,004.99	266.5	260	263.25	109,729,707.75	-77,664,297.24	0	1.97
20 LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	89.2	141,337,172.58	69.5	69.5	69.5	110,126,225.00	-31,210,947.58	0	1.48
21 MEGHNA CEMENT MILLS LTD.	585,485	93.75	54,888,360.15	71.6	74	72.8	42,623,308.00	-12,265,052.15	0	0.58
22 PREMIER CEMENT MILLS LIMITED	1,021,406	76.46	78,099,899.27	56.7	56.6	56.65	57,862,649.90	-20,237,249.37	0	0.82
Sector Total:	**5,135,541**		**595,704,719.60**				**434,957,035.55**	**-160,747,684.05**	**-26.98**	**6.25**
CERAMIC INDUSTRY										
23 BENGAL FINE CERAMICS LTD.	10,850	98.99	1,074,044.24	-	-	-	-	-1,074,044.24	-0.01	0.01
24 RAK CERAMICS(BANGLADESH) LTD.	3,806,068	51.05	194,292,173.25	42.9	42.8	42.85	163,090,013.80	-31,202,159.45	0	2.04
Sector Total:	**3,816,918**		**195,366,217.49**				**163,090,013.80**	**-32,276,203.69**	**-16.52**	**2.05**
CORPORATE BOND										
25 AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,895.00	4,600.00	4,747.50	35,050,792.50	-1,864,207.50	0	0.39
26 APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,003	5,040.01	10,095,147.35	5,500.00	5,100.00	5,300.00	10,615,900.00	520,752.65	0	0.11
27 IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	5,000.00	4,900.00	4,950.00	29,630,700.00	-299,300.00	0	0.31
28 IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	1,053.00	1,065.00	1,059.00	148,260,000.00	13,303,107.28	0	1.42
Sector Total:	**155,372**		**211,897,040.07**				**223,557,393**	**11,660,352.43**	**5.5**	**2.22**
ENGINEERING										
29 AFTAB AUTOMOBILES LTD.	2,574,062	76.72	197,481,008.67	27.5	26.6	27.05	69,628,377.10	-127,852,631.57	-0.01	2.07
30 APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	8.2	8.3	8.25	6,373,125.00	-5,922,518.55	0	0.13
31 ATLAS(BANGLADESHD) LTD.	374,999	152.56	57,210,172.10	104.2	-	104.2	39,074,947.90	-18,135,224.20	0	0.6
32 BANGLADESH STEEL RE-ROLLING MILLS LIMITE	634,918	104.6	66,414,955.86	90	90.6	90.3	57,333,095.40	-9,081,860.46	0	0.7
33 BBS CABLES LTD.	386,387	51.91	20,056,159.95	49.9	49.9	49.9	19,280,711.30	-775,448.65	0	0.21
34 BENGAL WINDSOR THERMOPLASTICS	2,007,500	45.6	91,533,031.76	26.9	27	26.95	54,102,125.00	-37,430,906.76	0	0.96
35 BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	63.9	65	64.45	113,878,316.25	-51,666,606.25	0	1.74
36 EASTERN CABLES LTD.	500	60.79	30,392.71	200.2	202.8	201.5	100,750.00	70,357.29	0.02	0
37 GOLDEN SON LTD.	909,120	23.96	21,783,421.20	18.2	18.2	18.2	16,545,984.00	-5,237,437.20	0	0.23
38 GPH ISPAT LTD.	773,406	49.03	37,921,248.36	44.8	45.2	45	34,803,270.00	-3,117,978.36	0	0.4
39 IFAD AUTOS LIMITED	286,828	49.35	14,153,938.16	44.1	43.9	44	12,620,432.00	-1,533,506.16	0	0.15
40 NATIONAL POLYMER LIMITED	78,849	46.83	3,692,842.17	51	51.6	51.3	4,044,953.70	352,111.53	0	0.04
41 NAVANA CNG LIMITED	729,750	68.06	49,663,147.95	26.9	27.1	27	19,703,250.00	-29,959,897.95	-0.01	0.52
42 OIMEX ELECTRODE LIMITED	862,949	27.12	23,406,156.79	25.6	25.4	25.5	22,005,199.50	-1,400,957.29	0	0.25
43 RUNNER AUTO MOBILES	828,188	55.24	45,747,260.40	48.4	48.4	48.4	40,084,299.20	-5,662,961.20	0	0.48
44 S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	33.3	34	33.65	114,467,238.65	-38,105,706.55	0	1.6
45 SINGER BANGLADESH LTD.	429,541	177.38	76,190,931.67	151.9	151.8	151.85	65,225,800.85	-10,965,130.82	0	0.8
46 WALTON HI-TECH INDUSTRIES LIMITED	3,000	1,050.32	3,150,957.75	1,047.7	1,044.80	1,046.25	3,138,750.00	-12,207.75	0	0.03
Sector Total:	**16,821,123**		**1,038,849,136.75**				**692,410,625.85**	**-346,438,510.90**	**-33.35**	**10.9**
FINANCE AND LEASING										
47 BANGLADESH INDS. FINANCE CO.	1,200,000	19.34	23,211,926.92	9.5	9.5	9.5	11,400,000.00	-11,811,926.92	-0.01	0.24
48 DELTA BRAC HOUSING CORPORATION	2,151,461	70.2	151,039,654.89	56.7	57	56.85	122,310,557.85	-28,729,097.04	0	1.58
49 FAREAST FINANCE & INVESTMENT CO. LTD.	925,939	10.53	9,754,005.87	5.9	6	5.95	5,509,337.05	-4,244,668.82	0	0.1
50 FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	5.4	5.5	5.45	10,872,750.00	-16,419,979.98	-0.01	0.29
51 FIRST FINANCE LIMITED.	2,214,274	17.56	38,884,098.32	5.5	5.6	5.55	12,289,220.70	-26,594,877.62	-0.01	0.41
52 IDLC FINANCE LIMITED	1,775,962	55.16	97,961,310.72	46.5	46.6	46.55	82,671,031.10	-15,290,279.62	0	1.03
53 INTL. LEASING & FIN. SERVICES	3,937,500	12.31	48,485,607.09	5.6	5.6	5.6	22,050,000.00	-26,435,607.09	-0.01	0.51
54 MIDAS FINANCING LIMITED	115	0	0.05	11.8	12	11.9	1,368.50	1,368.45	273.69	0
55 NATIONAL HOUSING FIN. & INV.	97,812	41.91	4,099,424.12	43.7	43.9	43.8	4,284,165.60	184,741.48	0	0.04
56 PEOPLES LEASING & FIN. SERVICE	2,300,000	10.56	24,279,602.12	0	0	0	0	-24,279,602.12	-0.01	0.25
57 PREMIER LEASING & FINANCE LTD.	6,615,000	15.8	104,538,282.05	6.8	7.1	6.95	45,974,250.00	-58,564,032.05	-0.01	1.1
58 PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	11.5	11.5	11.5	2,909,419.50	-9,229,069.76	-0.01	0.13
59 UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	9.7	9.6	9.65	30,640,911.60	-18,850,976.32	0	0.52
60 UTTARA FINANCE & INVEST. LTD	1,293,578	61.95	80,138,108.54	33.8	35.3	34.55	44,693,119.90	-35,444,988.64	0	0.84
Sector Total:	**27,934,858**		**671,315,127.85**				**395,606,131.80**	**-275,708,996.1**	**-41.07**	**7.04**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Investment
		Rate	Total	DSE	CSE	Average				
FOOD AND ALLIED PRODUCT										
61 BATBC	827,470	459.9	380,556,659.65	518.7	519.1	518.9	429,374,183.00	48,817,523.35	0	3.99
62 FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0	0	0	0	-20,629.65	-0.01	0
63 GOLDEN HARVEST AGRO IND. LTD.	3,000,000	23.76	71,287,101.09	17.5	17.5	17.5	52,500,000.00	-18,787,101.09	0	0.75
64 NTC	20,645	637.08	13,152,448.06	434.7	449.1	441.9	9,123,025.50	-4,029,422.56	0	0.14
65 OLYMPIC INDUSTRIES LTD.	854,425	210.56	179,903,540.73	153.6	153.8	153.7	131,325,122.50	-48,578,418.23	0	1.89
66 UNILEVER CONSUMER CARE LIMITED	171,372	1,649.83	282,733,938.25	2,089.60	0	2,089.60	358,098,931.20	75,364,992.95	0	2.97
67 ZEAL BANGLA SUGAR MILL	1,100	17.69	19,456.22	132.3	0	132.3	145,530.00	126,073.78	0.06	0
Sector Total:	**4,878,012**		**927,673,773.65**				**980,566,792.20**	**52,893,018.6**	**5.7**	**9.73**
FUEL AND POWER										
68 ASSOCIATED OXYGEN LIMITED	200,000	33.01	6,601,502.60	36.5	36.8	36.65	7,330,000.00	728,497.40	0	0.07
69 BARAKA POWER LIMITED.	1,746,892	30.96	54,083,882.34	21.3	21.4	21.35	37,296,144.20	-16,787,738.14	0	0.57
70 DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309	50.47	97,934,239.01	36.6	37.7	37.15	72,082,479.35	-25,851,759.66	0	1.03
71 DOREEN POWER GENERATIONS AND SYSTEMS LTD	866,407	70.5	61,081,607.07	61	60.8	60.9	52,764,186.30	-8,317,420.77	0	0.64
72 ENERGYPAC POWER GENERATION LIMITED	724,500	41.9	30,360,000.00	35.2	35.2	35.2	25,502,400.00	-4,857,600.00	0	0.32
73 JAMUNA OIL COMPANY LTD.	780,005	188.08	146,705,869.83	179.9	177.1	178.5	139,230,892.50	-7,474,977.33	0	1.54
74 KHULNA POWER COMPANY LTD.	1,000,000	47	47,003,272.33	26.6	26.8	26.7	26,700,000.00	-20,303,272.33	0	0.49
75 LINDE BANGLADESH LIMITED	73,126	1,288.87	94,249,923.24	1,397.70	1,418.70	1,408.20	102,976,033.20	8,726,109.96	0	0.99
76 LUB-RREF (BANGLADESH) LIMITED	398,000	31.68	12,608,242.00	35.1	35.6	35.35	14,069,300.00	1,461,058.00	0	0.13
77 MEGHNA PETROLEUM LTD.	764,927	203.33	155,529,275.02	203.2	204.3	203.75	155,853,876.25	324,601.23	0	1.63
78 MJL BANGLADESH LIMITED	1,246,248	100.72	125,524,022.09	86.7	85.9	86.3	107,551,202.40	-17,972,819.69	0	1.32
79 PADMA OIL COMPANY.	74,702	211.24	15,780,260.69	209.2	208.7	208.95	15,608,982.90	-171,277.79	0	0.17
80 POWER GRID CO. OF BANGLADESH LTD.	1,027,705	51.53	52,953,532.11	52.4	52.7	52.55	54,005,897.75	1,052,365.64	0	0.56
81 SHAHJIBAZAR POWER CO. LTD.	110,153	93.77	10,329,497.69	65.5	67.1	66.3	7,303,143.90	-3,026,353.79	0	0.11
82 SUMMIT POWER LTD.	6,121,603	43.29	264,978,180.38	34	34.1	34.05	208,440,582.15	-56,537,598.23	0	2.78
83 TITAS GAS TRANSMISSION & D.C.L	2,560,000	79.49	203,498,340.51	40.9	41.3	41.1	105,216,000.00	-98,282,340.51	0	2.13
84 UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	178,368	273.38	48,762,647.92	233.7	234.2	233.95	41,729,193.60	-7,033,454.32	0	0.51
Sector Total:	**19,812,945**		**1,427,984,294.83**				**1,173,660,314.50**	**-254,323,980.33**	**-17.81**	**15**
FUNDS										
85 AIBL 1st ISLAMIC MUTUAL FUND	2,500,000	9.65	24,117,979.78	7.3	7.6	7.45	18,625,000.00	-5,492,979.78	0	0.25
86 DBH FIRST MUTUAL FUND	1,564,853	8.2	12,830,409.95	6.9	7.1	7	10,953,971.00	-1,876,438.95	0	0.13
87 EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	6.5	6.6	6.55	23,580,000.00	131,357.30	0	0.25
88 GRAMEEN ONE : SCHEME TWO	2,444,824	15.86	38,777,279.37	15.2	15.1	15.15	37,039,083.60	-1,738,195.77	0	0.41
89 ICB AMCL SONALI BANK 1ST MF	2,942,222	9.2	27,079,764.50	7.8	7.8	7.8	22,949,331.60	-4,130,432.90	0	0.28
90 ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	6.5	6.7	6.6	7,197,300.00	-1,753,692.15	0	0.09
91 L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	6.4	6.5	6.45	31,272,689.55	-11,934,278.99	0	0.45
92 MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	6.6	6.6	6.6	34,980,000.00	-9,876,795.82	0	0.47
93 NCCBL MUTUAL FUND-1	1,716,073	8.63	14,806,507.47	6.8	6.9	6.85	11,755,100.05	-3,051,407.42	0	0.16
94 PRIME BANK 1ST ICB AMCL M FUND	553,485	8.46	4,684,690.75	7.7	7.8	7.75	4,289,508.75	-395,182.00	0	0.05
95 VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428.17	7.3	7.5	7.4	17,977,108.60	-3,290,319.57	0	0.22
96 VANGUARD AML RUPALI BANK BALANCED FUND	328,467	9.15	3,005,338.60	7.4	6.9	7.15	2,348,539.05	-656,799.55	0	0.03
Sector Total:	**29,318,242**		**267,032,797.80**				**222,967,632.20**	**-44,065,165.60**	**-16.5**	**2.8**
INSURANCE	325,850	49.67	16,183,571.59	41.80	-	41.80	13,620,530.00	-2,563,041.59	0.00	0.17
98 ASIA PACIFIC GENERAL INSURANCE	446,866	66.35	29,650,246.32	48.8	48.8	48.8	21,807,060.80	-7,843,185.52	0	0.31
99 CENTRAL INSURANCE CO.LTD.	206,125	45.6	9,399,272.79	36.9	36.2	36.55	7,533,868.75	-1,865,404.04	0	0.1
100 CRYSTAL INSURANCE COMPANY	244,600	48.15	11,776,747.36	46.5	45.2	45.85	11,214,910.00	-561,837.36	0	0.12
101 DELTA LIFE INSURANCE CO.LTD.	381,758	134.86	51,482,674.53	146.90	145.10	146.00	55,736,668.00	4,253,993.47	0.00	0.54
102 EASTERN INSURANCE CO.LTD.	56,022	47.12	2,639,618.73	50.5	50	50.25	2,815,105.50	175,486.77	0	0.03
103 FAREAST ISLAMI LIFE INSURANCE	268,591	76.69	20,599,030.40	76.2	82.8	79.5	21,352,984.50	753,954.10	0	0.22
104 GREEN DELTA INSURANCE	2,449,033	107.55	263,401,540.95	66.9	66.3	66.6	163,105,597.80	-100,295,943.15	0	2.76
105 ISLAMI COMMERCIAL INSURANCE	692	10	6,920.00	35.4	35.2	35.3	24,427.60	17,507.60	0.03	0
106 MERCHANTILE INSURANCE CO. LTD.	510,464	51.15	26,110,560.76	31.00	31.00	31.00	15,824,384.00	-10,286,176.76	0.00	0.27
107 NITOL INSURANCE COMPANY LTD.	1,544,805	47.83	73,887,410.69	39.8	37.2	38.5	59,474,992.50	-14,412,418.19	0	0.77
108 PEOPLES INSURANCE CO. LTD.	863,453	43.1	37,213,149.18	32.6	34.7	33.65	29,055,193.45	-8,157,955.73	0	0.39
109 PIONEER INSURANCE COMPANY LTD	436,893	81.79	35,734,884.91	72	73	72.5	31,674,742.50	-4,060,142.41	0	0.37
110 POPULAR LIFE INSURANCE CO. LTD	98,164	70.84	6,953,500.52	82.2	81.2	81.7	8,019,998.80	1,066,498.28	0	0.07
111 PRAGATI INSURANCE LTD.	982,196	80.39	78,960,151.49	61.7	58.2	59.95	58,882,650.20	-20,077,501.29	0	0.83
112 REPUBLIC INSURANCE COMPANY LTD.	200,000	31.73	6,345,821.22	33.9	32.5	33.2	6,640,000.00	294,178.78	0	0.07
Sector Total:	**9,015,512**		**670,345,101.44**				**506,783,114.40**	**-163,561,987.04**	**-24.4**	**7.03**
IT										
113 AAMRA TECHNOLOGIES LTD.	540,877	36.02	19,481,593.00	36.6	36.8	36.7	19,850,185.90	368,592.90	0	0.2
114 INFORMATION TECHNOLOGY CONSULTANTS LTD	221,463	36.59	8,104,278.66	43.1	42.8	42.95	9,511,835.85	1,407,557.19	0	0.08
Sector Total:	**762,340**		**27,585,871.66**				**29,362,021.75**	**1,776,150.09**	**6.44**	**0.29**
MISCELLANEOUS										
115 BERGER PAINTS BANGLADESH LTD.	31,785	1,146.16	36,430,538.90	1,793.90	1,800.00	1,796.95	57,116,055.75	20,685,516.85	0.01	0.38
116 BEXIMCO LIMITED(SHARE)	372,354	122.47	45,603,159.79	115.6	115.7	115.65	43,062,837.25	-2,540,322.54	0	0.48
117 BSC	218,440	126.19	27,564,147.29	126.4	125.9	126.15	27,556,206.00	-7,941.29	0	0.29
118 JMI HOSPITAL REQUISITE MANUFACTURING LIMITI	99,840	77.57	7,744,316.96	79.8	79.5	79.65	7,952,256.00	207,939.04	0	0.08
119 ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	-	-	-	0	-39,209.36	-0.01	0
Sector Total:	**732,919**		**117,381,372.30**				**135,687,355.00**	**18,305,982.70**	**15.6**	**1.23**
PHARMACEUTICALS AND CHEMICAL		157.06	49,327,807.18	156.20	156.30	156.25	49,073,750.00	-254,057.18	0.00	0.52
121 ACI LIMITED	1,061,160	276.62	293,534,593.92	260.2	261.2	260.7	276,644,412.00	-16,890,181.92	0	3.08
122 BEXIMCO PHARMACEUTICALS LTD.	118,601	146.57	17,382,813.53	146.2	145.7	145.95	17,309,815.95	-72,997.58	0	0.18
123 KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	6.4	6.5	6.45	7,095,000.00	-4,841,538.25	0	0.13
124 MARICO BANGLADESH LIMITED	5,479	1,261.98	6,914,372.24	2,421.5	2,380.00	2,400.75	13,153,709.25	6,239,337.01	0.01	0.07
125 ORION PHARMA LIMITED	59,247	84.78	5,023,131.27	79.6	79.6	79.6	4,716,061.20	-307,070.07	0	0.05
126 RENATA (BD) LTD.	6,996	1,220.95	8,541,733.19	1,217.9	-	1,217.90	8,520,428.40	-21,304.79	0	0.09
127 SQUARE PHARMACEUTICALS LTD.	2,874,760	222.23	638,861,845.89	209.8	210.2	210	603,699,600.00	-35,162,245.89	0	6.7
128 THE ACME LABORATORIES LTD.	2,386,829	98.37	234,789,615.35	86	86.3	86.15	205,625,318.35	-29,164,297.00	0	2.46
129 THE IBN SINA PHARMA. LTD.	303,402	277.95	84,331,412.81	286.6	281.4	284	86,166,168.00	1,834,755.19	0	0.88
130 THERAPEUTICS (BD) LTD.	460	435.44	200,301.71	-	-	-	0	-200,301.71	-0.01	0
Sector Total:	**8,231,006**		**1,350,844,165.34**				**1,272,004,263.15**	**-78,839,902.19**	**-5.84**	**14.2**
SERVICES										
131 SUMMIT ALLIANCE PORT LIMITED	1,357,753	50.54	68,621,387.61	28.8	28.9	28.85	39,171,174.05	-29,450,213.56	0	0.72
Sector Total:	**1,357,753**		**68,621,387.61**				**39,171,174.05**	**-29,450,213.56**	**-42.92**	**0.72**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS * DHAKA *

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Investment
		Rate	Total	DSE	CSE	Average				
TANNARY INDUSTRIES										
132 APEX FOOTWEAR LIMITED	26,054	273.95	7,137,508.91	314.4	311.9	313.15	8,158,810.10	1,021,301.19	0	0.07
133 APEX TANNERY LTD.	372,276	132.12	49,183,536.89	117.8	118	117.9	43,891,340.40	-5,292,196.49	0	0.52
134 BATA SHOES (BD) LTD.	133,908	1,095.29	146,668,031.84	1,016.80	988	1,002.40	134,229,379.20	-12,438,652.64	0	1.54
Sector Total:	**532,238**		**202,989,077.64**				**186,279,529.70**	**-16,709,547.94**	**-8.23**	**2.13**
TELECOMMUNICATION										
135 BANGLADESH SUBMARINE CABLE CO.	1,148,000	175.54	201,520,953.24	218.9	217.2	218.05	250,321,400.00	48,800,446.76	0	2.11
136 GRAMEEN PHONE LTD.	784,689	289.68	227,311,804.64	286.6	288	287.3	225,441,149.70	-1,870,654.94	0	2.38
Sector Total:	**1,932,689**		**428,832,757.88**				**475,762,549.70**	**46,929,791.82**	**10.94**	**4.5**
TEXTILES										
137 APEX SPINNING & KNITTING	3,467	131.33	455,332.03	140.3	142.5	141.4	490,233.80	34,901.77	0	0
138 ARGON DENIMS LIMITED	1,314,057	20.6	27,071,504.54	18.9	18.8	18.85	24,769,974.45	-2,301,530.09	0	0.28
139 BD.DYEING & FINISHING IND	18,120	46.6	844,325.08	-	-	-	-	-844,325.08	-0.01	0.01
140 C & A TEXTILES LIMITED	616,210	11.05	6,809,139.58	11.4	11.2	11.3	6,963,173.00	154,033.42	0	0.07
141 DANDY DYEING LTD.	100	25.06	2,506.07	-	-	-	-	-2,506.07	-0.01	0
142 DYNAMIC TEXTILE LTD.	6,820	23.47	160,071.55	-	-	-	-	-160,071.55	-0.01	0
143 ENVOY TEXTILES LTD.	203,117	45.67	9,277,095.46	43.9	44.6	44.25	8,987,927.25	-289,168.21	0	0.1
144 ESQUIRE KNIT COMPOSITE LTD.	596,750	36.19	21,595,731.77	34.5	34.8	34.65	20,677,387.50	-918,344.27	0	0.23
145 EVINCE TEXTILES LTD.	2,699,812	16.93	45,718,314.17	10.4	10.4	10.4	28,078,044.80	-17,640,269.37	0	0.48
146 FAMILYTEX (BD) LTD.	4,299,750	9.85	42,372,874.58	4.9	4.7	4.8	20,638,800.00	-21,734,074.58	-0.01	0.44
147 HAMID FABRICS LIMITED	356,416	23.63	8,420,332.49	18.6	18.5	18.55	6,611,516.80	-1,808,815.69	0	0.09
148 HWA WELL TEXTILES (BD) LIMITED	93,524	45.46	4,251,889.60	59.3	56.3	57.8	5,405,687.20	1,153,797.60	0	0.04
149 MALEK SPINNING MILLS LTD.	154,697	26.4	4,084,049.49	27.1	27.2	27.15	4,200,023.55	115,974.06	0	0.04
150 METRO SPINNING LIMITED	33	6.14	202.56	38.4	38.7	38.55	1,272.15	1,069.59	0.05	0
151 QUEEN SOUTH TEXTILE MILLS LTD.	104,000	21.05	2,189,460.08	23.3	23.4	23.35	2,428,400.00	238,939.92	0	0.02
152 R. N. SPINNING MILLS LIMITED	3,920,400	20.01	78,458,753.83	6.2	6.4	6.3	24,698,520.00	-53,760,233.83	-0.01	0.82
153 SQUARE TEXTILE MILLS LTD.	3,329,999	58.66	195,338,020.99	67.5	67.5	67.5	224,774,983.13	29,436,962.14	0	2.05
154 TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	9.9	10.6	10.25	11,884,875.00	-18,204,596.32	-0.01	0.32
155 ZAHEEN SPINNING LIMITED	941,126	19.47	18,322,801.57	11.4	11.3	11.35	10,681,780.10	-7,641,021.47	0	0.19
Sector Total:	**19,817,898**		**495,461,876.76**				**401,292,598.73**	**-94,169,278.04**	**-19.01**	**5.2**
TRAVEL AND LEISURE										
156 UNIQUE HOTEL & RESORTS LIMITED	595,752	69.98	41,691,412.06	72.3	72.3	72.3	43,072,869.60	1,381,457.54	0	0.44
157 UNITED AIRWAYS (BD) LIMITED	2,697,206	13.07	35,249,213.35	-	-	-	0	-35,249,213.35	-0.01	0.37
Sector Total:	**3,292,958**		**76,940,625.41**				**43,072,869.60**	**-33,867,755.81**	**-44.02**	**0.81**
Listed Securities:	**195,123,774**	**589,708.33**			**8,063,253,660.17**			**-1,472,336,048.16**		**100**

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Uni	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	CAPM UNIT FUND	89,000	10,016,950.00	122.04	10,861,560.00	844,610.00	0
2	Eighth ICB Unit Fund	246,640	2,787,032.00	10.3	2,540,392.00	-246,640.00	0
3	Fifth ICB Unit Fund	460,000	5,106,000.00	10.5	4,830,000.00	-276,000.00	0
4	Fourth ICB Unit Fund	2,995,000	34,442,500.00	10.2	30,549,000.00	-3,893,500.00	0
5	VIPB SEBL 1st Unit Fund	1,145,600	7,407,177.02	9.73	11,146,688.00	3,739,511.00	0.01
6	Second ICB Unit Fund	703,387	8,721,998.80	11.7	8,229,627.90	-492,371.00	0
7	Seventh ICB Unit Fund	2,370,000	28,203,000.00	11.4	27,018,000.00	-1,185,000.00	0
8	Third ICB Unit Fund	880,000	10,736,000.00	11	9,680,000.00	-1,056,000.00	0
9	Grameen Bank-AIMS First Unit Fund	500,000	5,000,000.00	10.5	5,250,000.00	250,000.00	0
10	HFAML-Shariah Unit Fund	1,000,000	10,000,000.00	9.66	9,660,000.00	-340,000.00	0
11	IDLC GROWTH FUND	1,000,000	10,000,000.00	11.51	11,510,000.00	1,510,000.00	0
12	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	11.82	5,910,000.00	910,000.00	0
13	SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000.00	13.36	13,360,000.00	1,960,000.00	0
14	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	8.92	892,000.00	-108,000.00	0
15	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	0	0	(30,012,500)	0
16	ICB AMCL Second NRB Unit Fund	4,988,060	61,548,203.90	10.1	50,379,406.00	-11,168,798.00	0
		20,427,687	**241,381,361.72**		**201,816,673.90**	**(39,564,688.00)**	
C. NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT WISE)							
1	Ashuganj Power Station Compnay Limited	7,500	37,500,000.00	5,230.16	39,226,200.00	1,726,200.00	-
		7,500	**37,500,000.00**		**39,226,200.00**	**1,726,200.00**	
D.PREFERENCE SHARE							
1	BANGLADESH DEVELOPMENT COMPANY	239,000	23,900,000.00	100	23,900,000.00	-	-
		239,000	**23,900,000.00**		**23,900,000.00**		
Total Non Listed Securities		**20,674,187**	**302,781,361.72**		**290,520,873.90**	**(12,260,488)**	
Total Listed Securities:		**195,123,774**	**9,535,589,708.33**		**8,063,253,660**	**-1,472,336,048.16**	
Grand Total:		**215,797,961**	**9,838,371,070**		**8,328,196,534.07**	**-1,510,174,535.98**	

* Due to closure of office of UFS for embezzeled of Fund the entire investment has become bad and irrecoverable thus fully provided for.

K.M. HASAN & CO.
CHARTERED ACCOUNTANTS
DHAKA

ICB AMCL UNIT FUND
STATEMENT OF PROFIT ON SALE OF INVESTMENT
For the year ended 30 June 2023

Annexure-B
Amount in Taka

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	AL ARAFA ISLAMI BANK LTD.	400,000	23.99	18.81	9,596,710.70	2,071,030.70
2	DHAKA BANK LTD.	500,000	13.97	13.18	6,982,500.00	394,600.00
3	ISLAMI BANK LTD.	1,500,000	32.85	30.48	49,271,623.23	3,549,778.23
4	JAMUNA BANK LTD.	189,018	22.49	22.02	4,251,112.79	88,936.43
5	MERCANTILE BANK LIMITED	285,000	13.87	12.65	3,951,596.25	345,405.75
6	N C C BANK LTD.	59,868	13.87	13.65	830,084.79	12,802.77
7	PRIME BANK LIMITED	300,000	19.06	17.88	5,718,604.86	353,873.12
8	UTTARA BANK LTD.	31,100	23.24	17.73	722,818.43	171,434.09
Sub Total:		**3,264,986**			**81,325,051.05**	**6,987,861.09**
ENGINEERING						
9	BBS CABLES LTD.	741,249	58.55	56.69	43,401,717.75	1,376,867.45
10	GPH ISPAT LTD.	418,247	53.74	51.73	22,475,661.21	840,496.74
11	NATIONAL POLYMER LIMITED	318,115	57.16	54.37	18,183,060.22	887,870.56
12	OIMEX ELECTRODE LIMITED	30,570	27.80	27.12	849,716.39	20,551.00
Sub Total:		**1,508,181**			**84,910,155.57**	**3,125,785.75**
FINANCE AND LEASING						
13	MIDAS FINANCING LIMITED	11,539	13.27	0.00	153,085.03	153,075.80
14	NATIONAL HOUSING FIN. & INV.	60,000	43.68	41.91	2,620,931.25	106,259.25
Sub Total:		**71,539**			**2,774,016.28**	**259,335.05**
FOOD AND ALLIED PRODUCTS						
15	EMERALD OIL INDUSTRIES LTD.	96,639	64.97	36.59	6,278,786.79	2,742,640.15
16	NTC	50,424	688.80	626.61	34,731,914.89	3,135,552.07
17	UNILEVER CONSUMER CARE LIMITED	24,130	2,324.64	1,687.05	56,093,533.61	15,385,112.80
Sub Total:		**171,193**			**97,104,235.29**	**21,263,305.02**
FUEL AND POWER						
18	LUB-RREF (BANGLADESH) LIMITED	269,600	38.18	31.68	10,293,262.35	1,752,603.95
19	POWER GRID CO. OF BANGLADESH LTD.	654,236	55.42	51.53	36,260,241.70	2,550,077.56
20	SHAHJIBAZAR POWER CO. LTD.	173,398	100.24	97.52	17,381,292.67	470,746.05
Sub Total:		**1,097,234**			**63,934,796.72**	**4,773,427.56**
INSURANCE						
21	CHARTERED LIFE INSURANCE COMPANY LIMITED	7,005	62.24	10.00	436,004.76	365,954.76
22	CRYSTAL INSURANCE COMPANY LIMITED	81,689	51.94	48.15	4,242,526.20	309,445.92
23	DELTA LIFE INSURANCE CO.LTD.	901,837	149.85	120.20	135,140,762.95	26,737,139.80
24	EASTERN INSURANCE CO.LTD.	43,978	54.80	47.12	2,409,787.24	337,653.83
25	EASTLAND INSURANCE CO.LTD.	35,700	27.43	24.38	979,383.41	109,092.38
26	FAREAST ISLAMI LIFE INSURANCE	246,617	85.66	77.38	21,124,339.90	2,040,564.78
27	ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	6,922	39.37	10.00	272,505.23	203,285.23
28	MEGHNA INSURANCE COMPANY LID	7,312	44.89	10.00	328,217.40	255,097.40
29	POPULAR LIFE INSURANCE CO. LTD	10,000	93.77	70.84	937,650.00	229,295.00
30	PRIME ISLAMI LIFE INSURANCE LTD.	184,299	61.48	56.82	11,330,822.36	859,530.29
31	PURABI GENERAL INSURANCE CO.LD	35,081	29.23	27.02	1,025,303.62	77,260.64
32	RELIANCE INSURANCE CO. LTD	25,000	59.75	23.34	1,493,756.25	910,253.75
33	REPUBLIC INSURANCE COMPANY LTD.	53,227	35.02	31.73	1,864,095.78	175,250.97
34	Trust Islami Life insurance limited	6,182	79.00	10.00	488,390.36	426,570.36
Sub Total:		**1,644,849**			**182,073,545.46**	**33,036,395.11**
IT						
35	AAMRA NETWORKS LIMITED	663,554	52.56	48.74	34,874,649.17	2,530,597.96
36	AAMRA TECHNOLOGIES LTD.	368,093	35.15	31.60	12,940,149.94	1,310,134.58
37	INFORMATION TECHNOLOGY CONSULTANTS LTD.	2,663,259	40.92	37.69	108,991,414.85	8,608,834.56
Sub Total:		**3,694,906**			**156,806,213.96**	**12,449,567.10**
MISCELLANEOUS						
38	BERGER PAINTS BANGLADESH LTD.	9,477	1,728.87	1,146.16	16,384,539.10	5,522,427.22
39	BEXIMCO LIMITED(SHARE)	306,087	136.30	122.47	41,719,797.90	4,232,619.01
40	BSC	117,133	137.21	126.19	16,071,344.94	1,290,757.35
41	JMI HOSPITAL REQUISITE MANUFACTURING LIMITED	26,442	81.71	77.57	2,160,512.58	109,478.03
Sub Total:		**459,139**			**76,336,194.52**	**11,155,281.61**
PHARMACEUTICALS AND CHEMICAL						
42	ACI FORMULATION LIMITED	235,797	173.98	157.73	41,023,946.91	3,831,424.29
43	BEXIMCO PHARMACEUTICALS LTD.	1,528,270	149.56	92.54	228,567,886.77	87,147,954.05
44	BEXIMCO SYNTHETICS(SHARE)	809,872	10.00	11.34	8,098,720.00	(1,087,010.20)
45	ORION PHARMA LIMITED	16,590	93.04	84.78	1,543,478.63	136,930.32
46	RENATA (BD) LTD.	92,154	1,214.86	841.40	111,953,770.71	34,415,450.40
47	THE ACME LABORATORIES LTD.	363,941	104.69	98.40	38,100,644.46	2,289,967.78
48	THE IBN SINA PHARMA. LTD.	153,755	289.23	269.70	44,470,169.94	3,001,748.39
Sub Total:		**3,200,379**			**473,758,617.42**	**129,736,465.03**
SERVICES						
49	EASTERN HOUSING LIMITED(SHARE)	161,571	56.59	53.78	9,142,508.84	452,986.76
Sub Total:		**161,571**			**9,142,508.84**	**452,986.76**
TANNARY INDUSTRIES						
50	APEX FOOTWEAR LIMITED	230,973	318.56	268.30	73,579,124.16	11,608,301.45
51	APEX TANNERY LTD.	4,703	144.38	135.12	679,025.68	43,573.72
Sub Total:		**235,676**			**74,258,149.84**	**11,651,875.17**

K.M. HASAN & CO.
CHARTERED ACCOUNTANTS
DHAKA

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
TELECOMMUNICATION						
52	BANGLADESH SUBMARINE CABLE CO.	118,298	226.65	169.04	26,812,555.92	6,815,130.77
Sub Total:		**118,298**			**26,812,555.92**	**6,815,130.77**
TEXTILES						
53	ARGON DENIMS LIMITED	156,201	20.92	20.60	3,267,479.83	49,504.93
54	ENVOY TEXTILES LTD.	149,199	47.69	41.54	7,115,020.87	916,690.30
55	ESQUIRE KNIT COMPOSITE LTD.	163,848	39.63	35.39	6,493,321.61	694,101.88
56	FAR EAST KNITTING & DYEING INDUSTRIES LT	100,000	20.95	20.15	2,094,750.00	79,500.00
57	HWA WELL TEXTILES (BD) LIMITED	168,975	57.59	45.40	9,731,679.82	2,059,519.72
58	MALEK SPINNING MILLS LTD.	398,983	34.34	27.50	13,700,982.00	2,727,193.97
59	NURANI DYEING & SWEATER LTD.	7,414	6.68	0.00	49,549.62	49,546.65
60	QUEEN SOUTH TEXTILE MILLS LTD.	233,701	25.04	22.78	5,852,382.27	528,332.94
61	SIMTEX INDUSTRIES LIMITED	200,000	21.20	20.81	4,239,375.00	76,775.00
62	SQUARE TEXTILE MILLS LTD.	287,873	70.46	56.39	20,284,968.39	4,051,119.02
Sub Total:		**1,866,194**			**72,829,509.41**	**11,232,284.41**
TRAVEL AND LEISURE						
63	UNIQUE HOTEL & RESORTS LIMITED	934,439	78.15	71.71	73,023,131.34	6,014,678.93
Sub Total:		**934,439**			**73,023,131.34**	**6,014,678.93**
Grand Total:		**18,428,584.00**			**1,475,088,681.62**	**258,954,349.36**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

ICB AMCL UNIT FUND
STATEMENT OF DIVIDEND INCOME FROM INVESTMENT IN SECURITIES
For the year ended 30 June 2023

Annexure-C
Amount in Taka

Sl.	Name of the Company	No of Share	Dividend	Gross Dividend	Tax	Net Dividend
Dividend received						
1	AB BANK LTD.	5,777,100	0.20	1,155,420.00	-	1,155,420.00
2	ACI FORMULATION LIMITED	261,562	2.50	653,905.00	98,085.75	555,819.25
3	ACI LIMITED	1,010,629	5.00	5,053,145.00	757,971.75	4,295,173.25
4	AIBL 1st ISLAMIC MUTUAL FUND	2,500,000	0.06	150,000.00	18,750.00	131,250.00
5	AL ARAFA ISLAMI BANK LTD.	400,000	1.50	600,000.00	120,000.00	480,000.00
6	APEX FOOTWEAR LIMITED	42,158	3.50	147,553.00	22,132.95	125,420.05
7	APEX TANNERY LTD.	372,276	1.00	372,276.00	37,227.60	335,048.40
8	ARGON DENIMS LIMITED	1,314,057	1.00	1,314,057.00	197,108.55	1,116,948.45
9	ASIA PACIFIC GENERAL INSURANCE	446,866	1.50	670,299.00	100,544.85	569,754.15
10	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	634,918	3.50	2,222,213.00	333,331.95	1,888,881.05
11	BANGLADESH SUBMARINE CABLE CO.	1,000,000	4.60	4,600,000.00	690,000.00	3,910,000.00
12	BANK ASIA LIMITED	4,675,423	1.50	7,013,134.50	1,051,970.18	5,961,164.32
13	BARAKA POWER LIMITED.	1,746,892	1.00	1,746,892.00	262,033.80	1,484,858.20
14	BATA SHOES (BD) LTD.	133,908	26.00	3,481,608.00	522,241.20	2,959,366.80
15	BATBC	827,470	10.00	8,274,700.00	1,241,205.00	7,033,495.00
16	BATBC	827,470	10.00	8,274,700.00	1,241,205.00	7,033,495.00
17	BBS CABLES LTD.	367,988	0.80	294,390.40	44,158.56	250,231.84
18	BENGAL WINDSOR THERMOPLASTICS	2,007,500	0.50	1,003,750.00	150,562.50	853,187.50
19	BERGER PAINTS BANGLADESH LTD.	40,621	10.00	406,210.00	81,242.00	324,968.00
20	BEXIMCO LIMITED(SHARE)	372,354	3.00	1,117,064.52	167,559.68	949,504.84
21	BEXIMCO PHARMACEUTICALS LTD.	1,333,520	3.50	4,667,320.00	700,098.00	3,967,222.00
22	BRAC BANK LTD.	936,316	0.75	702,237.00	105,335.55	596,901.45
23	BSRM STEELS LIMITED	1,766,925	3.00	5,300,775.00	795,116.25	4,505,658.75
24	CENTRAL INSURANCE CO.LTD.	206,125	1.50	309,187.50	30,918.75	278,268.75
25	CONFIDENCE CEMENT LTD.	70,000	0.50	35,000.00	5,250.00	29,750.00
26	CROWN CEMENT PLC	1,442,862	1.00	1,442,862.00	216,429.30	1,226,432.70
27	DBH FIRST MUTUAL FUND	1,564,853	0.70	1,095,397.10	214,079.42	881,317.68
28	DELTA BRAC HOUSING CORPORATION	2,109,276	1.50	3,163,914.00	474,587.10	2,689,326.90
29	DHAKA BANK LTD.	4,800,000	1.20	5,760,000.00	-	5,760,000.00
30	DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309	1.00	1,940,309.00	388,061.80	1,552,247.20
31	DOREEN POWER GENERATIONS AND SYSTEMS LTD	773,578	1.80	1,392,440.40	208,866.06	1,183,574.34
32	DUTCH BANGLA BANK LIMITED	1,177,804	1.75	2,061,157.00	309,173.55	1,751,983.45
33	EASTERN BANK LTD.	1,235,433	1.25	1,544,291.25	231,643.69	1,312,647.56
34	EASTERN CABLES LTD.	500	0.20	100.00	20.00	80.00
35	EBL NRB MUTUAL FUND	3,600,000	1.10	3,960,000.00	-	3,960,000.00
36	ENERGYPAC POWER GENERATION LIMITED	724,500	1.00	724,500.00	108,675.00	615,825.00
37	ESQUIRE KNIT COMPOSITE LTD.	596,750	1.00	596,750.00	89,512.50	507,237.50
38	EVINCE TEXTILES LTD.	2,699,812	0.20	539,962.40	80,994.36	458,968.04
39	EXIM BANK OF BANGLADESH LTD.	1,600,000	1.00	1,600,000.00	320,000.00	1,280,000.00
40	GOLDEN HARVEST AGRO IND. LTD.	3,000,000	0.20	600,000.00	90,000.00	510,000.00
41	GPH ISPAT LTD.	733,087	0.55	403,197.85	60,479.68	342,718.17
42	GRAMEEN ONE : SCHEME TWO	2,256,885	1.50	3,385,327.50	504,049.12	2,881,278.38
43	GRAMEEN PHONE LTD.	338,526	12.50	4,231,575.00	634,736.25	3,596,838.75
44	GRAMEEN PHONE LTD.	426,607	9.50	4,052,766.50	607,914.98	3,444,851.52
45	GREEN DELTA INSURANCE	2,449,033	2.50	6,122,582.50	918,387.38	5,204,195.12
46	HAMID FABRICS LIMITED	356,416	0.50	178,208.00	26,731.20	151,476.80
47	HWA WELL TEXTILES (BD) LIMITED	4,373	2.50	10,932.50	1,639.88	9,292.62
48	ICB AMCL SONALI BANK 1ST MF	2,942,222	0.50	1,471,111.00	144,611.10	1,326,499.90
49	ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	0.50	545,250.00	52,025.00	493,225.00
50	IDLC FINANCE LIMITED	1,775,962	1.50	2,663,943.00	399,591.45	2,264,351.55
51	IFAD AUTOS LIMITED	273,170	0.50	136,585.00	20,487.75	116,097.25
52	INFORMATION TECHNOLOGY CONSULTANTS LTD.	1,164,044	0.60	698,426.40	104,763.96	593,662.44
53	JAMUNA BANK LTD.	2,688,622	1.75	4,705,088.50	-	4,705,088.50
54	JAMUNA OIL COMPANY LTD.	780,005	12.00	9,360,060.00	1,404,009.00	7,956,051.00
55	KHULNA POWER COMPANY LTD.	1,000,000	1.00	1,000,000.00	150,000.00	850,000.00
56	L R GLOBAL BANGLADESH M F ONE	4,848,479	0.60	2,909,087.40	432,613.11	2,476,474.29
57	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	1.50	2,376,825.00	356,523.75	2,020,301.25
58	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	1.80	2,852,190.00	427,828.50	2,424,361.50
59	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	1.50	2,376,825.00	356,523.75	2,020,301.25
60	LINDE BANGLADESH LIMITED	73,126	42.00	3,071,292.00	460,693.80	2,610,598.20
61	MALEK SPINNING MILLS LTD.	4,697	1.00	4,697.00	704.55	3,992.45
62	MARICO BANGLADESH LIMITED	5,479	20.00	109,580.00	-	109,580.00
63	MARICO BANGLADESH LIMITED	5,479	30.00	164,370.00	41,092.50	123,277.50
64	MBL 1ST MUTUAL FUND	5,300,000	0.43	2,252,500.00	334,125.00	1,918,375.00
65	MEGHNA CEMENT MILLS LTD.	557,605	0.50	278,802.50	41,820.38	236,982.12
66	MEGHNA PETROLEUM LTD.	764,927	15.00	11,473,905.00	1,721,085.75	9,752,819.25
67	MERCANTILE BANK LIMITED	1,500,000	1.00	1,500,000.00	225,000.00	1,275,000.00
68	MIDAS FINANCING LIMITED	11,539	0.10	1,153.90	-	1,153.90
69	MJL BANGLADESH LIMITED	1,246,248	5.00	6,231,240.00	934,686.00	5,296,554.00
70	N C C BANK LTD.	5,100,000	1.20	6,120,000.00	918,000.00	5,202,000.00
71	NATIONAL POLYMER LIMITED	8,849	1.05	9,291.45	1,393.72	7,897.73
72	NAVANA CNG LIMITED	729,750	0.50	364,875.00	54,731.25	310,143.75
73	NCCBL MUTUAL FUND-1	1,716,073	0.60	1,029,643.80	150,696.57	878,947.23
74	NTC	36,563	0.75	27,422.25	4,113.34	23,308.91
75	OIMEX ELECTRODE LIMITED	735,000	0.10	73,500.00	11,025.00	62,475.00
76	OLYMPIC INDUSTRIES LTD.	744,077	4.50	3,348,346.50	502,251.98	2,846,094.52

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CHARTERED ACCOUNTANTS
DHAKA

77	ORION PHARMA LIMITED	50,000	1.00	50,000.00	7,500.00	42,500.00
78	PADMA OIL COMPANY.	74,702	12.50	933,775.00	140,066.25	793,708.75
79	PIONEER INSURANCE COMPANY LTD	226,880	2.50	567,200.00	85,080.00	482,120.00
80	POWER GRID CO. OF BANGLADESH LTD.	1,027,705	1.00	1,027,705.00	154,155.75	873,549.25
81	PRAGATI INSURANCE LTD.	935,425	2.50	2,338,562.50	350,784.38	1,987,778.12
82	PREMIER CEMENT MILLS LIMITED	1,021,406	1.00	1,021,406.00	153,210.90	868,195.10
83	PRIME BANK 1ST ICB AMCL M FUND	553,485	0.50	276,742.50	25,174.25	251,568.25
84	RAK CERAMICS(BANGLADESH) LTD.	3,806,068	1.00	3,806,068.00	570,910.20	3,235,157.80
85	RELIANCE INSURANCE CO. LTD	25,000	2.50	62,500.00	9,375.00	53,125.00
86	RENATA (BD) LTD.	79,717	14.00	1,116,038.00	167,405.70	948,632.30
87	RUNNER AUTO MOBILES	828,188	1.00	828,188.00	124,228.20	703,959.80
88	S. ALAM COLD ROLLED STEELS LTD	3,401,701	0.50	1,700,850.50	255,127.58	1,445,722.92
89	SHAHJIBAZAR POWER CO. LTD.	105,917	1.60	169,467.20	25,420.08	144,047.12
90	SINGER BANGLADESH LTD.	429,541	1.00	429,541.00	64,431.15	365,109.85
91	SOCIAL ISLAMI BANK LIMITED	800,000	0.50	400,000.00	-	400,000.00
92	SOUTHEAST BANK LIMITED	1,190,720	0.80	952,576.00	190,515.20	762,060.80
93	SQUARE PHARMACEUTICALS LTD.	2,760,000	10.00	27,600,000.00	4,140,000.00	23,460,000.00
94	SQUARE TEXTILE MILLS LTD.	3,329,999	3.50	11,654,999.13	1,748,249.83	9,906,749.30
95	SUMMIT ALLIANCE PORT LIMITED	1,357,753	1.50	2,036,629.50	305,494.43	1,731,135.07
96	SUMMIT POWER LTD.	6,121,603	2.00	12,243,206.00	1,836,480.90	10,406,725.10
97	THE ACME LABORATORIES LTD.	2,380,829	3.00	7,142,487.00	1,071,373.05	6,071,113.95
98	THE CITY BANK LTD.	1,250,000	1.25	1,562,500.00	234,375.00	1,328,125.00
99	THE IBN SINA PHARMA. LTD.	119,402	6.00	716,412.00	143,282.40	573,129.60
100	TITAS GAS TRANSMISSION & D.C.L	2,560,000	1.00	2,560,000.00	384,000.00	2,176,000.00
101	UNILEVER CONSUMER CARE LIMITED	53,800	24.00	1,291,200.00	193,680.00	1,097,520.00
102	UNIQUE HOTEL & RESORTS LIMITED	1,131,291	1.50	1,696,936.50	254,540.48	1,442,396.02
103	UNITED POWER GENERATION & DISTRIBUTION COM	178,368	17.00	3,032,256.00	454,838.40	2,577,417.60
104	UTTARA BANK LTD.	325,000	1.40	455,000.00	45,500.00	409,500.00
105	VANGUARD AML BD FINANCE MUTUAL	2,429,339	0.50	1,214,669.50	178,450.42	1,036,219.08
106	FRACTIONAL DIVIDEND 2021-2022			-	-	7,156.92
Sub-total				**260,415,035.95**	**36,824,077.90**	**223,598,114.97**
Dividend received from non-listed securities						
1	IDLC GROWTH FUND	1,000,000	1.30	1,300,000	-	1,300,000
2	SHANTA FIRST INCOME UNIT FUND	1,000,000	1.00	1,000,000	-	1,000,000
3	VIPB SEBL 1st Mutual Fund	1,145,600	0.30	343,680	-	343,680
4	HFAML SHARIAH Unit Fund	1,000,000	0.45	450,000	-	450,000
5	SHANTA Amanah Shariah Fund	500,000	0.60	300,000	-	300,000
6	2nd ICB Unit Fund	703,387	1.00	703,387	105,508	597,879
7	3rd ICB Unit Fund	880,000	0.80	704,000	105,600	598,400
8	4th ICB Unit Fund	2,995,000	0.80	2,396,000	359,400	2,036,600
9	5th ICB Unit Fund	460,000	0.80	368,000	55,200	312,800
10	7th ICB Unit Fund	2,370,000	1.00	2,370,000	355,500	2,014,500
11	8th ICB Unit Fund	246,640	1.00	246,640	78,925	167,715
12	Capitech IBBL Shariah Unit Fund	100,000	1.00	100,000	11,250	88,750
13	ICB AMCL Second NRB UNIT Fund	4,988,060	1.00	4,988,060	748,209	4,239,851
Sub-total						**13,450,175**
Dividend receivable						
1	AFTAB AUTOMOBILES LTD.	2,451,488.00	0.50	1,225,744.00	-	1,225,744.00
2	AGRANI INSURANCE CO. LTD.	304,533.00	0.80	243,626.40	36543.96	207,082.44
3	BATA SHOES (BD) LTD.	133,908.00	10.50	1,406,034.00	210905.1	1,195,128.90
4	BERGER PAINTS BANGLADESH LTD.	31,785.00	40.00	1,271,400.00	190710	1,080,690.00
5	CRYSTAL INSURANCE COMPANY LIMITED	326,289.00	1.00	326,289.00	48943.35	277,345.65
6	DHAKA BANK LTD.	4,300,000.00	0.60	2,580,000.00	387000	2,193,000.00
7	EASTERN INSURANCE CO.LTD.	56,022.00	2.20	123,248.40	18487.26	104,761.14
8	EASTLAND INSURANCE CO.LTD.	35,700.00	1.00	35,700.00	5355	30,345.00
9	ENVOY TEXTILES LTD.	150,284.00	1.50	225,426.00	33813.9	191,612.10
10	EXIM BANK OF BANGLADESH LTD.	1,600,000.00	1.00	1,600,000.00	240000	1,360,000.00
11	HEIDELBERG CEMENT BD. LTD.	416,827.00	1.00	416,827.00	62524.05	354,302.95
12	JAMUNA BANK LTD.	2,785,777.00	1.75	4,875,109.75	731266.46	4,143,843.29
13	MERCHANTILE INSURANCE CO. LTD.	510,464.00	1.00	510,464.00	76569.6	433,894.40
14	METRO SPINNING LIMITED	33.00	0.30	9.90	-	9.90
15	N C C BANK LTD.	5,244,132.00	0.50	2,622,066.00	393309.9	2,228,756.10
16	NATIONAL HOUSING FIN. & INV.	157,812.00	1.50	236,718.00	35507.7	201,210.30
17	NITOL INSURANCE COMPANY LTD.	1,470,191.00	1.10	1,617,210.10	242581.52	1,374,628.59
18	PEOPLES INSURANCE CO. LTD.	650,436.00	1.05	682,957.80	102443.67	580,514.13
19	REPUBLIC INSURANCE COMPANY LTD.	200,000.00	1.05	210,000.00	31500	178,500.00
20	SOCIAL ISLAMI BANK LIMITED	840,000.00	0.50	420,000.00	63000	357,000.00
21	SOUTHEAST BANK LIMITED	1,238,348.00	0.60	743,008.80	111451.32	631,557.48
22	THE CITY BANK LTD.	1,767,411.00	1.00	1,767,411.00	265111.65	1,502,299.35
23	U.C.B.L.	1,630,781.00	0.50	815,390.50	122308.58	693,081.93
24	RATANPUR STEEL RE-ROLLING MILL 2022	266,162	1.00	266,162.00	-	-
25	HEIDELBERG CEMENT BD. LTD.(FRACTIONAL) 2022			25.80	-	-
Sub-total				**24,220,828**	**3,409,333**	**20,545,307.64**
Total dividend receivable						**20,811,495.44**
Total dividend income						**257,593,598.01**
Interest receivable from bond						
1	IBBL MUDARABA PERPETUAL BOND	140,000.00	68.90	9,646,000	482,300	**9,163,700.00**

*Dividend Receivable of Ratanpur Steel Re-Rolling Mill & Heidelberg Cement Bd. Ltd. of FY 2021–2022 has been carried forward.

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