ICB AMCL First Agrani Bank Mutual 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	3.00	1,022,628,897	962,731,980
Cash & Cash Equivalents	4.00	89,097,572	126,064,435
Other Current Assets	5.00	49,343,059	5,735,351
Total Assets		**1,161,069,528**	**1,094,531,766**
Equity and Liabilities			
Equity:			
Unit Capital	6.00	981,510,000	981,510,000
Retained earnings	7.00	62,922,223	81,130,769
Unrealized gain/ (losses) on investments	8.00	20,668,151	(52,141,067)
Total Equity (A)		**1,065,100,374**	**1,010,499,702**
Liabilities & Provisions:			
Provision for unrealized losses on Marketable Investments	9.00	85,272,851	70,067,565
Unclaimed/ Dividend payable	10.00	869,701	560,861
Current Liabilities	11.00	9,826,602	13,403,638
Total Liabilities (B)		**95,969,154**	**84,032,064**
Total Equity and Liabilities (A+B)		**1,161,069,528**	**1,094,531,766**
Net Asset Value (NAV) per unit			
Net Asset Value-at Cost	12.00	**11.51**	**11.54**
Net Asset Value-at Market	13.00	**11.72**	**11.01**

Chief Executive Officer

Chairman of Trustee Committee

mRahKhan
Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 January, 2022

...Management Company Ltd. DHAKA

ICB AMCL First Agrani Bank Mutual Fund
Statement of 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		49,609,170	28,953,121	17,865,884	16,625,457
Dividend from investment in securities		22,502,495	22,378,571	17,306,504	10,891,899
Interest on bank deposits and bonds	14.00	3,719,577	4,008,734	1,855,035	2,920,027
Total Income		**75,831,242**	**55,340,426**	**37,027,423**	**30,437,383**
Expenses					
Management Fee		7,875,816	6,368,073	3,932,173	3,249,102
Trustee Fee		368,066	429,411	184,033	245,378
Custodian Fee		391,328	367,929	192,411	219,723
Annual BSEC Fee		587,508	479,294	283,707	257,454
Listing Fee		490,756	490,756	245,378	245,378
Audit Fee		28,750	14,374	-	7,187
Other Expenses	15.00	386,578	383,067	326,428	207,452
Total Expenses		**10,128,802**	**8,532,904**	**5,164,130**	**4,431,674**
Profit before Provision		**65,702,440**	**46,807,522**	**31,863,293**	**26,005,709**
Provision Against Marketable Investment	9.00	15,205,286	22,000,000	15,205,286	22,000,000
Net Income for the period ended December 31, 2021		**50,497,154**	**24,807,522**	**16,658,007**	**4,005,709**
Add: Other Comprehensive Income					
Unrealized gain/ (losses) on investments	16.00	72,809,218	207,449,581	(113,937,543)	49,123,507
Total Comprehensive Income		**123,306,372**	**232,257,103**	**(97,279,536)**	**53,129,216**
Earnings Per Unit for the period	17.00	**0.51**	**0.25**	**0.17**	**0.04**

Chief Executive Officer

Chairman of Trustee Committee

mRahKhan
Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 January, 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL First Agrani Bank Mutual Fund

Statement of Changes in Equity (Unaudited)

For the period ended December 31, 2021

Particulars	Share Capital	Unrealized gain/ (losses) on	Retained Earnings	Total Equity
Balance as at July 01, 2021	**981,510,000**	**(52,141,067)**	**81,130,769**	**1,010,499,702**
Dividend paid for FY 2020-2021	-	-	(68,705,700)	(68,705,700)
Unrealized gain/ (losses) on investments	-	72,809,218	-	72,809,218
Net Income for the period ended December 31, 2021	-	-	50,497,154	50,497,154
Balance as at December 31, 2021	**981,510,000**	**20,668,151**	**62,922,223**	**1,065,100,374**

Statement of Changes in Equity (Unaudited)

For the period ended December 31, 2020

Balance as at July 01, 2020	**981,510,000**	**(321,970,279)**	**63,541,626**	**723,081,347**
Dividend paid for FY 2019-2020	-	-	(49,075,500)	(49,075,500)
Unrealized gain/ (losses) on investments	-	207,449,581	-	207,449,581
Net Income for the period ended December 31, 2020	-	-	24,807,522	24,807,522
Balance as at December 31, 2020	**981,510,000**	**(114,520,698)**	**39,273,648**	**906,262,950**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 January, 2022

ICB Asset Management Company Ltd. DHAKA

ICB AMCL First Agrani Bank Mutual 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		15,518,871	15,818,631
Interest on bank deposits & Bonds		4,955,833	4,920,168
Expenses		(13,705,838)	(1,165,504)
Net cash inflow/(outflow) from operating activities	19.00	**6,768,866**	**19,573,295**
Cash flow from investment activities			
Sale of Securitiess		322,253,292	181,700,180
Purchase of Securities		(259,731,821)	(143,292,862)
Share application money		(64,540,340)	(35,895,000)
Refund of Share application money		26,680,000	35,895,000
Net cash inflow/(outflow) from investing activities		**24,661,131**	**38,407,318**
Cash flow from financing activities			
Dividend paid for the period		(68,396,860)	(48,759,719)
Net cash in flow/(outflow) from financing activities		**(68,396,860)**	**(48,759,719)**
Net cash increase/(decrease)		**(36,966,863)**	**9,220,894**
Cash or equivalents at the beginning of the period		126,064,435	72,368,558
Cash or equivalents at the end of the period		**89,097,572**	**81,589,452**
Net Operating Cash Flow Per Unit (NOCFPU)	18.00	**0.07**	**0.20**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 January, 2022

DHAKA
ICB Asset Management Company Ltd.

ICB AMCL First Agrani Bank Mutual Fund

Notes to the financial statements (Unaudited)

As at and for the period ended December 31, 2021

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 January 17, 2017.

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

ICB AMCL First Agrani Bank Mutual Fund is an close-end 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

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 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 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.

2.07 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 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

2.08 Trustee fee

The Fund shall pay an annual trustee fee @ 0.075% of the Fund size payable semiannually during the life of the Fund.

2.09 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.075% on the balance of securities calculated on the average month end value per annum.

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 Stock Exchange Annual Listing fee

As per listing regulations the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong stock exchanges as annual listing fee.

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 l8(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 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 12 and 13.

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		
Equity Shares (Note 3.01)	1,022,628,897	962,731,980
	1,022,628,897	**962,731,980**

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	91,585,818	89,454,641	(2,131,177)
FUNDS	55,542,729	48,153,488	(7,389,241)
ENGINEERING	64,440,376	55,924,575	(8,515,800)
FOOD AND ALLIED PRODUCTS	49,453,521	72,180,026	22,726,505
FUEL AND POWER	168,127,465	174,468,327	6,340,862
TEXTILES	27,631,877	20,251,505	(7,380,372)
PHARMACEUTICALS AND CHEMICAL	195,696,515	190,698,411	(4,998,104)
SERVICES	17,980,610	12,730,176	(5,250,434)
CEMENT	55,837,915	41,615,989	(14,221,926)
TANNARY INDUSTRIES	5,095,980	4,775,387	(320,593)
CERAMIC INDUSTRY	27,538,595	26,140,592	(1,398,004)
INSURANCE	63,222,862	75,638,126	12,415,264
TELECOMMUNICATION	60,415,145	72,187,907	11,772,762
FINANCE AND LEASING	78,551,312	93,445,474	14,894,162
CORPORATE BOND	36,179,430	37,794,274	1,614,844
MISCELLANEOUS	4,660,595	7,170,000	2,509,405
	1,001,960,746	**1,022,628,897**	**20,668,151**

	31/Dec/2021	30/Jun/2021
4.00 Cash & Cash Equivalents		
STD Accounts with		
BCBL, Principal Branch 002-0320000591	18,160,288	54,557,853
Brack Bank Ltd., (Escrow) 1505202013178001	56,425	56,424
IFIC, Principal Branch (D/A 2017-2018) 0100100168041	62,815	62,243
IFIC, Principal Branch (D/A 2018-2019) 0100100227041	95,127	94,139
Dhaka Bank, Kakrail Branch (D/A 2019-2020) 1061500000402	367,594	418,776
Dhaka Bank, Kakrail Branch (D/A 2020-2021) 1061500000592	355,323	-
FDR with		
Social Islami Bank Limited, Kakrail Branch	30,000,000	30,525,000
Social Islami Bank Limited, Kakrail Branch	20,000,000	20,350,000
Janata Bank Ltd., Green Road Branch	-	20,000,000
Dhaka Bank Ltd, Shahjahanpur Branch	20,000,000	-
Total	**89,097,572**	**126,064,435**
5.00 Other Current Assets		
Dividend Receivable	10,645,469	3,661,845
Interest Receivable on FDR & Bonds	337,250	1,573,506
IPO application	37,860,340	-
Securities and Other Deposit	500,000	500,000
Closing Balance as at December 31, 2021	**49,343,059**	**5,735,351**
6.00 Unit Capital		
9,81,51,000 number of units of Tk 10 each.	**981,510,000**	**981,510,000**
7.00 Retained earnings		
Balance as at July 01, 2021	81,130,769	63,541,626
Less: Dividend paid for FY 2020-2021	68,705,700	49,075,500
	12,425,069	**14,466,126**
Add: Net Income for the period	50,497,154	66,664,643
Closing Balance as at December 31, 2021	**62,922,223**	**81,130,769**

		Amount in Taka	
		31/Dec/2021	30/Jun/2021
8.00	**Unrealized gain/ (losses) on investments**		
	Opening balance	(52,141,067)	(321,970,279)
	Add/(Less): for the period	72,809,218	269,829,212
	Closing Balance as at December 31, 2021	**20,668,151**	**(52,141,067)**
9.00	**Provision for unrealized losses on Marketable Investments**		
	Provision for Investment in Securities (Others) 9.01	82,005,286	66,800,000
	Provision for Investment in Mutual Funds 9.02	3,267,565	3,267,565
	Closing Balance as at December 31, 2021	**85,272,851**	**70,067,565**
9.01	**Provision for Investment in Securities (Others)**		
	Balance as at July 01, 2021	66,800,000	26,800,000
	Addition during the year	15,205,286	40,000,000
	Closing Balance as at December 31, 2021	**82,005,286**	**66,800,000**
9.02	**Provision for Investment in Mutual Funds**		
	Balance as at July 01, 2021	3,267,565	3,267,565
	Addition during the year	-	-
	Closing Balance as at December 31, 2021	**3,267,565**	**3,267,565**
10.00	**Unclaimed/ Dividend payable**		
	Opening balance	560,861	292,585
	Add: Addition for this year	68,705,700	49,075,500
	Less: Dividend credited to investors account	(68,396,860)	(48,807,224)
	Closing Balance as at December 31, 2021 (10.01)	**869,701**	**560,861**
10.01	**Dividend Payable**		
	Dividend Payable 2017-18	41,262	41,263
	Dividend Payable 2018-19	163,873	163,873
	Dividend Payable 2019-20	297,726	355,725
	Dividend Payable 2020-21	366,840	-
		869,701	**560,861**
11.00	**Current Liabilities**		
	Management Fee Payable to ICB AMCL	7,875,816	13,312,766
	Trustee Fee Payable to ICB	368,066	-
	Custodian Fee Payable to ICB	391,328	-
	Annual Fee Payable to BSEC	587,508	19,848
	Listing Fee Payable to DSE & CSE	490,756	-
	Earnest Money Payable	23,750	23,750
	Audit Fee Payable	28,750	28,750
	Payable for purchase of securities	-	-
	Others Liabilities Payable	60,628	18,524
	Total Current Liabilities	**9,826,602**	**13,403,638**
12.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	1,140,401,377	1,146,672,833
	Less: Liabilities	10,696,303	13,964,499
	Net Asset Value	**1,129,705,074**	**1,132,708,334**
	Number of Units	98,151,000	98,151,000
	NAV per Unit at Cost	**11.51**	**11.54**
13.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	1,161,069,528	1,094,531,766
	Less: Liabilities	10,696,303	13,964,499
	Net Asset Value	**1,150,373,225**	**1,080,567,267**
	Number of Units	98,151,000	98,151,000
	NAV per Unit at Market Value	**11.72**	**11.01**

		Amount in Taka	
		01.07.2021 to 31.12.2021	01.07.2020 to 31.12.2020
14.00	**Interest on Bank Deposits and Bonds**		
	Interest on Short Term Deposits	1,041,448	469,545
	Interest income on Fixed Deposits	2,253,129	2,081,068
	Interest on Listed Bonds	425,000	1,458,121
		3,719,577	**4,008,734**
15.00	**Other Operating Expenses**		
	Printing & Stationary	30,856	32,044
	Bank Charges and Excise Duty	74,310	109,610
	CDBL Transection Charges	94,299	31,828
	Advertisement & Publicity	124,463	180,204
	Dividend Distribution Expenses	21,490	110
	IPO Application Expenses	24,000	12,000
	Others	17,160	17,271
		386,578	**383,067**
16.00	**Calculation of Unrealized gain/ (losses) on investments**		
	Unrealized Gain/(losses) as on June 30, 2021	(52,141,067)	(321,970,279)
	Unrealized Gain/(losses) as on December 31, 2021	20,668,151	(114,520,698)
	Increase/(decrease)	**72,809,218**	**207,449,581**
17.00	**EPU**		
	Net profit after Provision	50,497,154	24,807,522
	Number of Units	98,151,000	98,151,000
	Earnings Per Unit	**0.51**	**0.25**

**** 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.****

18.00	**NOCFPU**		
	Net cash inflow/(outflow) from operating activities	6,768,866	19,573,295
	Number of Units	98,151,000	98,151,000
	NOCFPU Per Unit	**0.07**	**0.20**

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

19.00	**Reconciliation between net profit to operating cash flow**		
	Net Profit before provision	65,702,440	46,807,522
	Less: Profit on sale of investment	(49,609,170)	(28,953,121)
	Operating cash flow before changes in working capital	**16,093,270**	**17,854,401**
	Changes in Working capital:		
	Decrease/(Increase) of Other Current Assets	(5,747,368)	(5,648,506)
	(Decrease)/Increase of Current liabilities	(3,577,036)	7,367,400
		(9,324,404)	**1,718,894**
	Net operating cash flows	**6,768,866**	**19,573,295**

Asset Management Company Ltd. DHAKA

PORTFOLIO STATEMENT

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

	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	AB BANK LTD.	221,252	16.47	3,644,421.63	13.50	13.40	13.45	2,975,839.40	-668,582.23	0.00	0.36
2	DHAKA BANK LTD.	1,457,000	14.37	20,933,215.63	14.00	14.00	14.00	20,398,000.00	-535,215.63	0.00	2.09
3	EXIM BANK OF BANGLADESH LTD.	700,000	13.85	9,695,382.79	12.70	12.50	12.60	8,820,000.00	-875,382.79	0.00	0.97
4	ISLAMI BANK LTD.	443,521	31.33	13,896,885.52	32.00	32.00	32.00	14,192,672.00	295,786.48	0.00	1.39
5	N C C BANK LTD.	2,311,250	15.16	35,034,057.22	15.30	15.20	15.25	35,246,562.50	212,505.28	0.00	3.50
6	SOUTH BANGLA AGR.& COMM. BANK LTD	4,683	0.00	0.00	15.20	15.10	15.15	70,947.45	70,947.45	70,947.45	0.00
7	SOUTHEAST BANK LIMITED	500,040	16.76	8,381,855.19	15.50	15.50	15.50	7,750,620.00	-631,235.19	0.00	0.84
	Sector Total:	5,637,746		91,585,817.98				89,454,641.35	-2,131,176.63	-2.33	9.14
	CEMENT										
8	Crown Cement PLC	98,694	81.68	8,061,056.73	62.20	61.50	61.85	6,104,223.90	-1,956,832.83	0.00	0.80
9	HEIDELBERG CEMENT BD. LTD.	104,004	376.88	39,197,358.16	272.40	260.20	266.30	27,696,265.20	-11,501,092.96	0.00	3.91
10	LAFARGE HOLCIM BANGLADESH LIMITED	110,000	78.00	8,579,500.19	71.10	71.00	71.05	7,815,500.00	-764,000.19	0.00	0.86
	Sector Total:	312,698		55,837,915.08				41,615,989.10	-14,221,925.98	-25.47	5.57
	CERAMIC INDUSTRY										
11	RAK CERAMICS(BANGLADESH) LTD.	593,430	46.41	27,538,595.35	44.40	43.70	44.05	26,140,591.50	-1,398,003.85	0.00	2.75
	Sector Total:	593,430		27,538,595.35				26,140,591.50	-1,398,003.85	-5.08	2.75
	CORPORATE BOND										
12	AIBL MUDARABA PERPETUAL BOND	2,214	5,000.00	11,070,000.00	4,807.5	4,782.0	4,794.75	10,615,576.50	-454,423.50	0.00	1.10
13	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	5,000.00	10,000,000.00	5,325.5	5,290.0	5,307.75	10,615,500.00	615,500.00	0.00	1.00
14	IBBL MUDARABA PERPETUAL BOND	15,545	971.98	15,109,430.30	1,111.0	1,020.0	1,065.50	16,563,197.50	1,453,767.20	0.00	1.51
	Sector Total:	19,759		36,179,430.30				37,794,274.00	1,614,843.70	4.46	3.61
	ENGINEERING										
15	AFTAB AUTOMOBILES LTD.	86,686	64.86	5,622,742.74	27.30	27.40	27.35	2,370,862.10	-3,251,880.64	-0.01	0.56
16	BSRM STEELS LIMITED	267,963	84.24	22,572,538.07	71.10	71.40	71.25	19,092,363.75	-3,480,174.32	0.00	2.25
17	RUNNER AUTO MOBILES	190,120	53.34	10,140,103.57	51.30	50.70	51.00	9,696,120.00	-443,983.57	0.00	1.01
18	SINGER BANGLADESH LTD.	146,670	177.98	26,104,991.46	169.90	167.80	168.85	24,765,229.50	-1,339,761.96	0.00	2.61
	Sector Total:	691,439		64,440,375.84				55,924,575.35	-8,515,800.49	-13.22	6.43
	FINANCE AND LEASING										
19	DELTA BRAC HOUSING CORPORATION	356,777	80.76	28,814,930.52	77.10	76.50	76.80	27,400,473.60	-1,414,456.92	0.00	2.88
20	I.D.L.C FINANCE LIMITED	300,000	60.45	18,136,178.95	60.30	60.00	60.15	18,045,000.00	-91,178.95	0.00	1.81
21	IPDC FINANCE LIMITED	1,250,000	25.28	31,600,202.61	38.60	38.20	38.40	48,000,000.00	16,399,797.39	0.01	3.15
	Sector Total:	1,906,777		78,551,312.08				93,445,473.60	14,894,161.52	18.96	7.84
	FOOD AND ALLIED PRODUCT										
22	BATBC	99,115	393.35	38,986,804.06	635.60	634.40	635.00	62,938,025.00	23,951,220.94	0.01	3.89
23	OLYMPIC INDUSTRIES LTD.	58,199	179.84	10,466,716.85	160.60	157.00	158.80	9,242,001.20	-1,224,715.65	0.00	1.04
	Sector Total:	157,314		49,453,520.91				72,180,026.20	22,726,505.29	45.96	4.94
	FUEL AND POWER										
24	JAMUNA OIL COMPANY LTD.	184,793	190.69	35,238,819.01	171.10	171.90	171.50	31,691,999.50	-3,546,819.51	0.00	3.52
25	LINDE BANGLADESH LIMITED	36,389	1,271.24	46,259,214.64	1,579.8	1,571.5	1,575.65	57,336,327.85	11,077,113.21	0.00	4.62
26	MJL BANGLADESH LIMITED	450,000	104.66	47,094,906.55	88.30	87.30	87.80	39,510,000.00	-7,584,906.55	0.00	4.70
27	POWER GRID CO. OF BANGLADESH LTD.	675,000	49.61	33,489,818.94	59.60	59.20	59.40	40,095,000.00	6,605,181.06	0.00	3.34
28	SUMMIT POWER LTD.	150,000	40.30	6,044,706.23	38.90	38.90	38.90	5,835,000.00	-209,706.23	0.00	0.60
	Sector Total:	1,496,182		168,127,465.37				174,468,327.35	6,340,861.98	3.77	16.78
	FUNDS										
29	EBL NRB MUTUAL FUND	691,367	6.24	4,312,126.09	6.00	6.00	6.00	4,148,202.00	-163,924.09	0.00	0.43
30	GRAMEEN ONE : SCHEME TWO	1,282,511	16.71	21,432,720.17	15.40	15.40	15.40	19,750,669.40	-1,682,050.77	0.00	2.14
31	L R GLOBAL BANGLADESH M F ONE	2,690,273	8.68	23,354,244.48	6.90	6.80	6.85	18,428,370.05	-4,925,874.43	0.00	2.33
32	TRUST BANK 1ST MUTUAL FUND	329,166	5.80	1,909,068.03	5.70	5.70	5.70	1,876,246.20	-32,821.83	0.00	0.19
33	VANGUARD AML BD FINANCE MUTUAL	500,000	9.07	4,534,570.32	7.60	8.20	7.90	3,950,000.00	-584,570.32	0.00	0.45
	Sector Total:	5,493,317		55,542,729.09				48,153,487.65	-7,389,241.44	-13.30	5.54

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(%)
INSURANCE										
34 DELTA LIFE INSURANCE CO.LTD.	170,000	121.47	20,649,256.85	196.50	196.00	196.25	33,362,500.00	12,713,243.15	0.01	2.06
35 GREEN DELTA INSURANCE	338,259	109.27	36,962,396.91	106.10	108.00	107.05	36,210,625.95	-751,770.96	0.00	3.69
36 PEOPLES INSURANCE CO. LTD.	100,000	56.11	5,611,208.00	60.40	60.90	60.65	6,065,000.00	453,792.00	0.00	0.56
Sector Total:	608,259		63,222,861.76				75,638,125.95	12,415,264.19	19.64	6.31
MISCELLANEOUS										
37 BSC	100,000	46.61	4,660,594.91	71.90	71.50	71.70	7,170,000.00	2,509,405.09	0.01	0.47
Sector Total:	100,000		4,660,594.91				7,170,000.00	2,509,405.09	53.84	0.47
PHARMACEUTICALS AND CHE										
38 ACI LIMITED	84,588	315.14	26,656,657.19	285.40	282.90	284.15	24,035,680.20	-2,620,976.99	0.00	2.66
39 BEXIMCO PHARMACEUTICALS LTD.	125,000	75.79	9,473,697.64	192.70	191.50	192.10	24,012,500.00	14,538,802.36	0.02	0.95
40 RENATA (BD) LTD.	6,050	771.31	4,666,420.63	1,312.0(	0.00	1,312.00	7,937,600.00	3,271,179.37	0.01	0.47
41 SQUARE PHARMACEUTICALS LTD.	289,328	223.82	64,758,320.42	214.30	213.80	214.05	61,930,658.40	-2,827,662.02	0.00	6.46
42 THE ACME LABORATORIES LTD.	840,924	107.19	90,141,419.23	86.50	86.60	86.55	72,781,972.20	-17,359,447.03	0.00	9.00
Sector Total:	1,345,890		195,696,515.11				190,698,410.80	-4,998,104.31	-2.55	19.53
SERVICES										
43 SUMMIT ALLIANCE PORT LIMITED	519,599	34.60	17,980,609.98	24.50	24.50	24.50	12,730,175.50	-5,250,434.48	0.00	1.79
Sector Total:	519,599		17,980,609.98				12,730,175.50	-5,250,434.48	-29.20	1.79
TANNARY INDUSTRIES										
44 APEX TANNERY LTD.	37,930	134.35	5,095,980.03	128.00	123.80	125.90	4,775,387.00	-320,593.03	0.00	0.51
Sector Total:	37,930		5,095,980.03				4,775,387.00	-320,593.03	-6.29	0.51
TELECOMMUNICATION										
45 BANGLADESH SUBMARINE CABLE CO.	210,140	172.43	36,234,368.35	210.10	210.00	210.05	44,139,907.00	7,905,538.65	0.00	3.62
46 GRAMEEN PHONE LTD.	80,000	302.26	24,180,776.82	349.50	351.70	350.60	28,048,000.00	3,867,223.18	0.00	2.41
Sector Total:	290,140		60,415,145.17				72,187,907.00	11,772,761.83	19.49	6.03
TEXTILES										
47 ARGON DENIMS LIMITED	399,684	23.52	9,401,797.08	17.50	17.70	17.60	7,034,438.40	-2,367,358.68	0.00	0.94
48 EVINCE TEXTILES LTD.	796,591	16.12	12,837,491.76	9.90	9.80	9.85	7,846,421.35	-4,991,070.41	0.00	1.28
49 SQUARE TEXTILE MILLS LTD.	104,589	51.56	5,392,588.12	52.20	50.50	51.35	5,370,645.15	-21,942.97	0.00	0.54
Sector Total:	1,300,864		27,631,876.96				20,251,504.90	-7,380,372.06	-26.71	2.76
Listed Securities:	**20,511,344**		**1,001,960,745.92**				**1,022,628,897.25**	**20,668,151.33**		**100.0(**

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)		%Change s(in terms of cost)
0								

	No. of Shares	Total Cost	Total Market Value	Appreciation
Total Non Listed Securities	**0**	**0.00**	**0.00**	**0.00**
Total Listed Securities:	**20,511,344**	**1,001,960,745.92**	**1,022,628,897.25**	**20,668,151.33**
Grand Total:	**20,511,344**	**1,001,960,745.92**	**1,022,628,897.25**	**20,668,151.33**

Asset Management Company DHAKA