\\192.168.61.62\AMCL & Mutual Funds 2024-25\31.12.2024\2Q Six Month\H M Nafiur Rahman\BANGLADESH FUND

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BANGLADESH FUND
TRUSTEE: BANGLADESH GENERAL INSURANCE COMPANY LTD (BGIC)
CUSTODIAN: ICB CAPITAL MANAGEMENT LIMITED (ICML)

UNAUDITED FINANCIAL STATEMENTS OF BANGLADESH FUND

For the Period from July 01, 2024 to December 31, 2024

ICB ASSET MANAGEMENT COMPANY LTD.
Asset Manager
Green city Edge (4th Floor)
89, kakrail, Dhaka-1000.
Phone: 88-02-8300412-15
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ICB ASSET Management Company Limited

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at December 31, 2024

Particulers	Notes	Dec 31, 2024 BDT	June 30, 2024 BDT
Assets			
Investment in Listed Securities	5.00	13,91,51,79,253	13,81,69,22,052
Investment in Non-listed Securities	6.00	13,08,11,821	14,12,29,639
Investment in Money Market	8.00	5,00,00,000	22,54,99,600
Cash and Cash Equivalents	9.00	4,54,51,517	18,28,23,382
Other Current Assets	10.00	28,52,91,441	11,03,15,302
Total Assets		**14,42,67,34,032**	**14,47,67,89,975**
Equity and Liabilities			
A) Unit Holder's Equity		**14,29,82,14,414**	**14,20,66,19,522**
Unit Capital	11.00	17,50,39,19,400	17,50,68,00,800
Unit Premium Reserve	12.00	6,04,81,154	6,00,12,303
Dividend Equalization Reserve	13.00	20,00,00,000	20,00,00,000
Retained Earnings	14.00	(3,46,61,86,140)	(3,56,01,93,581)
B) Liabilities		**12,85,19,618**	**27,01,70,454**
Unclaimed/ Dividend Payable	15.00	34,88,788	35,65,021
Current Liabilities	16.00	12,50,30,830	26,66,05,433
Total Equity and Liabilities (A+B)		**14,42,67,34,032**	**14,47,67,89,975**
Net Asset Value (NAV) per unit of Tk. 100 each			
NAV-at Cost Value	17.00	**125.78**	**123.24**
NAV-at Market Value	18.00	**81.69**	**81.15**

These financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
Bangladesh Fund

Asset Manager
(ICB Asset Management Co. Ltd.)

Trustee
(Bangladesh General Insurance Co. Ltd.)

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

Place: Dhaka, Bangladesh
Date: January 30, 2025

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2024 to December 31, 2024

Particulers	Notes	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT	Oct 01, 2024 to Dec 31, 2024 BDT	Oct 01, 2023 to Dec 31, 2023 BDT
A) Income		**57,48,22,979**	**38,85,75,167**	**34,49,52,200**	**28,26,24,855**
Profit on sale of investments	19.00	4,89,39,714	8,72,60,901	31,89,155	2,48,41,793
Dividend from investments in securities	20.00	45,89,72,107	27,79,04,167	30,59,83,846	24,58,30,907
Interest on bank deposits and bonds	21.00	6,69,11,158	2,34,10,099	3,57,79,200	1,19,52,155
B) Expenses		**13,23,97,572**	**16,18,68,410**	**6,37,55,967**	**8,02,78,744**
Management fee	22.00	11,04,39,194	13,42,99,409	5,33,88,980	6,66,60,840
Trustee fee	23.00	71,49,107	89,53,294	33,59,706	44,44,056
Custodian fee	24.00	72,99,490	89,85,230	35,31,312	44,52,204
BSEC fee	25.00	71,49,107	88,79,635	33,59,706	44,53,493
Audit fee	26.00	86,250	63,250	-	-
Other operating expenses	27.00	2,74,424	6,77,909	1,16,263	2,68,101
Commission to selling agents		-	9,683	-	50
Profit Before Provision (A-B)		**44,24,25,407**	**22,67,06,757**	**28,11,96,233**	**20,23,46,111**
(Provision)/Write back of provision against diminution in value of investment	7.00	(34,84,17,965)	(25,37,43,511)	(1,13,85,15,373)	(12,98,80,389)
Profit for the Period		**9,40,07,441**	**(2,70,36,754)**	**(85,73,19,141)**	**7,24,65,722**
Earnings Per Unit (EPU)	28.00	**0.54**	**(0.15)**	**(4.90)**	**0.41**

These financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
Bangladesh Fund

Asset Manager
(ICB Asset Management Co. Ltd)

Trustee
(Bangladesh General Insurance Co. Ltd.)

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

Place: Dhaka, Bangladesh
Date: January 30, 2025

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at December 31, 2024

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**17,50,68,00,800**	**6,00,12,303**	**20,00,00,000**	**(3,56,01,93,581)**	**14,20,66,19,522**
Adjustment of unit capital	(28,81,400)	-	-	-	(28,81,400)
Adj. of unit premium Reserve	-	4,68,851	-	-	4,68,851
Profit for the period	-	-	-	9,40,07,441	9,40,07,441
Balance as at December 31, 2024	**17,50,39,19,400**	**6,04,81,154**	**20,00,00,000**	**(3,46,61,86,140)**	**14,29,82,14,414**

As at December 31, 2023

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT
Balance as at July 01, 2023	**17,53,52,95,200**	**5,84,37,028**	**30,00,00,000**	**34,68,17,946**	**18,24,05,50,174**
Adjustment of unit capital	(1,66,60,900)	-	-	-	(1,66,60,900)
Adj. of unit premium Reserve	-	7,99,166	-	-	7,99,166
Profit for the period	-	-	-	(2,70,36,754)	(2,70,36,754)
Cash Dividend (2.5%)	-	-	(10,00,00,000)	(33,83,82,380)	(43,83,82,380)
Balance as at December 31, 2023	**17,51,86,34,300**	**5,92,36,194**	**20,00,00,000**	**(1,86,01,188)**	**17,75,92,69,306**

For and on behalf of Trustee and Asset Manager of
Bangladesh Fund

Asset Manager
(ICB Asset Management Co. Ltd)

Trustee
(Bangladesh General Insurance Co. Ltd.)

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

Place: Dhaka, Bangladesh
Date: January 30, 2025

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2024 to December 31, 2024

Particulers	Notes	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	29.00	28,75,88,745	10,23,74,547
Interest Received on Bank Deposits and Bonds	30.00	5,99,61,652	2,58,57,870
Profit on Sale of Investments	19.00	4,89,39,714	8,72,60,901
Payment of Fees & Expenses	31.00	(27,18,66,486)	(29,28,92,092)
Net Cash Generated from Operating Activities	32.00	**12,46,23,625**	**(7,73,98,774)**
B) Cash Flows from Investing Activities			
Sale of Securities (at cost)	33.00	23,63,46,739	46,09,49,647
Purchase of Securities	34.00	(67,13,53,047)	(26,06,05,776)
Share Application Money (IPO+Bond)		(32,51,57,699)	(6,80,000)
Refund of Share Application Money (IPO+Bond)		32,51,57,699	-
Investment in New Treasury Instruments (T-Bill)		-	-
Encashment of Treasury Instruments (T-Bill)		15,54,84,600	-
Investment in New Fixed Deposit (FDR)		-	-
Encashment of Fixed Deposit (FDR)		2,00,15,000	28,50,00,000
Net Cash Inflow from/(Used in) Investing Activities		**(25,95,06,708)**	**48,46,63,871**
C) Cash Flows from Financing Activities			
Units Sold	11.00	3,500	66,31,500
Units Surrendered		(28,84,900)	(2,32,92,400)
Adjustment of premium on Surrendered of Units	12.00	4,69,411	9,31,696
Adjustment of premium on Sales of Units		(560)	(1,32,530)
Dividend Cradited to investors account during the Period	15.00	(76,233)	(43,77,29,298)
Net Cash Used in Financing Activities		**(24,88,782)**	**(45,35,91,032)**
Net Cash Increase/(Decrease) (A+B+C)		**(13,73,71,865)**	**(4,63,25,935)**
Cash and Cash Equivalents at the Beginning of the period		18,28,23,382	6,00,94,048
Cash and Cash Equivalents at the End of the period		**4,54,51,517**	**1,37,68,114**
Net Operating Cash Flows Per Unit (NOCFPU)	35.00	**0.71**	**(0.44)**

These financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
Bangladesh Fund

Asset Manager
(ICB Asset Management Co. Ltd.)

Trustee
(Bangladesh General Insurance Co. Ltd.)

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

Place: Dhaka, Bangladesh
Date: January 30, 2025

BANGLADESH FUND
(Managed by ICB Asset Management Company Ltd.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2024 to December 31, 2024

1.00 Fund profile

The **Bangladesh Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed executed among the Investment Corporation of Bangladesh, Sonali Bank Limited, Janata Bank Limited, Agrani Bank Limited, Rupali Bank Limited, Bangladesh Development Bank Limited, Sadharan Bima Corporation, Jiban Bima Corporation as 'Sponsor' and ICB Capital Management Limited as 'Trustee' and 'Custodian'. The Trustee was subsequently changed to Bangladesh General Insurance Company Ltd effective from December 01, 2021. The Trust Deed was executed on April 28, 2011. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on May 04, 2011 under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on September 22, 2011 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.

ICB Asset Management Company Ltd (IAMCL) is the Manager of the Fund. IAMCL 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 December 05, 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. 88.59 crore. Registration of the Company with the BSEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

2.00 Nature of the Fund

The Bangladesh Fund is a special purpose open-ended mutual fund. The Fund's main objective is to assist in stabilising the capital market, provide liquidity in the market, and declare an attractive dividend to the unitholders. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

3.00 Basis of accounting

3.01 Statement of compliance

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, the Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

3.02 Reporting period

These financial statements cover 06 (Six) months from July 01, 2024 to December 31, 2024.

3.03 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with generally accepted accounting principles (GAAP).

3.04 Functional and presentation currency

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

3.05 Use of estimates and judgments

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

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

3.06 Financial risk management

IAMCL 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 IAMCL policies and procedures.

ICB Asset Management Company Ltd. Accounts Department

3.07 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

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

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

3.08 Comparative information

As guided in paragraph 36 and 38 of IAS-1: 'Presentation of Financial Statement' of comparative information in respect of the previous year have presented in all numerical information in the financial statement and the narrative and descriptive information where, it is relevant for understanding of the current year's financial statements.

3.09 Components of the financial statements

The Financial Statement as per IAS-1 (10) comprise of:

- Statement Of Financial Position (Unaudited) As at December 31, 2024;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2024 to December 31, 2024;
- Statement Of Changes In Equity (Unaudited) As at December 31, 2024;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2024 to December 31, 2024 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

4.00 Significant accounting policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.

4.01 Investment policy

Parameters of various investment as per Trust Deed (3.2) of the fund is summarized below. All these investments are to be approved by BSEC, Bangladesh Bank and any other authorities as required.

4.01.01: The fund shall invest subject to the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (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.

4.01.02: Not less than 75% (Seventy-Five) of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% (Fifty) shall be invested in listed securities.

4.01.03: Not more than 25% (Twenty-Five) of the total assets of the Fund shall be invested in any fixed-income securities.

4.01.04: Not more than 15% (Fifteen) of the total assets of the Fund shall be invested in pre-IPOs at a time.

4.01.05: All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, G-sec, preference shares, debentures or securitised debts.

4.02 Valuation policy

Valuation of various investments as per Trust Deed (3.5) of the fund is made as under:

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

4.02.02: Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from diminution in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 67 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.

4.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange (CSE) on the date of valuation i.e., on December 31, 2024.

4.02.04: The fair value of non-listed securities is valued based on the reporting date offering value of the instruments i.e, on December 31, 2024.

4.02.05: Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated June 30, 2015.

4.02.06: Last week surrender price (Reporting period) of unit certificate has been recognized as market price.

4.02.07: As most of the securities in OTC market are rarely traded, it is difficult to determined the fair value that's why market price of OTC has been shown as zero (0) value.

ICB Asset Management Company Ltd. Accounts Department

4.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per Trust Deed (3.6) using the following formula:

Total NAV = $V_A - L_T$

Where,

V_A: Value of total assets of the Fund as on date

L_T: Total liabilities of the Fund as on date

NAV per unit = Total NAV/No. of units outstanding.

V_A: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortised on that date - Printing, publication and stationery expenses amortised on date.

L_T: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

4.04 Dividend policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (3.7.2) and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended, The Fund is required to distribute in the form of dividend in cash to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions. Distribution of dividend and limits there of the fund is summarised below:

4.04.01: Being a 'Growth scheme' in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

4.04.02: Before declaring any dividend, the investment in financial assets and securities (both listed and non-listed) should be fair-valued in accordance with IFRS 9 to calculate the profit/loss of the mutual fund.

4.04.03: Before declaration of dividend the Asset Management Company shall make a provision in consultation with the auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts.

4.04.04: Any unrealized gain from both listed securities and non-listed securities may be considered either through 'Profit and Loss account' or 'Other Comprehensive Income' as decided by Asset Manager, approved by Trustee and commented by Auditor.

4.04.05: Surpluses arising simply from the valuation of investments shall not be available for dividend.

4.04.06: The Fund may create a dividend equalization reserve by suitable appropriation from the income of the Scheme to ensure consistency in dividend disbursement for each year.

4.04.07: ICB Asset Management Company Ltd will dispatch the Dividend warrants, at the expense of the Fund, within 45 days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

4.05 Revenue Recognization

a) Capital gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission (Tk.0.20) on sale of shares (Note: 19).

b) Dividend income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS-1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established.(Note: 20).

c) Interest income

Interest income comprises of interest income on fund kept at the bank account, treasury Instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis.(Note: 21).

4.06 Management fee

The Fund is to be paid annual management fees of 1.5% on weekly average NAV as per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2006-157/143/Admin/47 dated January 08, 2013.

The management fee is calculated on the closing of each day of the week based on that week's average NAV of the Fund and they are accumulated up to the closing date of the financial statements.The computation of management fee for the period is stated in Note 22.

ICB Asset Management Company Ltd. Accounts Department

4.07 Trustee fee

As per Trust Deed (4.2.21) The Trustee is entitled to an annual Trustee fee of 0.10% on NAV of the Fund on semi-annual in advance basis during the entire life of the Fund or as may be agreed upon between the parties The computation of trustee fee for the period is stated in Note 23.

4.08 Custodian fee

As per Trust Deed (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance (dematerialized and non-dematerialized) of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 24.

4.09 Annual BSEC fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 25.

4.10 Provisions

4.10.01: A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 (10&13) : 'Provisions, Contingent Liabilities and Contingent Assets'.

4.10.02: Provision is made against diminution in the market value of investment as per Rule 67 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.

4.10.03: Required Provision has been kept from current year income according to IFRS-9. Due to an increase erosion of marketable investment provision has been made from profit and loss (Note 7) &

4.10.04: As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments considering conservative approach.

4.11 Earnings per unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on December 31, 2024 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 28).

4.12 Money market instruments

Primary Issue/Auction of 91-day, 182-day & 364-day T-Bills in Bangladesh Bank and Fixed/Term Deposit Receipts in Listed Banks and Non-Banking Financial Institutions with interest accrues as on the reporting date.

4.13 Cash and cash equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. Cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

4.14 CDBL Transaction Charge

The Central Depository of Bangladesh (CDBL) Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7).

4.15 Dividend Equalization Reserve

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

4.16 Net Asset Value (NAV) Per Unit

In accordance with Rule 60 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Net Asset Value per unit is calculated 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 17 and 18.

4.17 Statement of Changes in Equity

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

ICB Asset Management Company Ltd. Accounts Department

4.18 Statement of cash flows

Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the fund to generate cash and cash equivalents and needs of the fund to utilise those cash flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph I8(a) and 10 of IAS 7: 'Cash flow Statement'. In accordance with Rule 69 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 (enclosure-3 of Schedule 6, contents of Cash Flow Statements), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

4.19 Pricing of units (Premium/Discount)

In accordance with Rule 61 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Units issued are recorded at the offer price, determined by the asset management company considering the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week; published weekly at daily newspaper and Asset managers website. The allowable difference between sale and repurchase prices (at present BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.

4.19.01: There will be a Cumulative Investment Plan (CIP) scheme in this Unit Fund. Under this scheme, a unit holder instead of receiving dividend can re-invest such dividend income accrued for purchasing Unit at a rate determined by ICB Asset Management Company Ltd . The unit holders can change their dividend preference from CIP to cash in future as per their need.

4.19.02: This Unit Fund will have a Scheme for Systematic Investment Plan (SIP). Unit holders have the opportunity to invest a fixed sum on a regular basis, such as monthly or quarterly under this scheme; In order to buy a unit at a rate specified by ICB Asset Management Company Ltd on a particular date of the month. The unit holders can change their SIP duration term (3y) in future as per their need.

4.19.03: In Cumulative Investment Plan (CIP) &/or Systematic Investment Plan (SIP) investor get Tk 1.00 less than the regular price.

4.20 Commission payable to selling agent(s)

The Fund pays commission to the authorized selling agent(s) appointed by the asset manager on the total sale amount of unit sales, accruable on collection basis and payable at the end of the quarter. The Selling Agent Commission is applicable for sale of unit; not on surrender of units. If individuals are appointed as selling agents by the Asset Manager, the commission payable to them will vary and fixed as per Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The selling agent commission may change in future with prior approval from the Trustee. As per Selling Agent Letter no:BDD/59/1026 Dated 11 October 2018 of Investment Corporation of Bangladesh (ICB), The Fund shall pay commission to the authorized Selling Agents appointed by the ICB Asset Management Company Ltd @ 0.50% on the transaction amount of sales.

4.21 General

4.21.01: Figures appearing in these financial statements have been rounded off to the nearest Taka. Because of such rounding off, in some instances the total may not match the sum of individual balances.; and

4.21.02: Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Dec 31, 2024	June 30, 2024
		BDT	BDT
05.00	**Investment in Listed Securities**		
	Shares (N: 5.01)	12,64,05,38,957	12,82,20,86,360
	Bonds (N: 5.02)	1,02,15,21,480	74,53,28,535
	Close-end Mutual Fund (N: 5.03)	25,31,18,817	24,95,07,157
	Total	**13,91,51,79,253**	**13,81,69,22,052**

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

	Sector/Category	As at December 31, 2024		As at June 30, 2024	
		Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)
05.01	**Shares**				
	Banks	1,89,73,57,489	1,27,42,09,120	1,87,51,90,267	1,20,60,87,511
	Engineering	2,09,20,22,594	84,98,26,289	2,09,20,83,040	1,02,24,44,736
	Food And Allied Products	1,58,98,90,982	1,42,94,33,203	1,52,95,42,958	1,27,62,51,040
	Fuel And Power	4,72,70,73,875	2,90,68,29,681	4,65,03,95,170	2,99,51,00,240
	Textiles	62,50,75,708	40,31,96,052	62,23,23,672	39,82,93,653
	Pharmaceuticals And Chemical	2,13,24,71,091	1,72,63,86,041	2,18,24,22,318	1,78,07,60,721
	Cement	1,18,48,66,128	63,99,00,324	1,17,22,40,485	82,72,41,928
	It	3,63,35,961	1,90,74,507	4,08,07,911	2,83,59,384
	Tannery Industries	29,29,47,105	22,98,44,787	26,93,37,455	22,99,73,435
	Ceramic Industry	50,14,32,304	21,61,70,500	50,14,32,304	24,84,77,300
	Insurance	2,03,55,82,461	1,10,81,23,865	2,05,21,23,106	1,20,73,50,330
	Telecommunication	1,17,62,45,644	1,16,92,20,368	1,13,62,45,443	91,39,12,800
	Travel And Leisure	11,01,10,782	5,29,20,000	11,01,10,782	6,46,80,000
	Finance And Leasing	1,70,77,25,472	50,76,03,276	1,70,69,57,295	49,90,69,945
	Miscellaneous	14,75,47,286	10,78,00,943	14,81,78,347	12,40,83,339
		20,25,66,84,884	**12,64,05,38,957**	**20,08,93,90,555**	**12,82,20,86,360**
05.02	**Bonds**				
	Corporate Bond	17,22,61,126	14,47,92,580	17,22,61,126	14,76,94,515
	G-Sec (T.Bond)	87,69,55,196	87,67,28,900	59,29,33,696	59,76,34,020
	Sub Total	**1,04,92,16,322**	**1,02,15,21,480**	**76,51,94,822**	**74,53,28,535**
05.03	**Close-end Mutual Funds**				
	Funds	30,63,87,612	25,31,18,817	30,94,46,092	24,95,07,157
	Sub Total	**30,63,87,612**	**25,31,18,817**	**30,94,46,092**	**24,95,07,157**

Notes	Particulars	Dec 31, 2024	June 30, 2024
06.00	**Investment in Non-listed Securities**		
	Non-listed Bonds (N:6.01)	4,91,20,000	4,94,60,000
	Open-end Mutual Funds (N: 6.02)	8,16,91,821	9,17,69,639
	Total	**13,08,11,821**	**14,12,29,639**

Non-listed Securities Break-up

	Category/Name	As at December 31, 2024		As at June 30, 2024	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.01	**Non-listed Bonds**				
	Ashugonj Power Station Company Ltd	5,00,00,000	4,91,20,000	5,00,00,000	4,94,60,000
	Sub Total	**5,00,00,000**	**4,91,20,000**	**5,00,00,000**	**4,94,60,000**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Dec 31, 2024	June 30, 2024
		BDT	BDT

	Category/Name	As at December 31, 2024		As at June 30, 2024	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.02	**Open-ended mutual funds**				
	Alliance Sandhani Life Unit Fund	1,00,80,000	73,44,000	1,00,80,000	76,80,000
	CAPITEC IBBL Shariah Unit Fund	10,00,000	7,63,000	10,00,000	7,98,000
	CAPM Unit Fund	1,00,16,950	77,13,630	1,00,16,950	75,07,150
	CWT-Community Bank Shariah Fund	-	-	20,00,000	19,94,000
	EDGE Bangladesh Mutual Fund	1,01,10,000	1,15,20,000	1,01,10,000	1,06,00,000
	Ekush Growth Fund	50,00,000	53,51,000	50,00,000	49,50,500
	Grameen Bank-AIMS First Unit Fund	1,00,00,000	1,01,70,000	1,00,00,000	1,01,80,000
	ICB AMCL Second NRB Unit Fund	3,04,32,501	2,07,31,491	3,04,32,501	2,17,30,599
	IDLC Growth Fund	-	-	1,00,00,000	1,05,40,000
	UFS Bank Asia Unit Fund*	1,00,00,000	-	1,00,00,000	-
	VIPB NLI 1st Unit Fund	26,19,504	29,48,140	26,19,504	25,86,350
	VIPB SEBL 1st Unit Fund	1,18,31,763	1,51,50,560	1,18,31,763	1,32,03,040
	Sub Total	**10,10,90,717**	**8,16,91,821**	**11,30,90,717**	**9,17,69,639**

*UFS Bank Asia Unit Fund managed by Universal Financial Solutions Ltd (UFS) lastly disclosed their net asset value and price per unit as on 18 December 2022. Later, the office of UFS along with their website was also found closed. In this context, as no updated information is available regarding the NAV and Price of the Fund and considering the overall situation, the market value of UFS Bank Asia Unit Fund had been fixed at zero.

Details of Investment in Listed and Non-listed Securities are given in 'Annexure-A'

		Jul 01, 2024 to Dec 31, 2024	Jul 01, 2023 to Dec 31, 2023
		BDT	BDT
07.00	**(Provision)/Write back of provision against diminution in value of investment**		
	Opening Balance as at July 01	(7,36,89,70,496)	(3,31,30,99,562)
	Closing Balance as at December 31	(7,71,73,88,461)	(3,56,68,43,073)
	Increase/ (Decrease)	**(34,84,17,965)**	**(25,37,43,511)**

07.01 Performance of investment For the Period from July 01, 2024 to December 31, 2024

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	19,53,62,47,976	13,50,45,86,764	(6,03,16,61,212)
Non-performing Investments	2,22,71,31,559	54,14,04,311	(1,68,57,27,249)
Total	**21,76,33,79,535**	**14,04,59,91,074**	**(7,71,73,88,461)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(7,36,89,70,496)
Increase/ (Decrease)			**(34,84,17,965)**

Valuation of investment in listed close-ended Mutual Funds has been made As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated 30.06.2015.

		Dec 31, 2024	Jun 30, 2024
		BDT	BDT
08.00	**Investments in Money Market**		
	Fixed Deposits (FDR) (N:8.01)	5,00,00,000	7,00,15,000
	Treasury Instruments (T-Bill) (N: 8.02)	-	15,54,84,600
	Grand Total	**5,00,00,000**	**22,54,99,600**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars		Dec 31, 2024	June 30, 2024
			BDT	BDT
08.01	**Fixed Deposits (FDR) with**			
	Financial Institutions (N: 8.01.01)		5,00,00,000	5,00,00,000
	Banks (N: 8.01.01)		-	2,00,15,000
	Total		**5,00,00,000**	**7,00,15,000**
8.01.01	**Deposit in Financial Institutions**			
	Name of the Financial Institution and Branches	Instrument No.		
	Investment Corporation of Bangladesh, Head Office	12417/1/2294	3,00,00,000	3,00,00,000
	Investment Corporation of Bangladesh, Head Office	12418/1/2295	2,00,00,000	2,00,00,000
	Sub Total		**5,00,00,000**	**5,00,00,000**
8.01.01	**Deposit in Banks**			
	Name of the Bank and Branches	Instrument No.		
	Islami Bank Bangladesh PLC., Gulshan Branch	258007	-	2,00,15,000
	Sub Total		**-**	**2,00,15,000**
08.02	**Treasury Instruments with**			
	Name and Tenor of T-Bill	ISIN no		
	91-Days Bangladesh Bank Treasury Bill	BD0909154249	-	9,71,77,800
	91-Days Bangladesh Bank Treasury Bill	BD0909161244	-	5,83,06,800
	Total		**-**	**15,54,84,600**
09.00	**Cash and Cash Equivalents**			
	STD accounts (N:9.01)		4,17,84,918	17,91,62,965
	STD/SND accounts with selling agent (N: 9.02)		6,44,150	5,97,929
	Dividend account (N: 9.03)		30,22,449	30,62,488
	Grand Total		**4,54,51,517**	**18,28,23,382**
09.01	**SND accounts with**			
	Name of the Bank and Branches	Account no.		
	Agrani Bank PLC, Principal Branch	0200000262626	54,165	54,085
	Bangladesh Development Bank PLC, Principal Branch	0650240000003	79,505	78,958
	Dhaka Bank PLC, Kakrail Branch	1061500000628	4,15,07,607	17,88,86,691
	Sonali Bank PLC, Local Office	0002636002975	80,143	79,077
	Janata Bank PLC, Local Office	0100001434921	35,213	35,294
	Rupali Bank PLC, Local Office	0018024000174	28,284	28,859
	Total		**4,17,84,918**	**17,91,62,965**
09.02	**STD/SND accounts (operated by selling agent) with**			
	Name of the Selling Agents			
	Bangladesh Development Bank PLC (N: 9.02.01)		5,332	5,832
	Investment Corporation of Bangladesh (N: 9.02.02)		4,02,847	3,57,799
	Janata Bank PLC (N: 9.02.03)		1,412	1,959
	Sonali Bank PLC (N: 9.02.04)		2,34,560	2,32,339
	Total		**6,44,150**	**5,97,929**
9.02.01	**Bangladesh Development Bank PLC**			
	Name of the Bank and Branches	Account no.		
	Bangladesh Development Bank PLC, Karwan Bzr Br.	0670240000079	5,332	5,832
	Sub Total		**5,332**	**5,832**

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Notes	Particulars			Dec 31, 2024 BDT	June 30, 2024 BDT
9.02.02	**Investment Corporation of Bangladesh**				
	Name of the Bank and Branches		Account no.		
	Bangladesh Development Bank PLC, Agrabad Branch		0510200000620	42,736	38,809
	Bangladesh Development Bank PLC, Principal Br. (B2I)		0650240000012	1,50,588	1,49,191
	Bangladesh Development Bank PLC, Khulna Corp. Br.		0520240000020	81	41,630
	Sonali Bank PLC, Barishal Corporate Branch		0304240001009	1,374	2,157
	Sonali Bank PLC, Bogura Bazar Branch		0607004000178	34,544	28,087
	Rupali Bank PLC, Nayapaltan Corporate Branch		0505024000073	1,22,028	46,395
	Sonali Bank PLC, Sylhet Corporate Branch		5627536000519	10,111	10,586
	Sonali Bank PLC, Rajshahi Corporate Branch		4617736000547	41,384	40,943
	Sub Total			**4,02,847**	**3,57,799**
9.02.03	**Janata Bank PLC**				
	Name of the Bank and Branches		Account no.		
	Janata Bank PLC, Local Office		0100001435102	1,412	1,959
	Sub Total			**1,412**	**1,959**
9.02.04	**Sonali Bank PLC**				
	Name of the Bank and Branches		Account no.		
	Sonali Bank PLC, Dhanmondi Branch		4415004000852	13,710	13,661
	Sonali Bank PLC, Local Office		0002636003016	2,02,115	1,99,958
	Sonali Bank PLC, Khulna Corporate Branch		2715136000758	578	573
	Sonali Bank PLC, Krishibhaban Branch		1612136001051	1,007	997
	Sonali Bank PLC, Mirpur Cant. Branch		4418004000065	17,150	17,150
	Sub Total			**2,34,560**	**2,32,339**
9.03	**Dividend account with**				
	Name of the Bank and Branches	Div. Year	Account no.		
	Sahjalal Islami Bank PLC, Motijheel Br.	2012-13	0013100004077	50,447	50,372
	IFIC Bank PLC, Principal Branch	2013-14 (interim)	1001000564041	1,26,354	1,24,375
	IFIC Bank PLC, Principal Branch	2013-14	1001000579041	97,069	95,752
	IFIC Bank PLC, Principal Branch	2014-15 (interim)	1001754570041	2,09,532	2,06,605
	IFIC Bank PLC, Principal Branch	2014-15	1001759349041	90,802	89,480
	IFIC Bank PLC, Principal Branch	2015-16	1001095850041	1,89,970	1,86,961
	IFIC Bank PLC, Principal Branch	2016-17	0170140257041	2,88,242	2,83,032
	IFIC Bank PLC, Principal Branch	2017-18	0170216291041	2,57,291	2,52,357
	IFIC Bank PLC, Principal Branch	2018-19	0100100214041	1,67,767	1,65,193
	Jamuna Bank PLC, Shantinagar Branch	2019-20 (interim)	1201000018527	3,76,705	3,95,801
	Jamuna Bank PLC, Shantinagar Branch	2019-20	1201000018492	1,14,613	1,19,778
	Jamuna Bank PLC, Shantinagar Branch	2020-21 (interim)	1201000018684	3,54,349	3,53,360
	IFIC Bank PLC, Principal Branch	2021-22	0100100411041	42,897	71,774
	Dhaka Bank PLC, Kakrail Branch	2022-23	1061500000810	6,56,412	6,67,649
	Total			**30,22,449**	**30,62,488**
10.00	**Other Current Assets**				
	Dividend Receivable (Annex. D)			24,66,63,741	7,52,80,379
	Interest Receivable (FDR and Bonds)			3,13,01,113	2,43,51,607
	Advance and Prepayments (N:10.01)			69,01,561	90,07,250
	Share application money			-	-
	Receivable from Broker House (ISTCL) for sell Purchase of Securities			4,25,026	16,76,066
	Grand Total			**28,52,91,441**	**11,03,15,302**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Dec 31, 2024	June 30, 2024
		BDT	BDT
10.01	**Advance and Prepayments**		
	Advance payment of trustee fee to BGIC	68,75,311	37,70,311
	Income Tax Deducted at source as Advance	26,250	1,52,261
	Accrued Interest Paid against T-Bond	-	50,84,678
	Total	**69,01,561**	**90,07,250**
11.00	**Unit Capital**		
	Opening balance	17,50,68,00,800	17,53,52,95,200
	Add: Unit sold during the period	3,500	66,46,500
		17,50,68,04,300	**17,54,19,41,700**
	Less: Unit surrender by holder	(28,84,900)	(3,51,40,900)
	Closing balance	**17,50,39,19,400**	**17,50,68,00,800**

(The Unit capital represents 175039194 number of Units of BDT 100 each.)

12.00	**Unit Premium Reserve**		
	Opening balance	6,00,12,303	5,84,37,028
	Add: Premium on surrender of Units during the Period	4,69,411	17,09,155
		6,04,81,714	**6,01,46,183**
	Less: Adjustment against sale of Units during the Period	(560)	(1,33,880)
	Closing balance	**6,04,81,154**	**6,00,12,303**
13.00	**Dividend Equalization Reserve**		
	Opening Balance	20,00,00,000	30,00,00,000
	Less: Cash Dividend	-	(10,00,00,000)
	Closing Balance	**20,00,00,000**	**20,00,00,000**
14.00	**Retained Earnings**		
	Opening balance	(3,56,01,93,581)	34,68,17,946
	Add/(Less): Profit for the period	9,40,07,441	(3,56,86,29,147)
		(3,46,61,86,140)	**(3,22,18,11,201)**
	Less: Cash Dividend	-	(33,83,82,380)
	Closing balance	**(3,46,61,86,140)**	**(3,56,01,93,581)**
15.00	**Unclaimed/ Dividend Payable**		
	Opening balance	35,65,021	29,18,786
	Add: Dividend Declared during the Period	-	43,83,82,380
		35,65,021	**44,13,01,166**
	Less: Dividend Credited to Investors Account	(76,233)	(43,77,36,146)
	Closing balance (N:15.01)	**34,88,788**	**35,65,021**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Dec 31, 2024 BDT	June 30, 2024 BDT
15.01	**FY wise break up of dividend payable is as Follows:**		
	For the Financial Year 2012-13	49,655	49,655
	For the Financial Year 2013-14 (interim)	1,21,810	1,21,810
	For the Financial Year 2013-14	90,547	90,547
	For the Financial Year 2014-15 (interim)	2,02,830	2,02,830
	For the Financial Year 2014-15	1,15,579	1,15,579
	For the Financial Year 2015-16	1,78,483	1,78,552
	For the Financial Year 2016-17	2,70,860	2,70,951
	For the Financial Year 2017-18	2,85,131	2,85,138
	For the Financial Year 2018-19	1,59,062	1,59,062
	For the Financial Year 2019-20 (interim)	3,73,362	3,93,362
	For the Financial Year 2019-20	1,27,888	1,32,928
	For the Financial Year 2020-21 (interim)	3,60,942	3,61,005
	For the Financial Year 2021-22	5,19,772	5,49,472
	For the Financial Year 2022-23	6,32,867	6,54,129
	Sub Total	**34,88,788**	**35,65,021**
16.00	**Current Liabilities**		
	Management fee payable to ICB AMCL	11,04,39,194	24,95,23,475
	Custodian fee payable to ICML	72,99,490	1,64,07,801
	Annual fee payable to BSEC	71,49,107	3,91,731
	Audit fee payable to AHKC	86,250	86,250
	Commission payable to Unit sales agents	54,589	63,976
	Share Application Money Payable for Trasury Bond Auction	2,200	2,200
	CDBL Transaction Charge payable	-	1,30,000
	Total	**12,50,30,830**	**26,66,05,433**
17.00	**Net asset value per Unit (at cost price)**		
	Total Assets (*)	14,42,67,34,032	14,47,67,89,975
	Add: Unrealized Loss/(Gain)	7,71,73,88,461	7,36,89,70,496
	Total Asset at Cost Price	**22,14,41,22,493**	**21,84,57,60,471**
	Less: Total liabilities	(12,85,19,618)	(27,01,70,454)
	Net asset value (NAV)	**22,01,56,02,874**	**21,57,55,90,017**
	Number of Units	17,50,39,194	17,50,68,008
	NAV per Unit at Cost Value	**125.78**	**123.24**
18.00	**Net asset value per Unit (at market price)**		
	Total assets (*)	14,42,67,34,032	14,47,67,89,975
	Less: Total liabilities	(12,85,19,618)	(27,01,70,454)
	Net asset value (NAV)	**14,29,82,14,413**	**14,20,66,19,522**
	Number of Units	17,50,39,194	17,50,68,008
	NAV per Unit at Market Value	**81.69**	**81.15**

*Total Assets Include investment in the listed securities, mutual funds, non-listed securities, etc. The basis of the calculation in listed securities was taken at market value, the calculation of mutual fund was taken at cost (if 85% of NAV is greater than acquisition cost, value was taken at cost, otherwise 85% of NAV has been taken) and the calculation of non-listed securities was taken as per note 4.02.

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
19.00	**Profit on Sale of Investments**		
	Listed Securities	4,74,71,714	8,72,60,901
	Non-listed Securities	14,68,000	-
	Total	**4,89,39,714**	**8,72,60,901**
20.00	**Dividend from Investment in Securities**		
	Listed Securities (Annex. C)	45,84,72,107	27,79,04,167
	Non listed Securities (Grameen Bank AIMS UF)	5,00,000	-
	Total	**45,89,72,107**	**27,79,04,167**
21.00	**Interest on Bank Deposits and Bonds**		
	Bank Deposits	29,28,359	22,43,322
	Fixed Deposits (FDR)	28,58,240	1,03,37,255
	Listed Bonds	5,52,77,972	68,59,659
	Treasury Bills	32,07,242	-
	Non-Listed Bonds (Ashuganj Power Station Co. Ltd., Non-Convertible.. Bond)	26,39,344	39,69,863
	Grand Total	**6,69,11,158**	**2,34,10,099**
22.00	**Management Fee**		
	Management Fee for IAMCL (N:22.01)	11,04,39,194	13,42,99,409
	Total	**11,04,39,194**	**13,42,99,409**
22.01	**Calculation**		
	Weekly Average Net Asset Value		
	Total NAV (Sum of NAV Computed each week)	3,94,33,99,48,024	4,61,77,58,67,340
	Number of Week	27	26
	Average NAV	**14,60,51,83,260**	**17,76,06,10,282**
	Percentage of Management Fee (as per BSEC Directive)	0.015	0.015
	Management Fee in this period	**11,04,39,194**	**13,42,99,409**
23.00	**Trustee Fee**		
	Trustee Fee for BGIC (N:23.01)	71,49,107	89,53,294
	Total	**71,49,107**	**89,53,294**
23.01	**Calculation**		
	Net Asset Value (NAV) of the Fund	14,29,82,14,413	17,76,06,10,282
	Percentage of Trusteeship Fee	0.10	0.10
	Trustee Fee in this period	**71,49,107**	**89,53,294**
24.00	**Custodian Fee**		
	Custodian Fee for ICB (N: 24.01)	72,99,490	89,85,230
	Total	**72,99,490**	**89,85,230**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
24.01	**Calculation**		
	Securities Value at the end of Each Month		
	Total Listed Securities (Average Closing market price on CSE & DSE)	85,49,67,87,532	1,04,24,59,86,041
	Total Non-Listed Securities (Price made by AMC and Trustee)	82,92,22,649	1,16,27,85,952
	Total Term Deposits (FDR) and Treasury Instruments (T-Bill)	55,37,91,400	1,53,50,00,000
	Total Securities Value	**86,87,98,01,581**	**1,06,94,37,71,993**
	Number of month	6	6
	Monthly Average Securities Value	**14,47,99,66,930**	**17,82,39,61,999**
	Percentage of Safekeeping Fee	0.10	0.10
	Custodian Fee	**72,99,490**	**89,85,230**
25.00	**BSEC Fee**		
	Annual Fee for BSEC (N: 25.01)	71,49,107	88,79,635
	Total	**71,49,107**	**88,79,635**
25.01	**Calculation**		
	Net Asset Value (NAV) of the Fund	14,29,82,14,413	17,75,92,69,305
	Percentage of Annual fee	0.10	0.10
	Annual BSEC Fee in this period	**71,49,107**	**88,79,635**
26.00	**Audit Fee**		
	Audit fee for AHKC	86,250	63,250
	Total	**86,250**	**63,250**
27.00	**Other Operating Expenses**		
	Advertisement Expense	83,435	1,29,690
	Bank Charges	17,195	18,123
	CDBL Transaction Charges	31,745	1,23,220
	Dividend Distribution Expenses	-	10,600
	Excise Duty	1,19,500	3,25,050
	IPO Application Expenses	-	3,000
	Printing and Stationary	22,550	68,226
	Total	**2,74,424**	**6,77,909**
28.00	**Earnings Per Unit (EPU)**		
	Profit for the period (numerator)	9,40,07,441	(2,70,36,754)
	Number of Units (denominator)	17,50,39,194	17,51,86,343
	Earnings Per Unit	**0.54**	**(0.15)**

NB: The Earnings Per Unit (EPU) has been increased due to less provision than previous period .

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	45,89,72,107	27,79,04,167
	Add: Previous Period Dividend Receivable	7,52,80,379	6,56,90,206
		53,42,52,486	**34,35,94,373**
	Less: Current Period Dividend Receivable	(24,66,63,741)	(24,12,19,826)
	Total	**28,75,88,745**	**10,23,74,547**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
30.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	6,69,11,158	2,34,10,099
	Add: Previous Period Interest Receivable	2,43,51,607	1,00,32,708
		9,12,62,765	**3,34,42,807**
	Less: Current Period Interest Receivable	(3,13,01,113)	(75,84,937)
	Total	**5,99,61,652**	**2,58,57,870**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	13,23,97,572	16,18,68,410
	Add: Previous Period Operating Expenses payable (N: 31.01)	25,75,95,983	28,62,85,160
		38,99,93,555	**44,81,53,570**
	Less: Current Period Operating Expenses payable (N: 31.02)	(11,81,27,069)	(15,52,61,479)
	Total	**27,18,66,486**	**29,28,92,092**
31.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	26,66,05,433	28,64,82,428
	Less: Share Application Money (Treasury Bond Auction)	(2,200)	-
	Less: Advance Payment of Fees & Suspense's	(90,07,250)	(1,97,268)
	Sub Total	**25,75,95,983**	**28,62,85,160**
31.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	12,50,28,630	15,90,25,670
	Less: Advance Payment of Fees & Suspense's	(69,01,561)	(37,64,192)
	Sub Total	**11,81,27,069**	**15,52,61,479**
32.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the Period	9,40,07,441	(2,70,36,754)
	Provision/(Write back of Provision) against Diminution in Value of Investment	34,84,17,965	25,37,43,511
	A) Operating Cash Flow Before Changes in Working Capital	**44,24,25,407**	**22,67,06,757**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (N: 32.01)	(17,83,32,868)	(17,30,81,849)
	(Decrease)/Increase of Current Liabilities (N: 32.02)	(13,94,68,914)	(13,10,23,681)
	B) Changes	**(31,78,01,782)**	**(30,41,05,531)**
32.01	**Decrease/(Increase) of Other Current Assets**		
	Previous Period Dividend Receivable	7,52,80,379	6,56,90,206
	Less: Current Period Dividend Receivable	(24,66,63,741)	(24,12,19,826)
		(17,13,83,362)	**(17,55,29,620)**
	Add: Previous Period Interest Receivable	2,43,51,607	1,00,32,708
	Less: Current Period Interest Receivable	(3,13,01,113)	(75,84,937)
	Decrease/(Increase)	**(17,83,32,868)**	**(17,30,81,849)**
32.02	**(Decrease)/Increase of Current Liabilities**		
	Previous Period Operating Expenses payable	25,75,95,983	28,62,85,160
	Less: Current Period Operating Expenses payable	(11,81,27,069)	(15,52,61,479)
	(Decrease)/Increase	**(13,94,68,914)**	**(13,10,23,681)**
	Net Cash Generated from Operating Activities (A+B)	**12,46,23,625**	**(7,73,98,774)**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
33.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	27,05,67,413	55,13,23,810
	Less: Profit on Sale of Investments - Listed Securities (N:19)	(4,74,71,714)	(8,72,60,901)
	Investment at Cost Price	**22,30,95,699**	**46,40,62,909**
	Add: Sale of /Transfer to Unit Certificates (CWT & IDLC UF)	1,20,00,000	-
	Add: Previous Period Receivable from Broker House (ISTCL)	16,76,066	10,02,249
		23,67,71,764	**46,50,65,158**
	Less: Current Period Receivable from Broker House (ISTCL)	(4,25,026)	(41,15,511)
	Total	**23,63,46,739**	**46,09,49,647**
34.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	36,35,10,652	25,86,05,776
	Add: Purchase for Listed Bond (G-Sec)	28,40,21,500	-
	Add: Purchase as a Right Shares (National Tea Company)	2,38,20,895	
	Add: Purchase for Unit Certificates	-	20,00,000
	Total	**67,13,53,047**	**26,06,05,776**
35.00	**Net Operating Cash Flows**		
	Net cash inflow/(outflow) from operating activities (numerator)	12,46,23,625	(7,73,98,774)
	Number of Units (denominator)	17,50,39,194	17,51,86,343
	Net operating cash flows per Unit (NOCFPU)	**0.71**	**(0.44)**

NB: Net operating cash flow per Unit (NOCFPU) per Unit has been increased due to more Dividend receipt than the previous period.

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
36.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(3,56,01,93,581)	34,68,17,946
	Less: Cash Dividend	-	(33,83,82,380)
		(3,56,01,93,581)	**84,35,566**
	Add/(Less): Profit for the Period	9,40,07,441	(2,70,36,754)
		(3,46,61,86,140)	**(1,86,01,188)**
	Add: Dividend Equalization Reserve	20,00,00,000	30,00,00,000
	Less: Cash Dividend	-	(10,00,00,000)
	Total Reserve and Earnings	**(3,26,61,86,140)**	**18,13,98,812**
	Number of Units	17,50,39,194	17,51,86,343
	Profit Available for Distribution	**(18.66)**	**1.04**

37.00 Approval of the Financial Statements

The Trustee committee at the meeting held on January 30, 2025, approved the unaudited financial statements of the Fund for the period ended December 31, 2024, and authorized the same for an issue.

Asset Manager
ICB Asset Management Company Limited

Trustee
Bangladesh General Insurance Co. Limited

Head of Finance & Accounts
ICB Asset Management Company Limited

Place: Dhaka, Bangladesh
Date: January 30, 2025

BANGLADESH FUND

PORTFOLIO STATEMENT

AS on December 31, 2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
BANKS									
1	AB BANK PLC	1,09,87,504	25.74	28,27,97,710.76	7.70	7.70	7.70	8,46,03,780.80	-19,81,93,929.96
2	Al-ARAFAH ISLAMI BANK PLC	4,00,000	23.48	93,93,420.92	19.50	19.00	19.25	77,00,000.00	-16,93,420.92
3	BANK ASIA PLC	20,00,000	17.52	3,50,34,493.34	17.00	17.20	17.10	3,42,00,000.00	-8,34,493.34
4	BRAC BANK PLC	7,50,000	33.90	2,54,22,306.31	49.00	48.70	48.85	3,66,37,500.00	1,12,15,193.69
5	CITY BANK PLC	10,10,000	19.81	2,00,12,637.73	22.40	22.30	22.35	2,25,73,500.00	25,60,862.27
6	DHAKA BANK PLC	1,00,00,000	13.32	13,32,03,849.71	10.90	10.80	10.85	10,85,00,000.00	-2,47,03,849.71
7	DUTCH-BANGLA BANK PLC	17,50,000	50.11	8,76,99,773.01	47.90	48.00	47.95	8,39,12,500.00	-37,87,273.01
8	EASTERN BANK PLC	29,38,100	24.23	7,11,99,777.60	24.70	24.30	24.50	7,19,83,450.00	7,83,672.40
9	EXPORT IMPORT BANK OF BANGLADESH PLC	82,51,250	13.50	11,14,16,754.36	7.20	7.30	7.25	5,98,21,562.50	-5,15,95,191.86
10	JAMUNA BANK PLC	18,75,000	19.33	3,62,44,977.74	19.60	19.60	19.60	3,67,50,000.00	5,05,022.26
11	MERCANTILE BANK PLC	79,05,000	14.41	11,39,38,972.14	10.30	10.00	10.15	8,02,35,750.00	-3,37,03,222.14
12	NATIONAL BANK LTD.	1,60,89,000	10.97	17,65,73,925.70	4.90	5.00	4.95	7,96,40,550.00	-9,69,33,375.70
13	NCC BANK PLC	51,80,905	12.23	6,33,71,529.97	10.80	10.80	10.80	5,59,53,774.00	-74,17,755.97
14	PUBALI BANK PLC	5,62,500	20.98	1,17,98,672.92	29.30	29.20	29.25	1,64,53,125.00	46,54,452.08
15	SOCIAL ISLAMI BANK PLC	66,40,545	13.82	9,17,48,387.47	8.80	8.70	8.75	5,81,04,768.75	-3,36,43,618.72
16	SOUTHEAST BANK PLC	1,25,02,232	16.29	20,36,71,066.71	9.00	8.90	8.95	11,18,94,976.40	-9,17,76,090.31
17	STANDARD BANK PLC	1,31,05,886	10.80	14,15,72,859.93	6.00	5.90	5.95	7,79,80,021.70	-6,35,92,838.23
18	TRUST BANK PLC	2,90,586	22.22	64,58,119.91	22.00	22.10	22.05	64,07,421.30	-50,698.61
19	UNION BANK PLC	1,05,000	9.52	10,00,000.00	4.80	4.70	4.75	4,98,750.00	-5,01,250.00
20	UNITED COMMERCIAL BANK PLC	1,24,91,325	14.50	18,10,64,227.71	9.20	9.20	9.20	11,49,20,190.00	-6,61,44,037.71
21	UTTARA BANK PLC	55,75,000	16.81	9,37,34,025.34	22.40	22.60	22.50	12,54,37,500.00	3,17,03,474.66
	Sector Total:	**12,04,09,833**		**1,89,73,57,489**				**1,27,42,09,120**	**(62,31,48,369)**
CEMENT									
22	CONFIDENCE CEMENT PLC	1,92,937	104.55	2,01,70,725.06	56.70	55.40	56.05	1,08,14,118.85	-93,56,606.21
23	CROWN CEMENT PLC	48,24,666	88.89	42,88,44,901.63	43.50	43.70	43.60	21,03,55,437.60	-21,84,89,464.03
24	HEIDELBERG MATERIALS BANGLADESH PLC	6,75,000	442.49	29,86,80,409.05	221.50	224.00	222.75	15,03,56,250.00	-14,83,24,159.05
25	LAFARGEHOLCIM BANGLADESH PLC	25,00,000	76.32	19,08,06,142.56	53.90	53.50	53.70	13,42,50,000.00	-5,65,56,142.56
26	MEGHNA CEMENT MILLS PLC	21,99,487	85.67	18,84,26,595.95	43.60	46.00	44.80	9,85,37,017.60	-8,98,89,578.35
27	PREMIER CEMENT MILLS PLC	7,50,000	77.25	5,79,37,354.17	47.90	47.00	47.45	3,55,87,500.00	-2,23,49,854.17
	Sector Total:	**1,11,42,090**		**1,18,48,66,128**				**63,99,00,324**	**(54,49,65,804)**
CERAMIC INDUSTRY									
28	RAK CERAMICS (BD) LIMITED	95,02,000	52.77	50,14,32,304.41	22.60	22.90	22.75	21,61,70,500.00	-28,52,61,804.41
	Sector Total:	**95,02,000**		**50,14,32,304**				**21,61,70,500**	**(28,52,61,804)**

ICB Asset Management Company Ltd.
Accounts Department

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
	CORPORATE BOND								
29	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	3,69,15,000.00	4,578.00	4,600.00	4,589.00	3,38,80,587.00	-30,34,413.00
30	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	5,200	3,789.05	1,97,03,051.20	4,100.00	3,750.00	3,925.00	2,04,10,000.00	7,06,948.80
31	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	2,99,30,000.00	3,800.00	4,300.00	4,050.00	2,42,43,300.00	-56,86,700.00
32	IBBL MUDARABA PERPETUAL BOND	91,234	939.49	8,57,13,074.34	781.50	671.00	726.25	6,62,58,692.50	-1,94,54,381.84
	Sector Total:	**1,09,803**		**17,22,61,126**				**14,47,92,580**	**(2,74,68,546)**
	ENGINEERING								
33	AFTAB AUTOMOBILES LIMITED	39,76,079	69.79	27,74,86,413.22	36.30	36.40	36.35	14,45,30,471.65	-13,29,55,941.57
34	APPOLLO ISPAT COMPLEX LIMITED	43,83,766	18.30	8,02,12,990.81	3.50	3.50	3.50	1,53,43,181.00	-6,48,69,809.81
35	ATLAS BANGLADESH LTD.	20,06,859	162.17	32,54,59,230.99	52.00	0.00	52.00	10,43,56,668.00	-22,11,02,562.99
36	BANGLADESH LAMPS LTD.	6,144	139.23	8,55,439.30	102.80	102.90	102.85	6,31,910.40	-2,23,528.90
37	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	9,79,953	103.40	10,13,24,957.34	76.00	75.10	75.55	7,40,35,449.15	-2,72,89,508.19
38	BBS CABLES PLC	3,50,000	48.86	1,70,99,773.12	17.50	17.70	17.60	61,60,000.00	-1,09,39,773.12
39	BENGAL WINDSOR THERMOPLASTICS PLC	11,12,717	45.65	5,07,90,165.62	17.90	17.90	17.90	1,99,17,634.30	-3,08,72,531.32
40	BSRM STEELS LIMITED	52,50,000	110.74	58,13,94,367.79	50.80	51.70	51.25	26,90,62,500.00	-31,23,31,867.79
41	IFAD AUTOS PLC	78,222	48.28	37,76,254.35	20.60	21.20	20.90	16,34,839.80	-21,41,414.55
42	KDS ACCESSORIES LIMITED	13,65,000	53.99	7,36,99,023.60	34.40	34.00	34.20	4,66,83,000.00	-2,70,16,023.60
43	NATIONAL POLYMER INDUSTRIES PLC	6,90,107	48.06	3,31,67,711.53	32.10	32.00	32.05	2,21,17,929.35	-1,10,49,782.18
44	NAVANA CNG LIMITED	9,14,462	61.24	5,60,05,746.95	23.50	23.30	23.40	2,13,98,410.80	-3,46,07,336.15
45	RUNNER AUTOMOBILES PLC	3,67,615	50.50	1,85,66,104.74	26.10	26.10	26.10	95,94,751.50	-89,71,353.24
46	S. ALAM COLD ROLLED STEELS LTD	78,36,775	52.03	40,77,13,009.92	9.80	9.50	9.65	7,56,24,878.75	-33,20,88,131.17
47	SINGER BANGLADESH LIMITED	2,20,252	160.92	3,54,42,067.27	113.20	120.00	116.60	2,56,81,383.20	-97,60,684.07
48	WALTON HI-TECH INDUSTRIES PLC	26,831	1,081.93	2,90,29,337.83	487.50	485.50	486.50	1,30,53,281.50	-1,59,76,056.33
	Sector Total:	**2,95,64,782**		**2,09,20,22,594**				**84,98,26,289**	**(1,24,21,96,305)**
	FINANCE AND LEASING								
49	DBH FINANCE PLC	35,62,350	71.02	25,29,94,145.09	38.90	39.00	38.95	13,87,53,532.50	-11,42,40,612.59
50	IDLC FINANCE PLC	55,90,000	53.00	29,62,59,099.73	32.70	32.30	32.50	18,16,75,000.00	-11,45,84,099.73
51	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	79,18,995	20.75	16,42,89,782.55	3.70	3.50	3.60	2,85,08,382.00	-13,57,81,400.55
52	IPDC FINANCE PLC	1,00,000	18.64	18,63,722.46	18.30	18.60	18.45	18,45,000.00	-18,722.46
53	ISLAMIC FINANCE & INVESTMENT PLC	21,46,840	22.14	4,75,26,189.62	10.90	11.20	11.05	2,37,22,582.00	-2,38,03,607.62
54	NATIONAL HOUSING FINANCE PLC	1,35,580	38.29	51,91,518.74	26.60	27.40	27.00	36,60,660.00	-15,30,858.74
55	PHOENIX FINANCE AND INVESTMENTS LTD	37,87,443	25.70	9,73,22,452.02	3.20	3.50	3.35	1,26,87,934.05	-8,46,34,517.97
56	PREMIER LEASING & FINANCE LIMITED	61,26,750	16.12	9,87,35,636.09	3.00	2.90	2.95	1,80,73,912.50	-8,06,61,723.59
57	PRIME FINANCE & INVESTMENT LTD.	38,48,400	82.11	31,59,94,959.93	4.30	4.40	4.35	1,67,40,540.00	-29,92,54,419.93
58	UNION CAPITAL LIMITED	15,98,625	19.88	3,17,75,516.32	6.20	6.20	6.20	99,11,475.00	-2,18,64,041.32
59	UTTARA FINANCE AND INVESTMENTS LIMITED	47,38,438	83.52	39,57,72,449.83	15.90	14.50	15.20	7,20,24,257.60	-32,37,48,192.23
	Sector Total:	**3,95,53,421**		**1,70,77,25,472**				**50,76,03,276**	**(1,20,01,22,197)**

ICB Asset Management Company Ltd. Accounts Department

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
	FOOD AND ALLIED PRODUCTS								
60	AGRICULTURAL MARKETING COMPANY LTD. (PRAN)	1,50,000	191.96	2,87,94,295.01	204.70	207.30	206.00	3,09,00,000.00	21,05,704.99
61	BATBC LIMITED	22,20,974	403.89	89,70,23,332.14	367.60	364.70	366.15	81,32,09,630.10	-8,38,13,702.04
62	GOLDEN HARVEST AGRO INDUSTRIES LTD.	33,00,000	25.38	8,37,69,458.48	11.60	11.60	11.60	3,82,80,000.00	-4,54,89,458.48
63	NATIONAL TEA COMPANY LTD.	2,69,288	260.25	7,00,83,237.17	193.40	188.70	191.05	5,14,47,472.40	-1,86,35,764.77
64	OLYMPIC INDUSTRIES LTD.	15,22,950	200.83	30,58,56,192.51	158.00	158.00	158.00	24,06,26,100.00	-6,52,30,092.51
65	UNILEVER CONSUMER CARE LIMITED	1,00,000	2,043.64	20,43,64,466.45	2,549.70	0.00	2,549.70	25,49,70,000.00	5,06,05,533.55
	Sector Total:	**75,63,212**		**1,58,98,90,982**				**1,42,94,33,203**	**(16,04,57,779)**
	FUEL AND POWER								
66	ASSOCIATED OXYGEN LIMITED	11,99,000	32.89	3,94,38,509.65	16.90	16.90	16.90	2,02,63,100.00	-1,91,75,409.65
67	BARAKA POWER LIMITED	49,75,983	30.19	15,02,32,435.52	9.80	9.80	9.80	4,87,64,633.40	-10,14,67,802.12
68	CVO PETROCHEMICAL REFINERY PLC	38,000	207.68	78,91,890.15	103.50	103.50	103.50	39,33,000.00	-39,58,890.15
69	DHAKA ELECTRIC SUPPLY COMPANY LTD.	70,77,000	77.35	54,73,74,761.13	23.10	21.60	22.35	15,81,70,950.00	-38,92,03,811.13
70	DOREEN POWER GENERATIONS & SYSTEMS LTD	20,75,183	64.07	13,29,47,393.29	23.90	24.30	24.10	5,00,11,910.30	-8,29,35,482.99
71	ENERGYPAC POWER GENERATION PLC	28,35,000	41.90	11,88,00,000.00	12.70	12.50	12.60	3,57,21,000.00	-8,30,79,000.00
72	JAMUNA OIL COMPANY LIMITED	24,96,636	185.76	46,37,82,109.27	171.40	172.00	171.70	42,86,72,401.20	-3,51,09,708.07
73	KHULNA POWER COMPANY LIMITED	4,25,000	44.48	1,89,02,684.38	13.10	12.90	13.00	55,25,000.00	-1,33,77,684.38
74	LINDE BANGLADESH LIMITED	1,90,307	1,243.76	23,66,95,393.37	1,019.50	995.40	1,007.45	19,17,24,787.15	-4,49,70,606.22
75	LUB-RREF (BANGLADESH) LIMITED	5,50,000	31.86	1,75,24,450.76	14.10	14.10	14.10	77,55,000.00	-97,69,450.76
76	MEGHNA PETROLEUM LIMITED	34,07,942	205.86	70,15,65,530.34	196.30	197.20	196.75	67,05,12,588.50	-3,10,52,941.84
77	MJL BANGLADESH PLC	19,89,669	97.72	19,44,26,785.39	94.10	96.90	95.50	19,00,13,389.50	-44,13,395.89
78	PADMA OIL CO. LTD.	16,75,625	258.40	43,29,80,221.68	188.70	187.00	187.85	31,47,66,156.25	-11,82,14,065.43
79	POWER GRID CO. OF BANGLADESH LTD	1,19,96,472	66.74	80,06,11,121.99	41.80	41.80	41.80	50,14,52,529.60	-29,91,58,592.39
80	SHAHJIBAZAR POWER CO. LTD.	22,68,303	100.54	22,80,50,655.24	33.10	33.80	33.45	7,58,74,735.35	-15,21,75,919.89
81	SUMMIT POWER LIMITED	59,00,000	39.30	23,18,75,869.61	14.80	14.80	14.80	8,73,20,000.00	-14,45,55,869.61
82	TITAS GAS TRANS. & DIST. CO. LTD.	47,73,589	76.83	36,67,71,969.83	20.90	20.80	20.85	9,95,29,330.65	-26,72,42,639.18
83	UNITED POWER GEN. & DIST. CO. LTD.	1,34,823	275.93	3,72,02,093.49	123.60	125.90	124.75	1,68,19,169.25	-2,03,82,924.24
	Sector Total:	**5,40,08,532**		**4,72,70,73,875**				**2,90,68,29,681**	**(1,82,02,44,194)**
	G-SEC (T.BOND)								
84	05Y BGTB 15/05/2029	15,00,000	100.24	15,03,60,850.00	100.46	100.32	100.39	15,05,85,000.00	2,24,150.00
85	10Y BGTB 17/04/2034	19,90,000	98.93	19,68,64,071.00	98.59	97.45	98.02	19,50,59,800.00	-18,04,271.00
86	15Y BGTB 27/03/2039	10,00,000	98.20	9,82,03,600.00	97.81	98.07	97.94	9,79,40,000.00	-2,63,600.00
87	2Y BGTB 03/01/2026	20,00,000	99.48	19,89,68,400.00	99.35	99.27	99.31	19,86,20,000.00	-3,48,400.00
88	5Y BGTB 13/12/2028	24,87,000	93.51	23,25,58,275.30	94.42	94.18	94.30	23,45,24,100.00	19,65,824.70
	Sector Total:	**89,77,000**		**87,69,55,196**				**87,67,28,900**	**(2,26,296)**

ICB Asset Management Company Ltd.
Accounts Department

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
	FOOD AND ALLIED PRODUCTS								
60	AGRICULTURAL MARKETING COMPANY LTD (PRAN)	1,50,000	191.96	2,87,94,295.01	204.70	207.30	206.00	3,09,00,000.00	21,05,704.99
61	BATBC LIMITED	22,20,974	403.89	89,70,23,332.14	367.60	364.70	366.15	81,32,09,630.10	-8,38,13,702.04
62	GOLDEN HARVEST AGRO INDUSTRIES LTD	33,00,000	25.38	8,37,69,458.48	11.60	11.60	11.60	3,82,80,000.00	-4,54,89,458.48
63	NATIONAL TEA COMPANY LTD.	2,69,288	260.25	7,00,83,237.17	193.40	188.70	191.05	5,14,47,472.40	-1,86,35,764.77
64	OLYMPIC INDUSTRIES LTD.	15,22,950	200.83	30,58,56,192.51	158.00	158.00	158.00	24,06,26,100.00	-6,52,30,092.51
65	UNILEVER CONSUMER CARE LIMITED	1,00,000	2,043.64	20,43,64,466.45	2,549.70	0.00	2,549.70	25,49,70,000.00	5,06,05,533.55
	Sector Total:	**75,63,212**		**1,58,98,90,982**				**1,42,94,33,203**	**(16,04,57,779)**
	FUEL AND POWER								
66	ASSOCIATED OXYGEN LIMITED	11,99,000	32.89	3,94,38,509.65	16.90	16.90	16.90	2,02,63,100.00	-1,91,75,409.65
67	BARAKA POWER LIMITED	49,75,983	30.19	15,02,32,435.52	9.80	9.80	9.80	4,87,64,633.40	-10,14,67,802.12
68	CVO PETROCHEMICAL REFINERY PLC	38,000	207.68	78,91,890.15	103.50	103.50	103.50	39,33,000.00	-39,58,890.15
69	DHAKA ELECTRIC SUPPLY COMPANY LTD	70,77,000	77.35	54,73,74,761.13	23.10	21.60	22.35	15,81,70,950.00	-38,92,03,811.13
70	DOREEN POWER GENERATIONS & SYSTEMS LTD	20,75,183	64.07	13,29,47,393.29	23.90	24.30	24.10	5,00,11,910.30	-8,29,35,482.99
71	ENERGYPAC POWER GENERATION PLC	28,35,000	41.90	11,88,00,000.00	12.70	12.50	12.60	3,57,21,000.00	-8,30,79,000.00
72	JAMUNA OIL COMPANY LIMITED	24,96,636	185.76	46,37,82,109.27	171.40	172.00	171.70	42,86,72,401.20	-3,51,09,708.07
73	KHULNA POWER COMPANY LIMITED	4,25,000	44.48	1,89,02,684.38	13.10	12.90	13.00	55,25,000.00	-1,33,77,684.38
74	LINDE BANGLADESH LIMITED	1,90,307	1,243.76	23,66,95,393.37	1,019.50	995.40	1,007.45	19,17,24,787.15	-4,49,70,606.22
75	LUB-RREF (BANGLADESH) LIMITED	5,50,000	31.86	1,75,24,450.76	14.10	14.10	14.10	77,55,000.00	-97,69,450.76
76	MEGHNA PETROLEUM LIMITED	34,07,942	205.86	70,15,65,530.34	196.30	197.20	196.75	67,05,12,588.50	-3,10,52,941.84
77	MJL BANGLADESH PLC	19,89,669	97.72	19,44,26,785.39	94.10	96.90	95.50	19,00,13,389.50	-44,13,395.89
78	PADMA OIL CO. LTD.	16,75,625	258.40	43,29,80,221.68	188.70	187.00	187.85	31,47,66,156.25	-11,82,14,065.43
79	POWER GRID CO. OF BANGLADESH LTD	1,19,96,472	66.74	80,06,11,121.99	41.80	41.80	41.80	50,14,52,529.60	-29,91,58,592.39
80	SHAHJIBAZAR POWER CO. LTD.	22,68,303	100.54	22,80,50,655.24	33.10	33.80	33.45	7,58,74,735.35	-15,21,75,919.89
81	SUMMIT POWER LIMITED	59,00,000	39.30	23,18,75,869.61	14.80	14.80	14.80	8,73,20,000.00	-14,45,55,869.61
82	TITAS GAS TRANS. & DIST. CO. LTD.	47,73,589	76.83	36,67,71,969.83	20.90	20.80	20.85	9,95,29,330.65	-26,72,42,639.18
83	UNITED POWER GEN. & DIST. CO. LTD.	1,34,823	275.93	3,72,02,093.49	123.60	125.90	124.75	1,68,19,169.25	-2,03,82,924.24
	Sector Total:	**5,40,08,532**		**4,72,70,73,875**				**2,90,68,29,681**	**(1,82,02,44,194)**
	G-SEC (T.BOND)								
84	05Y BGTB 15/05/2029	15,00,000	100.24	15,03,60,850.00	100.46	100.32	100.39	15,05,85,000.00	2,24,150.00
85	10Y BGTB 17/04/2034	19,90,000	98.93	19,68,64,071.00	98.59	97.45	98.02	19,50,59,800.00	-18,04,271.00
86	15Y BGTB 27/03/2039	10,00,000	98.20	9,82,03,600.00	97.81	98.07	97.94	9,79,40,000.00	-2,63,600.00
87	2Y BGTB 03/01/2026	20,00,000	99.48	19,89,68,400.00	99.35	99.27	99.31	19,86,20,000.00	-3,48,400.00
88	5Y BGTB 13/12/2028	24,87,000	93.51	23,25,58,275.30	94.42	94.18	94.30	23,45,24,100.00	19,65,824.70
	Sector Total:	**89,77,000**		**87,69,55,196**				**87,67,28,900**	**(2,26,296)**

ICB Asset Management Company Ltd. ★ Accounts Department

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	INSURANCE								
89	AGRANI INSURANCE CO. LTD.	7,38,971	46.72	3,45,27,990.72	25.30	0.00	25.30	1,86,95,966.30	-1,58,32,024.42
90	ASIA PACIFIC GENERAL INSURANCE CO. LTD	[illegible]	65.28	12,42,35,052.92	32.00	33.40	32.70	6,22,32,678.00	-6,20,02,374.92
91	CENTRAL INSURANCE COMPANY LTD.	23,161	49.54	11,47,485.67	41.20	42.50	41.85	9,69,287.85	-1,78,197.82
92	DELTA LIFE INSURANCE COMPANY LTD	5,28,561	124.52	6,58,15,278.15	79.80	81.00	80.40	4,24,96,304.40	-2,33,18,973.75
93	DHAKA INSURANCE LIMITED	4,32,239	52.10	2,25,21,452.61	39.00	38.00	38.50	1,66,41,201.50	-58,80,251.11
94	EASTERN INSURANCE COMPANY LTD	1,09,016	47.05	51,29,139.17	49.50	49.80	49.65	54,12,644.40	2,83,505.23
95	EASTLAND INSURANCE PLC	9,32,300	34.07	3,17,61,108.18	19.50	19.10	19.30	1,79,93,390.00	-1,37,67,718.18
96	FAREAST ISLAMI LIFE INSURANCE CO. LTD	[illegible]	110.24	16,49,03,949.12	30.60	33.00	31.80	4,75,67,203.20	-11,73,36,745.92
97	GREEN DELTA INSURANCE PLC	34,41,990	90.52	31,15,58,054.98	48.60	49.30	48.95	16,84,85,410.50	-14,30,72,644.48
98	ISLAMI INSURANCE BANGLADESH LTD	1,00,492	41.37	41,57,545.43	41.00	40.80	40.90	41,10,122.80	-47,422.63
99	MEGHNA LIFE INSURANCE CO. LTD	14,85,000	93.49	13,88,40,034.42	55.40	57.00	56.20	8,34,57,000.00	-5,53,83,034.42
100	MERCANTILE ISLAMI INSURANCE PLC	10,10,251	53.17	5,37,15,786.74	25.00	25.00	25.00	2,52,56,275.00	-2,84,59,511.74
101	NITOL INSURANCE CO. LTD.	21,01,075	54.07	11,36,00,182.24	25.00	26.00	25.50	5,35,77,412.50	-6,00,22,769.74
102	PEOPLES INSURANCE COMPANY LTD	16,61,955	45.01	7,48,01,012.02	30.90	30.40	30.65	5,09,38,920.75	-2,38,62,091.27
103	PHOENIX INSURANCE COMPANY LTD	5,50,000	37.40	2,05,72,286.01	26.50	26.30	26.40	1,45,20,000.00	-60,52,286.01
104	PIONEER INSURANCE COMPANY LTD	24,20,000	70.39	17,03,39,166.24	48.00	48.50	48.25	11,67,65,000.00	-5,35,74,166.24
105	POPULAR LIFE INSURANCE CO. LTD	15,02,874	65.53	9,84,77,696.66	51.00	51.00	51.00	7,66,46,574.00	-2,18,31,122.66
106	PRAGATI INSURANCE LTD.	19,16,877	60.88	11,66,94,136.65	54.40	51.00	52.70	10,10,19,417.90	-1,56,74,718.75
107	PRAGATI LIFE INSURANCE LTD.	7,890	77.62	6,12,421.00	130.80	133.00	131.90	10,40,691.00	4,28,270.00
108	PRIME INSURANCE COMPANY LTD.	5,90,052	46.43	2,73,93,718.33	35.60	38.90	37.25	2,19,79,437.00	-54,14,281.33
109	PRIME ISLAMI LIFE INSURANCE LTD.	21,95,384	137.51	30,18,92,167.49	31.20	33.00	32.10	7,04,71,826.40	-23,14,20,341.09
110	PROGRESSIVE LIFE INSURANCE CO. LTD	3,26,788	121.35	3,96,56,099.22	37.40	37.30	37.35	1,22,05,531.80	-2,74,50,567.42
111	RELIANCE INSURANCE LTD	4,75,000	41.56	1,97,40,175.17	57.20	57.50	57.35	2,72,41,250.00	75,01,074.83
112	SENA INSURANCE PLC	7,68,184	47.86	3,67,65,498.70	43.00	42.00	42.50	3,26,47,820.00	-41,17,678.70
113	TRUST ISLAMI LIFE INSURANCE LIMITED	10,50,000	54.02	5,67,25,023.42	34.00	34.10	34.05	3,57,52,500.00	-2,09,72,523.42
	Sector Total:	**2,77,67,024**		**2,03,55,82,461**				**1,10,81,23,865**	**(92,74,58,596)**
	IT								
114	AAMRA TECHNOLOGIES LIMITED	8,16,617	35.98	2,93,82,086.45	17.20	17.60	17.40	1,42,09,135.80	-1,51,72,950.65
115	BDCOM ONLINE LTD	1,79,689	34.85	62,61,904.76	23.10	23.10	23.10	41,50,815.90	-21,11,088.86
116	IT CONSULTANTS PLC	20,100	34.43	6,91,969.68	35.70	35.40	35.55	7,14,555.00	22,585.32
	Sector Total:	**10,16,406**		**3,63,35,961**				**1,90,74,507**	**(1,72,61,454)**
	MISCELLANEOUS								
117	ARAMIT LIMITED	77,000	343.62	2,64,58,956.45	161.70	170.00	165.85	1,27,70,450.00	-1,36,88,506.45
118	BANGLADESH EXPORT IMPORT COMPANY LTD	[illegible]	115.07	4,53,07,094.36	110.10	110.20	110.15	4,33,71,562.50	-19,35,531.86
119	BANGLADESH SHIPPING CORPORATION	2,45,000	118.83	2,91,12,354.86	94.70	94.60	94.65	2,31,89,250.00	-59,23,104.86
120	JMI HOSPITAL REQUISITE MANUFACTURING LTD	[illegible]	72.92	3,21,87,303.04	51.20	52.00	51.60	2,27,77,530.00	-94,09,773.04
121	USMANIA GLASS SHEET FACTORY LTD	1,57,896	91.72	1,44,81,577.28	38.10	34.00	36.05	56,92,150.80	-87,89,426.48
	Sector Total:	**13,15,071**		**14,75,47,286**				**10,78,00,943**	**(3,97,46,343)**

ICB Asset Management Company Ltd. Accounts Department

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	PHARMACEUTICALS AND CHEMICAL								
122	ACI FORMULATIONS LIMITED	12,75,000	162.42	20,70,80,811.72	119.10	119.10	119.10	15,18,52,500.00	-5,52,28,311.72
123	ACI LIMITED	17,50,875	224.25	39,26,38,558.04	139.60	141.00	140.30	24,56,47,762.50	-14,69,90,795.54
124	ACME LABORATORIES LTD.	43,70,000	78.42	34,26,89,662.51	75.10	75.90	75.50	32,99,35,000.00	-1,27,54,662.51
125	ACME PESTICIDES LIMITED	9,50,000	30.55	2,90,19,783.72	12.90	12.90	12.90	1,22,55,000.00	-1,67,64,783.72
126	AFC AGRO BIOTECH LTD.	42,47,601	35.94	15,26,45,334.57	9.00	8.80	8.90	3,78,03,648.90	-11,48,41,685.67
127	BEXIMCO PHARMACEUTICALS LTD.	35,742	141.42	50,54,693.71	81.60	83.00	82.30	29,41,566.60	-21,13,127.11
128	FAR CHEMICAL INDUSTRIES LTD.	1,64,550	43.28	71,21,122.93	23.00	22.80	22.90	37,68,195.00	-33,52,927.93
129	IBN SINA PHARMACEUTICAL INDUSTRY PLC	2,45,707	284.50	6,99,03,925.95	286.80	287.00	286.90	7,04,93,338.30	5,89,412.35
130	KEYA COSMETICS LIMITED	21,88,267	10.58	2,31,46,799.62	5.50	5.60	5.55	1,21,44,881.85	-1,10,01,917.77
131	MARICO BANGLADESH LIMITED	38,000	1,242.75	4,72,24,332.36	2,282.80	2,310.00	2,296.40	8,72,63,200.00	4,00,38,867.64
132	RENATA PLC	6,15,875	802.26	49,40,89,205.55	635.10	0.00	635.10	39,11,42,212.50	-10,29,46,993.05
133	SQUARE PHARMACEUTICALS PLC	17,52,362	206.50	36,18,56,860.33	217.70	217.30	217.50	38,11,38,735.00	1,92,81,874.67
	Sector Total:	**1,76,33,979**		**2,13,24,71,091**				**1,72,63,86,041**	**(40,60,85,050)**
	TANNERY INDUSTRIES								
134	APEX FOOTWEAR LIMITED	1,90,593	217.05	4,13,69,047.52	199.90	196.00	197.95	3,77,27,884.35	-36,41,163.17
135	APEX TANNERY LIMITED	8,67,000	126.20	10,94,18,766.91	69.20	73.00	71.10	6,16,43,700.00	-4,77,75,066.91
136	BATA SHOE COMPANY (BD) LIMITED	1,42,953	994.45	14,21,59,290.67	905.40	920.00	912.70	13,04,73,203.10	-1,16,86,087.57
	Sector Total:	**12,00,546**		**29,29,47,105**				**22,98,44,787**	**(6,31,02,318)**
	TELECOMMUNICATION								
137	BANGLADESH SUBMARINE CABLES PLC	20,42,535	172.97	35,33,01,123.85	126.10	125.90	126.00	25,73,59,410.00	-9,59,41,713.85
138	GRAMEEN PHONE LTD.	28,17,838	291.57	82,16,01,458.65	323.10	323.10	323.10	91,04,43,457.80	8,88,41,999.15
139	ROBI AXIATA PLC	50,000	26.86	13,43,061.18	28.30	28.40	28.35	14,17,500.00	74,438.82
	Sector Total:	**49,10,373**		**1,17,62,45,644**				**1,16,92,20,368**	**(70,25,276)**
	TEXTILES								
140	APEX SPINNING & KNITTING MILLS LTD	57,419	105.81	60,75,664.34	95.70	97.00	96.35	55,32,320.65	-5,43,343.69
141	ARGON DENIMS LIMITED	26,99,994	22.18	5,98,95,708.05	16.80	16.40	16.60	4,48,19,900.40	-1,50,75,807.65
142	C & A TEXTILES LIMITED	8,75,000	10.86	94,98,334.80	4.80	4.90	4.85	42,43,750.00	-52,54,584.80
143	DRAGON SWEATER AND SPINNING LIMITED	3,55,160	15.33	54,44,959.00	11.10	11.20	11.15	39,60,034.00	-14,84,925.00
144	ENVOY TEXTILES LIMITED	2,20,398	36.53	80,51,551.43	39.40	39.00	39.20	86,39,601.60	5,88,050.17
145	ESQUIRE KNIT COMPOSITE PLC	6,00,000	32.86	1,97,18,008.13	19.50	19.70	19.60	1,17,60,000.00	-79,58,008.13
146	EVINCE TEXTILES LIMITED	24,25,000	17.39	4,21,62,016.54	9.60	9.60	9.60	2,32,80,000.00	-1,88,82,016.54
147	FAMILYTEX (BD) LIMITED	27,40,218	8.66	2,37,36,171.86	2.50	2.60	2.55	69,87,555.90	-1,67,48,615.96
148	GENERATION NEXT FASHIONS LTD.	56,00,000	8.89	4,97,85,812.23	3.80	3.90	3.85	2,15,60,000.00	-2,82,25,812.23
149	HWA WELL TEXTILES (BD) PLC	2,21,109	46.94	1,03,79,558.12	41.40	42.00	41.70	92,20,245.30	-11,59,312.82
150	MALEK SPINNING MILLS PLC	35,000	26.91	9,41,889.62	24.90	24.80	24.85	8,69,750.00	-72,139.62
151	MATIN SPINNING MILLS PLC	12,12,553	50.30	6,09,96,792.93	45.50	44.90	45.20	5,48,07,395.60	-61,89,397.33
152	MITHUN KNITTING AND DYEING LTD	2,56,243	52.56	1,34,68,879.41	13.20	14.50	13.85	35,48,965.55	-99,19,913.86
153	SAIHAM COTTON MILLS LTD.	1,68,490	16.23	27,34,988.27	15.50	15.50	15.50	26,11,595.00	-1,23,393.27
154	SAIHAM TEXTILE MILLS LTD.	1,00,000	18.39	18,38,965.70	15.30	15.60	15.45	15,45,000.00	-2,93,965.70
155	SHARP INDUSTRIES PLC	6,63,396	101.91	6,76,03,567.62	23.20	22.70	22.95	1,52,24,938.20	-5,23,78,629.42
156	SHASHA DENIMS LIMITED	8,00,000	27.89	2,23,11,934.19	18.60	18.20	18.40	1,47,20,000.00	-75,91,934.19
157	SQUARE TEXTILES PLC	33,50,000	59.14	19,81,12,165.60	49.40	48.00	48.70	16,31,45,000.00	-3,49,67,165.60
158	TALLU SPINNING MILLS LTD.	14,00,000	15.94	2,23,18,739.92	4.90	4.70	4.80	67,20,000.00	-1,55,98,739.92
	Sector Total:	**2,37,79,980**		**62,50,75,708**				**40,31,96,052**	**(22,18,79,656)**

ICB Asset Management Company Ltd. ★ Accounts Department

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	TRAVEL AND LEISURE								
159	UNIQUE HOTEL & RESORTS PLC	12,00,000	77.96	9,35,56,955.78	44.20	44.00	44.10	5,29,20,000.00	-4,06,36,955.78
160	UNITED AIRWAYS (BD) LTD.	10,89,000	15.20	1,65,53,826.64	0.00	0.00	0.00	0.00	-1,65,53,826.64
	Sector Total:	**22,89,000**		**11,01,10,782**				**5,29,20,000**	**(5,71,90,782)**

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value
			Rate	Total					
	OPEN-END MUTUAL FUNDS(Script wise)								
161	CAPM UNIT FUND	89,000	112.55	1,00,16,950.00	86.67	77,13,630.00	-23,03,320.00	77,13,630.00	-23,03,320.00
162	EDGE BANGLADESH MUTUAL FUND	10,00,000	10.11	1,01,10,000.00	11.52	1,15,20,000.00	14,10,000.00	1,15,20,000.00	14,10,000.00
163	Ekush Growth Fund	5,00,000	10.00	50,00,000.00	10.70	53,51,000.00	3,51,000.00	53,51,000.00	3,51,000.00
164	ALIANCE SANDHANI LIFE UNIT FUND	9,60,000	10.50	1,00,80,000.00	7.65	73,44,000.00	-27,36,000.00	73,44,000.00	-27,36,000.00
165	ICB AMCL Second NRB Unit Fund	24,97,770	12.18	3,04,32,501.00	8.30	2,07,31,491.00	-97,01,010.00	2,07,31,491.00	-97,01,010.00
166	VIPB NLI 1st UNIT FUND	2,99,000	8.76	26,19,503.67	9.86	29,48,140.00	3,28,636.00	29,48,140.00	3,28,636.00
167	VIPB SEBL 1st Unit Fund	14,32,000	8.26	1,18,31,762.60	10.58	1,51,50,560.00	33,18,797.00	1,51,50,560.00	33,18,797.00
168	UFS Bank Asia Unit Fund	10,00,000	10.00	1,00,00,000.00	0.00	0.00	-1,00,00,000.00	0.00	-1,00,00,000.00
169	CAPITEC IBBL Shariah Unit Fund	1,00,000	10.00	10,00,000.00	7.63	7,63,000.00	-2,37,000.00	7,63,000.00	-2,37,000.00
170	Grameen Bank-AIMS First Unit Fund	10,00,000	10.00	1,00,00,000.00	10.17	1,01,70,000.00	1,70,000.00	1,01,70,000.00	1,70,000.00
	Sector Total:	**88,77,770**		**10,10,90,717.27**		**8,16,91,821.00**	**-1,93,98,897.00**	**8,16,91,821.00**	**-1,93,98,897.00**
	NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES (SCRIPT WISE)								
171	Ashuganj Power Station Compnay Limited	10,000	5,000.00	5,00,00,000.00	4,912.00	4,91,20,000.00	-8,80,000.00	4,91,20,000.00	-8,80,000.00
	Sector Total:	**10,000**		**5,00,00,000.00**		**4,91,20,000.00**	**-8,80,000.00**	**4,91,20,000.00**	**-8,80,000.00**
	FUNDS								
172	CAPM BDBL MUTUAL FUND 01	21,38,530	9.93	2,12,39,601.19	5.85	1,25,10,400.50	-87,29,200.69	1,56,32,654	(56,06,947)
173	DBH FIRST MUTUAL FUND	12,80,000	8.34	1,06,81,229.05	4.00	51,20,000.00	-55,61,229.05	95,09,120	(11,72,109)
174	FIRST BANGLADESH FIXED INCOME FUND	[illegible],00,000	6.44	4,18,73,220.93	3.40	2,21,00,000.00	-1,97,73,220.93	4,18,73,221	-
175	GRAMEEN ONE : SCHEME TWO	53,00,000	15.29	8,10,49,667.25	14.30	7,57,90,000.00	-52,59,667.25	7,57,90,000	(52,59,667)
176	ICB AMCL THIRD NRB MUTUAL FUND	21,32,500	9.32	1,98,71,064.10	4.65	99,16,125.00	-99,54,939.10	1,35,40,309	(63,30,755)
177	ICB EMPLOYEES PROV.M.F.ONE:S.O	33,50,000	12.35	4,13,63,605.00	5.25	1,75,87,500.00	-2,37,76,105.00	2,12,13,875	(2,01,49,730)
178	L R GLOBAL BANGLADESH M F ONE	34,09,708	9.19	3,13,49,946.74	3.30	1,12,52,036.40	-2,00,97,910.34	2,52,43,773	(61,06,174)
179	MBL 1ST MUTUAL FUND	7,00,000	8.37	58,58,801.07	4.00	28,00,000.00	-30,58,801.07	52,30,050	(6,28,751)
180	NCCBL MUTUAL FUND-1	34,79,069	8.63	3,00,33,734.77	5.25	1,82,65,112.25	-1,17,68,622.52	2,80,34,338	(19,99,397)
181	PRIME BANK 1ST ICB AMCL M FUND	13,76,700	9.99	1,37,59,693.76	4.90	67,45,830.00	-70,13,863.76	91,62,627	(45,97,067)
182	TRUST BANK 1ST MUTUAL FUND	6,00,000	6.96	41,76,808.20	3.45	20,70,000.00	-21,06,808.20	40,85,100	(91,708)
183	VANGUARD AML BD FINANCE MUTUAL	5,00,000	10.26	51,30,240.00	5.55	27,75,000.00	-23,55,240.00	38,03,750	(13,26,490)
	Sector Total:	**3,07,66,507**		**30,63,87,612**		**18,69,32,004**	**(11,94,55,608)**	**25,31,18,817**	**(5,32,68,795)**
	Listed Securities:	**40,03,97,329**		**21,76,33,79,535**		**13,97,98,04,261**	**(7,78,35,75,274)**	**14,04,59,91,074**	**(7,71,73,88,462)**

ICB Asset Management Company Ltd.
Accounts Department