ICB AMCL ISLAMIC UNIT FUND

Statement of Financial Position (Un-audited)

as at December 31, 2020

Particulars	Notes	Amount in Taka	
		31-Dec-2020	30-Jun-2020 (Restated)
Assets			
Marketable Investments - at Market	3.00	612,180,716	477,468,510
Cash & Cash Equivalents	4.00	41,374,878	71,560,232
Other current assets	5.00	7,001,758	4,440,555
Deferred revenue expenditure	6.00	559,254	745,672
Total Assets		**661,116,606**	**554,214,969**
Equity and Liabilities			
Equity:			
Unit capital	7.00	702,106,970	718,625,100
Unit premium reserve	8.00	6,826,210	3,027,380
Retained earnings	9.00	14,868,401	25,799,858
Reserve for Future Diminution	10.00	(122,271,661)	(254,727,318)
Provision/Reserve for Investment in Securities	11.00	21,434,725	5,934,725
Total Equity (A)		**622,964,645**	**498,659,745**
Liabilities & Provisions:			
Current liabilities	12.00	30,480,722	48,496,054
Provision for Inevitable interest from dividend income	13.00	7,671,239	7,059,170
Total Liabilities (B)		**38,151,961**	**55,555,224**
Total Equity and Liabilities (A+B)		**661,116,606**	**554,214,969**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	14.00	**10.72**	**10.58**
Net Asset Value-at market	15.00	**8.98**	**7.04**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 25 January 2021

ICB Asset Management Company Ltd. DHAKA

ICB AMCL ISLAMIC UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the period ended December 31, 2020

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019	01.10.2020 to 31.12.2020	01.10.2019 to 31.12.2019
Income					
Profit on sale of investments		12,900,107	9,827,640	8,854,671	2,051,560
Dividend from investment in securities		10,963,612	8,332,536	7,127,334	7,637,536
Premium on sale of units		545,059	746,661	86,332	90,125
Profit on bank deposits and bonds	16.00	5,013,366	2,495,285	4,664,640	2,288,927
Total Income		**29,422,144**	**21,402,122**	**20,732,977**	**12,068,148**
Expenses					
Management fee		4,889,459	5,148,547	2,482,521	2,486,342
Trustee fee		287,302	313,211	147,430	147,812
Custodian fee		322,194	271,786	192,700	127,721
Annual BSEC fee		314,520	257,443	166,435	104,569
Audit fee		11,500	11,500	5,750	5,750
Unit sales commission		3,118	7,945	-	-
Shariah advisory board fee		74,800	123,200	4,400	70,400
Other expenses	17.00	248,662	367,174	157,678	249,142
Preliminary expenses written off		186,418	186,418	93,209	93,209
Total Expenses		**6,337,973**	**6,687,224**	**3,250,123**	**3,284,945**
Profit before provision		**23,084,171**	**14,714,898**	**17,482,854**	**8,783,203**
Provision against marketable investment	11.00	15,500,000	-	15,500,000	-
Provision for Inevitable interest from dividend income	12.00	550,000	500,000	300,000	350,000
Net Income for the period ended December 31, 2020		**7,034,171**	**14,214,898**	**1,682,854**	**8,433,203**
Earnings Per Unit for the period	18.00	**0.10**	**0.20**	**0.02**	**0.12**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 25 January 2021

ICB Asset Management Company Ltd. DHAKA

ICB AMCL ISLAMIC UNIT FUND

Statement of Changes in Equity (Un-audited)

For the period ended December 31, 2020

Particulars	Unit Capital	Unit Premium reserve	Reserve for Future Diminution	Provision for marketable investment	Retained Earnings	Total Equity
Balance as at July 01, 2020	**718,625,100**	**3,027,380**	**(254,727,318)**	**5,934,725**	**25,799,858**	**498,659,745**
Prior year error adjustment					-	-
	718,625,100	**3,027,380**	**(254,727,318)**	**5,934,725**	**25,799,858**	**498,659,745**
Unit Capital	(16,518,130)	-		-	-	(16,518,130)
Unit premium reserve	-	3,798,830		-	-	3,798,830
Provision/ Reserve for Investment	-	-		15,500,000	-	15,500,000
Fair Value Increase/(Decrease) during the year	-	-	132,455,657	-	-	132,455,657
Dividend paid for FY 2019-2020	-	-		-	(17,965,628)	(17,965,628)
Net Income for the period ended December 31, 2020	-	-			7,034,171	7,034,171
Balance as at December 31, 2020	**702,106,970**	**6,826,210**	**(122,271,661)**	**21,434,725**	**14,868,401**	**622,964,645**

Statement of Changes in Equity

For the period ended December 31, 2019

Particulars	Unit Capital	Unit Premium reserve	Reserve for Future Diminution	Provision for marketable investment	Retained Earnings	Total Equity
Balance as at July 01, 2019	**781,616,360**	**(348,539)**	**(124,189,447)**	**5,934,725**	**45,492,614**	**708,505,713**
Prior year error adjustment				-	(16,878)	(16,878)
	781,616,360	**(348,539)**	**(124,189,447)**	**5,934,725**	**45,475,736**	**708,488,835**
Unit Capital	(79,753,010)	-		-	-	(79,753,010)
Unit premium reserve	-	7,117,766		-	-	7,117,766
Fair Value Increase/(Decrease) during the year	-	-	(130,537,871)	-		(130,537,871)
Dividend paid for FY 2018-2019	-	-		-	(39,080,818)	(39,080,818)
Net Income for the period ended December 31, 2019	-	-		-	14,214,898	14,214,898
Balance as at December 31, 2019	**701,863,350**	**6,769,227**	**(254,727,318)**	**5,934,725**	**20,609,816**	**480,449,800**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

ICB Asset Management Company Ltd. DHAKA

Dated: 25 January 2021

ICB AMCL ISLAMIC UNIT FUND

Statement of Cash Flows (Un-audited)

For the period ended December 31, 2020

Particulars	Notes	Amount in Taka	
		01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019
Cash flow from operating activities			
Dividend from investment in shares		8,322,854	5,805,852
Profit on bank deposits and bond		5,077,461	6,501,228
Premium income on unit sold		545,059	746,661
Expenses		(981,791)	(11,472,744)
Net cash inflow/(outflow) from operating activities		**12,963,583**	**1,580,997**
Cash flow from investment activities			
Sale of Securitiess		(81,976,062)	(97,904,256)
Purchase of Securities		69,244,499	84,412,193
Share application money deposited		(28,600,000)	-
Share application money refunded		28,600,000	-
Net cash inflow/(outflow) from investing activities		**(12,731,563)**	**(13,492,063)**
Cash flow from financing activities			
Units sold		18,168,650	24,888,680
Units surrendered		(34,686,780)	(104,641,690)
Adjustment of Premium on Surrendered of Units		8,222,657	(2,249,572)
Adjustment of Premium on Soles of Units		(4,423,827)	9,367,338
Dividend paid for the period		(17,698,074)	(36,515,445)
Net cash in flow/(outflow) from financing activities		**(30,417,374)**	**(109,150,689)**
Net cash increase/(decrease)		**(30,185,354)**	**(121,061,755)**
Cash or equivalents at the beginning of the period		71,560,232	133,342,110
Cash or equivalents at the end of the period		**41,374,878**	**12,280,355**
Net Operating Cash Flow Per Unit (NOCFPU)	19.00	**0.18**	**0.02**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 25 January 2021

ICB Asset Management Company Ltd. DHAKA

ICB AMCL ISLAMIC UNIT FUND
Notes to the financial statements (Un-audited)
As at and for the period ended December 31, 2020

1.00 Legal status and nature of business

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

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

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

2.00 Significant Accounting Policies

2.01 Basis of preparation of accounts

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and regulations.

2.02 Financial instruments

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

2.02.01: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on December 31, 2020.

2.03 Reporting period

These financial statements cover 6 months from 01 July 2020 to 31 December 2020.

2.04 Comparative Figures

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

2.05 Provision for marketable investment

The investments have been valued on aggregate portfolio basis and a provision is required to be made considering overall increase in the value of the investments. As stated in Note 3.01 there is decreasee of Tk. 12,22,71,661 in the market value of shares as on December 31, 2020 in comparison to the cost price. To meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making a general provision out of its profit and has set up an accumulated general provision for Tk 2,14,34,725.

2.06 Provision for Inevitable interest from dividend income

To comply Shariah Law as per the guidance of Shariah Advisory Board of ICB AMCL Islamic Unit Fund provision Tk. 5,50,000.00 has been made against interest among dividend income for the period and cumulative balance as at December 31, 2020 is Tk. 76,71,239.

ICB Asset Management Company Ltd DHAKA

2.07 Pricing of units

Units issued are recorded at the offer price, determined by the Company for the applications received for business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present Tk 0.30 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

2.08 Premium on sale of units

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

2.09 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit for the period, net of provisions.

2.10 Deferred Revenue Expenditure (Preliminary and Issue Expenses)

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

2.11 Management fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

2.12 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 for the entire life of the Fund.

2.13 Custodian fee

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

2.14 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.

2.15 Revenue Recognization

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

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

	Amount in Taka	
	31-Dec-2020	30-Jun-2020 (Restated)
3.00 Marketable Investments - at Market		
Equity shares	588,142,856	452,467,695
	588,142,856	**452,467,695**
Non listed securities		
Open-end Mutual Fund		
UFS Padma Life Islamic Unit Fund	17,962,860	20,000,815
Shanta Amanah Shariah Fund	6,075,000	5,000,000
	24,037,860	**25,000,815**
	612,180,716	**477,468,510**

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

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
BANKS	106,696,815	95,333,500	(11,363,315)
ENGINEERING	88,674,293	59,992,308	(28,681,984)
FOOD AND ALLIED PRODUCTS	71,368,101	55,957,117	(15,410,985)
FUEL AND POWER	74,571,868	60,415,250	(14,156,618)
TEXTILES	22,769,348	11,865,578	(10,903,771)
PHARMACEUTICALS AND CHEMICAL	131,325,992	132,849,342	1,523,350
SERVICES	29,004,885	21,539,360	(7,465,525)
CEMENT	60,444,244	20,764,371	(39,679,873)
TANNARY INDUSTRIES	17,733,864	12,224,531	(5,509,333)
CERAMIC INDUSTRY	3,396,121	2,635,000	(761,121)
TELECOMMUNICATION	21,021,351	29,368,750	8,347,399
FINANCE AND LEASING	22,590,455	22,860,000	269,545
CORPORATE BOND	43,171,983	45,000,000	1,828,017
MISCELLANEOUS	16,682,242	17,337,750	655,508
NON LISTED SECURITIES	25,000,815	24,037,860	(962,955)
TOTAL	**734,452,377**	**612,180,716**	**(122,271,661)**

	31-Dec-2020	30-Jun-2020
4.00 Cash & Cash Equivalents		
STD Accounts with		
Shahjalal Islami Bank, Motijheel 401513100004109	12,366,123	31,949,732
IBBL, Local Office, Deposit A/C 20501020900013103	112,437	101,864
IBBL, Local Office, Payment A/C 20501020100880915	76,263	76,608
IBBL, Local Office Escrow A/C 20501020100883514	312,190	312,685
Shahjalal Islami, Motijheel (Interest on Div. In.) 401512100013051	4,017,101	3,309,910
Dividend account		
D/A 2004-05, IBBL, Local 20501020900015004	440,434	434,713
D/A 2005-06, IBBL, Local 20501020900016005	462,634	456,600
D/A 2006-07, IBBL, Local 20501020900017511	987,418	973,990
D/A 2007-08, IBBL, Local 20501020900019412	1,379,546	1,364,107
D/A 2008-09, IBBL, Local 20501020900019513	1,882,092	1,860,263
D/A 2009-10, IBBL, Local 20501020900020303	2,179,159	2,152,217
D/A 2010-11, IBBL, Local 20501020900022709	1,517,289	1,500,424
D/A 2011-12, Shahjalal, Motijheel, 401513100001105	1,252,962	1,245,791
D/A 2012-13, Shahjalal, Motijheel, 401513100004079	1,512,484	1,501,896
D/A 2013-14, Shahjalal, Motijheel, 401513100004099	722,856	716,235
D/A 2015-16, Shahjalal, Moti. 401513100004142	1,128,073	1,129,059
D/A 2016-17, Shahjalal, Motijheel 401513100004152	1,334,696	1,340,498
D/A 2017-18, SJIBL, Foreign Exchange 400513100001252	22,845	24,683
D/A 2018-19, Shahjalal, Motijheel 401513100004199	2,173	5,333
D/A 2019-20, Shahjalal, Motijheel 401513100004229	212,689	-
STD/SND Accounts with selling agent		
ICB, Local Office- Shahjalal Islami Bank, Bijoynagar 401813100001640	1,701,857	1,565,561
ICB, Chittagong- Shahjalal Islami Bank, Agrabad 300113100001097	1,116,169	2,964,307
ICB, Sylhet Branch- Shahjalal Islami Bank	69,920	70,093
ICB, Bogra Branch- Shahjalal Islami Bank	37,626	4,810,992
ICB, Rajshahi- Shahjalal Islami Bank, Rajshahi 180213100000169	43,763	6,031
ICB, Khulna- Shahjalal Islami Bank, Khulna 110113100000568	3,373,558	3,317,051

ICB Asset Management Company Ltd. DHAKA

MTDR		
Islamic Finance & Investment Limited	-	5,259,068
Shahjalal Islami Bank, Motijheel Branch	3,110,521	3,110,521
Total	**41,374,878**	**71,560,232**

		Amount in Taka	
		31-Dec-2020	**30-Jun-2020 (Restated)**
5.00	**Other current assets**		
	Dividend receivable	7,001,758	4,361,000
	Advance payment of Trustee Fee	-	15,460
	Profit receivable on Bank Deposit	-	64,095
		7,001,758	**4,440,555**
6.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Opening Balance	745,672	1,118,508
	Less: Preliminary expenses written off for the period	186,418	372,836
	Closing Balance as at December 31, 2020	**559,254**	**745,672**
7.00	**Unit capital**		
	Opening Balance	718,625,100	781,616,360
	Add: Unit sold for the period	18,168,650	68,569,440
		736,793,750	850,185,800
	Less: unit surrender by holder	34,686,780	131,560,700
	Closing Balance as at December 31, 2020	**702,106,970**	**718,625,100**
	The unit capital represents 702,10,697 number of units of Tk 10 each.		
8.00	**Unit premium reserve**		
	Opening Balance	3,027,380	(348,539)
	Add: Premium on surrender of units for the period	8,222,657	14,700,679
		11,250,037	14,352,140
	Less: Adjustment against sale of units for the period	4,423,827	11,324,760
	Closing Balance as at December 31, 2020	**6,826,210**	**3,027,380**
9.00	**Retained earning**		
	Opening Balance	25,799,858	45,492,614
	Add/(Less): Last year adjustment	-	(16,878)
	Less: Dividend paid for FY 2019-2020	17,965,628	39,080,818
		7,834,230	**6,394,918**
	Add: Addition for the period	7,034,171	19,404,940
	Closing Balance as at December 31, 2020	**14,868,401**	**25,799,858**
10.00	**Reserve for Future Diminution of Overpriced Securities**		
	Opening balance	(254,727,318)	(124,189,447)
	Add: Adjustment during the period	132,455,657	(130,537,871)
	Closing Balance as at December 31, 2020	**(122,271,661)**	**(254,727,318)**
11.00	**Provision for Marketable investment**		
	Provision for Investment in Securities (Others) 11.01	19,000,000	3,500,000
	Provision for Investment in Mutual Funds	2,434,725	2,434,725
	Closing Balance as at December 31, 2020	**21,434,725**	**5,934,725**
11.01	**Provision for Investment in Securities (Others)**		
	Balance as at July 01, 2019	3,500,000	3,500,000
	Addition during the year	15,500,000	-
	Closing Balance as at December 31, 2020	**19,000,000**	**3,500,000**
12.00	**Current liabilities**		
	Management fee payable to ICB AMCL	14,537,909	9,648,450
	Trustee fee payable to ICB	271,842	-
	Custodian fee payable to ICB	278,893	505,397
	Annual fee payable to BSEC	314,520	28,642
	Audit fee payable	11,500	23,000
	Commission payable to unit sales agents	13,155	10,453
	Payable to ISTCL	-	23,375,121

ICB Asset Management Company Ltd. DHAKA

Share application money refundable	320,000	319,425
Other expenses payable	14,339	78,626
Suspense	-	55,930
Dividend payable	14,718,564	14,451,010
Total current liabilities	**30,480,722**	**48,496,054**

	Amount in Taka	
	31-Dec-2020	**30-Jun-2020 (Restated)**
13.00 Provision for Inevitable interest from dividend income		
Opening balance	7,059,170	6,174,901
Add: Provision for the period	550,000	760,037
Add: Profit on bank deposit	101,304	164,777
Less: Bank charges and excise duty	4,035	-
Less: Donation and Expenses	35,200	40,545
Closing Balance as at December 31, 2020	**7,671,239**	**7,059,170**
14.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	783,388,267	808,942,287
Less: Liabilities	30,480,722	48,496,054
Net Asset Value	**752,907,545**	**760,446,233**
Number of Units	70,210,697	71,862,510
NAV per Unit at Cost	**10.72**	**10.58**
15.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	661,116,606	554,214,969
Less: Liabilities	30,480,722	48,496,054
Net Asset Value	**630,635,884**	**505,718,915**
Number of Units	70,210,697	71,862,510
NAV per Unit at Market Value	**8.98**	**7.04**

	Amount in Taka	
	01.07.2020 to 31.12.2020	**01.07.2019 to 31.12.2019**
16.00 Profit on bank deposits and bonds		
Profit on Short Notice Deposits	727,505	910,048
Profit on MTDRs	64,861	1,585,237
Profit on Listed Bonds	4,221,000	
	5,013,366	**2,495,285**
17.00 Other operating expenses		
Printing and stationery	21,071	22,550
Bank charges and exise duty	86,765	122,215
Publicity expenses	82,740	147,860
CDBL charges	11,151	22,345
Dividend distribution expenses	5,720	8,400
IPO application expenses	9,000	-
Others	32,215	43,804
	248,662	**367,174**
18.00 EPS		
Net profit after Provision	7,034,171	14,214,898
Number of Units	70,210,697	70,186,335
Earnings Per Unit	**0.10**	**0.20**

**** Earnings Per Unit (EPU) has been decreased due to keeping provision to strengthen the future financial base of the fund. ****

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19.00 NOCFPU

Net cash inflow/(outflow) from operating activities	12,963,583	1,580,997
Number of Units	70,210,697	70,186,335
NOCF Per Unit	**0.18**	**0.02**

**** Net operating cash flow per unit (NOCFPU) has been increased due to reduction of operating expenses than previous year.****

ICB Asset Management Company Ltd. DHAKA

ICB ASSET MANAGEMENT COMPANY LIMITED

Print Date:16-Feb-2021

Quarterly Portfolio Statement Report With Previous Quarter

Fund : ICB AMCL ISLAMIC UNIT FUND

Company Name	As On :30-Dec-2020				As On :30-Sep-2020			
	No of Share	Total Cost Price	Total Market Price	Appreciation/ Erosion Percentage(%)	No of Share	Total Cost Price	Total Market Price	Appriciation/ Erosion Percentage(%)
BANKS								
AL ARAFA ISLAMI BANK LTD.	300000	5610021.71	6645000.00	18.45	375749	7026535.58	6387733.00	-9.09
EXIM BANK OF BANGLADESH LTD.	2800000	37802353.14	33180000.00	-12.23	2800000	37802353.14	31080000.00	-17.78
FIRST SECURITY ISLAMI BANK LTD.	1100000	10794567.76	9900000.00	-8.29	1100000	10794567.76	9900000.00	-8.29
ISLAMI BANK LTD.	1400000	43228351.55	37450000.00	-13.37	1400000	43228351.55	37660000.00	-12.88
SOCIAL ISLAMI BANK LIMITED	630000	9261521.22	8158500.00	-11.91	630000	9261521.22	8190000.00	-11.57
CEMENT								
HEIDELBERG CEMENT BD. LTD.	91000	50078110.85	13504400.00	-73.03	91000	50078110.85	13822900.00	-72.40
LAFARGE HOLCIM BANGLADESH LIMITED	100000	7187938.75	4765000.00	-33.71	100000	7187938.75	4050000.00	-43.66
PREMIER CEMENT MILLS LIMITED	40701	3178194.26	2494971.30	-21.50	40701	3178194.26	2470550.70	-22.27
CERAMIC INDUSTRY								
RAK CERAMICS(BANGLADESH) LTD.	100000	3396120.83	2635000.00	-22.41	100000	3396120.83	2765000.00	-18.58
SHINEPUKUR CERAMICS LTD.	0	0.00	0.00	0.00	100000	1796935.19	1610000.00	-10.40
CORPORATE BOND								
IBBL MUDARABA PERPETUAL BOND	45000	43171983.32	45000000.00	4.23	45000	43171983.32	42761250.00	-0.95
ENGINEERING								
BANGLADESH BUILDING SYSTEM LTD	40000	655869.86	706000.00	7.64	20000	348439.05	348000.00	-0.13
BANGLADESH STEEL RE-ROLLING MILLS LIMITE	143183	16493112.05	8662571.50	-47.48	143183	16493112.05	8913141.75	-45.96
BBS CABLES LTD.	350000	21897249.91	19162500.00	-12.49	220000	16066910.41	13167000.00	-18.05
BENGAL WINDSOR THERMOPLASTICS	330000	14905719.32	5725500.00	-61.59	330000	14905719.32	6088500.00	-59.15
BSRM STEELS LIMITED	125000	9165762.36	5287500.00	-42.31	125000	9165762.36	5156250.00	-43.74
GOLDEN SON LTD.	250000	6039102.13	2800000.00	-53.64	250000	6039102.13	2362500.00	-60.88
RATANPUR STEEL RE-ROLLING MILL	125000	4427612.73	3056250.00	-30.97	125000	4427612.73	3406250.00	-23.07
RUNNER AUTO MOBILES	100000	5446036.31	5095000.00	-6.45	50000	3085588.31	2690000.00	-12.82
S. ALAM COLD ROLLED STEELS LTD	125257	3864675.98	2674236.95	-30.80	125257	3864675.98	2761916.85	-28.53
SINGER BANGLADESH LTD.	35000	5593967.41	6133750.00	9.65	35000	5593967.41	5950000.00	6.36

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Company Name	No of Share	Total Cost Price	Total Market Price	Appreciation/ Erosion Percentage(%)	No of Share	Total Cost Price	Total Market Price	Appriciation/ Erosion Percentage(%)
DOMINAGE STEEL BUILDING SYSTEMS LIMITED	20000	185184.68	689000.00	272.06				
FINANCE AND LEASING								
ISLAMIC FINANCE AND INVESTMENT	1200000	22590454.97	22860000.00	1.19	1100000	20795128.97	21945000.00	5.53
FOOD AND ALLIED PRODUCT!								
GOLDEN HARVEST AGRO IND. LTD.	1643995	39688827.40	27454716.50	-30.83	1643995	39688827.40	28523313.25	-28.13
OLYMPIC INDUSTRIES LTD.	120000	28504420.53	22884000.00	-19.72	89949	22723253.65	15579166.80	-31.44
UNILEVER CONSUMER CARE LIMITED	2000	3174853.10	5618400.00	76.97	2000	3174853.10	4421400.00	39.26
FUEL AND POWER								
KHULNA POWER COMPANY LTD.	200000	9519618.04	9100000.00	-4.41	75000	3812886.79	3577500.00	-6.17
LINDE BANGLADESH LIMITED	15000	18877965.58	19058250.00	0.95	14000	17654915.58	17463600.00	-1.08
MJL BANGLADESH LIMITED	300000	32753204.56	23130000.00	-29.38	300000	32753204.56	25635000.00	-21.73
SUMMIT POWER LTD.	60000	2267655.57	2340000.00	3.19	50000	1894725.57	2120000.00	11.89
TITAS GAS TRANSMISSION & D.C.L	220000	11153424.46	6787000.00	-39.15	220000	11153424.46	7436000.00	-33.33
FUNDS								
AIBL 1st ISLAMIC MUTUAL FUND	0	0.00	0.00	0.00	235969	1942596.39	1769767.50	-8.90
IT								
AAMRA NETWORKS LIMITED	0	0.00	0.00	0.00	79500	3605020.77	3331050.00	-7.60
MISCELLANEOUS								
BERGER PAINTS BANGLADESH LTD.	9000	12194245.37	12867750.00	5.52	9000	12194245.37	12483000.00	2.37
BEXIMCO LIMITED(SHARE)	0	0.00	0.00	0.00	100000	2417847.40	2430000.00	0.50
BSC	100000	4487996.40	4470000.00	-0.40	50000	2382327.96	2287500.00	-3.98
PHARMACEUTICALS AND CHE								
ACI FORMULATION LIMITED	70000	11305598.99	8263500.00	-26.91	70000	11305598.99	8858500.00	-21.65
ACI LIMITED	32731	11249744.06	7988000.55	-28.99	29756	11249744.06	7522316.80	-33.13
AFC AGRO BIOTECH LTD.	284625	10560135.43	4909781.25	-53.51	284625	10560135.43	5279793.75	-50.00
BEXIMCO PHARMACEUTICALS LTD.	220000	21040269.25	42196000.00	100.55	285000	29982384.05	33416250.00	11.45
RENATA (BD) LTD.	9900	8915510.04	10958310.00	22.91	9000	8915510.04	10405800.00	16.72
SQUARE PHARMACEUTICALS LTD.	175000	38826324.10	38351250.00	-1.22	160000	37533901.10	32664000.00	-12.97
THE ACME LABORATORIES LTD.	270000	29428409.98	20182500.00	-31.42	270000	29428409.98	19588500.00	-33.44
SERVICES								
EASTERN HOUSING LIMITED(SHARE)	125000	5540568.13	5150000.00	-7.05	83717	3879348.84	3813309.35	-1.70
SUMMIT ALLIANCE PORT LIMITED	530400	23464316.42	16389360.00	-30.15	520000	23464316.42	12532000.00	-46.59
TANNARY INDUSTRIES								
BATA SHOES (BD) LTD.	17430	17733863.75	12224530.50	-31.07	17430	17733863.75	12358741.50	-30.31
TELECOMMUNICATION								
BANGLADESH SUBMARINE CABLE CO.	45000	5504954.19	7458750.00	35.49	50000	6116608.15	6502500.00	6.31

ICB Asset Management Company Ltd. DHAKA

Company Name	No of Share	Total Cost Price	Total Market Price	Appreciation/ Erosion Percentage(%)	No of Share	Total Cost Price	Total Market Price	Appriciation/ Erosion Percentage(%)
GRAMEEN PHONE LTD.	40000	12816397.16	13864000.00	8.17	40000	12816397.16	13194000.00	2.95
ROBI AXIATA LIMITED	270000	2700000.00	8046000.00	198.00				
TEXTILES								
ARGON DENIMS LIMITED	99750	2220798.22	1970062.50	-11.29	95000	2220798.22	2075750.00	-6.53
EVINCE TEXTILES LTD.	825825	13983243.20	6771765.00	-51.57	786500	13983243.20	6999850.00	-49.94
HAMID FABRICS LIMITED	0	0.00	0.00	0.00	10000	179512.90	247000.00	37.59
SQUARE TEXTILE MILLS LTD.	105000	6565306.86	3123750.00	-52.42	105000	6565306.86	3554250.00	-45.86
Listed Securities:	**15,240,797**	**709451561.89**	**588142856.05**		**14,991,331**	**699041839.32**	**539555851.25**	
Non Listed Securities:		**25000815.00**	**24,037,860.00**			**25000815.00**	**22447900.00**	
Grand Total:		**734,452,376.89**	**612,180,716.05**			**724,042,654.32**	**562,003,751.25**	

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