Q2

ICB AMCL SECOND NRB UNIT FUND
TRUSTEE : INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN : INVESTMENT CORPORATION OF BANGLADESH
SPONSOR : ICB CAPITAL MANAGEMENT LIMITED

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL SECOND NRB UNIT FUND

For the period from January 01, 2024 to June 30, 2024

ICB ASSET MANAGEMENT COMPANY LTD.
Asset Manager
Green City Edge (4th floor)
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ICB AMCL SECOND NRB UNIT FUND

Statement of Financial Position (Unaudited)

As at June 30, 2024

Particulars	Notes	Amount in Taka	
		30-Jun-24	31-Dec-23
Assets			
Non-current Assets		**18,82,278**	**25,10,602**
Deferred revenue expenditure	7.00	18,82,278	25,10,602
Current Assets		**1,12,54,00,049**	**1,44,29,70,220**
Marketable investment -at market	3.00	1,05,51,77,502	1,26,41,57,151
Investments in Money Market (FDR)	4.00	2,00,00,000	13,00,00,000
Cash & cash equivalents	5.00	3,90,30,513	1,49,24,567
Other current assets	6.00	1,11,92,034	3,38,88,502
Total Assets		**1,12,72,82,327**	**1,44,54,80,822**
Capital and Liabilities			
A) Equity		**1,05,73,87,831**	**1,36,72,11,023**
Unit capital	8.00	1,22,95,91,700	1,21,39,64,060
Unit premium reserve	9.00	70,08,264	62,91,441
Retained earning	10.00	(20,92,12,133)	11,69,55,522
Dividend Equalization Fund	11.00	3,00,00,000	3,00,00,000
B) Liabilities :		**6,98,94,496**	**7,82,69,799**
Unclaimed/ Dividend payable	12.00	5,24,55,160	4,96,67,318
Current liabilities	13.00	1,74,39,337	2,86,02,481
Total Equity and Liabilities (A+B)		**1,12,72,82,327**	**1,44,54,80,822**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	14.00	**11.21**	**12.06**
Net Asset Value-at market	15.00	**8.60**	**11.26**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period from January 01, 2024 to June 30, 2024

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023	01.04.2024 to 30.06.2024	01.04.2023 to 30.06.2023
Income					
Profit on sale of investments	16.00	38,64,797	2,42,18,616	1,47,937	2,20,60,394
Dividend from investment in shares	17.00	1,96,82,091	2,18,99,957	1,41,40,970	1,60,44,982
Interest on Bank deposits	18.00	57,47,301	96,88,215	33,03,617	41,27,302
Others		1,139		1,139	-
Total Income		**2,92,95,328**	**5,58,06,788**	**1,75,93,664**	**4,22,32,678**
Expenses					
Management fee	19.00	77,18,395	87,73,703	36,53,638	44,06,474
Trustee fee	20.00	5,72,387	6,79,014	2,65,638	3,40,921
Custodian fee	21.00	5,73,149	6,88,599	2,67,277	3,46,074
Annual BSEC fee	22.00	5,28,694	4,62,348	2,45,633	1,23,306
Audit fee		34,500	28,750	-	-
Other Operating expenses	23.00	3,16,991	3,10,559	78,588	1,25,873
Issue & Conversion expenses written off		6,28,324	6,28,324	3,14,162	3,14,162
Total Expenses		**1,03,72,441**	**1,15,71,297**	**48,24,936**	**56,56,810**
Profit before provision		**1,89,22,887**	**4,42,35,491**	**1,27,68,728**	**3,65,75,868**
(Provision)/Write back of provision against diminution in value of nvestment	3.02	(22,36,94,136)	60,34,784	(8,22,57,283)	(32,81,853)
Net Income for the period		**(20,47,71,249)**	**5,02,70,275**	**(6,94,88,556)**	**3,32,94,015**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**(20,47,71,249)**	**5,02,70,275**	**(6,94,88,556)**	**3,32,94,015**
Earnings Per Unit	24.00	**(1.67)**	**0.41**	**(0.58)**	**0.27**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Statement of Changes in Equity (Unaudited)

For the period from January 01, 2024 to June 30, 2024

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**1,21,39,64,060**	**62,91,441**	**3,00,00,000**	**11,69,55,522**	**1,36,72,11,023**
Unit Capital	1,56,27,640	-	-	-	1,56,27,640
Unit premium reserve	-	7,16,823	-	-	7,16,823
Dividend paid for FY 2023	-	-	-	(12,13,96,406)	(12,13,96,406)
Net Income for the period ended June 30, 2024	-	-	-	(20,47,71,249)	(20,47,71,249)
Balance as at June 30, 2024	**1,22,95,91,700**	**70,08,264**	**3,00,00,000**	**(20,92,12,133)**	**1,05,73,87,831**

Statement of Changes in Equity (Unaudited)
For the period from January 01, 2023 to June 30, 2023

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**1,22,21,93,370**	**58,17,329**	**3,00,00,000**	**18,21,24,250**	**1,44,01,34,949**
	1,22,21,93,370	**58,17,329**	**3,00,00,000**	**18,21,24,250**	**1,44,01,34,949**
Unit Capital	1,79,94,410	-	-	-	1,79,94,410
Unit premium reserve	-	8,62,820	-	-	8,62,820
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2022	-	-	-	(12,22,19,337)	(12,22,19,337)
Net Income for the period ended June 30, 2023	-	-	-	5,02,70,275	5,02,70,275
Balance as at June 30, 2023	**1,24,01,87,780**	**66,80,149**	**3,00,00,000**	**11,01,75,188**	**1,38,70,43,117**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. ★ Accounts Department

ICB AMCL SECOND NRB UNIT FUND
Statement of Cash Flows (Unaudited)
For the period from January 01, 2024 to June 30, 2024

Particulars	Notes	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
Cash flow from operating activities			
Dividend from Investment in Securities	25.00	3,07,42,677	2,66,86,568
Interest on Bank Deposits & Bonds	26.00	88,17,994	86,99,584
Other Income		1,139	-
Profit on Sale of Investments	16.00	38,64,797	2,42,18,616
Payment of Fees & Expenses	27.00	(2,13,98,637)	(1,99,62,332)
Net cash inflow/(outflow) from operating activities	31.00	**2,20,27,972**	**3,96,42,436**
Cash flow from investment activities			
Sale of Securities (At Cost)	28.00	2,86,11,052	4,62,06,213
Purchase of Securities	29.00	(3,49,49,415)	(6,79,97,095)
Share application money deposited		(3,53,73,314)	(53,65,000)
Share application money refunded		3,60,53,754	53,65,000
Investment in New FDR		(11,00,00,000)	-
Encashment of FDR		22,00,00,000	7,00,00,000
Adjustment of NRB account		-	-
Net cash in flow/(outflow) from investment activities		**10,43,42,077**	**4,82,09,118**
Cash flow from financing activities			
Unit capital sold		3,27,92,720	3,57,17,370
Unit capital surrendered		(1,71,65,080)	(1,77,22,960)
Premium received on sales		10,89,395	8,83,894
Premium refunded on surrender		(3,72,572)	(21,074)
Dividend Paid during the Period	30.00	(11,86,08,564)	(12,03,17,638)
Net cash in flow/(outflow) from financing activities		**(10,22,64,102)**	**(10,14,60,408)**
Increase/(Decrease) in cash		**2,41,05,947**	**(1,36,08,854)**
Cash & cash equivalent at beginning of the period		1,49,24,567	5,84,44,862
Cash & cash equivalent at end of the period		**3,90,30,513**	**4,48,36,008**
Net Operating Cash Flow Per Unit (NOCFPU)	32.00	**0.18**	**0.32**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Notes to the financial statements (Un-audited)

For the period from January 01, 2024 to June 30, 2024

1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act,1882 and Registration Act,1908.The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The Fund received consent for issunig Prospectus for public offer from BSEC on November 13, 2018.

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 Peoples' 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 December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 59.06 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

ICB AMCL SECOND NRB UNIT FUND is an open-end growth Mutual Fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9 "Financial Instrument", the investment in securities will be measured at fair value and recognized in profit or loss.

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the unrealized loss will also be charged in profit and loss account.

2.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on June 30, 2024.

2.02.04: Investment in securities transferred to De-Listed securites has been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 3 month from 01 January 2024 to 30 June 2024.

2.04 Pricing of units

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

2.05 Investment Policy

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

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

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

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

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

2.06 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 during the year, net of provisions.

2.07 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 crore	2.50%
Exceeding Taka 5 crore and up to Taka 25 crore	2.00% on additional amount
Exceeding Taka 25 crore and up to Taka 50 crore	1.50% on additional amount
Exceeding Taka 50 crore	1.00% on additional amount

2.08 Trustee fee

The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the entire life of the Fund.

2.09 Custodian fee

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

ICB Asset Management Company Ltd. Accounts Department

2.10 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.

2.11 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

2.12 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.13 Dividend Equalization Reserve:

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

2.14 Financial Risk Management

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

2.15 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 14 and 15.

2.16 Components of financial statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

2.17 Revenue Recognization

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

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

c) Interest income is recognized on accrual basis.

2.18 Earnings Per Unit

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

2.19 General

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

Notes	particulars	Amount in Taka	
		30-Jun-24	31-Dec-23
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	1,05,51,77,502	1,26,41,57,151
		1,05,51,77,502	**1,26,41,57,151**

3.01 Sector wise break up of investments in shares as on 30.06.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	11,73,97,191	9,85,56,595	(1,88,40,597)
FUNDS	7,36,92,631	4,48,43,707	(2,88,48,924)
ENGINEERING	8,72,62,107	5,81,07,246	(2,91,54,861)
FOOD AND ALLIED PRODUCTS	12,84,82,092	11,82,70,627	(1,02,11,465)
FUEL AND POWER	16,22,44,207	12,28,34,395	(3,94,09,811)
TEXTILES	5,18,18,536	3,63,58,564	(1,54,59,972)
PHARMACEUTICALS AND CHEMICAL	22,75,90,433	21,25,24,096	(1,50,66,337)
CEMENT	4,05,09,721	2,95,65,830	(1,09,43,890)
IT	61,19,182	43,44,900	(17,74,283)
TANNARY INDUSTRIES	72,34,732	72,27,000	(7,732)
CERAMIC INDUSTRY	1,53,23,870	98,78,424	(54,45,446)
INSURANCE	17,94,24,233	11,40,63,972	(6,53,60,261)
G-SEC	3,48,74,695	3,49,05,500	30,805
TELECOMMUNICATION	7,52,89,504	5,99,34,504	(1,53,55,001)
TRAVEL AND LEISURE	24,09,654	21,56,000	(2,53,654)
FINANCE AND LEASING	10,02,62,346	4,26,20,379	(5,76,41,967)
CORPORATE BOND	5,51,94,934	4,98,36,471	(53,58,463)
MISCELLANEOUS	81,66,867	83,51,292	1,84,425
NON LISTED SECURITIES	28,00,000	7,98,000	(20,02,000)
	1,37,60,96,935	**1,05,51,77,502**	**(32,09,19,433)**

Annexure- A may kindly be seen for details.

Notes	particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
3.02	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(9,72,25,297)	(8,76,13,977)
	Unrealized Gain/(Loss) as on June 30	(32,09,19,433)	(8,15,79,193)
	Increase/(decrease)	**(22,36,94,136)**	**60,34,784**

Notes	particulars	Account no.	Amount in Taka	
			30-Jun-24	31-Dec-23
4.00	**Investments in Money Market (FDR)**			
	Name of the Bank and Branches			
	Dhaka Bank Ltd, Kakrail Br.		1,00,00,000	1,00,00,000
	Brac Bank Ltd, Shantinagar Br.		1,00,00,000	1,00,00,000
			2,00,00,000	**2,00,00,000**
5.00	**Cash & cash equivalents**			
	Main Bank Accounts (N:5.01)		2,73,09,665	1,09,46,435
	Dividend Accounts (N:4.02)		68,59,683	39,78,132
	Treasury Bill		48,61,165	-
			3,90,30,513	**1,49,24,567**
5.01	**SND & STD accounts**			
	Name of the Bank and Branches	**Account no.**		
	Dhaka Bank LTD (Kakrail Branch)	1061500000275	1,81,18,354	16,79,474
	IFIC Bank PLC (Principal Branch Escrow Account)	1001-127644-041	39,24,857	38,24,672
	Dhaka Bank LTD, Bogra Branch	4111500000839	3,30,041	3,28,292
	ICML, H/O, Dhaka Bank LTD, Kakrail Branch	1061500000672	1,37,045	1,34,892
	NRB Bank Accounts Balance (Note:5.1.1)		45,46,950	45,46,950
	Dhaka Bank, Kakrail Branch (SIP)	1061500000479	2,52,418	4,32,155
			2,73,09,665	**1,09,46,435**

ICB Asset Management Company Ltd. Accounts Department

Notes	particulars			Amount in Taka	
				30-Jun-24	31-Dec-23
	5.1.1 NRB Bank Accounts Balance				
	IFIC Bank Ltd, Motijheel Branch (USD)				
	Opening balance			39,610	41,32,894
	Adjustment			-	2,24,191
	Closing balance			**39,610**	**43,57,085**
	IFIC Bank Ltd, Motijheel Branch (GBP)				
	Opening balance			730	91,729
	Adjustment			-	10,935
	Closing balance			**730**	**1,02,664**
	IFIC Bank Ltd, Motijheel Branch (EUR)				
	Opening balance			714	79,268
	Adjustment			-	7,933
	Closing balance			**714**	**87,201**
	Total Balance			**41,053**	**45,46,950**
5.02	**Dividend accounts**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000223-041	1,03,357	1,00,832
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000255-041	34,060	33,191
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000354-041	80,377	78,325
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000435-041	60,025	60,169
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000509-041	24,862	25,356
	IFIC Bank PLC (Principal Branch)	2013-14	1008-000589-041	77,808	76,381
	IFIC Bank PLC (Principal Branch)	2014-15	1008-000660-041	47,274	46,626
	IFIC Bank PLC (Principal Branch)	2015-16	1001-027146-041	89,211	87,493
	Jamuna Bank Limited (Shantinagar Branch)	2016-17	1201000018174	1,00,051	99,712
	Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018403	7,05,152	7,02,216
	Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018583	13,83,832	13,77,520
	Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018800	2,23,251	2,22,713
	Dhaka Bank LTD (Kakrail Branch)	2022	0100-100476-041	10,47,388	10,67,598
	IFIC Bank PLC (Principal Branch)	2023	1061500000934	28,83,035	-
	Total			**68,59,683**	**39,78,132**
5.03	**Treasury Instruments with**				
	Name and Tenor of T-Bill		ISIN NO		
	91 days Bangladesh Bank Treasury Bill		BD09099152243	**48,61,165**	
				48,61,165	
6.00	**Other current assets**				
	Dividend receivable			79,39,424	1,90,00,010
	Interest receivable on FDR			3,09,823	22,90,694
	Interest receivable on Bond			19,15,089	30,50,442
	Advance payment of annual fee			-	7,403
	Receivable from ISTCL			4,83,830	88,59,953
	IPO Application				6,80,000
	Income Tax Deducted at Source			45,530	-
	Interest on T Bond			4,98,338	
				1,11,92,034	**3,38,88,502**

Annexure-B may kindly be seen for details of Dividend receivable.

7.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Opening balance	**25,10,602**	**37,67,253**
	Less: Amortization of Preliminary expenses for the year	(6,28,324)	(12,56,651)
	Balance as on June 30, 2024	**18,82,278**	**25,10,602**
8.00	**Unit capital**		
	Opening balance	1,21,39,64,060	1,22,21,93,370
	Add: Unit sold during the year	3,27,92,720	4,47,63,550
		1,24,67,56,780	1,26,69,56,920
	Less: unit surrender by holder	(1,71,65,080)	(5,29,92,860)
	Balance as on June 30, 2024	**1,22,95,91,700**	**1,21,39,64,060**

The unit capital represents 122959170 number of units of Tk 10 each.

Notes	particulars	Amount in Taka	
		30-Jun-24	31-Dec-23
9.00	**Unit premium reserve**		
	Opening balance	62,91,441	58,17,329
	Add:Premium on sales of unit	10,89,395	13,35,194
	Less: Premium on surrendered of unit	(3,72,572)	(8,61,082)
	Balance as on June 30, 2024	**70,08,264**	**62,91,441**
10.00	**Retained earnings**		
	Opening balance	11,69,55,522	18,21,24,250
	Less: Dividend paid for FY 2023	(12,13,96,406)	(12,22,19,337)
		(44,40,884)	**5,99,04,913**
	Add: Net Income for the period	(20,47,71,249)	5,70,50,609
	Balance as on June 30, 2024	**(20,92,12,133)**	**11,69,55,522**
11.00	**Dividend Equalization Fund**		
	Opening balance	3,00,00,000	3,00,00,000
	Add: Addition during the year	-	-
	Balance as on June 30, 2024	**3,00,00,000**	**3,00,00,000**
12.00	**Unclaimed/ Dividend payable**		
	Opening balance	4,96,67,318	4,77,75,934
	Add: Addition for this year	12,13,96,406	12,22,19,337
	Less: Dividend credited to investors account	(11,86,08,564)	(12,03,27,953)
	Balance as on June 30, 2024	**5,24,55,160**	**4,96,67,318**
12.01	**Year wise breakup of unclaimed/ Dividend payable as on June 30, 2024**		
	Dividend payable before conversion of the fund	4,23,80,949	4,23,80,949
	Dividend payable 2019	14,97,097	14,97,097
	Dividend payable 2020	14,04,824	14,04,824
	Dividend payable 2021	24,88,640	24,88,640
	Dividend payable 2022	18,54,924	18,95,808
	Dividend payable 2023	28,28,726	-
		5,24,55,160	**4,96,67,318**
13.00	**Current liabilities**		
	Management fee payable to ICB AMCL	77,18,395.13	1,77,68,977
	Trustee fee payable to ICB	5,72,387.46	13,76,898
	Custodian fee payable to ICB	573149.48	13,99,327
	Annual Fee payable to BSEC	521291	-
	Audit fee payable	34,500	34,500
	Unit Sales Commission	571	-
	Payable to ISTCL for Purchase of Securities 0	1,000	-
	Payable to ISTCL for Purchase of G-SEC	440	
	Income Tax Deducted at Source 0	-	-
	SIP-Fractional Amount of Investor	152	179
	Others	50,000	55,150
	Share application money refundable (with NRB Account)	79,67,450	79,67,450
	Total current liabilities	**1,74,39,337**	**2,86,02,481**
14.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	1,44,82,01,761	1,54,27,06,119
	Less: Liabilities	6,98,94,496	7,82,69,799
	Net Asset Value	**1,37,83,07,264**	**1,46,44,36,320**
	Number of Units	12,29,59,170	12,13,96,406
	NAV per Unit at Cost	**11.21**	**12.06**
15.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	1,12,72,82,327	1,44,54,80,822
	Less: Liabilities	6,98,94,496	7,82,69,799
	Net Asset Value	**1,05,73,87,831**	**1,36,72,11,023**
	Number of Units	12,29,59,170	12,13,96,406
	NAV per Unit at Market Value	**8.60**	**11.26**

ICB Asset Management Company Ltd. Accounts Department

Notes	particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023

16.00 Profit on Sale of Investments — 38,64,797 | 2,42,18,616

Annexure-A may kindly be seen for details of Profit on Sale of Investments .

17.00 Dividend from Investment in Securities — 1,96,82,091 | 2,18,99,957

Annexure-B may kindly be seen for details of Dividend from Investment in Securities .

18.00 Interest on Bank deposits

	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
Interest on Short Term Deposit	7,25,583	9,75,769
Interest income on Fixed Deposit	25,81,629	38,92,996
Interest on Listed Bond	24,40,089	48,19,450
	57,47,301	**96,88,215**

19.00 Management Fee

	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
Management Fee for IAMCL (N:19.01)	77,18,395	87,73,703

19.01 Calculation For the period ended from January 01, 2024 to June 30, 2024

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	29,84,59,17,480
Number of Week	26
Average NAV	**1,14,79,19,903**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	6,23,288
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000	19,94,521
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	25,00,00,000	18,69,863
Exc. Taka 50 cr.	1.0	64,79,19,903	32,30,724
Total		**1,14,79,19,903**	**77,18,395**

20.00 Trustee Fee

	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
Trustee Fee for ICB (N:20.01)	5,72,387	6,79,014

20.01 Calculation For the period ended from January 01, 2024 to June 30, 2024

Average NAV (Total NAV/No. of NAV Week)	1,14,79,19,903
Parcentage of Trustee Fee	0.10
Trustee Fee	**5,72,387**

21.00 Custodian Fee

	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
Custodian Fee for ICB (N:21.01)	5,73,149	6,88,599

21.01 Calculation For the period ended from January 01, 2024 to June 30, 2024

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	6,89,66,88,739
Total Non-Listed (Price made by AMC and Trustee)	
Total Fixed Deposit	
Total Securities Value	**6,89,66,88,739**
Number of month	6
Monthly Average Securities Value	**1,14,94,48,123**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**5,73,149**

22.00 Annual BSEC Fee

	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
Annual Fee for BSEC (N:22.01)	5,28,694	4,62,348

22.01 Calculation For the period ended from January 01, 2024 to June 30, 2024

Net Asset Value (NAV) of the Fund	**1,05,73,87,831**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**5,28,694**

Notes	particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
23.00	**Other operating expenses**		
	Printing & Stationary	12,965	4,820
	Postage & Telegram	-	-
	Bank charges	9,086	1,66,883
	Excise Duty	1,24,000	-
	Postage & Telegram	-	-
	Depository Connection Fee	52,000	-
	CDBL Fees	2,467	19,802
	Dividend Distribution Expenses	4,384	12,104
	Unit Sales Commission	421	5,031
	Advertisement Expense	98,868	90,466
	IPO application expenses	-	3,000
	Others	12,800	8,453
		3,16,991	**3,10,559**

Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).

24.00	**EPU**		
	Net profit after Provision	(20,47,71,249)	5,02,70,275
	Number of Units	12,29,59,170	12,40,18,778
	Earnings Per Unit	**(1.67)**	**0.41**

N.B: Earnings Per Unit (EPU) has been decreased due to increase of provision made for erosion of portfolio than previous year.

25.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	1,96,82,091	2,18,99,957
	Add: Previous year Dividend Receivable	1,90,00,010	1,45,24,403
		3,86,82,101	**3,64,24,360**
	Less: Income Tax Deducted at Source		(28,49,282)
	Less: Current year Dividend Receivable	(79,39,424)	(68,88,510)
		3,07,42,677	**2,66,86,568**
26.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	57,47,301	96,88,215
	Add: Previous year Interest Receivable on FDR & Bonds	53,41,136	23,93,472
		1,10,88,437	**1,20,81,687**
	Less: Income Tax Deducted at Source	**(45,530)**	-
	Less: Current year Interest Receivable on FDR & Bonds	(22,24,912)	(33,82,103)
		88,17,994	**86,99,584**
27.00	**Payment of Fees & Expenses**		
	Total Expenses	1,03,72,441	1,15,71,297
	Less: Preliminary Expenses	(6,28,324)	(6,28,324)
	Less: Return of Security deposit from CDBL		
	Add: Share Application Money Payable	440	
	Add: Previous year Operating Expenses payable (N: 27.01)	2,06,27,628	1,97,21,950
		3,03,72,185	**3,06,64,923**
	Less: Current year Operating Expenses payable (N: 27.02)	(89,73,548)	(1,07,02,591)
		2,13,98,637	**1,99,62,332**
27.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	2,86,02,481	1,97,21,950
	Less: Advance Payment of Fees, Tax & Suspense's	(79,74,853)	
		2,06,27,628	**1,97,21,950**

ICB Asset Management Company Ltd. Accounts Department

Notes	particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
27.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	1,74,39,337	1,07,02,591
	Less: Advance Payment of Fees, Tax & Suspense's	(84,65,788)	
		89,73,548	**1,07,02,591**
28.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	2,02,34,929	4,62,06,213
	Add: Sale of Unit Certificates	-	-
	Add: Previous year Receivable from ISTCL	88,59,953	5,00,000
		2,90,94,882	**4,67,06,213**
	Less: Current year Receivable from ISTCL	(4,83,830)	(5,00,000)
		2,86,11,052	**4,62,06,213**
29.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	-	6,79,97,095
	Add: Purchase of IPO Securities	74,720	-
	Add: Purchase of Unit Certificates	-	-
	Add: Purchase of G-Sec	3,48,74,695	
	Add: Previous year payable to ISTCL		-
		3,49,49,415	**6,79,97,095**
	Less: Current year payable to ISTCL	-	-
		3,49,49,415	**6,79,97,095**
30.00	**Dividend paid during the Period**		
	Dividend declared during the year	12,13,96,406	12,22,19,337
	Add: Previous year dividend payable	4,96,67,318	4,77,75,934
		17,10,63,724	16,99,95,271
	Less: Current year dividend payable	(5,24,55,160)	(4,96,77,633)
		11,86,08,564	**12,03,17,638**
31.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	1,89,22,887	4,42,35,491
	Operating Cash Flow Before Changes in Working Capital	**1,89,22,887**	**4,42,35,491**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (31.01)	1,41,31,280	66,47,262
	Decrease/(Increase) of Current Liabilities (N: 31.02)	(1,10,25,756)	(77,62,708)
		31,05,524	**(11,15,446)**
	Net Cash Generated from Operating Activities	**2,20,28,412**	**4,31,20,045**
31.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous year Dividend Receivable	1,90,00,010	1,45,24,403
	Less: Current year Dividend Receivable	(79,39,424)	(68,88,510)
		1,10,15,056	**76,35,893**
	Add: Previous year Interest Receivable on FDR & Bonds	53,41,136	23,93,472
	Less: Current year Interest Receivable on FDR & Bonds	(22,24,912)	(33,82,103)
		1,41,31,280	**66,47,262**
31.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous year Operating Expenses payable	2,06,27,628	1,97,21,950
	Less: Current year Operating Expenses payable	(89,73,548)	(1,07,02,591)
	Less: Preliminary Expenses	(6,28,324)	(12,56,651)
		(1,10,25,756)	**(77,62,708)**

Notes	particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
32.00	**NOCFPU**		
	Net cash inflow/(outflow) from operating activities	2,20,27,972	3,96,42,436
	Number of Units	12,29,59,170	12,40,18,778
	NOCFPU Per Unit	**0.18**	**0.32**

N.B: Net operating cash flow per unit (NOCFPU) has been decreased due to decrease of profit on sale of investment than previous year.

33.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	11,69,55,522	18,21,24,250
	Less: Dividend Paid for FY 2023	(12,13,96,406)	12,22,19,337
	Less: Transferd to Dividend Equalization Reserve	-	-
		(44,40,884)	**30,43,43,587**
	Add: Profit for the year	(20,47,71,249)	5,02,70,275
		(20,92,12,133)	**35,46,13,862**
	Add: Dividend Equalization Reserve	3,00,00,000	3,00,00,000
		(17,92,12,133)	**38,46,13,862**
	Number of Units	12,29,59,170	12,40,18,778
	Profit Available for Distribution	**(1.46)**	**3.10**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL SECOND NRB UNIT FUND

Print date: 29-Jul-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Jun-2024**

	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
			Rate	Total	DSE	CSE	Average				
BANKS											
1	Al-ARAFAH ISLAMI BANK PLC	204,533	24.31	4,972,027.62	23.60	23.50	23.55	4,816,752.15	-155,275.47	0.00	0.36
2	BANK ASIA PLC	1,436,312	20.61	29,602,355.84	18.30	17.50	17.90	25,709,984.80	-3,892,371.04	0.00	2.16
3	BRAC BANK PLC	118,250	32.62	3,857,700.00	34.30	34.70	34.50	4,079,625.00	221,925.00	0.00	0.28
4	DHAKA BANK PLC	177,528	10.62	1,885,568.38	9.90	9.70	9.80	1,739,774.40	-145,793.98	0.00	0.14
5	DUTCH-BANGLA BANK PLC	82,103	55.14	4,527,446.87	47.40	46.70	47.05	3,862,946.15	-664,500.72	0.00	0.33
6	EXPORT IMPORT BANK OF BANGLADESH PLC	900,000	10.87	9,785,590.68	8.30	8.20	8.25	7,425,000.00	-2,360,590.68	0.00	0.71
7	JAMUNA BANK PLC	1,177,225	19.06	22,434,780.00	16.60	16.70	16.65	19,600,796.25	-2,833,983.75	0.00	1.63
8	MERCANTILE BANK PLC	205,632	13.29	2,731,931.63	9.80	9.90	9.85	2,025,475.20	-706,456.43	0.00	0.20
9	NCC BANK PLC	1,115,205	10.86	12,107,858.84	9.80	9.80	9.80	10,929,009.00	-1,178,849.84	0.00	0.88
10	SBAC BANK PLC	122,996	9.52	1,170,960.00	7.20	7.20	7.20	885,571.20	-285,388.80	0.00	0.09
11	SOUTHEAST BANK PLC	701,914	11.32	7,947,287.68	9.20	9.30	9.25	6,492,704.50	-1,454,583.18	0.00	0.58
12	UNION BANK PLC	210,000	9.52	2,000,000.00	6.40	6.40	6.40	1,344,000.00	-656,000.00	0.00	0.15
13	UNITED COMMERCIAL BANK PLC	1,007,946	13.63	13,735,834.65	8.30	8.60	8.45	8,517,143.70	-5,218,690.95	0.00	1.00
14	UTTARA BANK PLC	56,250	11.34	637,849.20	20.10	20.00	20.05	1,127,812.50	489,963.30	0.01	0.05
	Sector Total:	7,515,894		117,397,191.39				98,556,594.85	-18,840,596.54		8.55
CEMENT											
15	CROWN CEMENT PLC	254,880	76.96	19,614,477.05	63.00	61.30	62.15	15,840,792.00	-3,773,685.05	0.00	1.43
16	HEIDELBERG MATERIALS BANGLADESH PLC	58,504	357.16	20,895,243.63	242.70	226.50	234.60	13,725,038.40	-7,170,205.23	0.00	1.52
	Sector Total:	313,384		40,509,720.68				29,565,830.40	-10,943,890.28		2.95
CERAMIC INDUSTRY											
17	RAK CERAMICS (BD) LIMITED	377,760	40.57	15,323,870.10	26.20	26.10	26.15	9,878,424.00	-5,445,446.10	0.00	1.12
	Sector Total:	377,760		15,323,870.10				9,878,424.00	-5,445,446.10		1.12
CORPORATE BOND											
18	AIBL MUDARABA PERPETUAL BOND	4,429	5,000.00	22,145,000.00	4,499.0	4,600.0	4,549.50	20,149,735.50	-1,995,264.50	0.00	1.61
19	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	3,750.00	7,500,000.00	4,317.5	3,750.0	4,033.75	8,067,500.00	567,500.00	0.00	0.55
20	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	14,965,000.00	4,600.0	4,500.0	4,550.00	13,618,150.00	-1,346,850.00	0.00	1.09
21	IBBL MUDARABA PERPETUAL BOND	11,078	955.49	10,584,934.00	832.50	612.00	722.25	8,001,085.50	-2,583,848.50	0.00	0.77
	Sector Total:	20,500		55,194,934.00				49,836,471.00	-5,358,463.00		4.02
ENGINEERING											
22	AFTAB AUTOMOBILES LIMITED	189,075	50.01	9,456,421.80	30.00	29.80	29.90	5,653,342.50	-3,803,079.30	0.00	0.69
23	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	61,000	87.12	5,314,270.46	90.00	90.60	90.30	5,508,300.00	194,029.54	0.00	0.39
24	BBS CABLES PLC	171,150	50.62	8,663,202.79	25.50	25.20	25.35	4,338,652.50	-4,324,550.29	0.00	0.63
25	BENGAL WINDSOR THERMOPLASTICS PLC	286,000	41.05	11,740,300.00	20.10	19.60	19.85	5,677,100.00	-6,063,200.00	-0.01	0.85
26	BSRM STEELS LIMITED	262,094	65.12	17,067,806.35	57.90	59.50	58.70	15,384,917.80	-1,682,888.55	0.00	1.24
27	IFAD AUTOS PLC	272,123	47.50	12,924,762.83	27.80	28.50	28.15	7,660,262.45	-5,264,500.38	0.00	0.94
28	RUNNER AUTOMOBILES PLC	142,000	51.76	7,349,430.12	24.50	24.30	24.40	3,464,800.00	-3,884,630.12	-0.01	0.54
29	SINGER BANGLADESH LIMITED	55,024	172.60	9,496,935.96	131.50	128.60	130.05	7,155,871.20	-2,341,064.76	0.00	0.69
30	WALTON HI-TECH INDUSTRIES PLC	5,000	1,049.80	5,248,977.00	649.40	656.20	652.80	3,264,000.00	-1,984,977.00	0.00	0.38
	Sector Total:	1,443,466		87,262,107.31				58,107,246.45	-29,154,860.86		6.35
FINANCE AND LEASING											
31	DBH FINANCE PLC	634,616	72.98	46,317,217.02	31.70	32.00	31.85	20,212,519.60	-26,104,697.42	-0.01	3.37
32	IDLC FINANCE PLC	507,663	59.61	30,264,218.54	29.50	29.20	29.35	14,899,909.05	-15,364,309.49	-0.01	2.20
33	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	1,155,000	12.42	14,346,077.52	3.70	3.60	3.65	4,215,750.00	-10,130,327.52	-0.01	1.04
34	UTTARA FINANCE AND INVESTMENTS LIMITED	177,000	52.74	9,334,832.71	17.80	19.40	18.60	3,292,200.00	-6,042,632.71	-0.01	0.68
	Sector Total:	2,474,279		100,262,345.79				42,620,378.65	-57,641,967.14		7.30
FOOD AND ALLIED PRODUCT:											
35	BATBC LIMITED	65,000	448.46	29,149,634.40	322.80	323.00	322.90	20,988,500.00	-8,161,134.40	0.00	2.12
36	GOLDEN HARVEST AGRO INDUSTRIES LTD	1,407,020	21.01	29,565,561.65	13.80	13.70	13.75	19,346,525.00	-10,219,036.65	0.00	2.15

ICB Asset Management Company Ltd. Accounts

ICB AMCL SECOND NRB UNIT FUND

Print date: 29-Jul-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Jun-2024**

Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
37 OLYMPIC INDUSTRIES LTD.	163,746	175.62	28,757,040.38	132.40	129.00	130.70	21,401,602.20	-7,355,438.18	0.00	2.09
38 UNILEVER CONSUMER CARE LIMITED	20,000	2,050.49	41,009,856.01	2,826.7	0.00	2,826.70	56,534,000.00	15,524,143.99	0.00	2.99
Sector Total:	1,655,766		128,482,092.44				118,270,627.20	-10,211,465.24		9.36
FUEL AND POWER										
39 ASSOCIATED OXYGEN LIMITED	100,000	32.97	3,296,580.00	17.70	18.00	17.85	1,785,000.00	-1,511,580.00	0.00	0.24
40 BARAKA POWER LIMITED	200,763	23.97	4,813,005.80	12.10	12.30	12.20	2,449,308.60	-2,363,697.20	0.00	0.35
41 DOREEN POWER GENERATIONS & SYSTEMS LTD	65,114	68.25	4,443,743.35	25.70	25.40	25.55	1,663,662.70	-2,780,080.65	-0.01	0.32
42 JAMUNA OIL COMPANY LIMITED	163,258	179.37	29,283,321.43	174.60	174.00	174.30	28,455,869.40	-827,452.03	0.00	2.13
43 LINDE BANGLADESH LIMITED	11,707	1,245.52	14,581,258.58	1,283.2	1,237.5	1,260.35	14,754,917.45	173,658.87	0.00	1.06
44 LUB-RREF (BANGLADESH) LIMITED	150,000	32.20	4,829,263.50	17.50	17.60	17.55	2,632,500.00	-2,196,763.50	0.00	0.35
45 MEGHNA PETROLEUM LIMITED	75,515	197.21	14,892,349.17	198.60	198.20	198.40	14,982,176.00	89,826.83	0.00	1.08
46 PADMA OIL CO. LTD.	26,000	203.57	5,292,847.56	187.40	183.00	185.20	4,815,200.00	-477,647.56	0.00	0.39
47 POWER GRID CO. OF BANGLADESH LTD.	596,651	47.85	28,551,950.97	39.10	38.60	38.85	23,179,891.35	-5,372,059.62	0.00	2.08
48 SUMMIT POWER LIMITED	1,080,700	40.10	43,336,751.40	22.10	21.20	21.65	23,397,155.00	-19,939,596.40	0.00	3.16
49 UNITED POWER GEN. & DIST. CO. LTD.	33,207	268.71	8,923,134.84	143.20	141.00	142.10	4,718,714.70	-4,204,420.14	0.00	0.65
Sector Total:	2,502,915		162,244,206.60				122,834,395.20	-39,409,811.40		11.81
FUNDS										
50 AB BANK FIRST MUTUAL FUND	400,000	4.82	1,927,979.67	3.30	3.70	3.50	1,400,000.00	-527,979.67	0.00	0.14
51 EBL FIRST MUTUAL FUND	150,000	6.86	1,029,555.00	3.90	4.00	3.95	592,500.00	-437,055.00	0.00	0.07
52 EBL NRB MUTUAL FUND	524,000	5.51	2,885,865.36	3.50	3.60	3.55	1,860,200.00	-1,025,665.36	0.00	0.21
53 FIRST JANATA BANK MUTUAL FUND	1,075,000	5.53	5,946,318.53	3.40	3.50	3.45	3,708,750.00	-2,237,568.53	0.00	0.43
54 GRAMEEN ONE : SCHEME TWO	1,370,219	15.83	21,694,569.14	11.60	11.70	11.65	15,963,051.35	-5,731,517.79	0.00	1.58
55 GREEN DELTA MUTUAL FUND	456,247	9.46	4,317,344.05	3.80	3.50	3.65	1,665,301.55	-2,652,042.50	-0.01	0.31
56 IFIC BANK 1ST MF	446,425	5.00	2,232,908.35	3.30	3.20	3.25	1,450,881.25	-782,027.10	0.00	0.16
57 L R GLOBAL BANGLADESH M F ONE	1,280,997	9.19	11,773,722.84	3.80	3.80	3.80	4,867,788.60	-6,905,934.24	-0.01	0.86
58 MBL 1ST MUTUAL FUND	1,118,160	8.62	9,637,166.57	4.80	5.00	4.90	5,478,984.00	-4,158,182.57	0.00	0.70
59 POPULAR LIFE FIRST MUTUAL FUND	1,325,000	5.28	6,993,487.39	3.30	3.20	3.25	4,306,250.00	-2,687,237.39	0.00	0.51
60 TRUST BANK 1ST MUTUAL FUND	1,000,000	5.25	5,253,714.02	3.50	3.60	3.55	3,550,000.00	-1,703,714.02	0.00	0.38
Sector Total:	9,146,048		73,692,630.92				44,843,706.75	-28,848,924.17		5.37
G-SEC										
61 05Y BGTB 15/05/2029	50,000	100.25	5,012,495.00	101.27	103.07	102.17	5,108,500.00	96,005.00	0.00	0.36
62 15Y BGTB 27/03/2039	100,000	99.64	9,964,460.00	100.15	96.66	98.41	9,841,000.00	-123,460.00	0.00	0.73
63 2Y BGTB 03/01/2026	200,000	99.49	19,897,740.00	99.95	99.60	99.78	19,956,000.00	58,260.00	0.00	1.45
Sector Total:	350,000		34,874,695.00				34,905,500.00	30,805.00		2.54
INSURANCE										
64 ASIA PACIFIC GENERAL INSURANCE CO. LTD.	440,000	66.53	29,271,550.46	39.90	37.10	38.50	16,940,000.00	-12,331,550.46	0.00	2.13
65 CENTRAL INSURANCE COMPANY LTD.	600,000	55.82	33,489,412.43	46.70	49.20	47.95	28,770,000.00	-4,719,412.43	0.00	2.44
66 CITY GENERAL INSURANCE CO. LTD.	50,000	28.93	1,446,395.74	86.20	85.00	85.60	4,280,000.00	2,833,604.26	0.02	0.11
67 EASTLAND INSURANCE COMPANY LTD	1,300,000	38.57	50,143,571.11	21.40	21.20	21.30	27,690,000.00	-22,453,571.11	0.00	3.65
68 GREEN DELTA INSURANCE PLC	207,356	109.36	22,676,562.87	47.70	45.70	46.70	9,683,525.20	-12,993,037.67	-0.01	1.65
69 ISLAMI COMMERCIAL INSURANCE COMPANY LTD	7,297	10.00	72,970.00	24.10	24.50	24.30	177,317.10	104,347.10	0.01	0.01
70 NITOL INSURANCE CO. LTD.	280,249	59.08	16,557,177.40	31.00	31.50	31.25	8,757,781.25	-7,799,396.15	0.00	1.21
71 PEOPLES INSURANCE COMPANY LTD	150,317	50.40	7,575,808.79	40.20	36.20	38.20	5,742,109.40	-1,833,699.39	0.00	0.55
72 PHOENIX INSURANCE COMPANY LTD	33,940	53.14	1,803,696.36	27.70	28.20	27.95	948,623.00	-855,073.36	0.00	0.13
73 PRAGATI INSURANCE LTD.	192,974	74.43	14,363,047.87	46.90	48.00	47.45	9,156,616.30	-5,206,431.57	0.00	1.05
74 SENA KALYAN INSURANCE COMPANY LIMITED	40,000	50.60	2,024,040.00	48.90	47.00	47.95	1,918,000.00	-106,040.00	0.00	0.15
Sector Total:	3,302,133		179,424,233.03				114,063,972.25	-65,360,260.78		13.07
IT										
75 AAMRA TECHNOLOGIES LIMITED	143,338	35.96	5,154,958.29	21.30	21.80	21.55	3,088,933.90	-2,066,024.39	0.00	0.38
76 IT CONSULTANTS PLC	29,727	32.44	964,224.16	42.40	42.10	42.25	1,255,965.75	291,741.59	0.00	0.07

ICB AMCL SECOND NRB UNIT FUND

Annexure A

PORTFOLIO STATEMENT

AS ON: 30-Jun-2024

ɔmpany Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
Sector Total:	173,065		6,119,182.45				4,344,899.65	-1,774,282.80		0.45
SCELLANEOUS										
BERGER PAINTS BANGLADESH LTD.	4,589	1,779.66	8,166,866.63	1,844.7	1,795.0(	1,819.85	8,351,291.65	184,425.02	0.00	0.59
Sector Total:	4,589		8,166,866.63				8,351,291.65	184,425.02		0.59
IARMACEUTICALS AND CHE										
ACI FORMULATIONS LIMITED	99,664	160.64	16,010,086.18	126.80	119.00	122.90	12,248,705.60	-3,761,380.58	0.00	1.17
ACI LIMITED	94,629	209.22	19,797,952.41	132.20	129.90	131.05	12,401,130.45	-7,396,821.96	0.00	1.44
ACME LABORATORIES LTD.	285,762	79.65	22,759,977.27	68.50	68.50	68.50	19,574,697.00	-3,185,280.27	0.00	1.66
ACTIVE FINE CHEMICALS LIMITED	500,000	20.80	10,400,831.72	14.80	13.90	14.35	7,175,000.00	-3,225,831.72	0.00	0.76
BEXIMCO PHARMACEUTICALS LTD.	370,000	83.97	31,070,107.15	118.10	118.40	118.25	43,752,500.00	12,682,392.85	0.00	2.26
IBN SINA PHARMACEUTICAL INDUSTRY PLC	9,435	246.71	2,327,677.68	249.80	245.00	247.40	2,334,219.00	6,541.32	0.00	0.17
RENATA PLC	17,055	775.93	13,233,409.04	770.10	0.00	770.10	13,134,055.50	-99,353.54	0.00	0.96
SQUARE PHARMACEUTICALS PLC	482,499	232.10	111,990,391.93	210.90	211.50	211.20	101,903,788.80	-10,086,603.13	0.00	8.15
Sector Total:	1,859,044		227,590,433.38				212,524,096.35	-15,066,337.03		16.57
NNARY INDUSTRIES										
BATA SHOE COMPANY (BD) LIMITED	7,500	964.63	7,234,731.90	977.20	950.00	963.60	7,227,000.00	-7,731.90	0.00	0.53
Sector Total:	7,500		7,234,731.90				7,227,000.00	-7,731.90		0.53
LECOMMUNICATION										
BANGLADESH SUBMARINE CABLES PLC	70,500	173.59	12,238,327.75	123.50	118.30	120.90	8,523,450.00	-3,714,877.75	0.00	0.89
GRAMEEN PHONE LTD.	197,914	313.12	61,971,176.69	247.70	246.40	247.05	48,894,653.70	-13,076,522.99	0.00	4.51
ROBI AXIATA PLC	108,000	10.00	1,080,000.00	23.30	23.30	23.30	2,516,400.00	1,436,400.00	0.01	0.08
Sector Total:	376,414		75,289,504.44				59,934,503.70	-15,355,000.74		5.48
XTILES										
ARGON DENIMS LIMITED	1,628,970	20.77	33,839,683.40	15.40	15.90	15.65	25,493,380.50	-8,346,302.90	0.00	2.46
DRAGON SWEATER AND SPINNING LIMITED	120,000	15.33	1,839,672.00	9.10	9.10	9.10	1,092,000.00	-747,672.00	0.00	0.13
R. N. SPINNING MILLS LIMITED	72,626	60.69	4,407,733.60	12.70	12.80	12.75	925,981.50	-3,481,752.10	-0.01	0.32
SHASHA DENIMS LIMITED	300,000	27.89	8,368,333.82	21.80	21.30	21.55	6,465,000.00	-1,903,333.82	0.00	0.61
SQUARE TEXTILES PLC	51,787	64.94	3,363,112.76	46.20	45.80	46.00	2,382,202.00	-980,910.76	0.00	0.24
Sector Total:	2,173,383		51,818,535.58				36,358,564.00	-15,459,971.58		3.77
AVEL AND LEISURE										
UNIQUE HOTEL & RESORTS PLC	40,000	60.24	2,409,653.79	54.10	53.70	53.90	2,156,000.00	-253,653.79	0.00	0.18
Sector Total:	40,000		2,409,653.79				2,156,000.00	-253,653.79		0.18
-isted Securities:	**33,736,140**		**1,373,296,935.43**				**1,054,379,502.10**	**-318,917,433.33**		**100.0(**

ɔn Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares	Cost Price	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Change s(in terms of cost)
	PEN-END MUTUAL FUNDS(Script wise)							
1	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	7.98	798,000.00	-202,000.00	0.00
		100,000		**1,000,000.00**		**798,000.00**	**-202,000.00**	
	REFERENCE SHARE							
1	BANGLADESH DEVELOPMENT COMPANY	18,000	100.00	1,800,000.00	0.00	0.00	-1,800,000.00	-0.01
		18,000		**1,800,000.00**		**0.00**	**-1,800,000.00**	
	al Non Listed Securities	**118,000**		**2,800,000.00**		**798,000.00**	**-2,002,000.00**	
	al Listed Securities:	**33,736,140**		**1,373,296,935.43**		**1,054,379,502.10**	**-318,917,433.33**	
	and Total:	**33,854,140**		**1,376,096,935.43**		**1,055,177,502.10**	**-320,919,433.33**	

ICB AMCL SECOND NRB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2024 TO: 30-Jun-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	FIRST SECURITY ISLAMI BANK PLC	1,039,500	8.22	6.93	8,544,676.40	1,339,590.05
					Sub Total:	**1,339,590.05**
FUNDS						
2	AB BANK FIRST MUTUAL FUND	46,109	5.19	4.82	239,287.27	17,041.89
					Sub Total:	**17,041.89**
INSURANCE						
3	CENTRAL INSURANCE COMPANY LTD.	118,049	62.26	55.82	7,349,309.92	760,322.35
4	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
					Sub Total:	**1,053,235.21**
PHARMACEUTICALS AND CHE						
5	ACTIVE FINE CHEMICALS LIMITED	58,104	21.46	20.80	1,246,737.53	38,075.55
6	BEXIMCO PHARMACEUTICALS LTD.	29,000	132.83	83.97	3,852,080.40	1,416,854.70
					Sub Total:	**1,454,930.25**
	Grand Total:	**1,298,234**			**21,599,724.38**	**3,864,797.40**