

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 2024

Contents	Page No.
* Independent auditor's report	1-3
* Statement of financial position	4
* Statement of profit or loss and other comprehensive income	5
* Statement of changes in equity	6
* Statement of cash flows	7
* Notes to the financial statements	8-18
* Annexure-A	19-21
* Annexure-B	22-23
* Annexure-C	24
* Annexure-D	25-26
* Annexure-E	27

K. M. HASAN & CO.
Chartered Accountants
Home Town Apartments (8th & 9th Floor)
87, New Eskaton Road, Dhaka-1000
Phone : 222221564, 222221457, 58311559
Fax : 88-02- 222225792
Email: info@kmhasan.com.bd
Web: www.kmhasan.com.bd

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

Report on the audit of the financial statements

Qualified Opinion

We have audited the financial statements of ICB AMCL Unit Fund (the Fund), which comprise the statement of financial position as at 30 June 2024, 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 2024, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report the accompanying financial statements present fairly, the accompanying financial statements present fairly, in all material respects, the financial position of the Fund as of June 30, 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for qualified opinion

1. The Fund has invested Taka 30,012,500 in 2,450,000 units in UFS Popular Life Unit Fund managed by Universal Financial Solution Ltd. (UFS) on 22 August 2017. The UFS has subsequently discontinued their operation due to embezzlement of fund. The Fund Manager has tried to contact the UFS to recover the investment but failed due to closure of the office of UFS. The entire investment has been recognized as bad and irrecoverable and thus fully provided for.

2. 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, 8th ICB Unit Fund, ICB AMCL Third NRB Mutual Fund and ICB AMCL Second NRB Unit Fund under same Asset Management Company which is violation of Trust Deed.

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 qualified opinion.

Responsibilities 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) Rules 2001 and other applicable laws and regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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



Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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.



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) Rules 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) Rules, 2001; and
- e) The expenditure incurred was for the purpose of the Fund's business.

Place: Dhaka
Date: 11 August 2024



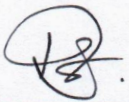
For K. M. HASAN & CO.
Chartered Accountants

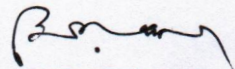
Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2408150331AS386090

ICB AMCL UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 30 June 2024

Particulars	Notes	Amount in Taka	
		30-Jun-24	30-Jun-23
Assets			
Investments in securities at market value	5.00	6,544,716,521	8,328,196,534
Investment in money market (FDR & T-Bill)	6.00	347,223,300	715,000,000
Cash and cash equivalents	7.00	154,823,473	114,992,493
Other current assets	8.00	91,017,402	46,059,442
Total assets		7,137,780,696	9,204,248,469
Equity and liabilities			
Equity			
Unit capital	9.00	3,713,388,500	3,876,624,500
Unit premium reserve	10.00	4,587,202,011	4,753,361,965
Dividend equalization reserve	11.00	40,000,000	190,000,000
Retained earnings	12.00	(1,343,284,335)	241,619,282
Total equity		6,997,306,176	9,061,605,747
Liabilities			
Unclaimed/ Dividend payable	13.00	35,156,329	31,904,163
Other liabilities	14.00	105,318,191	110,738,559
Total liabilities		140,474,520	142,642,722
Total equity and liabilities		7,137,780,696	9,204,248,469
Net asset value (NAV) per unit of TK 100 each			
Net asset value - at cost price	15.00	274.06	272.71
Net asset value - at market price	16.00	188.43	233.75

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


ICB Asset Management Company Ltd.
Asset Manager

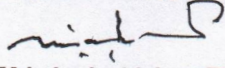

Sandhani Life Insurance Co. Ltd.
Trustee

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

Place: Dhaka
Date: 11 August 2024



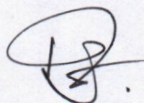
For K. M. HASAN & CO.
Chartered Accountants

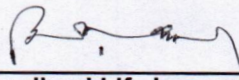

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2408150331AS386090

ICB AMCL UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		30-Jun-24	30-Jun-23
Income			
Profit on sale of investments	17.00	103,847,230	258,954,349
Dividend income from investment in securities	18.00	240,047,507	257,593,598
Interest on bank deposits and bonds	19.00	90,194,041	65,400,544
Other income		9,350	1,200
Total income		434,098,128	581,949,691
Expenses			
Management fee	20.00	86,371,317	91,012,644
Trustee fee		8,237,132	8,701,264
Custodian fee		8,073,130	8,722,686
Annual BSEC fee		6,935,885	9,061,606
Audit fee		57,500	57,500
Commission to agents		705,423	1,324,172
Other operating expenses	21.00	1,358,099	1,357,795
Total expenses		111,738,486	120,237,667
Profit before provision/write back		322,359,642	461,712,024
(Provision)/Write back of provision against diminution in	5.03	(1,669,600,809)	(268,436,221)
Profit for the period		(1,347,241,167)	193,275,803
Other comprehensive income		-	-
Total comprehensive income for the Period		(1,347,241,167)	193,275,803
Earnings per unit of TK 100 each	22.00	(36.28)	4.99

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

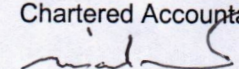

ICB Asset Management Company Ltd.
Asset Manager


Sandhani Life Insurance Co. Ltd.
Trustee

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

Place: Dhaka
Date: 11 August 2024

For K. M. HASAN & CO.
Chartered Accountants


Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2408150331AS386090



ICB AMCL UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2024

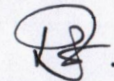
Amount in Taka

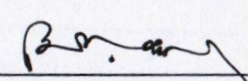
Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2023	3,876,624,500	4,753,361,965	190,000,000	241,619,282	9,061,605,747
Unit capital	(163,236,000)	-	-	-	(163,236,000)
Unit premium reserve	-	(166,159,954)	-	-	(166,159,954)
Dividend equalization reserve	-	-	(150,000,000)	-	(150,000,000)
Cash Dividend for FY 2022-2023 (Tk 10 per Unit)	-	-	-	(237,662,450)	(237,662,450)
Net Profit/Loss	-	-	-	(1,347,241,167)	(1,347,241,167)
Balance as at 30 June 2024	3,713,388,500	4,587,202,011	40,000,000	(1,343,284,335)	6,997,306,176

For the period ended 30 June 2023

Amount in Taka

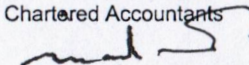
Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2022	3,671,799,700	4,526,258,247	9,415,784	779,697,650	8,987,171,381
Unit capital	204,824,800	-	-	-	204,824,800
Unit premium reserve	-	227,103,718	-	-	227,103,718
Dividend equalization reserve	-	-	180,584,216	(180,584,216)	-
Cash Dividend for FY 2021-2022 (Tk 15 per Unit)	-	-	-	(550,769,955)	(550,769,955)
Net Profit/Loss	-	-	-	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


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. 2408150331AS386090



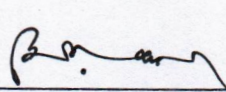
Place: Dhaka
Date: 11 August 2024

ICB AMCL UNIT FUND
STATEMENT OF CASH FLOWS
For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		30-Jun-24	30-Jun-23
A. Cash flows from operating activities			
Dividend from investment in securities		232,678,187	241,817,719
Interest on bank deposits and bonds		84,355,054	55,199,970
Profit on sale of investments	17.00	103,847,230	258,954,349
Other income		9,350	1,200
Expenses paid		(120,439,796)	(111,794,753)
Net cash from/(used in) operating activities	23.00	300,450,026	444,178,485
B. Cash flows from investing activities			
Sale of securities (at cost)		785,980,188	1,229,634,332
Purchase of securities		(700,569,695)	(1,599,447,825)
Share application money		(362,780,680)	(5,365,000)
Refund of share application money		362,780,680	5,365,000
Investment in FDR & Treasury Bill		(203,975,700)	(275,000,000)
Encashment of FDR & Treasury Bill		571,752,400	330,000,000
Net cash from/(used in) investing activities		453,187,193	(314,813,493)
C. Cash flows from financing activities			
Units sold		225,295,800	417,716,400
Units surrendered		(388,531,800)	(212,891,600)
Premium received on sale of units		240,115,471	456,536,761
Premium refunded on surrender of units		(406,275,425)	(229,433,043)
Dividend paid	13.00	(384,410,284)	(545,748,974)
Net cash from/(used in) financing activities		(713,806,238)	(113,820,456)
D. Net changes in cash and cash equivalents (D=A+B+C)		39,830,980	15,544,536
E. Opening cash and cash equivalents		114,992,493	99,447,957
F. Closing cash and cash equivalents (F=D+E)		154,823,473	114,992,493
Net operating cash flows per unit of TK100 each	24.00	8.09	11.46

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


ICB Asset Management Company Ltd.
Asset Manager

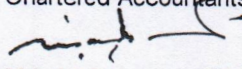

Sandhani Life Insurance Co. Ltd.
Trustee

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

Place: Dhaka
Date: 11 August 2024



For K. M. HASAN & CO.
Chartered Accountants


Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC. 2408150331AS386090

ICB AMCL UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

1.00 Fundprofile

1.01 Legalstatus

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) Rules 2001. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 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 program 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 59.06 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.

1.02 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.

2.00 Basis of accounting

2.01 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, Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 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.

2.02 Basis of measurement

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

2.03 Functional and presentation currency

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

2.04 Reporting period

The financial statements are prepared for 12 (Twelve) Month a period from 01 July 2023 to 30 June 2024.



2.05 Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which from the basis of making judgments about the carrying, values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

2.06 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.

2.07 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 cluses (ka) and Income Tax Paripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Paripatra 2023-24 clause 7.

Unit holders of the Fund are liable to pay withholding tax on dividend income as per Section 117 of Income Tax Act, 2023. The Tax deduction rates are as under:

Unit holders Criteria	Status	Tax Rate
In case of Company	Resident or non-resident (u/s 102)	20%
In case of Individual	Non-resident (u/s 119)	30%
In case of Individual	Resident (if have TIN)	10%
In case of Individual	Resident (if have no TIN)	15%

2.08 Components of the financial statements

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

- Statement of Financial Position as at 30 June 2024.
- Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2024.
- Statement of Changes in Equity for the year ended 30 June 2024.
- Statement of Cash Flows for the year ended 30 June 2024.
- Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 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:

3.01 Policy of investment in securities

- The fund shall invest subject to the Bangladesh Securities and Exchange 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.



- (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 securities.
- (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.

3.02 Valuation policy

- (i) IFRS9 sets out requirements for recognizing 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 diminution 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) Rules 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 2024.
- (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 2024.
- (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.

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

$$\text{Total NAV} = \text{VA} - \text{LT}$$

$$\text{NAV per unit} = \frac{\text{Total NAV}}{\text{No. of units outstanding}}$$

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 amortized 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.

3.04 Revenue recognition

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokerage commission on sale of shares (Note: 17).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS1. 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 dividends is established (Note: 18).



c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, term deposit receipts (TDRs) and corporate bonds. Interest Income has been recognized on an accrual basis (Note: 19).

3.05 Management fee

As per Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 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 average NAV	2.00%
On Next 25.00 Crore of the weekly average NAV	1.50%
On rest of the weekly average NAV	1.00%

3.06 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.

3.07 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.

3.08 Annual BSEC fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 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.

3.09 Dividend Distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRCD/ 2011-386/03 dated January 14, 2021 and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended 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.

3.10 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.

3.11 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) Rules 2001.



3.12 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 18(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.

3.13 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).

3.14 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. Systematic investment plan (SIP) & cumulative investment plan (CIP) investor get Tk 1.00 less than the regular price.

3.15 Dividend equalization reserve

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

4.00 General

- (i) Figures in these notes and annexed financial statements have been rounded off to the nearest BDT.
- (ii) Figures of previous year have been rearranged wherever considered necessary, to conform the current year's presentation.
- (iii) These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.



Note No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
5.00	Investment in marketable securities		
	Listed securities (note 5.1)	6,360,810,837	8,063,253,660
	Non-listed securities (note 5.2)	183,905,684	264,942,874
		6,544,716,521	8,328,196,534

5.1 Sector wise break up of investment in listed securities is as follows (as on 30 June 2024):

Sector/category	Total cost	Total market value	Surplus/(Deficit)
BANKS	645,041,600.86	473,921,585.55	(171,120,015)
FUNDS	224,327,957.02	193,875,578.28	(30,452,379)
ENGINEERING	992,479,022.26	513,698,213.00	(478,780,809)
FOOD AND ALLIED PRODUCTS	760,629,644.43	626,166,152.75	(134,463,492)
FUEL AND POWER	1,322,761,749.73	795,048,237.00	(527,713,513)
TEXTILES	497,515,357.87	287,214,530.75	(210,300,827)
PHARMACEUTICALS AND CHEMICAL	1,462,876,643.93	1,170,142,912.70	(292,733,731)
SERVICES	68,621,387.61	34,894,252.10	(33,727,136)
CEMENT	595,700,223.90	403,327,489.95	(192,372,734)
IT	27,924,346.52	17,955,274.75	(9,969,072)
TANNARY INDUSTRIES	232,913,180.82	196,351,708.50	(36,561,472)
CERAMIC INDUSTRY	194,292,173.25	99,528,678.20	(94,763,495)
INSURANCE	661,402,467.94	375,591,571.35	(285,810,897)
G-SEC	343,768,646.30	347,674,020.00	3,905,374
TELECOMMUNICATION	428,832,757.88	332,650,617.45	(96,182,140)
TRAVEL AND LEISURE	67,888,347.25	25,138,906.10	(42,749,441)
FINANCE AND LEASING	673,136,505.89	247,665,396.25	(425,471,110)
CORPORATE BOND	209,393,290.07	170,019,859.75	(39,373,430)
MISCELLANEOUS	51,908,200.36	49,945,853.00	(1,962,347)
	9,461,413,504	6,360,810,837	(3,100,602,666)

5.2 Non-listed securities

Open-ended Mutual Fund (5.2.1)	159,175,684	201,816,674
Non-listed bond/debenture (5.2.2)	24,730,000	39,226,200
Preference share (5.2.3)	-	23,900,000
	183,905,684	264,942,874

5.2.1 Break up of investment in non-listed securities is as follows (as on 30 June 2024):

Investments in stocks/securities	Number of shares/units	Total cost	Total market / fair value
Open-ended Mutual Fund			
1 CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	798,000.00
2 CAPM UNIT FUND	89,000	10,016,950.00	7,507,150.00
3 Eighth ICB Unit Fund	271,304	2,787,032.00	2,441,736.00
4 Fifth ICB Unit Fund	505,544	5,106,000.00	4,398,232.80
5 Fourth ICB Unit Fund	3,294,500	34,442,500.00	29,321,050.00
6 GREEN DELTA DRAGON	100,000	1,000,000.00	1,039,000.00
7 ENHANCED BLUE CHIP	100,000	1,000,000.00	1,039,000.00
8 Grameen Bank-AIMS First Unit Fund	500,000	5,000,000.00	5,090,000.00
9 HFAML-Shariah Unit Fund	1,000,000	10,000,000.00	8,290,000.00
10 ICB AMCL Second NRB Unit Fund	5,491,904	61,548,203.90	47,779,564.80
11 IDLC GROWTH FUND	1,000,000	10,000,000.00	10,540,000.00
12 Second ICB Unit Fund	777,427	8,721,998.80	7,852,012.70
13 SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	4,905,000.00
14 SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000.00	10,280,000.00
15 UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	0.00
16 Third ICB Unit Fund	962,242	10,736,000.00	8,371,505.40
17 VIPB SEBL 1st Unit Fund	1,145,600	7,407,177.02	10,562,432.00
	19,187,521	214,178,362	159,175,684

5.2.2 Non-listed bond/debenture

Ashuganj Power Station Company Limited

Number of shares/units	Total cost	Total market / fair value
5,000	25,000,000	24,730,000



Note No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
	Number of shares/units	Total cost	Total market / fair value
5.23	Preference share Bangladesh Development Company Ltd.	239,000 23,900,000	-
5.03	(Provision) Write back of provision against diminution in value of investment		
	Diminution in value of investment as on June 30	3,179,775,344	1,510,174,536
	Provision already made	(1,510,174,536)	(1,241,738,315)
	Provision required for the year	1,669,600,809	268,436,221
	Details of investment in marketable securities are shown in "Annexure- A".		
6.00	Investment in money market (FDR & T-Bill)		
	Fixed Deposit Receipt	250,000,000	715,000,000
	Treasury Bill	97,223,300	-
		347,223,300	715,000,000
6.01	Name of the bank and branches		
	Agrani Bank PLC. Foreign Exchange branch	-	85,000,000
	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 PLC., Head Office Corporate branch	20,000,000	20,000,000
	Exim Bank PLC., Satmasjid Road branch	-	10,000,000
	IFIC Bank PLC., Federation branch	-	60,000,000
	IFIC Bank PLC., Principal branch	50,000,000	90,000,000
	IFIC Bank PLC., Gulshan branch	-	10,000,000
	Investment Corporation of Bangladesh, Head Office	160,000,000	200,000,000
	Janana Bank PLC., Nagar Bhaban branch	-	100,000,000
	Mutual Trust Bank, Dhanmondi branch	-	10,000,000
	One Bank PLC., Sonargaon branch	-	30,000,000
	One Bank PLC., Moghbazar branch	-	10,000,000
	Pubali Bank PLC., Banasree branch	20,000,000	20,000,000
	Social Islami Bank PLC, Agargaon branch	-	10,000,000
		250,000,000	715,000,000
6.02	Treasury bill		
	ISIN no BD0909137244	97,223,300	-
7.00	Cash and cash equivalents		
	Main accounts (note 7.1)	101,352,168	68,209,749
	Selling Agents accounts (note 7.2)	16,456,703	14,470,177
	Dividend accounts (note 7.3)	37,014,602	32,312,568
		154,823,473	114,992,493
7.01	Main accounts		
	Name of the bank and branches	Account no.	
	IFIC Bank PLC., Principal branch	1001-121263-041	100,440,942
	Dhaka Bank PLC., Kakrail branch (SIP)	1061500000435	911,226
			101,352,168
7.02	Selling agent accounts		
	Name of the bank and branches	Account no.	
	IFIC Bank PLC., Agrabad branch	2030-159133-041	4,731,923
	IFIC Bank PLC., Rajshahi branch	6080-326896-041	19,753
	IFIC Bank PLC., Khulna branch	4060-237518-041	226,562
	IFIC Bank PLC., Sylhet branch	3033-185975-041	6,134,520
	IFIC Bank PLC., Bogra branch	6082-248734-041	1,057,474
	IFIC Bank PLC., Barisal branch	5064-304025-041	623,806
	IFIC Bank PLC., Naya Paltan branch	1020-195043-041	3,662,665
			16,456,703
			14,470,177



Note No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23

7.03 Dividend accounts

Name of the bank and branches	Year	Account no.		
IFIC Bank PLC., Federation branch	2003-04	1008-111305-041	94,607	90,425
IFIC Bank PLC., Federation branch	2004-05	1008-111321-041	76,813	73,418
IFIC Bank PLC., Federation branch	2005-06	1008-111338-041	226,647	216,777
IFIC Bank PLC., Federation branch	2006-07	1008-111355-041	325,945	311,686
IFIC Bank PLC., Federation branch	2007-08	1008-000116-041	145,399	139,307
IFIC Bank PLC., Federation branch	2008-09	1008-000170-041	592,473	566,819
IFIC Bank PLC., Federation branch	2009-10	1008-000251-041	1,049,720	1,006,594
IFIC Bank PLC., Federation branch	2010-11	1008-000353-041	1,057,863	1,014,624
Shahjalal Islami Bank, Motijheel branch	2011-12	401513100001059	1,550,366	1,541,421
Shahjalal Islami Bank, Motijheel branch	2012-13	4015-13100004075	218,728	216,894
IFIC Bank PLC., Principal branch	2013-14	1001-000577-041	1,506,450	1,444,345
IFIC Bank PLC., Principal branch	2014-15	1001-759347-041	1,770,715	1,698,033
IFIC Bank PLC., Principal branch	2015-16	1001-095838-041	1,425,523	1,406,421
IFIC Bank PLC., Principal branch	2016-17	170140247041	3,122,092	3,117,163
IFIC Bank PLC., Principal branch	2017-18	170216287041	2,980,831	2,893,186
IFIC Bank PLC., Principal branch	2018-19	100100212041	4,173,155	4,230,917
Jamuna Bank PLC., Shantinagar branch	2019-20	90320000932	2,696,997	2,875,602
Jamuna Bank PLC., Shantinagar branch	2020-21	903200001128	3,353,296	3,467,193
IFIC Bank PLC., Principal branch	2021-22	0100100407041	5,311,977	6,001,744
IFIC Bank PLC., Principal branch	2022-23	0210203124041	5,335,005	-
			37,014,602	32,312,568

8.00 Other current assets

Dividend receivable	28,180,815	20,811,495
Advance payment of BSEC annual fee	-	-
Interest receivable on FDR	8,760,000	11,283,055
Interest receivable on T-Bill	1,515,913	-
Interest receivable on Listed bond	17,525,742	9,163,700
Advance Income tax deducted at source	175,887	-
Advance Interest paid against T-bond	1,589,142	-
Receivable from ISTCL for sale of shares	33,269,903	4,801,191
	91,017,402	46,059,442

Detail of Dividend Receivable are shown in "Annexure- E".

9.00 Unit capital

Opening balance	3,676,624,500	3,671,799,700
Add: Unit sold during the Period	225,295,800	417,716,400
	4,101,920,300	4,089,516,100
Less: Unit surrender by holder	(388,531,800)	(212,891,600)
Unrealized gain/(loss) as on June 30	3,713,388,500	3,876,624,500

The unit capital represents 3,71,33,885 number of units of BDT 100 each.

10.00 Unit premium reserve

Opening balance	4,753,361,965	4,526,258,247
Add: Premium on sale of units during the Period	240,115,471	456,536,761
	4,993,477,436	4,982,795,008
Less: Adjustment against surrender of units during the Period	(406,275,425)	(229,433,043)
Unrealized gain/(loss) as on June 30	4,587,202,011	4,753,361,965

11.00 Dividend equalization reserve

Opening balance	190,000,000	9,415,784
Less: Cash Dividend	(150,000,000)	-
Add: Transferred from retained earnings	-	180,584,216
Unrealized gain/(loss) as on June 30	40,000,000	190,000,000



Note No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
12.00	Retained earnings		
	Opening balance	241,619,282	779,618,900
	Add/(Less): Prior year adjustment	-	78,750
	Add: Net profit for the Year	(1,347,241,167)	193,275,803
		(1,105,621,885)	972,973,453
	Less: Transferred to dividend equalization fund		(180,584,216)
	Less: Cash Dividend	(237,662,450)	(550,769,955)
	Closing balance	(1,343,284,335)	241,619,282
13.00	Unclaimed/ dividend payable		
	Opening balance	31,904,163	26,883,182
	Add: Dividend Declared during the Period	387,662,450	550,769,955
		419,566,613	577,653,137
	Less: Paid during the Period	(384,410,284)	(545,748,974)
	Closing balance (13.01)	35,156,329	31,904,163
13.01	Year wise breakup of unclaimed/ dividend :		
	Dividend payable for FY 2003-04	89,676	89,676
	Dividend payable for FY 2004-05	72,286	72,286
	Dividend payable for FY 2005-06	213,707	213,708
	Dividend payable for FY 2006-07	307,137	307,137
	Dividend payable for FY 2007-08	136,860	137,051
	Dividend payable for FY 2008-09	557,670	557,722
	Dividend payable for FY 2009-10	991,300	991,649
	Dividend payable for FY 2010-11	997,267	997,868
	Dividend payable for FY 2011-12	1,516,149	1,533,453
	Dividend payable for FY 2012-13	215,496	216,358
	Dividend payable for FY 2013-14	1,422,709	1,423,165
	Dividend payable for FY 2014-15	1,671,863	1,673,453
	Dividend payable for FY 2015-16	1,346,341	1,386,289
	Dividend payable for FY 2016-17	2,940,341	3,071,754
	Dividend payable for FY 2017-18	2,811,023	2,851,215
	Dividend payable for FY 2018-19	3,923,690	4,165,015
	Dividend payable for FY 2019-20	2,664,914	2,864,658
	Dividend payable for FY 2020-21	3,310,888	3,451,248
	Dividend payable for FY 2021-22	4,959,359	5,900,460
	Dividend payable for FY 2022-23	5,007,653	-
		35,156,329	31,904,163
14.00	Other liabilities		
	Management fee payable to ICB AMCL	86,371,317	91,012,644
	Trustee fee payable to SLIC	8,237,131	8,701,264
	Custodian fee payable to ICB	8,073,130	8,722,686
	Annual fee payable to BSEC	18,859	147,345
	Un-adjusted amount of SIP	9,928	8,263
	Commission payable to unit sales agents	705,423	1,324,172
	Audit fee payable	57,500	57,500
	CDBL fee payable	62,000	98,000
	Payable for surrendered of unit certificate	666,685	666,685
	Others	1,116,218	-
		105,318,191	110,738,559
15.00	Net asset value per unit (at cost)		
	Total assets (investment considered on cost price)	10,317,556,041	10,714,423,005
	Less: Total liabilities	(140,474,520)	(142,642,722)
	Net asset value (NAV)	10,177,081,521	10,571,780,283
	Number of units	37,133,885	38,766,245
	NAV per unit at cost	274.06	272.71



Note No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
16.00	Net asset value per unit (at market value)		
	Total assets	7,137,780,697	9,204,248,469
	Less: Total liabilities	(140,474,520)	(142,642,722)
	Net asset value (NAV)	6,997,306,176	9,061,605,747
	Number of units	37,133,885	38,766,245
	NAV per unit at market value	188.43	233.75
17.00	Profit on sale of investments	103,847,230	258,954,349
Details of Profit on Sale of Investments are shown in "Annexure- C".			
18.00	Dividend income from investment in securities		
	Dividend on shares	236,757,257	257,593,598
	Dividend on unit certificate	3,290,250	-
		240,047,507	257,593,598
Details of Dividend Income from Investment in Securities are shown in "Annexure- D".			
19.00	Interest on bank deposits and bonds		
	Interest on short term deposits	5,745,017	4,632,237
	Interest on fixed deposits	40,054,288	40,305,367
	Interest on listed bonds	25,822,349	15,212,941
	Interest on T-bill	4,126,133	-
	Interest on Preference Share	10,500,000	-
	Interest on non listed bonds	3,946,254	5,249,999
		90,194,041	65,400,544
20.00	Management fee	86,371,317	91,012,644
Calculation for the period			
	Average NAV (Sum of Weekly NAV/N	%	8,237,131,688
	Not exceeding Taka 5.00 crore	2.5	50,000,000
	Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000
	Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	250,000,000
	Exc. Taka 50 cr.	1.0	7,737,131,688
	Management Fee		86,371,316.88
21.00	Other operating expenses		
	Printing and stationery	282,775	43,790
	CDBL charges	185,539	370,362
	Bank charges	24,975	30,163
	Excise duty	595,951	691,485
	Advertisement & publicity expenses	245,951	203,531
	Others	5,000	-
	IPO application expenses	11,000	14,000
	Dividend distribution expenses	6,408	3,864
	Postage and telegram	500	600
		1,358,099	1,357,795
22.00	Earnings per unit for the period		
	Profit for the period	(1,347,241,167)	193,275,803
	Number of units	37,133,885	38,766,245
	Earnings per unit	(36.28)	4.99

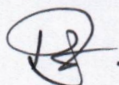
*Earnings Per Unit (EPU) has been decreased due to a decrease in provision/Write back of provision against diminution in value of investment than previous period.



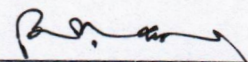
Note No.	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
23.00	Reconciliation between profit to operating cash flows		
	Profit before provision	322,359,642	461,712,024
	Operating cash flow before changes in working capital	<u>322,359,642</u>	<u>461,712,024</u>
	Changes in working capital		
	(Decrease)/Increase of other current assets	(13,208,307)	(25,976,453)
	Decrease/(Increase) of current liabilities	<u>(8,701,310)</u>	<u>8,442,914</u>
		<u>(21,909,616)</u>	<u>(17,533,539)</u>
	Net cash generated from operating activities	<u><u>300,450,026</u></u>	<u><u>444,178,485</u></u>
24.00	Net operating cash flow per unit		
	Net cash inflow/(outflow) from operating activities	300,450,026	444,178,485
	Number of units	<u>37,133,885</u>	<u>38,766,245</u>
		<u><u>8.09</u></u>	<u><u>11.46</u></u>
	*Net operating cash flow per share (NOCFPS) has been decreased due to decrease of Dividend income & capital gain than previous Period.		
25.00	Profit and earnings per unit available for distribution		
	Retained earnings brought forward	241,619,282	779,618,900
	Less: Dividend paid	(237,662,450)	(550,769,955)
	Less: Transferred to dividend equalization reserve	-	(180,584,216)
		<u>3,956,832</u>	<u>48,264,729</u>
	Add: Profit for the year	<u>(1,347,241,167)</u>	<u>193,275,803</u>
		<u>(1,343,284,335)</u>	<u>241,540,532</u>
	Add: Dividend equalization reserve	<u>40,000,000</u>	<u>190,000,000</u>
		<u>(1,303,284,335)</u>	<u>431,540,532</u>
	Number of units	<u>37,133,885</u>	<u>38,766,245</u>
	Profit available for distribution	<u><u>(35.10)</u></u>	<u><u>11.13</u></u>

26.00 Events after the reporting period

- (a) The Board of Trustees in its meeting held on 11 August 2024 approved the financial statements of the Fund for the year ended 30 June 2024 and authorized the same for issue.
- (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: 11 August 2024



ICB AMCL UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
As at 30 June 2024

ANNEXURE-A

SI	Company Name	No. of Shares	Cost Price		Market Price			Total Market Price	Appreciation/ (Erosion)
			Rate	Total	DSE	CSE	Average		
BANK									
1	AB BANK PLC	6,190,809	20.23	125,267,799.60	6.70	6.70	6.70	41,478,420.30	(83,789,379.30)
2	BANK ASIA PLC	2,342,784	20.39	47,767,666.45	18.30	17.50	17.90	41,935,833.60	(5,831,832.85)
3	BRAC BANK PLC	1,855,397	32.54	53,869,705.97	34.30	34.70	34.50	57,111,196.50	3,241,490.53
4	CITY BANK PLC	1,430,000	20.36	29,119,071.97	18.50	18.30	18.40	26,312,000.00	(2,807,071.97)
5	DHAKA BANK PLC	4,539,410	12.43	56,424,803.53	9.90	9.70	9.80	44,486,218.00	(11,938,585.53)
6	DUTCH-BANGLA BANK PLC	1,487,713	55.13	82,014,290.83	47.40	46.70	47.05	69,996,896.65	(12,017,394.18)
7	EASTERN BANK PLC	1,406,250	25.83	36,324,290.46	25.90	26.20	26.05	36,632,812.50	308,522.04
8	EXPORT IMPORT BANK OF BANGLADESH PLC	1,800,000	12.82	20,517,340.53	8.30	8.20	8.25	13,200,000.00	(7,317,340.53)
9	JAMUNA BANK PLC	758,296	18.75	14,215,202.17	16.60	16.70	16.65	12,625,628.40	(1,589,573.77)
10	MERCANTILE BANK PLC	1,530,000	12.41	18,979,925.29	9.80	9.90	9.85	15,070,500.00	(3,909,425.29)
11	NATIONAL BANK LTD.	4,395,700	9.03	39,675,091.69	6.10	6.10	6.10	26,813,770.00	(12,861,321.69)
12	NCC BANK PLC	5,506,338	12.50	68,804,629.62	9.80	9.80	9.80	53,962,112.40	(14,842,517.22)
13	SOCIAL ISLAMI BANK PLC	926,100	12.26	11,356,367.01	7.30	7.20	7.25	6,714,225.00	(4,642,142.01)
14	SOUTHEAST BANK PLC	1,339,396	13.00	17,415,257.34	9.20	9.30	9.25	12,389,413.00	(5,025,844.34)
15	UNITED COMMERCIAL BANK PLC	1,797,936	12.95	23,290,158.40	8.30	8.60	8.45	15,192,559.20	(8,097,599.20)
Sector Total		35,906,129		645,041,600.86				473,921,585.55	(171,120,015.31)
CEMENT									
16	CONFIDENCE CEMENT PLC	88,631	98.00	8,685,676.31	67.80	66.30	67.05	5,942,708.55	(2,742,967.76)
17	CROWN CEMENT PLC	1,442,862	86.84	125,299,606.30	63.00	61.30	62.15	89,673,873.30	(35,625,733.00)
18	HEIDELBERG MATERIALS BANGLADESH PLC	416,817	449.57	187,389,509.29	242.70	226.50	234.60	97,785,268.20	(89,604,241.09)
19	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	89.20	141,337,172.58	62.30	62.80	62.55	99,113,602.50	(42,223,570.08)
20	MEGHNA CEMENT MILLS PLC	614,759	89.28	54,888,360.15	71.50	77.50	74.50	45,799,545.50	(9,088,814.65)
21	PREMIER CEMENT MILLS PLC	1,021,406	76.46	78,099,699.27	63.30	64.00	63.65	65,012,491.90	(13,087,207.37)
Sector Total		5,169,025		595,700,223.90				403,327,489.95	(192,372,733.95)
CERAMIC INDUSTRY									
22	RAK CERAMICS (BD) LIMITED	3,806,068	51.05	194,292,173.25	26.20	26.10	26.15	99,528,678.20	(94,763,495.05)
Sector Total		3,806,068		194,292,173.25				99,528,678.20	(94,763,495.05)
CORPORATE BOND									
23	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,499.00	4,600.00	4,549.50	33,588,958.50	(3,326,041.50)
24	APSCIL NON-CONVERTIBLE BOND	2,003	3,790.01	7,591,397.35	4,317.50	3,750.00	4,033.75	8,079,601.25	488,203.90
25	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	4,600.00	4,500.00	4,550.00	27,236,300.00	(2,693,700.00)
26	IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	832.50	612.00	722.25	101,115,000.00	(33,841,892.72)
Sector Total		165,372		209,393,290.07				170,019,859.75	(39,373,430.32)
ENGINEERING									
27	AFTAB AUTOMOBILES LIMITED	2,574,062	76.72	197,481,008.67	30.00	29.80	29.90	76,964,453.80	(120,516,554.87)
28	APOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	3.80	3.60	3.70	2,858,250.00	(9,437,393.55)
29	ATLAS BANGLADESH LTD.	374,999	152.56	57,210,172.10	72.90	0.00	72.90	27,337,463.55	(29,872,708.55)
30	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	634,918	104.60	66,414,955.86	90.00	90.60	90.30	57,333,095.40	(9,081,860.46)
31	BBS CABLES PLC	386,387	51.91	20,056,159.95	25.50	25.20	25.35	9,794,910.45	(10,261,249.50)
32	BENGAL WINDSOR THERMOPLASTICS PLC	2,007,500	45.60	91,533,031.76	20.10	19.60	19.85	39,848,875.00	(51,684,156.76)
33	BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	57.90	59.50	58.70	103,718,497.50	(61,826,425.00)
34	GPH ISPAT LTD.	812,076	46.70	37,921,248.36	27.10	26.90	27.00	21,926,052.00	(15,995,196.36)
35	IFAD AUTOS PLC	286,828	49.35	14,153,938.16	27.80	28.50	28.15	8,074,208.20	(6,079,729.96)
36	NATIONAL POLYMER INDUSTRIES PLC	54,471	46.68	2,542,698.38	39.30	39.00	39.15	2,132,539.65	(410,158.73)
37	NAVANA CNG LIMITED	766,237	64.81	49,663,147.95	21.50	21.90	21.70	16,627,342.90	(33,035,805.05)
38	RUNNER AUTOMOBILES PLC	828,188	55.24	45,747,260.40	24.50	24.30	24.40	20,207,787.20	(25,539,473.20)
39	S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	20.00	20.60	20.30	69,054,530.30	(83,518,414.90)
40	SINGER BANGLADESH LIMITED	429,541	177.38	76,190,931.67	131.50	128.60	130.05	55,861,807.05	(20,329,124.62)
41	WALTON HI-TECH INDUSTRIES PLC	3,000	1,050.32	3,150,957.75	649.40	656.20	652.80	1,958,400.00	(1,192,557.75)
Sector Total		15,099,333		992,479,022.26				513,698,213.00	(478,780,809.26)
FINANCE AND LEASING									
42	BANGLADESH INDUSTRIAL FIN. CO. LTD.	1,200,000	19.34	23,211,926.92	9.30	10.70	10.00	12,000,000.00	(11,211,926.92)
43	DBH FINANCE PLC	2,151,461	70.20	151,039,654.89	31.70	32.00	31.85	68,524,032.85	(82,515,622.04)
44	FAREAST FINANCE & INVESTMENT LIMITED	925,939	10.53	9,754,005.87	3.30	3.40	3.35	3,101,895.65	(6,652,110.22)
45	FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	3.40	3.40	3.40	6,783,000.00	(20,509,729.98)
46	FIRST FINANCE LIMITED	2,214,274	17.56	38,884,098.32	3.40	3.80	3.60	7,971,386.40	(30,912,711.92)
47	IDLC FINANCE PLC	1,775,962	55.16	97,961,310.72	29.50	29.20	29.35	52,124,484.70	(45,836,826.02)
48	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	3,937,500	12.31	48,485,607.09	3.70	3.60	3.65	14,371,875.00	(34,113,732.09)
49	NATIONAL HOUSING FINANCE PLC	141,070	41.97	5,920,802.21	25.30	26.20	25.75	3,632,552.50	(2,288,249.71)
50	PEOPLES LEASING AND FIN. SERVICES LTD	2,300,000	10.56	24,279,602.12	3.30	3.20	3.25	7,475,000.00	(16,804,602.12)
51	PREMIER LEASING & FINANCE LIMITED	6,815,000	15.80	104,538,282.05	3.40	3.60	3.50	23,152,500.00	(81,385,782.05)
52	PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	6.30	6.40	6.35	1,606,505.55	(10,531,983.71)
53	UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	7.00	7.40	7.20	22,861,612.80	(26,630,275.12)
54	UTTARA FINANCE AND INVESTMENTS	1,293,578	61.95	80,138,108.54	17.80	19.40	18.60	24,060,550.80	(56,077,557.74)
Sector Total		27,378,001		673,136,505.89				247,665,396.25	(425,471,109.64)
FOOD AND ALLIED PRODUCTS									
55	BATBC LIMITED	827,470	459.90	380,556,659.65	322.80	323.00	322.90	267,190,063.00	(113,366,596.65)
56	FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	0.00	0.00	0.00	(20,629.65)
57	GOLDEN HARVEST AGRO INDUSTRIES LTD	3,000,000	23.76	71,287,101.09	13.80	13.70	13.75	41,250,000.00	(30,037,101.09)
58	NATIONAL TEA COMPANY LTD.	20,645	637.08	13,152,448.06	381.00	382.50	381.75	7,881,228.75	(5,271,219.31)
59	OLYMPIC INDUSTRIES LTD.	855,031	210.51	179,994,667.98	132.40	129.00	130.70	111,752,551.70	(68,242,116.28)
60	UNILEVER CONSUMER CARE LIMITED	70,079	1,649.83	115,618,138.00	2,826.70	0.00	2,826.70	198,092,309.30	82,474,171.30
Sector Total		4,776,225		760,629,644.43				626,166,152.75	(134,463,491.68)



Sl	Company Name	No of Shares	Cost Price		Market Price			Total Market Price	Appreciation/ (Erosion)
			Rate	Total	DSE	CSE	Average		
FUEL AND POWER									
61	ASSOCIATED OXYGEN LIMITED	350,000	33.00	11,548,840.10	17.70	18.00	17.85	6,247,500.00	(5,301,340.10)
62	BARAKA POWER LIMITED	1,746,892	30.96	54,083,882.34	12.10	12.30	12.20	21,312,082.40	(32,771,799.94)
63	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,940,309	50.47	97,934,239.01	24.50	24.10	24.30	47,149,508.70	(50,784,730.31)
64	DOREEN POWER GENERATIONS & SYSTEMS LTD	866,407	70.50	61,081,607.07	25.70	25.40	25.55	22,136,698.85	(38,944,908.22)
65	ENERGYPAC POWER GENERATION PLC	724,500	41.90	30,360,000.00	18.90	19.00	18.95	13,729,275.00	(16,630,725.00)
66	JAMUNA OIL COMPANY LIMITED	780,005	188.08	146,705,869.83	174.60	174.00	174.30	135,954,871.50	(10,750,998.33)
67	KHULNA POWER COMPANY LIMITED	1,000,000	47.00	47,003,272.33	26.60	26.80	26.70	26,700,000.00	(20,303,272.33)
68	LINDE BANGLADESH LIMITED	30,902	1,288.84	39,827,830.18	1,283.20	1,237.50	1,260.35	38,947,335.70	(880,494.48)
69	LUB-RREF (BANGLADESH) LIMITED	100,000	31.68	3,167,900.00	17.50	17.60	17.55	1,755,000.00	(1,412,900.00)
70	MEGHINA PETROLEUM LIMITED	557,035	203.26	113,225,655.31	198.60	198.20	198.40	110,515,744.00	(2,709,911.31)
71	MJL BANGLADESH PLC	1,246,248	100.72	125,524,022.09	77.60	78.60	78.10	97,331,968.80	(28,192,053.29)
72	PADMA OIL CO. LTD.	74,702	211.24	15,780,260.69	187.40	183.00	185.20	13,834,810.40	(1,945,450.29)
73	POWER GRID CO. OF BANGLADESH LTD.	950,000	51.53	48,949,704.28	39.10	38.60	38.85	36,907,500.00	(12,042,204.28)
74	SHAHJIBAZAR POWER CO. LTD.	110,153	93.77	10,329,497.69	65.50	67.10	66.30	7,303,143.90	(3,026,353.79)
75	SUMMIT POWERLIMITED	6,121,803	43.29	264,978,180.38	22.10	21.20	21.65	132,532,704.95	(132,445,475.43)
76	TITAS GAS TRANS. & DIST. CO. LTD.	2,560,000	79.49	203,498,340.51	22.40	22.40	22.40	57,344,000.00	(146,154,340.51)
77	UNITED POWERGEN. & DIST. CO. LTD.	178,368	273.38	48,762,647.92	143.20	141.00	142.10	25,346,092.80	(23,416,555.12)
Sector Total		19,337,124		1,322,761,749.73				785,048,237.00	(527,713,512.73)
INSURANCE									
78	AGRANI INSURANCE CO. LTD.	325,850	49.90	16,261,041.09	29.10	0.00	29.10	9,482,235.00	(6,778,806.09)
79	ASIA PACIFIC GENERAL INSURANCE CO.	398,005	59.42	23,708,272.39	39.90	37.10	38.50	15,361,692.50	(8,346,579.89)
80	DELTA LIFE INSURANCE COMPANY LTD	257,506	126.47	32,566,429.69	81.70	80.00	80.85	20,819,360.10	(11,747,069.59)
81	DHAKA INSURANCE LIMITED	8,650	51.13	503,605.51	38.50	38.40	38.45	378,732.50	(124,873.01)
82	EASTLAND INSURANCE COMPANY LTD	21,164	29.07	615,228.61	21.40	21.20	21.30	450,793.20	(164,435.41)
83	FAREAST ISLAMI LIFE INSURANCE CO.	484,792	72.06	33,494,782.79	33.90	33.70	33.80	15,709,969.60	(17,784,813.19)
84	GREEN DELTA INSURANCE PLC	2,448,033	107.55	263,401,540.95	47.70	45.70	46.70	114,369,841.10	(149,031,699.85)
85	ISLAMI COMMERCIAL INSURANCE COMPANY LTD	692	10.00	6,920.00	24.10	24.50	24.30	16,815.60	9,895.60
86	MERCANTILE ISLAMI INSURANCE PLC	510,464	51.15	26,110,560.76	31.70	28.10	29.90	15,262,873.60	(10,847,687.16)
87	NITOL INSURANCE CO. LTD.	1,544,805	47.83	73,887,410.69	31.00	31.50	31.25	48,275,156.25	(25,612,254.44)
88	PEOPLES INSURANCE COMPANY LTD	459,395	43.10	19,799,031.84	40.20	36.20	38.20	17,548,889.00	(2,250,142.84)
89	PIONEER INSURANCE COMPANY LTD	532,194	73.32	39,021,785.58	46.70	43.00	44.85	23,868,900.90	(15,152,884.68)
90	POPULAR LIFE INSURANCE CO. LTD	280,146	67.64	18,949,581.13	51.90	51.40	51.65	14,469,540.90	(4,480,040.23)
91	PRAGATI INSURANCE LTD.	1,850,949	75.13	78,960,151.49	46.90	48.00	47.45	49,867,530.05	(29,092,621.44)
92	SENA KALYANI INSURANCE COMPANY	174,254	45.96	8,008,509.54	48.90	47.00	47.95	8,355,479.30	346,969.76
93	TRUST ISLAMI LIFE INSURANCE LIMITED	459,715	56.79	26,107,615.88	45.90	47.00	46.45	21,353,761.75	(4,753,854.13)
Sector Total		8,939,814		661,402,467.94				375,591,571.35	(285,810,896.59)
IT									
94	AAMRA NETWORKS LIMITED	184,278	44.36	8,175,218.35	33.40	33.20	33.30	6,136,457.40	(2,038,760.95)
95	AAMRA TECHNOLOGIES LIMITED	548,437	36.01	19,749,128.17	21.30	21.80	21.55	11,818,817.35	(7,930,310.82)
Sector Total		732,715		27,924,346.52				17,955,274.75	(9,969,071.77)
MISCELLANEOUS									
96	BANGLADESH EXPORT IMPORT COMPANY LTD.	372,355	122.47	45,603,159.79	115.60	115.70	115.65	43,062,952.90	(2,540,206.89)
97	BERGER PAINTS BANGLADESH LTD.	1,466	1,146.16	1,680,263.26	1,844.70	1,795.00	1,819.85	2,667,900.10	987,636.84
98	JMI HOSPITAL REQUISITE MANUFACTURING LTD	60,000	76.43	4,585,567.95	70.70	69.80	70.25	4,215,000.00	(370,567.95)
99	ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	0.00	0.00	0.00	0.00	(39,209.36)
Sector Total		444,321		51,908,200.36				49,945,853.00	(1,962,347.36)
PHARMACEUTICALS AND CHEMICAL									
100	ACI FORMULATIONS LIMITED	314,072	157.06	49,327,807.18	126.80	119.00	122.90	38,599,448.80	(10,728,358.38)
101	ACI LIMITED	1,061,160	276.62	293,534,593.92	132.20	129.90	131.05	139,065,018.00	(154,469,575.92)
102	ACME LABORATORIES LTD.	2,386,829	98.37	234,789,615.35	68.50	68.50	68.50	163,497,786.50	(71,291,828.85)
103	ACME PESTICIDES LIMITED	200,000	31.98	6,395,950.00	14.80	15.00	14.90	2,980,000.00	(3,415,950.00)
104	BEJIMCOPHARMACEUTICALS LTD.	118,601	146.57	17,382,813.53	118.10	118.40	118.25	14,024,568.25	(3,358,245.28)
105	IBN SINA PHARMACEUTICAL INDUSTRY	303,402	277.95	84,331,412.81	249.80	245.00	247.40	75,061,654.80	(9,269,758.01)
106	KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	4.00	3.90	3.95	4,345,000.00	(7,591,538.25)
107	MARICO BANGLADESH LIMITED	5,479	1,261.98	6,914,372.24	2,274.50	2,270.00	2,272.25	12,449,657.75	5,535,285.51
108	RENATA PLC	12,146	1,188.69	14,440,213.22	770.10	0.00	770.10	9,353,634.60	(5,086,578.62)
109	SQUARE PHARMACEUTICALS PLC	3,385,370	220.96	743,623,025.72	210.90	211.50	211.20	710,766,144.00	(32,856,881.72)
110	THERAPEUTICS (BANGLADESH) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	(200,301.71)
Sector Total		8,867,519		1,462,876,643.93				1,170,142,912.70	(292,733,731.23)
SERVICES									
111	SUMMIT ALLIANCE PORT LIMITED	1,357,753	50.54	68,621,387.61	25.70	25.70	25.70	34,894,252.10	(33,727,135.51)
Sector Total		1,357,753		68,621,387.61				34,894,252.10	(33,727,135.51)
TANNERY INDUSTRIES									
112	APEX FOOTWEAR LIMITED	142,038	260.93	37,061,612.09	238.90	238.00	238.45	33,868,961.10	(3,192,650.99)
113	APEX TANNERY LIMITED	372,276	132.12	49,183,536.89	90.10	89.60	89.85	33,448,998.60	(15,734,538.29)
114	BATA SHOE COMPANY (BD) LIMITED	133,908	1,095.29	146,668,031.84	977.20	950.00	963.60	129,033,748.80	(17,634,283.04)
Sector Total		648,222		232,913,180.82				196,351,708.50	(36,561,472.32)
TELECOMMUNICATION									
115	BANGLADESH SUBMARINE CABLES PLC	1,148,000	175.54	201,520,953.24	123.50	118.30	120.90	138,793,200.00	(62,727,753.24)
116	GRAMEN PHONE LTD.	784,689	289.68	227,311,804.64	247.70	246.40	247.05	193,857,417.45	(33,454,387.19)
Sector Total		1,932,689		428,832,757.88				332,650,617.45	(96,182,140.43)



Sl	Company Name	No. of Shares	Cost Price		Market Price			Total Market Price	Appreciation/ (Erosion)
			Rate	Total	DSE	CSE	Average		
TEXTILES									
117	APEXSPINNING & KNITTING MILLS LTD	81,465	120.31	9,800,889.49	106.60	103.60	105.10	8,561,971.50	(1,238,917.99)
118	ARGON DENIMS LIMITED	1,560,879	20.38	31,804,004.68	15.40	15.90	15.65	24,424,626.35	(7,379,378.33)
119	BANGLADESH DYING & FINISHING IND.	18,120	46.80	844,325.08	0.00	0.00	0.00	0.00	(844,325.08)
120	C & A TEXTILES LIMITED	450,000	11.05	4,972,519.08	6.90	7.10	7.00	3,150,000.00	(1,822,519.08)
121	DANDY DYING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	(2,506.07)
122	DYNAMIC TEXTILE INDUSTRIES LTD.	6820	23.47	160,071.55	0.00	0.00	0.00	0.00	(160,071.55)
123	ENVOY TEXTILES LIMITED	620,239	43.32	26,866,959.55	35.60	33.50	34.55	21,429,257.45	(5,437,702.10)
124	ESQUIRE KNIT COMPOSITE PLC	613,410	36.10	22,143,545.89	18.70	20.40	19.55	11,992,165.50	(10,151,380.39)
125	FAMILYTEX (BD) LIMITED	4,299,750	9.85	42,372,874.58	3.30	3.20	3.25	13,974,187.50	(28,398,687.08)
126	HAMID FABRICS PLC	358,416	23.63	8,420,332.49	13.20	14.00	13.60	4,847,257.60	(3,573,074.89)
127	HWA WELL TEXTILES (BD) PLC	215,105	48.08	10,341,459.35	42.40	43.00	42.70	9,184,983.50	(1,156,475.85)
128	MATIN SPINNING MILLS PLC	282,864	52.54	15,387,362.27	44.10	45.20	44.65	13,076,377.60	(2,310,984.67)
129	QUEEN SOUTH TEXTILE MILLS LTD.	104,000	21.05	2,189,460.08	13.50	14.00	13.75	1,430,000.00	(759,460.08)
130	R. N. SPINNING MILLS LIMITED	701,751	111.80	78,458,753.83	12.70	12.80	12.75	8,947,325.25	(69,511,428.58)
131	SQUARE TEXTILES PLC	3,330,000	58.66	195,338,020.99	46.20	45.80	46.00	153,180,034.50	(42,157,986.49)
132	TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	5.90	6.00	5.95	6,899,025.00	(23,190,446.32)
133	ZAHEEN SPINNING LIMITED	941,126	19.47	18,322,801.57	6.60	6.40	6.50	6,117,319.00	(12,205,482.57)
	Sector Total	14,751,345		497,515,357.87				287,214,530.75	(210,300,827.12)
TRAVEL AND LEISURE									
134	UNIQUE HOTEL & RESORTS PLC	466,399	69.98	32,639,133.90	54.10	53.70	53.90	25,138,906.10	(7,500,227.80)
135	UNITED AIRWAYS (BD) LTD.	2,897,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	(35,249,213.35)
	Sector Total	3,363,605		67,888,347.25				25,138,906.10	(42,749,441.15)
	Sub total Listed Securities	154,665,260		8,893,316,900.57				6,819,261,239.15	(3,074,055,661.42)
G-SEC									
136	05Y BGTB 15/05/2029	1,000,000	100.24	100,240,900.00	101.27	103.07	102.17	102,170,000.00	1,929,100.00
137	10Y BGTB 17/04/2034	1,490,000	99.32	147,980,621.00	100.28	100.28	100.28	149,417,200.00	1,436,579.00
138	2Y BGTB 03/01/2026	500,000	99.49	49,742,850.00	99.95	99.60	99.78	49,890,000.00	147,150.00
139	5Y BGTB 13/12/2028	487,000	94.05	45,804,275.30	94.49	95.22	94.86	46,196,820.00	392,544.70
	Sector Total	3,477,000		343,768,646.30				347,674,020.00	3,905,373.70
	Total Listed Securities (A)	157,542,260		9,237,085,546.87				6,166,935,259.15	(3,070,150,287.72)
Non Listed Securities:									
NON-LISTED BOND DEBTURE/ISLAMIC SECURITIES:									
1	Ashuganj Power Station Company Limited	5,000	5,000.00	25,000,000	-	-	4,946	24,730,000	(270,000)
	Sector Total	5,000		25,000,000			4,946	24,730,000	(270,000)
PREFERENCE SHARE									
1	BANGLADESH DEVELOPMENT COMPANY LT	239,000	100	23,900,000			-	-	(23,900,000)
	Sector Total	239,000		23,900,000			-	-	(23,900,000)
	Total Non Listed Securities (B):	244,000		48,900,000				24,730,000	(24,170,000)

SL	CompanyName	No. of Shares	Cost Price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erosion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erosion) as per Fair Market Value
			Rate	Total					
MUTUAL FUNDS:									
CLOSE-END MUTUAL FUNDS									
1	AIBL 1st ISLAMICMUTUAL FUND	800,000	9.65	7,717,740	8.05	6,440,000.00	(1,277,739.78)	6,440,000.00	(1,277,739.78)
2	DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,410	4.35	6,807,110.55	(6,023,299.40)	11,306,062.93	(1,524,347.03)
3	EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,643	3.55	12,780,000.00	(10,668,642.70)	23,448,642.70	-
4	GRAMMEEN ONE: SCHEME TWO	2,984,824	15.84	46,961,689	11.65	34,540,199.60	(12,421,489.77)	40,044,395.38	(6,917,294.01)
5	ICB AMCL THIR DNRB MUTUAL FUND	1,080,500	8.21	8,950,992	5.00	5,452,500.00	(3,498,492.15)	6,590,436.75	(2,360,555.40)
6	L R GLOBAL BANGLADESH MF ONE	4,848,479	8.91	43,206,969	3.80	18,424,220.20	(24,782,748.34)	35,483,593.56	(7,723,374.98)
7	MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,796	4.90	25,970,000.00	(18,886,795.82)	38,472,700.00	(6,384,095.82)
8	NCCBL MUTUAL FUND-1	1,400,296	8.63	12,081,952	5.25	7,351,554.00	(4,730,397.94)	10,831,289.56	(1,250,662.38)
9	VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428	5.35	12,996,963.65	(8,270,464.52)	18,832,235.93	(2,435,192.24)
10	VANGUARD AML RUPALI BANK BALANCED FUND	328,467	9.15	3,005,339	5.15	1,691,605.05	(1,313,733.55)	2,426,221.50	(579,117.10)
	Sector Total	24,326,758		224,327,957		132,454,153.05	(91,873,803.97)	193,875,578.28	(30,452,378.74)
OPEN-END MUTUAL FUNDS:									
1	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	7.98	798,000.00	(202,000.00)	798,000.00	(202,000)
2	CAPM UNIT FUND	89,000	112.55	10,016,950.00	84.35	7,507,150.00	(2,509,800.00)	7,507,150.00	(2,509,800)
3	Fifth ICB Unit Fund	271,304	10.27	2,787,032.00	9.00	2,441,736.00	(345,296.00)	2,441,736.00	(345,296)
4	Eighth ICB Unit Fund	505,544	10.10	5,106,000.00	8.70	4,398,232.80	(707,767.20)	4,398,232.80	(707,767)
5	Fourth ICB Unit Fund	3,294,500	10.45	34,442,500.00	8.90	29,321,050.00	(5,121,450.00)	29,321,050.00	(5,121,450)
6	GD DRAGONENH. BLUE CHIP GROWTH	100,000	10.00	1,000,000.00	10.59	1,039,000.00	39,000.00	1,039,000.00	39,000
7	Grameen Bank AIMS First Unit Fund	500,000	10.00	5,000,000.00	10.18	5,090,000.00	90,000.00	5,090,000.00	90,000
8	HFAML Shariah Unit Fund	1,000,000	10.00	10,000,000.00	8.29	8,290,000.00	(1,710,000.00)	8,290,000.00	(1,710,000)
9	ICB AMCL Second NRB Unit Fund	549,1904	11.21	61,548,203.90	8.70	47,779,564.80	(13,768,639.10)	47,779,564.80	(13,768,639)
10	IDLC GROWTH FUND	1,000,000	10.00	10,000,000.00	10.54	10,540,000.00	540,000.00	10,540,000.00	540,000
11	Second ICB Unit Fund	777,427	11.22	8,721,998.80	10.10	7,852,012.70	(869,986.10)	7,852,012.70	(869,986)
12	SHANTA AMANAH SHARIAH FUND	500,000	10.00	5,000,000.00	9.81	4,905,000.00	(95,000.00)	4,905,000.00	(95,000)
13	SHANTA FIRST INCOME UNIT FUND	1,000,000	11.40	11,400,000.00	10.28	10,280,000.00	(1,120,000.00)	10,280,000.00	(1,120,000)
14	UFS POPULAR LIFE UNIT FUND	2,450,000	12.25	30,012,500.00	-	-	(30,012,500.00)	-	(30,012,500)
15	Third ICB Unit Fund	962,242	11.16	10,736,000.00	8.70	8,371,505.40	(2,364,494.60)	8,371,505.40	(2,364,495)
16	VIPB SEBL 1st Unit Fund	1,145,600	6.47	7,407,177.02	9.22	10,562,432.00	3,155,254.98	10,562,432.00	3,155,255
	Sector Total	19,187,521		214,178,361.72		159,175,683.70	(55,002,678.02)	159,175,683.70	(55,002,678.02)
	Total Mutual Funds (C):	43,514,279		438,506,319		291,629,837	(146,876,482)	353,051,262	(85,455,057)
	Grand Total (A+B+C):	197,823,539		9,380,723,219.31		6,135,621,075.90	(3,245,102,143.41)	6,197,042,501.12	(3,179,775,344.49)



ICB AMCL UNIT FUND
VALUATION OF MUTUAL FUND
As at 30 June 2024

ANNEXURE-B
(Amount in Taka)

Close-end Mutual Funds

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reporting date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L = (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	AIBL 1ST ISLAMIC MUTUAL FUND	10	800,000	7,717.740	9.65	6,440,000	8.05	(1,277.740)	(1.60)	9.00	7.65	(1,277.740)	-	6,440,000	(1,277.740)
2	DBH FIRST MUTUAL FUND	10	1,564,853	12,830.410	8.20	6,807,111	4.35	(6,023.299)	(3.85)	8.50	7.23	(1,524.347)	4,498,952	11,306,063	(1,524,347)
3	EBL NRB MUTUAL FUND	10	3,600,000	23,448.643	6.51	12,780,000	3.55	(10,668.643)	(2.96)	8.17	6.94	-	10,668,643	23,448,643	-
4	GRAMEEN ONE : SCHEME TWO	10	2,964,824	46,961.689	15.84	34,540,200	11.65	(12,421.490)	(4.19)	15.89	13.51	(6,917.294)	5,504,196	40,044,395	(6,917.294)
5	ICB AMCL THIRD NRB MUTUAL FUND	10	1,090,500	8,950.992	8.21	5,452,500	5.00	(3,498.492)	(3.21)	7.11	6.04	(2,360.555)	1,137,937	6,590,437	(2,360.555)
6	L R GLOBAL BANGLADESH M F ONE	10	4,848,479	43,206.969	8.91	18,424,220	3.80	(24,782.748)	(5.11)	8.61	7.32	(7,723.375)	17,059,373	35,483,594	(7,723.375)
7	MBL 1ST MUTUAL FUND	10	5,300,000	44,856.796	8.46	25,970,000	4.90	(18,886.796)	(3.56)	8.54	7.26	(6,384.096)	12,502,700	38,472,700	(6,384.096)
8	NCCBL MUTUAL FUND-1	10	1,400,296	12,081.952	8.63	7,351,554	5.25	(4,730.398)	(3.38)	9.10	7.74	(1,250.662)	3,479,736	10,831,290	(1,250.662)
9	VANGUARD AML BD FINANCE MUTUAL FUND	10	2,429,339	21,267.428	8.75	12,996,964	5.35	(8,270.465)	(3.40)	9.12	7.75	(2,435.192)	5,835,272	18,832,236	(2,435.192)
10	VANGUARD AML RUPALI BANK BALANCED FUND	10	328,467	3,005.339	9.15	1,691,605	5.15	(1,313.733)	(4.00)	8.69	7.39	(579.117)	734,616	2,426,221	(579.117)
Grand Total			24,326,758	224,327,957		132,454,153		(91,873,804)				(30,452,379)	61,421,425	193,875,578	(30,452,379)



ICB AMCL UNIT FUND
VALUATION OF MUTUAL FUND
As at 30 June 2024

Open-end Mutual Funds

(Amount in Taka)

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price	Latest Surrender Value	Latest Surrender Price	Unrealized Gain/Loss (based on Surrender Price)	Unrealized Gain/Loss (based on Issue Price)	Particular Funds NAV/ Issue Price	5% discount of NAV	Unrealized Loss/Unit (based on NAV)	Required Provision	Unrealized Loss Recovery	Fair Market Value
A	B	C	D	E	F = (E/D)	G = (D × H)	H	I = (G - E)	J = (I / D)	K	L = (K - 5%)	M = (L - F)	N = I	O	P = (G + O)
1	CAPITEC IBBL SHARIAH UNIT FUND	10	100,000	1,000,000	10.00	798,000	7.98	(202,000)	(2.02)	8.31	7.89	(2.11)	(202,000)	-	798,000
2	CAPM UNIT FUND	100	89,000	10,016,950	112.55	7,507,150	84.35	(2,509,800)	(28.20)	84.75	80.51	(32.04)	(2,509,800)	-	7,507,150
3	EIGHTH ICB UNIT FUND	10	271,304	2,787,032	10.27	2,441,736	9.00	(345,296)	(1.27)	8.92	8.47	(1.80)	(345,296)	-	2,441,736
4	FIFTH ICB UNIT FUND	10	505,544	5,106,000	10.10	4,398,233	8.70	(707,767)	(1.40)	8.54	8.11	(1.99)	(707,767)	-	4,398,233
5	FOURTH ICB UNIT FUND	10	3,294,500	34,442,500	10.45	29,321,050	8.90	(5,121,450)	(1.55)	8.53	8.10	(2.35)	(5,121,450)	-	29,321,050
6	GD DRAGON ENHANCED BC FUND	10	100,000	1,000,000	10.00	1,039,000	10.39	39,000	0.39	10.39	9.87	(0.13)	-	-	1,039,000
7	GRAMEEN BANK-AIMS FIRST UNIT F	10	500,000	5,000,000	10.00	5,090,000	10.18	90,000	0.18	10.23	9.72	(0.28)	-	-	5,090,000
8	HFAML SHARIAH UNIT FUND	10	1,000,000	10,000,000	10.00	8,290,000	8.29	(1,710,000)	(1.71)	8.49	8.07	(1.93)	(1,710,000)	-	8,290,000
9	ICB AMCL SECOND NRB UNIT FUND	10	5,491,904	61,548,204	11.21	47,779,565	8.70	(13,768,639)	(2.51)	8.39	7.97	(3.24)	(13,768,639)	-	47,779,565
10	IDLC GROWTH FUND	10	1,000,000	10,000,000	10.00	10,540,000	10.54	540,000	0.54	10.54	10.01	0.01	-	-	10,540,000
11	SECOND ICB UNIT FUND	10	777,427	8,721,999	11.22	7,852,013	10.10	(869,986)	(1.12)	9.75	9.26	(1.96)	(869,986)	-	7,852,013
12	SHANTA AMANAH SHARIAH FUND	10	500,000	5,000,000	10.00	4,905,000	9.81	(95,000)	(0.19)	9.81	9.32	(0.68)	(95,000)	0	4,905,000
13	SHANTA FIRST INCOME UNIT FUND	10	1,000,000	11,400,000	11.40	10,280,000	10.28	(1,120,000)	(1.12)	10.28	9.77	(1.63)	(1,120,000)	-	10,280,000
14	UFS POPULAR LIFE UNIT FUND	10	2,450,000	30,012,500	12.25	-	0.00	(30,012,500)	(12.25)	-	-	(12.25)	30,012,500	-	-
15	THIRD ICB UNIT FUND	10	962,242	10,736,000	11.16	8,371,505	8.70	(2,364,495)	(2.46)	8.78	8.34	(2.82)	(2,364,495)	-	8,371,505
16	VIPB SEBL 1ST UNIT FUND	10	1,145,600	7,407,177	6.47	10,562,432	9.22	3,155,255	2.75	9.62	9.14	2.67	-	-	10,562,432
Grand Total			19,187,521	214,178,362		159,175,684		(55,002,678)					1,198,067	0	159,175,684

Total Acquiring Price	438,506,319
Total Market Value	291,629,837
Unrealized Gain/ Loss (based on AMP)	(146,876,482)
Total Recovery	61,421,425
Total Fair Value after adjustment of Recovery	353,051,262
Unrealized Gain/ Loss (based on Fair Value)	(85,455,057)



ICB AMCL UNIT FUND
STATEMENT OF PROFIT ON SALE OF INVESTMENT
For the year ended 30 June 2024

ANNEXURE-C

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	BANK ASIA PLC	2,332,639	20.90	20.39	48,763,205.45	1,202,329.09
2	BRAC BANK PLC	206,539	42.16	35.48	8,707,266.38	1,380,006.20
3	QTY BANK PLC	502,759	22.88	22.40	11,504,898.57	243,448.90
4	DHAKA BANK PLC	10,500	12.87	12.43	239,211.47	8,137.77
5	EASTERN BANK PLC	139,862	30.72	29.06	4,296,037.79	231,731.99
6	JAMUNA BANK PLC	2,323,677	21.70	20.34	50,434,967.37	3,172,094.29
7	NRB BANK LIMITED	192,308	11.34	10.00	2,181,459.48	258,379.48
8	UTTARA BANK PLC	370,500	23.19	15.55	8,593,252.13	2,831,204.89
Sub Total:		9,327,332.61				
CERAMIC INDUSTRY						
9	BENGAL FINE CERAMICS LTD.	10,850	161.68	98.99	1,754,184.60	680,139.85
Sub Total:		680,139.85				
ENGINEERING						
10	EASTERN CABLES LTD.	451	120.07	60.78	54,151.48	26,737.49
11	GOLDEN SON LTD.	909,120	24.73	23.96	22,485,811.08	702,386.76
12	NATIONAL POLYMER INDUSTRIES PLC	32,958	51.12	46.82	1,684,975.10	142,041.79
13	OIMEX ELECTRODE LIMITED	862,949	28.47	27.12	24,566,421.62	1,160,271.29
Sub Total:		2,031,437.33				
FOOD AND ALLIED PRODUCTS						
14	UNILEVER CONSUMER CARE LIMITED	101,203	2,071.77	1,649.83	209,856,021.17	42,740,220.92
15	ZEAL BANGLA SUGAR MILL LTD	1,000	128.48	21.23	128,478.00	107,252.80
Sub Total:		42,847,473.72				
FUEL AND POWER						
16	LINDE BANGLADESH LIMITED	43,224	1,317.11	1,288.85	56,930,909.83	1,221,651.88
17	LUBRRER (BANGLADESH) LIMITED	298,000	38.75	31.68	11,548,057.50	2,107,715.50
18	MEGHNA PETROLEUM LIMITED	225,760	205.43	203.26	46,377,679.31	488,595.49
19	POWER GRID CO. OF BANGLADESH LTD.	77,705	52.78	51.53	4,101,462.65	97,634.82
Sub Total:		3,915,597.69				
FUNDS						
20	AIBL 1st ISLAMIC MUTUAL FUND	1,700,000	9.90	9.65	16,827,834.98	427,594.98
21	ICB AMCL SONALI BANK 1ST MF	2,942,222	9.38	9.20	27,587,744.58	508,121.74
22	NCCBL MUTUAL FUND-1	315,777	8.83	8.63	2,787,566.62	63,011.09
23	PRIME BANK 1ST ICB AMCL M FUND	553,485	9.28	8.46	5,134,541.97	449,844.93
Sub Total:		1,448,572.74				
INSURANCE						
24	AGRANI INSURANCE CO. LTD.	56,551	50.61	49.67	2,861,777.43	53,132.43
25	ASIA PACIFIC GENERAL INSURANCE CO. LTD.	234,153	68.09	66.35	15,942,886.00	406,477.08
26	CENTRAL INSURANCE COMPANY LTD.	206,125	60.72	45.60	12,516,755.09	3,117,481.42
27	CRYSTAL INSURANCE COMPANY LIMITED	244,600	60.80	48.15	14,872,236.23	3,095,489.08
28	DELTA LIFE INSURANCE COMPANY LTD	281,842	159.41	135.01	44,928,154.71	6,877,533.42
29	EASTERN INSURANCE COMPANY LTD	56,022	65.17	47.12	3,650,678.23	1,011,060.65
30	PEOPLES INSURANCE COMPANY LTD	404,058	45.67	43.10	18,453,427.21	1,039,309.87
31	REPUBLIC INSURANCE COMPANY LTD.	200,000	39.60	31.73	7,919,193.70	1,573,373.70
32	SENA KALYAN INSURANCE COMPANY LIMITED	47,028	59.15	50.43	2,781,684.76	410,138.07
33	SIKDER INSURANCE COMPANY LIMITED	7,473	49.18	10.00	367,497.85	292,767.85
Sub Total:		17,876,763.57				
IT						
34	AAMRA NETWORKS LIMITED	5,000	58.85	53.13	294,262.50	28,636.50
35	IT CONSULTANTS PLC	221,483	39.14	36.59	8,667,139.76	562,860.80
Sub Total:		591,497.30				
MISCELLANEOUS						
36	BANGLADESH SHIPPING CORPORATION	218,440	130.46	126.19	28,497,301.00	933,154.78
37	BERGER PAINTS BANGLADESH LTD.	30,319	1,780.40	1,146.16	53,979,854.75	19,229,579.11
38	JMI HOSPITAL REQUISITE MANUFACTURING LTD	51,828	81.73	77.59	4,235,908.89	214,353.84
Sub Total:		20,377,087.73				
PHARMACEUTICALS AND CHEMICAL						
39	ACTIVE FINE CHEMICALS LIMITED	200,000	18.85	17.44	3,770,550.00	281,850.00
40	ORION PHARMALTD	59,247	90.17	84.78	5,342,069.95	318,937.47
Sub Total:		600,787.47				
TANNERY INDUSTRIES						
41	APEX FOOTWEAR LIMITED	44,584	309.26	292.38	13,787,825.85	752,399.53
Sub Total:		752,399.53				
TEXTILES						
42	ALLTEX INDUSTRIES LTD.	5,247	16.46	-0.02	86,359.06	86,440.39
43	APEX SPINNING & KNITTING MILLS LTD	12,205	136.22	129.07	1,662,512.80	87,246.79
44	C & A TEXTILES LIMITED	168,210	11.90	11.05	1,977,941.75	141,321.25
45	EVINCE TEXTILES LIMITED	2,699,812	17.71	16.93	47,823,791.57	2,105,477.39
46	MALEK SPINNING MILLS PLC	154,697	30.77	26.40	4,759,587.21	675,537.50
47	METRO SPINNING LTD	9	16.76	6.13	150.82	95.62
48	PRIME TEXTILE SPINNING MILLS LTD	500	24.84	0.01	12,418.88	12,415.03
Sub Total:		3,108,533.97				
TRAVEL AND LEISURE						
49	UNIQUE HOTEL & RESORTS PLC	129,353	72.29	69.98	9,351,275.62	298,997.46
Sub Total:		298,997.46				
Grand Total:		19,898,434	875,089,381	103,856,621		



ICB AMCL UNIT FUND
STATEMENT OF DIVIDEND INCOME FROM INVESTMENT IN SECURITIES
For the year ended 30 June 2024

ANNEXURE-D

Sl. No	Name of the Company	No of Share	Dividend Per Share	Gross Dividend
1	AAMRA TECHNOLOGIES LTD.	548,437.00	1.00	548,437.00
2	ACIFORMULATION LIMITED	314,072.00	2.50	785,180.00
3	ACILIMITED	1,061,160.00	4.00	4,244,640.00
4	ACME LABORATORIES LTD.	2,386,829.00	3.30	7,876,535.70
5	ACME PESTICIDES LIMITED	200,000.00	0.01	2,000.00
6	AFTAB AUTOMOBILES LTD.	2,574,062.00	1.00	2,574,062.00
7	AGRANI INSURANCE CO. LTD.	325,850.00	1.20	391,020.00
8	APEX FOOTWEAR LIMITED	95,000.00	3.50	332,500.00
9	APEX TANNERY LTD.	372,276.00	0.50	186,138.00
10	ARGONDENIMS LIMITED	1,534,776.00	1.00	1,534,776.00
11	ASIA PACIFIC GENERAL INSURANCE	399,005.00	1.20	478,806.00
12	ASSOCIATED OXYGEN LIMITED	350,000.00	0.10	35,000.00
13	BANGLADESH SHIPPING CORPORATION	218,440.00	2.50	546,100.00
14	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	634,918.00	2.50	1,587,295.00
15	BANGLADESH SUBMARINE CABLE CO.	1,148,000.00	5.10	5,854,800.00
16	BANK ASIA PLC	2,342,784.00	1.50	3,514,176.00
17	BARAKA POWER LIMITED.	1,746,892.00	0.50	873,446.00
18	BATA SHOE COMPANY (BD) LIMITED	133,908.00	10.50	1,406,034.00
19	BATA SHOES (BD) LTD.	133,908.00	33.00	4,418,964.00
20	BATBC LIMITED	827,470.00	10.00	8,274,700.00
21	BATBC LIMITED (FOLIO)			3,500.00
22	BBS CABLES LTD.	386,387.00	0.20	77,277.40
23	BENGAL WINDSOR THERMOPLASTICS	2,007,500.00	0.50	1,003,750.00
24	BEXIMCO LIMITED (SHARE)	372,354.00	1.00	372,354.84
25	BEXIMCO PHARMACEUTICALS LTD.	118,601.00	3.50	415,103.50
26	BRAC BANK PLC	1,300,000.00	1.00	1,300,000.00
27	BSRM STEELS LIMITED	1,766,925.00	2.50	4,417,312.50
28	C & A TEXTILES LIMITED	450,000.00	0.04	15,300.00
29	C & A TEXTILES LIMITED	450,000.00	0.05	22,500.00
30	CITY BANK PLC	1,300,000.00	1.50	1,950,000.00
31	CONFIDENCE CEMENT PLC			124.5
32	CONFIDENCE CEMENT PLC	84,411.00	0.50	42,205.50
33	CROWN CEMENT PLC	1,442,862.00	2.00	2,885,724.00
34	DBH FINANCE PLC	2,151,461.00	1.50	3,227,191.50
35	DBH FIRST MUTUAL FUND	1,564,853.00	0.30	469,455.90
36	DELTA LIFE INS. (2019 & 2020)			1,059,606.00
37	DELTA LIFE INSURANCE CO. LTD.	176,601.00	3.00	529,803.00
38	DHAKA BANK PLC	4,539,410.00	1.00	4,539,410.00
39	DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309.00	1.00	1,940,309.00
40	DHAKA INSURANCE LIMITED	9,850.00	1.70	16,745.00
41	DOREEN POWER GENERATIONS AND SYSTEMS LTD	866,407.00	1.10	953,047.70
42	DUTCH-BANGLA BANK PLC	1,266,139.00	1.75	2,215,743.25
43	EASTERN BANK PLC	1,250,000.00	1.25	1,562,500.00
44	EASTERN CABLES LTD.	500.00	0.30	150.00
45	Eastern Lubricant			301.60
46	EASTLAND INSURANCE COMPANY LTD	21,164.00	1.00	21,164.00
47	EBL NRB MUTUAL FUND	3,600,000.00	0.70	2,520,000.00
48	ENERGYPAC POWER GENERATION PLC	724,500.00	0.50	362,250.00
49	ENVOY TEXTILES LIMITED	505,996.00	1.50	758,994.00
50	ESQUIRE KNIT COMPOSITE LTD.	613,410.00	1.00	613,410.00
51	EVINCE TEXTILES LTD.	2,699,812.00	0.23	607,457.70
52	EXIM BANK LIMITED	1,600,000.00	1.00	1,600,000.00
53	GOLDEN HARVEST AGRO IND. LTD.	3,000,000.00	0.10	300,000.00
54	GOLDEN SON LTD.	909,120.00	0.10	90,912.00
55	GPH ISPAT LTD.	773,406.00	0.50	386,703.00
56	GRAMEEN ONE : SCHEME TWO	2,444,824.00	0.65	1,589,135.60
57	GRAMEEN PHONE LTD.	784,689.00	12.50	9,808,612.50
58	GREEN DELTA INSURANCE LTD	2,449,033.00	2.50	6,122,582.50
59	HAMID FABRICS LIMITED	356,416.00	0.50	178,208.00
60	HEIDELBERG CEMENT BANGLADESH LTD	416,817.00	2.50	1,042,042.50
61	HWA WELL TEXTILES (BD) LIMITED	97,974.00	2.50	244,935.00
62	IBN SINA PHARMACEUTICAL INDUSTRY PLC	303,402.00	6.00	1,820,412.00
63	ICB AMCL SONALI BANK 1ST MF	2,942,222.00	0.25	735,555.50
64	ICB AMCL THIRD NRB MUTUAL FUND	1,090,500.00	0.30	327,150.00
65	IDLC FINANCE	1,775,962.00	1.50	2,663,943



66	IFAD AUTOS LIMITED	286,828.00	1.00	286,828.00
67	INFORMATION TECHNOLOGY CONSULTANTS	175,963.00	1.00	175,963.00
68	ISLAMI COMMERCIAL INSURANCE COMPANY LTD	692.00	1.00	692.00
69	ISLAMI COMMERCIAL INSURANCE COMPANY LTD	692.00	1.00	692.00
70	JAMUNA BANK PLC	698,891.00	1.75	1,223,059.25
71	JAMUNA OIL COMPANY LTD.	780,005.00	13.00	10,140,065.00
72	JMI HOSPITAL REQUISITE MANUFACTURING LIMITED	50,000.00	1.00	25,000.00
73	KHULNA POWER COMPANY LTD.	1,000,000.00	1.00	1,000,000.00
74	LR GLOBAL BANGLADESH M F ONE	4,848,479.00	0.30	1,454,543.70
75	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550.00	5.00	7,922,750.00
76	LUB-RREF (BANGLADESH) LIMITED	100,000.00	0.20	20,000.00
77	MARICO BANGLADESH LIMITED	5,479.00	20.00	109,580.00
78	MEGHNA CEMENT MILLS LTD.	585,485.00	0.50	292,742.50
79	MEGHNA PETROLEUM LTD.	557,035.00	16.00	8,912,560.00
80	MERCANTILE BANK PLC	1,530,000.00	1.00	1,530,000.00
81	MERCANTILE ISLAMI INSURANCE PLC	510,464.00	1.00	510,464.00
82	MJL BANGLADESH PLC	1,246,248.00	5.00	6,231,240.00
83	MONNO CERAMICS			792.00
84	NATIONAL POLYMER LIMITED	78,849.00	1.05	82,791.45
85	NAVANA CNG LIMITED	766,237.00	1.00	766,237.00
86	NCC BANK PLC	5,506,338.00	1.20	6,607,605.60
87	NCCBL MUTUAL FUND-1	1,400,296.00	0.45	630,133.20
88	NITOL INSURANCE CO. LTD.	1,544,805.00	1.05	1,622,045.25
89	OLYMPIC INDUSTRIES LTD.	855,031.00	6.00	5,130,186.00
90	ORION PHARMA LIMITED	59,247.00	1.00	59,247.00
91	PADMA OIL COMPANY.	74,702.00	13.50	1,008,477.00
92	PEOPLES INSURANCE COMPANY LTD	459,395.00	1.00	459,395.00
93	PIONEER INSURANCE COMPANY LTD	483,813.00	2.00	967,626.00
94	POPULAR LIFE INSURANCE CO. LTD	180,126.00	3.80	684,478.80
95	POWER GRID CO. OF BANGLADESH LTD.	1,027,705.00	1.00	1,027,705.00
96	PRAGATI INSURANCE LTD.	982,196.00	2.00	1,964,392.00
97	PREMIER CEMENT MILLS PLC	1,021,406.00	1.00	1,021,406.00
98	PRIME BANK 1ST ICB AMCL M FUND	553,485.00	0.30	166,045.50
99	QUEEN SOUTH TEXTILE MILLS LTD.	104,000.00	0.60	62,400.00
100	RAK CERAMICS (BD) LIMITED	3,806,068.00	1.00	3,806,068.00
101	RENATA LTD.	12,146.00	6.25	75,912.50
102	S. ALAM COLD ROLLED STEELS LTD	3,401,701.00	0.50	1,700,850.50
103	SENA KALYAN INSURANCE COMPANY LIMITED	53,977.00	1.35	72,868.95
104	SHAHJIBAZAR POWER CO. LTD.	110,153.00	1.10	121,168.30
105	SINGER BANGLADESH LIMITED	429,541.00	3.50	1,503,393.50
106	SOCIAL ISLAMI BANK PLC	882,000.00	0.50	441,000.00
107	SOUTHEAST BANK PLC	1,287,881.00	0.60	772,728.60
108	SQUARE PHARMACEUTICALS LTD.	2,874,760.00	10.50	30,184,980.00
109	SQUARE TEXTILE MILLS LTD.	3,329,999.00	3.00	9,989,999.25
110	SUMMIT ALLIANCE PORT LIMITED	1,357,753.00	1.20	1,629,303.60
111	SUMMIT POWER LIMITED	6,121,603.00	1.00	6,121,603.00
112	TITAS GAS TRANSMISSION	2,560,000.00	0.50	1,280,000.00
113	TRUST ISLAMI LIFE INSURANCE LIMITED	176,288.00	0.20	35,257.60
114	UNILEVER CONSUMER CARE LIMITED	155,190.00	30.00	4,655,700.00
115	UNIQUE HOTEL & RESORTS LIMITED	466,399.00	2.00	932,798.00
116	UNITED COMMERCIAL BANK PLC	1,712,320.00	0.50	856,160.00
117	UNITED POWER GEN. & DIST. COMPANY LIMITED	178,368.00	8.00	1,426,944.00
118	VANGUARD AML BD FINANCE MUTUAL	2,429,339.00	0.20	485,867.80
119	VANGUARD AML RUPALI BANK BALANCED FUND	328,467.00	0.08	26,277.36
120	WALTON HI-TECH INDUSTRIES PLC	3,000.00	30.00	90,000.00
121	ZAHEEN SPINNING LIMITED	941,126.00	0.03	23,528.15
122	ZAHEEN SPINNING TWICE RECEIVED			23,528.15
123	TAX AMT. ADJUSTED OF AGRANI INSURANCE (FY: 2022-23)			36,543.90
124	TAX AMT. ADJUSTED OF EASTLAND INSURANCE (FY: 2022-23)			5,355.00
125	TAX AMT. ADJUSTED OF HEIDELBERG CEMENT (FY: 2022-23)			62,524.00
126	TAX AMT. ADJUSTED OF NCC BANK (FY: 2022-23)			393,309.90
127	TAX AMT. ADJUSTED OF NITOL INSURANCE (FY: 2022-23)			242,581.52
128	TAX AMT. ADJUSTED OF SOCIAL ISLAMI BANK LTD. (FY: 2022-23)			63,000.00
129	TAX AMT. ADJUSTED OF SOUTHEAST BANK LTD. (FY: 2022-23)			111,451.32
130	TAX AMT. ADJUSTED OF THE CITY BANK LTD. (FY: 2022-23)			265,111.60
131	TAX AMT. ADJUSTED OF DHAKA BANK (FY: 2022-23)			387,000.00
132	TAX AMT. ADJUSTED OF BERGER PAINTS (FY: 2022-23)			190,710.00
133	TAX AMT. ADJUSTED OF ENVOY TEXTILES (FY: 2022-23)			33,813.00
134	TAX RETURN OF EASTERN INSURANCE (FY: 2022-23)			18,487.26
135	TAX RETURN OF EXIM BANK (FY: 2022-23)			240,000.00
136	TAX RETURN OF MERCANTILE ISLAMI INSURANCE (FY: 2022-23)			76,569.60
137	FRACTION DIVIDEND			227.93
Total				236,757,257



ICB AMCL Unit Fund
STATEMENT OF DIVIDEND RECEIVABLE FROM INVESTMENT IN SECURITIES
As at 30 June 2024

ANNEXURE-E

SL	NAME OF THE COMPANY	No. of Share	Selling Price	Gross Dividend
1	AFTABAUTOMOBILES LTD.(2021-22)	2,451,488.00	0.50	1,225,744.00
2	AFTABAUTOMOBILES LTD.	2,574,062.00	1.00	2,574,062.00
3	EASTERN CABLES LTD.	500.00	0.30	150.00
4	GOLDEN SON LTD.	909,120.00	0.10	90,912.00
5	LUB-RREF (BANGLADESH) LIMITED	100,000.00	0.20	20,000.00
6	RATANPUR STEEL RE-ROLLING	266,162.00	1.00	266,162.00
7	HEIDELBERG CEMENT BD. LTD (FRACTIONAL) 2022			20.00
8	ASSOCIATED OXYGEN LIMITED	350,000.00	0.10	35,000.00
9	ACME PESTICIDES LIMITED	200,000.00	0.01	2,000.00
10	AGRANI INSURANCE CO. LTD.	325,850.00	1.20	391,020.00
11	BATA SHOE COMPANY (BD) LIMITED	133,908.00	10.50	1,406,034.00
12	DHAKA BANK PLC	4,539,410.00	1.00	4,539,410.00
13	METRO SPINNING LIMITED	9.00	0.30	2.30
14	SOCIAL ISLAMI BANK PLC	882,000.00	0.50	441,000.00
15	NITOL INSURANCE CO. LTD.	1,544,805.00	1.05	1,622,045.25
16	UNITED COMMERCIAL BANK PLC	1,712,320.00	0.50	856,160.00
17	PIONEER INSURANCE COMPANY LTD	483,813.00	2.00	967,626.00
18	EXIM BANK LIMITED	1,600,000.00	1.00	1,600,000.00
19	MERCANTILE ISLAMI INSURANCE PLC	510,464.00	1.00	510,464.00
20	JAMUNA BANK PLC	698,891.00	1.75	1,223,059.25
21	PEOPLES INSURANCE COMPANY LTD	459,395.00	1.00	459,395.00
22	PRAGATI INSURANCE LTD.	982,196.00	2.00	1,964,392.00
23	MARICO BANGLADESH LIMITED	5,479.00	20.00	109,580.00
24	ASIA PACIFIC GENERAL INSURANCE	399,005.00	1.2	478,806.00
25	NCC BANK PLC	5,506,338.00	1.20	6,607,605.60
26	DHAKA INSURANCE LIMITED	9,850.00	1.70	16,745.00
27	ISLAMI COMMERCIAL INSURANCE COMPANY LTD	692.00	1.00	692.00
28	SOUTHEAST BANK PLC	1,287,881.00	0.60	772,728.60
TOTAL				28,180,815

