ICB AMCL UNIT FUND

Statement of Financial Position (Unaudited)

as at December 31, 2021

Particulars	Notes	Amount in Taka	
		31/Dec/2021	30/Jun/2021
Assets			
Marketable Investments- at Market (Re-stated)	3.00	8,383,525,583	7,738,799,024
Cash & Cash Equivalents	4.00	520,416,669	560,552,513
Other Current Assets	5.00	163,282,298	37,876,333
Total Assets		**9,067,224,550**	**8,337,227,870**
Equity and Liabilities			
Equity:			
Unit Capital	6.00	3,610,966,100	3,495,893,200
Unit premium reserve	7.00	4,451,648,543	4,336,401,723
Dividend equalization reserve	8.00	9,415,784	9,415,784
Retained earnings	9.00	308,104,766	397,306,191
Unrealized gain/ (losses) on investments	10.00	(830,353,719)	(1,230,921,889)
Total Equity (A)		**7,549,781,474**	**7,008,095,009**
Liabilities & Provisions:			
Provision for unrealized losses on Marketable Investments	11.00	1,430,000,000	1,230,921,889
Unclaimed/ Dividend payable	12.00	28,243,039	23,429,325
Current Liabilities	13.00	59,200,037	74,781,647
Total Liabilities (B)		**1,517,443,076**	**1,329,132,861**
Total Equity and Liabilities (A+B)		**9,067,224,550**	**8,337,227,870**
Net Asset Value (NAV) per unit			
Net Asset Value-at Cost	14.00	**271.68**	**270.89**
Net Asset Value-at Market	15.00	**248.68**	**235.68**

M Rah Khan

Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Member of Trustee
(Sandhani Life Insurance Co.Ltd)

Dated: 27 January 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Period ended December 31, 2021

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.07.2021 to 31.12.2021	01.07.2020 to 31.12.2020	01.10.2021 to 31.12.2021	01.10.2020 to 31.12.2020
Income					
Profit on sale of investments		388,426,239	167,064,859	158,443,570	101,975,828
Dividend from investment in securities		148,159,205	139,846,451	127,133,471	89,078,940
Interest on bank deposits and bonds	16.00	16,997,682	19,287,666	13,786,425	16,451,087
Premium on sale of units		-	6,979,045	-	1,469,755
Other income		2,600	1,565	1,300	1,015
Total Income		**553,585,726**	**333,179,586**	**299,364,766**	**208,976,625**
Expenses					
Management fee		44,372,982	34,021,140	22,384,737	17,694,996
Trustee fee		4,235,654	3,200,470	2,137,651	3,046,678
Custodian fee		4,438,749	3,486,567	2,301,189	1,963,314
Annual BSEC fee		4,239,004	3,589,000	2,099,695	1,950,037
Audit fee		23,000	11,500	-	5,750
Commission to agents		703,577	198,313	13,297	-
Other operating expenses	17.00	1,147,821	528,585	1,072,435	419,715
Total Expenses		**59,160,787**	**45,035,575**	**30,009,004**	**25,080,490**
Profit Before Provision		**494,424,939**	**288,144,011**	**269,355,762**	**183,896,135**
Provision for Marketable Investments		199,078,111	180,000,000	199,078,111	180,000,000
Net Income for the period ended December 31, 2021		**295,346,828**	**108,144,011**	**70,277,651**	**3,896,135**
Add: Other Comprehensive Income					
Unrealized gain/ (losses) on investments	18.00	400,568,170	1,580,395,106	(1,026,438,820)	401,925,814
Total Comprehensive Income		**695,914,998**	**1,688,539,117**	**(956,161,169)**	**405,821,949**
Earnings Per Unit during the Period	19.00	**8.18**	**3.12**	**2.01**	**0.15**

M Rah Khan
Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Member of Trustee
(Sandhani Life Insurance Co.Ltd)

Dated: 27 January 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

Statement of Changes in Equity (Unaudited)
For the period ended December 31, 2021

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Opening Balance as at July 01, 2021	**3,495,893,200**	**4,336,401,723**	**9,415,784**	**(1,230,921,889)**	**397,306,191**	**7,008,095,009**
Unit Capital	115,072,900	-	-	-	-	115,072,900
Unit Premium reserve	-	115,246,820	-	-	-	115,246,820
Unrealized gain/ (losses) on investments	-	-	-	400,568,170	-	400,568,170
Dividend paid for FY 2020-2021	-	-	-	-	(384,548,253)	(384,548,253)
Net Income for the period ended December 31, 2021	-	-	-	-	295,346,828	295,346,828
Balance as at December 31, 2021	**3,610,966,100**	**4,451,648,543**	**9,415,784**	**(830,353,719)**	**308,104,766**	**7,549,781,474**

Statement of Changes in Equity (Unaudited)
For the period ended December 31, 2020

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Reserve	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Opening Balance as at July 01, 2020	**3,430,719,900**	**4,282,259,840**	**9,415,784**	**(3,494,972,529)**	**333,199,546**	**4,560,622,541**
Unit Capital	30,860,700	-	-	-	-	30,860,700
Unit Premium reserve	-	21,632,067	-	-	-	21,632,067
Unrealized gain/ (losses) on investments	-	-	-	1,580,395,106	-	1,580,395,106
Dividend paid for FY 2019-2020	-	-	-	-	(274,457,592)	(274,457,592)
Net Income for the period ended December 31, 2020	-	-	-	-	108,144,011	108,144,011
Balance as at December 31, 2020	**3,461,580,600**	**4,303,891,907**	**9,415,784**	**(1,914,577,423)**	**166,885,965**	**6,027,196,833**

Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Member of Trustee
(Sandhani Life Insurance Co.Ltd)

Dated: 27 January 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

Statement of Cash Flows (Unaudited)
For the period ended December 31, 2021

Particulars	Notes	Amount in Taka	
		01.07.2021 to 31.12.2021	01.07.2020 to 31.12.2020
Cash flow from operating activities			
Dividend from investment in shares		68,504,132	86,465,123
Interest on bank deposits and bonds		24,974,134	19,263,499
Premium income on unit sold		-	6,979,045
Other income		2,600	1,565
Expenses		(74,609,401)	(6,780,004)
Net cash inflow/(outflow) from operating activities	21.00	**18,871,465**	**105,929,228**
Cash flow from investing activities			
Sale of Securitiess		2,136,148,598	777,756,963
Purchase of Securities		(1,992,880,748)	(634,029,452)
Share application money		(119,540,340)	(35,895,000)
Refund of Share application money		66,680,000	35,895,000
Net cash inflow/(outflow) from investing activities		**90,407,510**	**143,727,511**
Cash flow from financing activities			
Units sold		198,121,200	139,580,900
Units surrendered		(83,048,300)	(108,720,200)
Premium received on sale of units		204,271,831	109,122,048
Premium refunded on surrender of units		(89,025,011)	(87,489,981)
Dividend paid during the year		(379,734,539)	(271,238,274)
Net cash inflow/(outflow) from financing activities		**(149,414,819)**	**(218,745,507)**
Net cash increase/(decrease)		**(40,135,844)**	**30,911,232**
Cash or equivalents at the beginning of the year		560,552,513	97,551,398
Cash or equivalents at the end of the period		**520,416,669**	**128,462,630**
Net Operating Cash Flow Per Unit (NOCFPU)	20.00	**0.52**	**3.06**

M Rahman Khan
Head of Finance & Accounts
(ICB Asset Management Co. Ltd.)

Chief Executive Officer
(ICB Asset Management Co. Ltd.)

Member of Trustee
(Sandhani Life Insurance Co.Ltd)

Dated: 27 January 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

Notes to financial statements (Unaudited)
As at and for the period ended December 31, 2021

1.00 Legal status and nature of business

1.01 About the Fund

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'. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 June 2003 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on 21 June 2003.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under 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.

1.02 Objectives of the Fund

ICB AMCL Unit Fund is an Open-end Mutual Fund and the objectives of the Fund are to provide regular dividend to the investors by investing the Fund both in capital and money market instruments. Units are offered for public subscriptions on continuous basis. The Units are transferable and can be redeemed by surrendering them to Fund.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial instruments

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

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on December 31, 2021.

2.03 Reporting period

These financial statements cover 6 months from July 01, 2021 to December 31, 2021.

2.04 Provision for unrealized losses on Marketable Investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision . Such provision is created on lump-sum basis when satisfactory unit performance is ensured and transferred to income on rational basis subsequently, if required, to ensure consistent distribution of dividend at a reasonable rate even in the bear market scenario.

2.05 Pricing of units

Units issued are recorded at the offer price, determined by the Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present Tk 3.00 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

2.06 Investment Policy

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

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

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

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

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

2.07 Dividentd Policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

2.08 Management fee

ICB Asset Management Company Ltd , the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, and Trust Deed at the following rates:

NAV (Taka)	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

2.09 Trustee fee

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

2.10 Custodian fee

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

2.11 Annual BSEC fee

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

2.12 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

2.13 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.14 Dividend Equalization Reserve:

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

2.15 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

2.16 Financial Risk Management

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

2.17 Net Asset Value (NAV) Per Unit

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

2.18 Components of financial statements

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

2.19 Revenue Recognization

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

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

2.20 Earning Per Unit

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

2.21 General

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

	Amount in Taka	
	31/Dec/2021	30/Jun/2021
3.00 Marketable investments- at market		
Total Investment	8,383,525,583	7,738,799,024
Total	**8,383,525,583**	**7,738,799,024**

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	786,224,167	780,873,673	(5,350,493)
Funds	262,952,387	236,801,975	(26,150,412)
Engineering	1,036,606,276	681,708,681	(354,897,594)
Food & Allied Products	665,619,452	799,361,995	133,742,543
Fuel & Power	1,325,289,970	1,121,871,512	(203,418,458)
Textiles	330,793,432	202,614,079	(128,179,352)
Pharmaceuticals & Chemical	1,361,041,115	1,478,139,861	117,098,747
Services	54,028,134	25,838,163	(28,189,971)
Cement	591,700,120	422,772,888	(168,927,232)
IT	73,021,314	60,141,801	(12,879,513)
Tannary Industies	252,334,830	226,115,567	(26,219,263)
Ceramic Industry	260,145,496	213,171,694	(46,973,803)
Insurance	566,915,599	624,904,203	57,988,603
Telecommunication	232,474,491	284,027,172	51,552,681
Travel & Leisure	101,602,028	44,660,500	(56,941,528)
Finance & Leasing	765,751,317	562,580,998	(203,170,320)
Corporate Bond	184,210,216	197,680,481	13,470,265
Miscellaneous	80,311,723	127,948,732	47,637,008
Non-Listed Securities	282,857,235	292,311,608	9,454,373
	9,213,879,302	**8,383,525,583**	**(830,353,719)**

4.00 Cash & Cash Equivalents

	31/Dec/2021	30/Jun/2021
STD Accounts with		
IFIC Bank Ltd, Principal Branch STD 1001-121263-041	99,399,627	442,310,472
IFIC Bank Ltd, Agrabad SND 2030-159133-041	187,896	4,972,269
IFIC Bank Ltd, Rajshahi Branch SND 6080-326896-041	109,776	19,834
IFIC Bank Ltd, Khulna Branch SND 4060-237518-041	973,785	1,951,612
IFIC Bank Ltd, Sylhet Branch STD 3033-185975-041	749,836	6,318,299
IFIC Bank Ltd, Barisal Branch STD 5064-304025-041	15,922	870,553
IFIC Bank Ltd, Bogra Branch STD 6082-248734-041	681,188	195,225
IFIC Bank Ltd, Naya Paltan Branch STD 1020-195043-041	354,137	1,488,688
Dhaka Bank Ltd., Kakrail Branch (SIP) 1061500000435	1,494,135	560,415
Standard Chartered Bank, Sylhet Branch 0326	54,642	54,602
IFIC Bank Ltd., Federation (D/A 2004-05) 1008-111321-041	42,110	41,422
IFIC Bank Ltd., Federation (D/A 2005-06) 1008-111338-041	27,533	27,084
IFIC Bank Ltd., Federation (D/A 2006-07) 1008-111355-041	87,505	86,076
IFIC Bank Ltd., Federation (D/A 2007-08) 1008-000116-041	30,470	29,973
IFIC Bank Ltd., Federation D/A 2008-2009 No. 1008-000170-041	98,068	97,207
IFIC Bank Ltd., Federation (Div A/C 2009-10) 1008-000251-041	66,770	66,460
IFIC Bank Ltd., Federation (2010-11) 1008- 000353-041	627,104	618,559
Shahjalal, Motijheel (D/A 2011-12) 4015 1310000105 9	66,714	71,255
Shahjalal., Motijheel D/A 2012-13, A/C 4015-13100004075	-	2,274
D/A 2013-14, IFIC Bank Ltd., Principal 1001-000577-041	198,409	200,110
D/A 2014-15, IFIC Bank Ltd., Principal 1001-759347-041	94,877	98,655
D/A 2015-16 IFIC Bank Ltd., Principal 1001-095838-041	37,330	75,425
D/A 2016-17, IFIC Bank Ltd., Principal 0170140247041	109,624	113,616
D/A 2017-18, IFIC Bank Ltd., Principal 0170216287041	62,143	113,172
D/A 2018-2019, IFIC Bank Ltd., Principal 0100100212041	8,749	87,867

D/A 2019-2020, Jamuna Bank Ltd., 0090320000932	24,961	81,389
D/A 2020-2021, Jamuna Bank Ltd., 00903200001128	4,813,358	-
FDR accounts with		
Social Islami Bank Ltd, Agargaon Branch	10,000,000	10,000,000
Social Islami Bank Ltd, Agargaon Branch	10,000,000	-
IFIC Bank Ltd., Karwan Bazar Branch	-	10,000,000
Janata Bank Ltd., Moghbazar Branch	-	40,000,000
Janata Bank Ltd., Green Road Branch	-	40,000,000
Janata Bank Ltd., Nagar Bhaban Branch	100,000,000	
Exim Bank Ltd., Head Office Corporate	30,000,000	-
Exim Bank Ltd., Head Office Corporate	20,000,000	-
IFIC Bank Ltd., Principal Branch	40,000,000	
IFIC Bank Ltd., Principal Branch	40,000,000	
Investment Corporation of Bangladesh, Head Office	150,000,000	-
NRBC Bank, Mirpur Branch	10,000,000	-
Total	**520,416,669**	**560,552,513**

		Amount in Taka	
		31/Dec/2021	**30/Jun/2021**
5.00	**Other Current Assets**		
	Dividend receivable	99,181,156	19,526,083
	Share application money	52,860,340	-
	Advance payment of Trustee Fee	-	133,996
	Interest receivable	5,439,611	13,416,063
	Suspense	4,801,191	4,800,191
	Receivable from ISTCL for sale of shares	1,000,000	-
		163,282,298	**37,876,333**
6.00	**Unit Capital**		
	Balance as at July 01, 2021	3,495,893,200	3,430,719,900
	Add: unit sold during the year	198,121,200	272,513,700
		3,694,014,400	3,703,233,600
	Less: unit surrender by holder	83,048,300	207,340,400
	Closing Balance as at December 31, 2021	**3,610,966,100**	**3,495,893,200**
	The unit capital represents 3,61,09,661 number of units of Tk 100 each.		
7.00	**Unit premium reserve**		
	Balance as at July 01, 2021	4,336,401,723	4,282,259,840
	Add: premium on sale of units during the year	204,271,831	239,384,778
		4,540,673,554	4,521,644,618
	Less: adjustment against surrender of units during the year	89,025,011	185,242,895
	Closing Balance as at December 31, 2021	**4,451,648,543**	**4,336,401,723**
8.00	**Dividend equalization reserve**		
	Balance as at July 01, 2021	9,415,784	9,415,784
	Closing Balance as at December 31, 2021	**9,415,784**	**9,415,784**
9.00	**Retained earning**		
	Balance as at July 01, 2021	397,306,191	333,199,546
	Less: Dividend paid for FY 2020-2021	384,548,253	274,457,592
	Add/(Less): Prior year error adjustment	-	(50,004)
		12,757,938	**58,691,950**
	Add: Net income for the period	295,346,828	338,614,241
	Closing Balance as at December 31, 2021	**308,104,766**	**397,306,191**
10.00	**Unrealized gain/ (losses) on investments**		
	Balance as at July 01, 2021	(1,230,921,889)	(3,494,972,529)
	Add/(Less): for the period	400,568,170	2,264,050,640
	Closing Balance as at December 31, 2021	**(830,353,719)**	**(1,230,921,889)**

	Amount in Taka	
	31/Dec/2021	30/Jun/2021
11.00 Provision for unrealized losses on Marketable Investments		
Provision for Investment in Securities (Others) (Note-11.01)	1,361,406,051	1,162,327,940
Provision for Investment in Mutual Funds (11.02)	68,593,949	68,593,949
Closing Balance as at December 31, 2021	**1,430,000,000**	**1,230,921,889**
11.01 Provision for Investment in Securities (Others)		
Balance as at July 01, 2021	1,162,327,940	912,200,000
Addition during the year	199,078,111	250,127,940
Closing Balance as at December 31, 2021	**1,361,406,051**	**1,162,327,940**
11.02 Provision for Investment in Mutual Funds		
Balance as at July 01, 2021	68,593,949	68,593,949
Closing Balance as at December 31, 2021	**68,593,949**	**68,593,949**
12.00 Unclaimed/ Dividend payable		
Balance as at July 01, 2021	23,429,325	20,571,051
Add: Addition for this year	384,548,253	274,457,592
Less: Dividend credited to investors account	(379,734,539)	(271,599,318)
Closing Balance as at December 31, 2021	**28,243,039**	**23,429,325**
12.01 Year wise breakup of unclaimed/ Dividend payable as on December 31, 2021		
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	213,707
Dividend payable for FY 2006-07	307,137	307,137
Dividend payable for FY 2007-08	137,051	137,051
Dividend payable for FY 2008-09	558,020	558,770
Dividend payable for FY 2009-10	992,485	993,275
Dividend payable for FY 2010-11	999,181	1,000,397
Dividend payable for FY 2011-12	1,535,044	1,536,364
Dividend payable for FY 2012-13	219,079	220,992
Dividend payable for FY 2013-14	1,426,374	1,428,177
Dividend payable for FY 2014-15	1,677,027	1,679,036
Dividend payable for FY 2015-16	1,390,827	1,426,500
Dividend payable for FY 2016-17	3,077,512	3,080,011
Dividend payable for FY 2017-18	2,859,886	2,908,993
Dividend payable for FY 2018-19	4,333,202	4,409,848
Dividend payable for FY 2019-20	3,113,054	3,367,105
Dividend payable for FY 2020-21	5,241,491	-
	28,243,039	**23,429,325**
13.00 Current liabilities		
Management fee payable to ICB AMCL	44,372,982	73,233,184
Trustee fee payable to ICB	4,101,658	-
Custodian fee payable to ICB	4,438,749	-
Annual fee payable to BSEC	4,239,004	285,639
Un-adjusted amount of SIP	3,404	3,411
Commission payable to unit sales agents	1,120,994	430,714
Audit fee payable	23,000	23,000
Others	900,246	805,699
Total current liabilities	**59,200,037**	**74,781,647**
14.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	9,897,578,269	9,568,149,759
Less: Liabilities	87,443,076	98,210,972
Net Asset Value	**9,810,135,193**	**9,469,938,787**
Number of Units	36,109,661	34,958,932
NAV per Unit at Cost	**271.68**	**270.89**

	Amount in Taka	
	31/Dec/2021	30/Jun/2021
15.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	9,067,224,550	8,337,227,870
Less: Liabilities	87,443,076	98,210,972
Net Asset Value	**8,979,781,474**	**8,239,016,898**
Number of Units	36,109,661	34,958,932
NAV per Unit at Market Value	**248.68**	**235.68**

	Amount in Taka	
	01.07.2021 to 31.12.2021	01.07.2020 to 31.12.2020
16.00 Interest on bank deposits and bonds		
Interest on Short Term Deposits	6,623,164	2,682,366
Interest on Fixed Deposits	9,140,444	836,667
Interest on Listed Bonds	425,637	13,132,000
Interest on Non Listed Bonds	808,437	2,636,633
	16,997,682	**19,287,666**
17.00 Other operating expenses		
Printing and stationery	40,101	45,971
Postage and telegram	845	-
Bank charges & Excise duty	262,025	200,363
Publicity expenses	106,334	76,015
CDBL charges	659,856	134,991
Dividend distribution expenses	21,619	27,030
IPO application expenses	24,000	12,000
Others	33,041	32,215
	1,147,821	**528,585**
18.00 Calculation of Unrealized gain/ (losses) on investments		
Unrealized Gain/(losses) as on June 30, 2021	(1,230,921,889)	(3,494,972,529)
Unrealized Gain/(losses) as on December 31, 2021	(830,353,719)	(1,914,577,423)
Increase/(decrease)	**400,568,170**	**1,580,395,106**
19.00 EPU		
Net profit for the period	295,346,828	108,144,011
Number of Units	36,109,661	34,615,806
Earnings Per Unit	**8.18**	**3.12**

** **Earnings Per Unit (EPU) has been increased due to increase of profit on sale of investments and interest income from money market investment than previous year.****

20.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	18,871,465	105,929,228
Number of Units	36,109,661	34,615,806
NOCFPU Per Unit	**0.52**	**3.06**

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

21.00 Reconciliation between net profit to operating cash flow		
Net Profit before provision	494,424,939	288,144,011
Less: Profit on sale of investment	(388,426,239)	(167,064,859)
Operating cash flow before changes in working capital	**105,998,700**	**121,079,152**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	(71,678,621)	(53,405,495)
(Decrease)/Increase of Current liabilities	(15,448,614)	38,255,571
	(87,127,235)	**(15,149,924)**
Net operating cash flows	**18,871,465**	**105,929,228**

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT

AS ON: **30-Dec-2021**

	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(%)
BANKS											
1	AB BANK LTD.	5,777,100	21.68	125,271,414.08	13.50	13.40	13.45	77,701,995.00	-47,569,419.08	0.00	1.40
2	AL ARAFA ISLAMI BANK LTD.	400,000	18.81	7,525,673.61	26.60	26.30	26.45	10,580,000.00	3,054,326.39	0.00	0.08
3	BANK ASIA LIMITED	3,888,985	20.52	79,798,337.11	21.80	20.90	21.35	83,029,829.75	3,231,492.64	0.00	0.89
4	BRAC BANK LTD.	475,000	43.34	20,585,056.65	55.30	54.60	54.95	26,101,250.00	5,516,193.35	0.00	0.23
5	DHAKA BANK LTD.	4,800,000	13.18	63,243,777.23	14.00	14.00	14.00	67,200,000.00	3,956,222.77	0.00	0.71
6	DUTCH BANGLA BANK LIMITED	617,443	78.36	48,384,473.54	78.10	77.80	77.95	48,129,681.85	-254,791.69	0.00	0.54
7	EASTERN BANK LTD.	648,589	35.48	23,013,718.38	38.50	37.30	37.90	24,581,523.10	1,567,804.72	0.00	0.26
8	EXIM BANK OF BANGLADESH LTD.	1,600,000	12.82	20,517,340.53	12.70	12.50	12.60	20,160,000.00	-357,340.53	0.00	0.23
9	ISLAMI BANK LTD.	2,273,451	30.48	69,297,559.28	32.00	32.00	32.00	72,750,432.00	3,452,872.72	0.00	0.78
10	JAMUNA BANK LTD.	2,818,437	22.02	62,061,946.75	23.40	23.70	23.55	66,374,191.35	4,312,244.60	0.00	0.69
11	MERCANTILE BANK LIMITED	1,700,000	13.29	22,586,115.79	17.10	17.00	17.05	28,985,000.00	6,398,884.21	0.00	0.25
12	N C C BANK LTD.	8,077,145	13.65	110,263,923.20	15.30	15.20	15.25	123,176,461.25	12,912,538.05	0.00	1.23
13	NATIONAL BANK LTD.	4,234,000	9.37	39,675,091.69	7.50	7.40	7.45	31,543,300.00	-8,131,791.69	0.00	0.44
14	PRIME BANK LIMITED	300,000	17.88	5,364,735.92	21.50	21.50	21.50	6,450,000.00	1,085,264.08	0.00	0.06
15	SOCIAL ISLAMI BANK LIMITED	800,000	14.20	11,356,367.01	14.80	14.80	14.80	11,840,000.00	483,632.99	0.00	0.13
16	SOUTH BANGLA AGR.& COMM. BANK LTD	121,779	9.62	1,170,960.00	15.20	15.10	15.15	1,844,951.85	673,991.85	0.01	0.01
17	SOUTHEAST BANK LIMITED	1,042,943	14.43	15,049,513.43	15.50	15.50	15.50	16,165,616.50	1,116,103.07	0.00	0.17
18	THE CITY BANK LTD.	1,250,000	25.42	31,781,097.39	27.30	27.10	27.20	34,000,000.00	2,218,902.61	0.00	0.36
19	U.C.B.L.	1,482,529	15.71	23,290,158.40	15.30	15.10	15.20	22,534,440.80	-755,717.60	0.00	0.26
20	UTTARA BANK LTD.	300,000	19.96	5,986,906.80	25.50	26.00	25.75	7,725,000.00	1,738,093.20	0.00	0.07
	Sector Total:	42,607,401		786,224,166.79				780,873,673.45	-5,350,493.34	-0.68	8.80
CEMENT											
21	CONFIDENCE CEMENT LTD.	40,000	117.03	4,681,076.78	121.90	121.70	121.80	4,872,000.00	190,923.22	0.00	0.05
22	Crown Cement PLC	1,442,862	86.84	125,299,606.30	62.20	61.50	61.85	89,241,014.70	-36,058,591.60	0.00	1.40
23	HEIDELBERG CEMENT BD. LTD.	416,827	449.57	187,394,004.99	272.40	260.20	266.30	111,001,030.10	-76,392,974.89	0.00	2.10
24	LAFARGE HOLCIM BANGLADESH LIMITED	1,584,550	89.20	141,337,172.58	71.10	71.00	71.05	112,582,277.50	-28,754,895.08	0.00	1.58
25	MEGHNA CEMENT MILLS LTD.	531,053	103.36	54,888,360.15	72.50	73.00	72.75	38,634,105.75	-16,254,254.40	0.00	0.61
26	PREMIER CEMENT MILLS LIMITED	1,021,406	76.46	78,099,899.27	65.10	65.00	65.05	66,442,460.30	-11,657,438.97	0.00	0.87
	Sector Total:	5,036,698		591,700,120.07				422,772,888.35	-168,927,231.72	-28.55	6.63
CERAMIC INDUSTRY											
27	BENGAL FINE CERAMICS LTD.	10,850	98.99	1,074,044.24	0.00	0.00	0.00	0.00	-1,074,044.24	-0.01	0.01
28	RAK CERAMICS(BANGLADESH) LTD.	4,839,312	53.53	259,071,452.01	44.40	43.70	44.05	213,171,693.60	-45,899,758.41	0.00	2.90
	Sector Total:	4,850,162		260,145,496.25				213,171,693.60	-46,973,802.65	-18.06	2.91
CORPORATE BOND											
29	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,807.5	4,782.0	4,794.75	35,399,639.25	-1,515,360.75	0.00	0.41
30	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,003	5,040.01	10,095,147.35	5,325.5	5,290.0	5,307.75	10,631,423.25	536,275.90	0.00	0.11
31	IBBL MUDARABA PERPETUAL BOND	142,327	963.98	137,200,069.06	1,111.0	1,020.0	1,065.50	151,649,418.50	14,449,349.44	0.00	1.54
	Sector Total:	151,713		184,210,216.41				197,680,481.00	13,470,264.59	7.31	2.06
ENGINEERING											
32	AFTAB AUTOMOBILES LTD.	2,334,751	84.58	197,481,008.67	27.30	27.40	27.35	63,855,439.85	-133,625,568.82	-0.01	2.21
33	APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	8.40	8.40	8.40	6,489,000.00	-5,806,643.55	0.00	0.14
34	ATLAS(BANGLADESHD) LTD.	374,999	152.56	57,210,172.10	125.70	0.00	125.70	47,137,437.15	-10,072,734.95	0.00	0.64
35	BANGLADESH BUILDING SYSTEM LTD	855,087	19.63	16,786,174.27	18.30	18.00	18.15	15,519,829.05	-1,266,345.22	0.00	0.19
36	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	400,000	102.33	40,932,476.94	103.30	102.70	103.00	41,200,000.00	267,523.06	0.00	0.46
37	BBS CABLES LTD.	945,566	56.66	53,578,033.94	55.90	55.10	55.50	52,478,913.00	-1,099,120.94	0.00	0.60
38	BENGAL WINDSOR THERMOPLASTICS	2,007,500	45.60	91,533,031.76	21.20	21.00	21.10	42,358,250.00	-49,174,781.76	-0.01	1.02
39	BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	71.10	71.40	71.25	125,893,406.25	-39,651,516.25	0.00	1.85
40	EASTERN CABLES LTD.	500	60.79	30,392.71	132.30	130.00	131.15	65,575.00	35,182.29	0.01	0.00
41	GOLDEN SON LTD.	909,120	23.96	21,783,421.20	19.10	19.20	19.15	17,409,648.00	-4,373,773.20	0.00	0.24
42	GPH ISPAT LTD.	475,000	45.14	21,442,776.14	53.00	52.90	52.95	25,151,250.00	3,708,473.86	0.00	0.24

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT

AS ON: **30-Dec-2021**

	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(%)
43	IFAD AUTOS LIMITED	429,510	52.87	22,709,802.51	47.30	46.80	47.05	20,208,445.50	-2,501,357.01	0.00	0.25
44	NAVANA CNG LIMITED	695,000	71.46	49,663,147.95	29.50	29.80	29.65	20,606,750.00	-29,056,397.95	-0.01	0.56
45	OIMEX ELECTRODE LIMITED	735,000	29.35	21,571,972.12	17.30	17.80	17.55	12,899,250.00	-8,672,722.12	0.00	0.24
46	RUNNER AUTO MOBILES	749,563	55.43	41,550,551.23	51.30	50.70	51.00	38,227,713.00	-3,322,838.23	0.00	0.47
47	S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	25.20	25.30	25.25	85,892,950.25	-66,679,994.95	0.00	1.71
48	SINGER BANGLADESH LTD.	392,744	178.03	69,919,802.94	169.90	167.80	168.85	66,314,824.40	-3,604,978.54	0.00	0.78
	Sector Total:	17,245,466		1,036,606,275.73				681,708,681.45	-354,897,594.28	-34.24	11.61
	FINANCE AND LEASING										
49	BANGLADESH INDS. FINANCE CO.	1,200,000	19.34	23,211,926.92	6.20	7.30	6.75	8,100,000.00	-15,111,926.92	-0.01	0.26
50	DELTA BRAC HOUSING CORPORATION	1,917,524	78.77	151,039,654.89	77.10	76.50	76.80	147,265,843.20	-3,773,811.69	0.00	1.69
51	FAREAST FINANCE & INVESTMENT CO. LTD.	925,939	10.53	9,754,005.87	6.00	5.90	5.95	5,509,337.05	-4,244,668.82	0.00	0.11
52	FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	7.00	7.00	7.00	13,965,000.00	-13,327,729.98	0.00	0.31
53	FIRST FINANCE LIMITED.	2,254,346	17.25	38,884,098.32	6.70	6.30	6.50	14,653,249.00	-24,230,849.32	-0.01	0.44
54	I.D.L.C FINANCE LIMITED	1,596,155	58.11	92,748,310.72	60.30	60.00	60.15	96,008,723.25	3,260,412.53	0.00	1.04
55	INTL. LEASING & FIN. SERVICES	3,937,500	12.31	48,485,607.09	6.60	6.70	6.65	26,184,375.00	-22,301,232.09	0.00	0.54
56	IPDC FINANCE LIMITED	2,855,166	36.34	103,748,613.52	38.60	38.20	38.40	109,638,374.40	5,889,760.88	0.00	1.16
57	PEOPLES LEASING & FIN. SERVICE	2,300,000	10.56	24,279,602.12	0.00	0.00	0.00	0.00	-24,279,602.12	-0.01	0.27
58	PREMIER LEASING & FINANCE LTD.	6,615,000	15.80	104,538,282.05	8.00	7.90	7.95	52,589,250.00	-51,949,032.05	0.00	1.17
59	PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	15.80	15.60	15.70	3,971,990.10	-8,166,499.16	-0.01	0.14
60	UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	9.90	10.00	9.95	31,593,478.80	-17,898,409.12	0.00	0.55
61	UTTARA FINANCE & INVEST. LTD	1,293,578	61.95	80,138,108.54	40.90	41.20	41.05	53,101,376.90	-27,036,731.64	0.00	0.90
	Sector Total:	30,318,425		765,751,317.20				562,580,997.70	-203,170,319.50	-26.53	8.57
	FOOD AND ALLIED PRODUCT!										
62	BATBC	674,349	439.59	296,438,290.15	635.60	634.40	635.00	428,211,615.00	131,773,324.85	0.00	3.32
63	FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	0.00	0.00	0.00	-20,629.65	-0.01	0.00
64	GOLDEN HARVEST AGRO IND. LTD.	3,000,000	23.76	71,287,101.09	16.50	16.40	16.45	49,350,000.00	-21,937,101.09	0.00	0.80
65	NTC	35,725	619.36	22,126,544.30	579.50	647.10	613.30	21,910,142.50	-216,401.80	0.00	0.25
66	OLYMPIC INDUSTRIES LTD.	744,077	217.57	161,892,003.97	160.60	157.00	158.80	118,159,427.60	-43,732,576.37	0.00	1.81
67	UNILEVER CONSUMER CARE LIMITED	61,000	1,866.15	113,835,426.30	2,977.1(	0.00	2,977.10	181,603,100.00	67,767,673.70	0.01	1.27
68	ZEAL BANGLA SUGAR MILL	1,100	17.69	19,456.22	116.10	0.00	116.10	127,710.00	108,253.78	0.06	0.00
	Sector Total:	4,519,251		665,619,451.68				799,361,995.10	133,742,543.42	20.09	7.45
	FUEL AND POWER										
69	BARAKA POWER LIMITED.	1,675,000	31.16	52,188,395.84	23.80	23.70	23.75	39,781,250.00	-12,407,145.84	0.00	0.58
70	DHAKA ELECTRIC SUPPLY CO. LTD.	1,940,309	50.47	97,934,239.01	35.50	33.80	34.65	67,231,706.85	-30,702,532.16	0.00	1.10
71	DOREEN POWER GENERATIONS AND SYSTEMS LTD	264,446	60.91	16,107,356.11	67.80	67.00	67.40	17,823,660.40	1,716,304.29	0.00	0.18
72	ENERGYPAC POWER GENERATION LIMITED	724,500	41.90	30,360,000.00	39.60	39.50	39.55	28,653,975.00	-1,706,025.00	0.00	0.34
73	JAMUNA OIL COMPANY LTD.	729,431	189.31	138,085,307.26	171.10	171.90	171.50	125,097,416.50	-12,987,890.76	0.00	1.55
74	KHULNA POWER COMPANY LTD.	1,000,000	47.00	47,003,272.33	29.90	29.90	29.90	29,900,000.00	-17,103,272.33	0.00	0.53
75	LINDE BANGLADESH LIMITED	57,677	1,239.50	71,490,665.99	1,579.8(	1,571.5(	1,575.65	90,878,765.05	19,388,099.06	0.00	0.80
76	MEGHNA PETROLEUM LTD.	750,000	203.50	152,623,587.25	196.80	198.10	197.45	148,087,500.00	-4,536,087.25	0.00	1.71
77	MJL BANGLADESH LIMITED	1,125,000	102.01	114,760,237.73	88.30	87.30	87.80	98,775,000.00	-15,985,237.73	0.00	1.28
78	PADMA OIL COMPANY.	16,653	213.93	3,562,634.39	212.50	211.20	211.85	3,527,938.05	-34,696.34	0.00	0.04
79	POWER GRID CO. OF BANGLADESH LTD.	1,455,218	47.68	69,385,513.66	59.60	59.20	59.40	86,439,949.20	17,054,435.54	0.00	0.78
80	SHAHJIBAZAR POWER CO. LTD.	272,217	100.07	27,240,044.31	85.90	85.50	85.70	23,328,996.90	-3,911,047.41	0.00	0.31
81	SUMMIT POWER LTD.	6,121,603	43.29	264,978,180.38	38.90	38.90	38.90	238,130,356.70	-26,847,823.68	0.00	2.97
82	TITAS GAS TRANSMISSION & D.C.L	2,560,000	79.49	203,498,340.51	36.30	36.00	36.15	92,544,000.00	-110,954,340.51	-0.01	2.28
83	UPGDCL-UNITED POWER GENERATION & DISTRIB	129,243	279.10	36,072,194.81	244.20	245.90	245.05	31,670,997.15	-4,401,197.66	0.00	0.40
	Sector Total:	18,821,297		1,325,289,969.58				1,121,871,511.80	-203,418,457.78	-15.35	14.84
	FUNDS										
84	AIBL 1st ISLAMIC MUTUAL FUND	2,500,000	9.65	24,117,979.78	8.50	8.40	8.45	21,125,000.00	-2,992,979.78	0.00	0.27
85	DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,409.95	7.40	7.80	7.60	11,892,882.80	-937,527.15	0.00	0.14

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT
AS ON: **30-Dec-2021**

	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(%)
86	EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	6.00	6.00	6.00	21,600,000.00	-1,848,642.70	0.00	0.26
87	GRAMEEN ONE : SCHEME TWO	2,256,885	15.91	35,913,464.89	15.40	15.40	15.40	34,756,029.00	-1,157,435.89	0.00	0.40
88	ICB AMCL SONALI BANK 1ST MF	2,942,222	9.20	27,079,764.50	8.00	7.70	7.85	23,096,442.70	-3,983,321.80	0.00	0.30
89	ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	6.40	6.60	6.50	7,088,250.00	-1,862,742.15	0.00	0.10
90	L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	6.90	6.80	6.85	33,212,081.15	-9,994,887.39	0.00	0.48
91	MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	7.90	7.70	7.80	41,340,000.00	-3,516,795.82	0.00	0.50
92	NCCBL MUTUAL FUND-1	1,716,073	8.63	14,806,507.47	8.70	8.70	8.70	14,929,835.10	123,327.63	0.00	0.17
93	PRIME BANK 1ST ICB AMCL M FUND	553,485	8.46	4,684,690.75	7.20	6.80	7.00	3,874,395.00	-810,295.75	0.00	0.05
94	SOUTHEAST BANK 1ST MUTUAL FUND	800,000	9.26	7,407,177.02	13.10	13.00	13.05	10,440,000.00	3,032,822.98	0.00	0.08
95	VANGUARD AML BD FINANCE MUTUAL	1,359,140	9.30	12,643,654.49	7.60	8.20	7.90	10,737,206.00	-1,906,448.49	0.00	0.14
96	VANGUARD AML RUPALI BANK BALANCED FUND	328,467	9.15	3,005,338.60	8.40	8.10	8.25	2,709,852.75	-295,485.85	0.00	0.03
	Sector Total:	28,860,104		262,952,386.66				236,801,974.50	-26,150,412.16	-9.94	2.94
	INSURANCE										
97	AGRANI INSURANCE CO. LTD.	242,742	54.05	13,120,767.87	60.00	0.00	60.00	14,564,520.00	1,443,752.13	0.00	0.15
98	ASIA PACIFIC GENERAL INSURANCE	229,114	66.89	15,324,861.87	68.50	68.40	68.45	15,682,853.30	357,991.43	0.00	0.17
99	CENTRAL INSURANCE CO.LTD.	43,746	54.64	2,390,117.70	55.50	54.10	54.80	2,397,280.80	7,163.10	0.00	0.03
100	CRYSTAL INSURANCE COMPANY LIMITED	40,528	55.46	2,247,527.21	56.60	55.30	55.95	2,267,541.60	20,014.39	0.00	0.03
101	DELTA LIFE INSURANCE CO.LTD.	818,322	112.57	92,117,373.82	196.50	196.00	196.25	160,595,692.50	68,478,318.68	0.01	1.03
102	FAREAST ISLAMI LIFE INSURANCE	647,815	64.28	41,641,127.23	53.70	53.90	53.80	34,852,447.00	-6,788,680.23	0.00	0.47
103	GREEN DELTA INSURANCE	1,882,604	111.04	209,048,376.07	106.10	108.00	107.05	201,532,758.20	-7,515,617.87	0.00	2.34
104	MERCHANTILE INSURANCE CO. LTD.	227,312	53.75	12,217,440.88	49.90	49.80	49.85	11,331,503.20	-885,937.68	0.00	0.14
105	NITOL INSURANCE COMPANY LTD.	264,833	59.01	15,626,840.50	61.30	61.00	61.15	16,194,537.95	567,697.45	0.00	0.17
106	PEOPLES INSURANCE CO. LTD.	1,080,830	54.53	58,932,340.15	60.40	60.90	60.65	65,552,339.50	6,619,999.35	0.00	0.66
107	PIONEER INSURANCE COMPANY LTD	147,128	110.03	16,188,576.30	116.90	120.00	118.45	17,427,311.60	1,238,735.30	0.00	0.18
108	PRAGATI INSURANCE LTD.	380,754	90.19	34,341,575.71	91.50	91.00	91.25	34,743,802.50	402,226.79	0.00	0.38
109	PRIME ISLAMI LIFE INSURANCE LTD.	344,607	64.18	22,115,465.50	57.50	66.60	62.05	21,382,864.35	-732,601.15	0.00	0.25
110	RELIANCE INSURANCE CO. LTD	25,000	23.34	583,502.55	87.50	88.00	87.75	2,193,750.00	1,610,247.45	0.03	0.01
111	SUNLIFE INSURANCE CO. LTD.	700,000	44.31	31,019,705.92	34.10	35.00	34.55	24,185,000.00	-6,834,705.92	0.00	0.35
	Sector Total:	7,075,335		566,915,599.28				624,904,202.50	57,988,603.22	10.23	6.35
	IT										
112	AAMRA NETWORKS LIMITED	490,684	50.92	24,986,111.65	43.20	43.60	43.40	21,295,685.60	-3,690,426.05	0.00	0.28
113	INFORMATION TECHNOLOGY CONSULTANTS LTD.	1,177,155	40.81	48,035,202.08	33.20	32.80	33.00	38,846,115.00	-9,189,087.08	0.00	0.54
	Sector Total:	1,667,839		73,021,313.73				60,141,800.60	-12,879,513.13	-17.64	0.82
	MISCELLANEOUS										
114	BERGER PAINTS BANGLADESH LTD.	40,621	1,136.03	46,146,803.20	1,765.9	1,753.5	1,759.70	71,480,773.70	25,333,970.50	0.01	0.52
115	BEXIMCO LIMITED(SHARE)	169,999	80.49	13,683,465.74	148.40	148.10	148.25	25,202,476.28	11,519,010.54	0.01	0.15
116	BSC	434,122	46.77	20,306,035.09	71.90	71.50	71.70	31,126,547.40	10,820,512.31	0.01	0.23
117	ORYZA AGRO INDUSTRIES LTD.	13,621	10.00	136,210.00	10.40	10.00	10.20	138,934.20	2,724.20	0.00	0.00
118	ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	0.00	0.00	0.00	0.00	-39,209.36	-0.01	0.00
	Sector Total:	668,863		80,311,723.39				127,948,731.58	47,637,008.19	59.32	0.90
	PHARMACEUTICALS AND CHE										
119	ACI FORMULATION LIMITED	268,795	157.51	42,336,655.01	147.10	153.90	150.50	40,453,647.50	-1,883,007.51	0.00	0.47
120	ACI LIMITED	893,930	291.54	260,616,147.55	285.40	282.90	284.15	254,010,209.50	-6,605,938.05	0.00	2.92
121	BEXIMCO PHARMACEUTICALS LTD.	1,430,000	88.15	126,051,282.31	192.70	191.50	192.10	274,703,000.00	148,651,717.69	0.01	1.41
122	BEXIMCO SYNTHETICS(SHARE)	809,872	11.34	9,185,760.58	0.00	0.00	0.00	0.00	-9,185,760.58	-0.01	0.10
123	KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	6.90	6.90	6.90	7,590,000.00	-4,346,538.25	0.00	0.13
124	MARICO BANGLADESH LIMITED	5,479	1,261.98	6,914,372.24	2,301.0	2,370.0	2,335.50	12,796,204.50	5,881,832.26	0.01	0.08
125	ORION PHARMA LIMITED	175,000	52.48	9,183,414.14	91.10	91.00	91.05	15,933,750.00	6,750,335.86	0.01	0.10
126	RENATA (BD) LTD.	65,091	767.36	49,948,481.42	1,312.0	0.00	1,312.00	85,399,392.00	35,450,910.58	0.01	0.56
127	SQUARE PHARMACEUTICALS LTD.	2,299,309	225.27	517,963,684.48	214.30	213.80	214.05	492,167,091.45	-25,796,593.03	0.00	5.80
128	THE ACME LABORATORIES LTD.	2,793,259	98.63	275,505,580.42	86.50	86.60	86.55	241,756,566.45	-33,749,013.97	0.00	3.08
129	THE IBN SINA PHARMA. LTD.	200,000	255.99	51,198,896.73	271.30	262.00	266.65	53,330,000.00	2,131,103.27	0.00	0.57

ICB Asset Management Company Ltd. DHAKA

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT

AS ON: **30-Dec-2021**

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(%)
130 THERAPEUTICS (BD) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	-200,301.71	-0.01	0.00
Sector Total:	10,041,195		1,361,041,114.84				1,478,139,861.40	117,098,746.56	8.60	15.24
SERVICES										
131 EASTERN HOUSING LIMITED(SHARE)	192,571	49.21	9,475,807.73	46.80	46.10	46.45	8,944,922.95	-530,884.78	0.00	0.11
132 SUMMIT ALLIANCE PORT LIMITED	689,520	64.61	44,552,326.51	24.50	24.50	24.50	16,893,240.00	-27,659,086.51	-0.01	0.50
Sector Total:	882,091		54,028,134.24				25,838,162.95	-28,189,971.29	-52.18	0.60
TANNARY INDUSTRIES										
133 APEX FOOTWEAR LIMITED	161,772	288.88	46,732,432.02	268.10	260.10	264.10	42,723,985.20	-4,008,446.82	0.00	0.52
134 APEX TANNERY LTD.	436,168	135.12	58,934,366.13	128.00	123.80	125.90	54,913,551.20	-4,020,814.93	0.00	0.66
135 BATA SHOES (BD) LTD.	133,908	1,095.29	146,668,031.84	966.90	952.00	959.45	128,478,030.60	-18,190,001.24	0.00	1.64
Sector Total:	731,848		252,334,829.99				226,115,567.00	-26,219,262.99	-10.39	2.83
TELECOMMUNICATION										
136 BANGLADESH SUBMARINE CABLE CO.	1,030,047	164.94	169,901,077.85	210.10	210.00	210.05	216,361,372.35	46,460,294.50	0.00	1.90
137 GRAMEEN PHONE LTD.	193,000	324.21	62,573,413.59	349.50	351.70	350.60	67,665,800.00	5,092,386.41	0.00	0.70
Sector Total:	1,223,047		232,474,491.44				284,027,172.35	51,552,680.91	22.18	2.60
TEXTILES										
138 APEX WEAVING & FINISHING MILLS	50,310	9.60	482,910.79	5.90	15.67	10.79	542,844.90	59,934.11	0.00	0.01
139 ARGON DENIMS LIMITED	732,137	21.94	16,062,277.25	17.50	17.70	17.60	12,885,611.20	-3,176,666.05	0.00	0.18
140 BD.DYEING & FINISHING IND	18,120	46.60	844,325.08	0.00	0.00	0.00	0.00	-844,325.08	-0.01	0.01
141 C & A TEXTILES LIMITED	616,210	11.05	6,809,139.58	7.60	7.50	7.55	4,652,385.50	-2,156,754.08	0.00	0.08
142 DANDY DYEING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	-2,506.07	-0.01	0.00
143 DYNAMIC TEXTILE LTD.	6,820	23.47	160,071.55	0.00	0.00	0.00	0.00	-160,071.55	-0.01	0.00
144 EVINCE TEXTILES LTD.	2,699,812	16.93	45,718,314.17	9.90	9.80	9.85	26,593,148.20	-19,125,165.97	0.00	0.51
145 FAMILYTEX (BD) LTD.	4,299,750	9.85	42,372,874.58	4.60	4.70	4.65	19,993,837.50	-22,379,037.08	-0.01	0.47
146 METRO SPINNING LIMITED	33	6.14	202.56	23.40	23.40	23.40	772.20	569.64	0.03	0.00
147 R. N. SPINNING MILLS LIMITED	3,920,400	20.01	78,458,753.83	6.00	6.00	6.00	23,522,400.00	-54,936,353.83	-0.01	0.88
148 SIMTEX INDUSTRIES LIMITED	200,000	20.81	4,162,593.74	17.00	16.80	16.90	3,380,000.00	-782,593.74	0.00	0.05
149 SQUARE TEXTILE MILLS LTD.	1,789,705	48.78	87,307,189.82	52.20	50.50	51.35	91,901,390.26	4,594,200.44	0.00	0.98
150 TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	9.30	10.00	9.65	11,189,175.00	-18,900,296.32	-0.01	0.34
151 ZAHEEN SPINNING LIMITED	941,126	19.47	18,322,801.57	8.60	8.30	8.45	7,952,514.70	-10,370,286.87	-0.01	0.21
Sector Total:	16,434,023		330,793,431.91				202,614,079.46	-128,179,352.45	-38.75	3.70
TRAVEL AND LEISURE										
152 UNIQUE HOTEL & RESORTS LIMITED	895,000	74.14	66,352,814.44	50.20	49.60	49.90	44,660,500.00	-21,692,314.44	0.00	0.74
153 UNITED AIRWAYS (BD) LIMITED	2,697,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	-35,249,213.35	-0.01	0.39
Sector Total:	3,592,206		101,602,027.79				44,660,500.00	-56,941,527.79	-56.04	1.14
Listed Securities:	**194,726,964**		**8,931,022,066.98**				**8,091,213,974.79**	**-839,808,092.19**		**100.00**

ICB AMCL UNIT FUND

PORTFOLIO STATEMENT
AS ON: **30-Dec-2021**

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(%)

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
A.OPEN-END MUTUAL FUNDS(Script wise)							
1	Second ICB Unit Fund	703,387	8,721,998.80	12.30	8,651,660.10	-70,339.00	0.00
2	Third ICB Unit Fund	880,000	10,736,000.00	11.90	10,472,000.00	-264,000.00	0.00
3	Fourth ICB Unit Fund	2,995,000	34,442,500.00	11.20	33,544,000.00	-898,500.00	0.00
4	ICB AMCL Second NRB Unit Fund	4,986,060	61,548,203.90	11.40	56,863,884.00	-4,684,320.00	0.00
5	Seventh ICB Unit Fund	2,370,000	28,203,000.00	11.90	28,203,000.00	0.00	0.00
6	Eighth ICB Unit Fund	246,640	2,787,032.00	11.00	2,713,040.00	-73,992.00	0.00
7	CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000.00	10.56	1,056,000.00	56,000.00	0.00
8	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500.00	11.76	28,812,000.00	-1,200,500.00	0.00
9	IDLC GROWTH FUND	1,000,000	10,000,000.00	13.09	13,090,000.00	3,090,000.00	0.00
10	SHANTA AMANAH SHARIAH FUND	500,000	5,000,000.00	12.96	6,480,000.00	1,480,000.00	0.00
11	SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000.00	15.14	15,140,000.00	3,740,000.00	0.00
12	Fifth ICB Unit Fund	460,000	5,106,000.00	10.80	4,968,000.00	-138,000.00	0.00
		17,693,087	**208,957,234.70**		**209,993,584.10**	**1,036,349.00**	
C.NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT W							
1	Ashuganj Power Station Compnay Limited	10,000	50,000,000.00	5,841.80	58,418,023.50	8,418,024.00	0.00
		10,000	**50,000,000.00**		**58,418,023.50**	**8,418,024.00**	
D.PREFERENCE SHARE							
1	BANGLADESH DEVELOPMENT COMPANY	239,000	23,900,000.00	100.00	23,900,000.00	0.00	0.00
		239,000	**23,900,000.00**		**23,900,000.00**	**0.00**	
Total Non Listed Securities		**17,942,087**	**282,857,234.70**		**292,311,607.60**	**9,454,373.00**	
Total Listed Securities:		**194,726,964**	**8,931,022,066.98**		**8,091,213,974.79**	**-839,808,092.19**	
Grand Total:		**212,669,051**	**9,213,879,301.68**		**8,383,525,582.39**	**-830,353,719.19**	

ICB Asset Management Company Ltd. DHAKA