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ICB AMCL FIRST AGRANI BANK MUTUAL FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: AGRANI BANK PLC

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL FIRST AGRANI BANK MUTUAL FUND
For the Period from July 01, 2024 to December 31, 2024

ICB ASSET MANGEMENT COMPANY LTD.
Asset Manager
Green City Edge (4^{th} and 8^{th} floor)
89, Kakrail, Dhaka-1000
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ICB ASSET Management Company Limited

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at December 31, 2024

Particulars	Notes	Dec 31, 2024 BDT	June 30, 2024 BDT
Assets			
Investment in Listed Securities	5.00	86,99,15,810	79,97,99,093
Investment in Non-listed Securities	6.00	77,13,630	75,07,150
Investments in Money Market	8.00	97,15,600	2,95,78,965
Cash and Cash Equivalents	9.00	1,33,93,184	1,47,25,044
Other Current Assets	10.00	2,36,36,801	1,26,89,768
Total Assets		**92,43,75,025**	**86,43,00,020**
Equity and Liabilities			
A) Unit Holder's Equity		**91,54,74,235**	**84,84,52,120**
Unit Capital	11.00	98,15,10,000	98,15,10,000
Retained Earnings	12.00	(9,60,35,765)	(16,30,57,880)
Dividend Equalization Reserve	13.00	3,00,00,000	3,00,00,000
B) Liabilities		**89,00,790**	**1,58,47,900**
Unclaimed/ Dividend payable	14.00	9,54,273	9,54,511
Current Liabilities	15.00	79,46,517	1,48,93,389
Total Equity and Liabilities (A+B)		**92,43,75,025**	**86,43,00,020**
Net Asset Value (NAV) per unit of Tk. 10 each			
NAV-at Cost Value	16.00	**11.89**	**11.42**
NAV-at Market Value	17.00	**9.33**	**8.64**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL First Agrani Bank Mutual Fund

Asset Manager
(ICB Asset Management Company Ltd)

Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management Company Ltd)

Member-Secretary of Trustee Committee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: January 29, 2025

ICB AMCL FIRST AGRANI BANK MUTUAL 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

Particulars	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		**5,44,04,950**	**2,86,59,047**	**2,72,55,832**	**2,27,03,499**
Profit on Sale of Investments	18.00	59,37,428	11,53,555	1,78,269	17,510
Dividend from Investment in Securities	19.00	4,00,73,664	2,34,32,626	2,14,05,545	1,97,45,865
Interest on Bank Deposits and Bonds	20.00	83,93,859	40,72,866	56,72,018	29,40,125
B) Expenses		**84,62,138**	**93,90,490**	**42,37,493**	**47,34,970**
Management Fee	21.00	65,41,947	72,34,875	32,51,922	35,72,016
Trustee Fee	22.00	3,43,303	3,68,066	1,59,270	1,84,033
Custodian Fee	23.00	3,32,225	3,84,732	1,64,283	1,90,506
BSEC Fee	24.00	4,57,737	5,13,634	2,18,670	2,60,176
Listing Fee	25.00	4,90,755	4,90,755	2,45,377	2,45,377
Audit Fee		34,500	34,500	-	-
Other Operating Expenses	26.00	2,61,671	3,63,928	1,97,971	2,82,862
Profit Before Provision (A-B)		**4,59,42,812**	**1,92,68,556**	**2,30,18,339**	**1,79,68,529**
(Provision)/Write back of Provision against Diminution in Value of Investment	7.00	2,10,79,303	(61,77,009)	(6,38,10,359)	(45,32,928)
Total Comprehensive Income		**6,70,22,115**	**1,30,91,547**	**(4,07,92,020)**	**1,34,35,601**
Earnings Per Unit (EPU)	27.00	**0.68**	**0.13**	**(0.42)**	**0.14**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL First Agrani Bank Mutual Fund

Asset Manager
(ICB Asset Management Company Ltd)

Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management Company Ltd)

Member-Secretary of Trustee Committee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: January 29, 2025

ICB ASSET Management Company Limited

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
(Managed by ICB Asset Management Company Ltd.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at December 31, 2024

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**98,15,10,000**	**3,00,00,000**	**(16,30,57,880)**	**84,84,52,120**
Profit for the Period	-	-	6,70,22,115	6,70,22,115
Balance as at December 31, 2024	**98,15,10,000**	**3,00,00,000**	**(9,60,35,765)**	**91,54,74,235**

As at December 31, 2023

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2023	**98,15,10,000**	**3,50,00,000**	**4,67,42,754**	**1,06,32,52,754**
Cash Dividend for FY 2022-23 (5%)	-	(50,00,000)	(4,40,75,500)	(4,90,75,500)
Profit for the Period	-	-	1,30,91,547	1,30,91,547
Balance as at December 31, 2023	**98,15,10,000**	**3,00,00,000**	**1,57,58,801**	**1,02,72,68,801**

For and on behalf of Trustee and Asset Manager of
ICB AMCL First Agrani Bank Mutual Fund

Asset Manager
(ICB Asset Management Company Ltd)

Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management Company Ltd)

Member-Secretary of Trustee Committee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: January 29, 2025

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

Particulars	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	28.00	2,49,22,723	63,62,595
Interest Received on Bank Deposits and Bonds	29.00	60,20,601	32,46,492
Profit on Sale of Investments	18.00	59,37,428	11,53,555
Payment of Fees & Expenses	30.00	(1,54,31,933)	(1,64,81,866)
Net Cash Generated from Operating Activities	31.00	**2,14,48,819**	**(57,19,225)**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	32.00	3,48,21,905	83,22,672
Purchase of Securities	33.00	(7,74,65,711)	2,82,296
Share Application Money		(5,62,71,525)	(6,80,000)
Refund of Share Application Money		5,62,71,525	-
Investment in New Treasury Bill		(97,15,600)	-
Encashment of Treasury Bill		1,45,78,965	-
Investment in New FDR		-	-
Encashment of FDR		1,50,00,000	4,00,00,000
Net Cash Inflow from/(Used in) Investing Activities		**(2,27,80,441)**	**4,79,24,969**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the Period	14.00	(237)	(4,84,59,349)
Transferred to Capital Market Stabilization Fund (CMSF)		-	(2,85,226)
Net Cash Used in Financing Activities		**(237)**	**(4,87,44,575)**
Net Cash Increase/(Decrease) (A+B+C)		**(13,31,859)**	**(65,38,831)**
Cash and Cash Equivalents at the Beginning of the period		1,47,25,043	1,58,70,318
Cash and Cash Equivalents at the End of the period		**1,33,93,184**	**93,31,487**
Net Operating Cash Flows Per Unit (NOCFPU)	34.00	**0.02**	**(0.06)**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL First Agrani Bank Mutual Fund

Asset Manager
(ICB Asset Management Company Ltd)

Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management Company Ltd)

Member-Secretary of Trustee Committee
(Investment Corporation of Bangladesh)

Place: Dhaka, Bangladesh.
Dated: January 29, 2025

ICB AMCL FIRST AGRANI BANK MUTUAL 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 Introduction

1.01 Legal status and Nature of The Fund

The **ICB AMCL First Agrani Bank Mutual Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on October 04, 2010 & July 07, 2015 between the Agrani Bank Ltd. as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The 'Custodian' of the Fund. The Fund was registered (Registration Act,1908) with the Bangladesh Securities and Exchange Commission (BSEC) on March 09, 2014 (Registration No : SEC/Mutual Fund/2010/31) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on July 02, 2017 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The operation of the Fund commenced on July 06, 2017.

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.

1.02 Objectives of the Fund

The Fund is a close-end mutual fund of 10 years tenure. 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. The Fund is listed in the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

2.00 Basis of Accounting

2.01 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, the 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.

2.02 Financial Instruments

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

2.02.02: In accordance with Rule 69 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 (enclosure-2 of Schedule 6, contents of Revenue Account), the unrealized loss will also be charged in profit and loss account ;

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

2.02.04: 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.

2.03 Reporting Period

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

2.04 Basis of Measurement

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

2.05 Functional and Presentation Currency

The financial statement are presented in Bangladeshi currency Taka (BDT), which is also the Fund's functional currency.

Accounts Department

2.06 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.

2.07 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%

2.08 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.

2.09 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.

2.10 Components of 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.

3.00 Significant Accounting Policies

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

3.01 Investment Policy

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

3.01.01: 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 ;

3.01.02: Not less than 75 (Seventy Five) 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 ;

3.01.03: Not more than 25 (Twenty-Five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities ;

3.01.04: 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 &

3.01.05: 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-IPOs equity, G-Sec, preference shares, debentures or securitized debts.

3.02 Valuation Policy

Valuation of various investments as per prospectus (4.4) of the fund is made as under:

3.02.01: Listed securities (other than mutual Fund) has valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued at lower of 85% of Net Asset Value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated June 30, 2015 of BSEC;

3.02.02: Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value ;

3.02.03: Listed bonds, not traded within one month prior to year end, have been valued based on the average month ended closing price for last twelve months. Non -listed bonds have been considered as Held to Maturity (HTM) and measured at amortized cost using the effective interest method &

3.02.04: Stock dividend (Bonus Shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the investment of financial position date.

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per prospectus (4.4) of the fund 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 amortized on that date - Printing, publication and stationery expenses amortized 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.

3.04 Dividend Policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (8.7.3) and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended, the Fund is required to distribute its profit in the from of dividend in cash to its unit holders, the amount of dividend shall not be less than 70% of annual profit during the year, net off all provisions. However, the Trustees may take into account any previous losses before declaration of any dividend.

3.04.01: 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 ;

3.04.02: Surpluses arising simply from the valuation of investments shall not be available for dividend ;

3.04.03: 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 &

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

3.05 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: 18).

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: 19).

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: 20).

ICB Asset Management Company Ltd. Accounts Department

3.06 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 (2) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (4.3.14) at the following rates:

NAV Slab	Rate (%) of fee
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

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 21.

3.07 Trustee Fee

As per Trust Deed (4.2.21) The Fund shall pay an annual trustee fee @ 0.075% of the NAV of the Fund in advance semiannually during the life of the Fund. The computation of trustee fee for the period is stated in Note 22.

3.08 Custodian Fee

As per Trust Deed (4.4.6) 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. The computation of custodian Fee for the period is stated in Note 23.

3.09 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 50,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 24.

3.10 Stock Exchange Annual Listing Fee

As per Stock Exchange (Listing) Regulations 2015 (42.3-C) the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka Stock Exchange PLC (DSE) & Chittagong Stock Exchange (CSE) as annual listing fee within 31 March of every Gregorian calendar year. The computation of annual stock exchange listing fee for the period is stated in Note 25.

3.11 CDBL Fee

The Central Depository of Bangladesh (CDBL) Annual fee for the Fund shall be Taka 1,06,000 (Taka one hundred six thousand) only. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7). (Note 26)

3.12 Provisions

3.12.01: 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' ;

3.12.02: 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 ;

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

3.12.04: 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.

3.13 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: 27).

3.14 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. (Note 8)

Asset Management Company Ltd. ICB Accounts Department

3.15 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. (Note 9)

3.16 CDBL Deposit

The Central Depository of Bangladesh (CDBL) is entitled to receive an amount of Taka 5,00,000 (Taka Five Hundred Thousand) as Security deposit to be kept with the CDBL without interest during the whole life of the Fund. (Note 10.02)

3.17 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.3) total fund is at 9,81,51,000 (Nine crore eighty one lac fifty one hundred) units of Tk. 10.00 (Ten) each totaling Tk. 98,15,10,000.00 (Ninety Eight crore fifteen lac fifty one thousand) only. In future the fund size will not be changed. (Note 11)

3.18 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.(Note 13)

3.19 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 16 and 17.

3.20 Statement of Changes in Equity

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

3.21 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 l8(a) and 10 of IAS 7: 'Cash flow Statements'. 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 Statement), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

4.00 General

4.01: 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

4.02: 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 -Market Value**		
	Shares (N: 5.01)	69,37,90,325	67,15,00,566
	Bonds (N: 5.02)	13,31,11,986	8,14,45,045
	Close-end Mutual Fund (N: 5.03)	4,30,13,499	4,68,53,482
	Total	**86,99,15,809**	**79,97,99,093**

Sector-wise break up of 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	7,23,62,279	5,53,73,949	7,34,14,525	5,48,17,516
	Engineering	6,61,77,089	3,92,06,425	6,61,77,089	4,40,25,998
	Food And Allied Products	9,27,87,273	8,15,74,497	10,43,45,126	8,23,02,211
	Fuel And Power	14,55,46,078	12,54,85,184	14,55,46,078	12,62,16,230
	Textiles	7,66,41,915	6,00,34,574	7,16,88,030	5,25,87,505
	Pharmaceuticals And Chemical	20,63,08,736	15,76,22,176	21,33,13,913	15,42,05,252
	Services	18,05,551	13,52,259	18,05,551	16,05,222
	Cement	4,72,58,415	2,74,69,949	4,72,58,415	3,05,33,171
	It	31,30,882	17,16,162	31,30,882	21,25,477
	Tannery Industries	94,33,223	87,19,500	35,70,331	35,88,673
	Ceramic Industry	2,42,69,286	1,23,75,045	2,42,69,286	1,42,24,502
	Insurance	6,10,38,086	3,18,80,550	6,10,88,086	3,41,38,928
	Telecommunication	5,93,16,768	5,15,23,020	5,93,16,768	4,43,99,793
	Travel And Leisure	35,41,810	25,45,232	35,41,810	31,10,839
	Finance And Leasing	6,04,82,154	3,69,11,805	4,99,57,109	2,36,19,251
	Sub total	**93,00,99,546**	**69,37,90,325**	**92,84,23,000**	**67,15,00,566**
05.02	**Bonds**				
	Corporate Bond	4,60,46,327	3,94,79,986	4,60,46,327	4,10,55,045
	G-Sec (T.Bond)	9,33,60,435	9,36,32,000	3,99,46,720	4,03,90,000
	Sub total	**13,94,06,762**	**13,31,11,986**	**8,59,93,047**	**8,14,45,045**
05.03	**Close-end Mutual Fund**				
	Funds	4,94,46,648	4,30,13,499	5,52,93,016	4,68,53,482
	Sub total	**4,94,46,648**	**4,30,13,499**	**5,52,93,016**	**4,68,53,482**

06.00	**Investment in Non-listed Securities - Market Value**		
	Open-end Mutual Funds (N: 6.01)	77,13,630	75,07,150
		77,13,630	**75,07,150**

	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	**Open End Mutual Fund**				
	CAPM Unit Fund	1,00,16,950	77,13,630	1,00,16,950	75,07,150
	Sub total	**1,00,16,950**	**77,13,630**	**1,00,16,950**	**75,07,150**

Details of Marketable Investments are shown 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 Marketable Investment**		
	Opening Balance as at July 01	(27,24,19,771)	(7,09,62,254)
	Closing Balance as at December 31	(25,13,40,468)	(7,71,39,263)
	Increase/ (Decrease) (N:8)	**2,10,79,303**	**(61,77,009)**

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

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

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	1,12,89,69,907	87,76,29,439	(25,13,40,468)
Non-performing Investments	-	-	-
Total	**1,12,89,69,907**	**87,76,29,439**	**(25,13,40,468)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(27,24,19,771)
Increase/ (Decrease)			**2,10,79,303**

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.

Notes	Particulars			Dec 31, 2024	June 30, 2024
08.00	**Investments in Money Market**				
	Fixed Deposits (FDR) (N:8.01)			-	1,50,00,000
	Treasury Instruments (T-Bill) (N:8.02)			97,15,600	1,45,78,965
	Total			**97,15,600**	**2,95,78,965**
08.01	**Fixed Deposits (FDR) with**				
	Name of the Bank and Branches		Instrument no.		
	South East Bank PLC., Kakrail Branch		7174	-	1,50,00,000
	Sub Total			**-**	**1,50,00,000**
08.02	**Treasury Instruments with**				
	Name and Tenor of T-Bill		ISIN no		
	91-Days Bangladesh Bank Treasury Bill		BD0909252243	-	48,61,165
	91-Days Bangladesh Bank Treasury Bill			97,15,600	-
	91-Days Bangladesh Bank Treasury Bill		BD0909161244	-	97,17,800
	Total			**97,15,600**	**1,45,78,965**
09.00	**Cash and Cash Equivalents**				
	Bank Deposit				
	STD Account (N:9.01)			1,24,01,017	1,37,50,644
	Dividend Account (N:9.02)			9,92,166	9,74,400
	Total			**1,33,93,184**	**1,47,25,044**
09.01	**SND Accounts with**				
	Name of the Bank and Branches		Account no.		
	Dhaka Bank PLC., Kakrail Branch		1061-500000-763	1,24,01,017	1,37,50,644
	Sub Total			**1,24,01,017**	**1,37,50,644**
09.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	Dhaka Bank PLC., Kakrail Branch	20-21	106-1500000-592	2,82,200	2,77,256
	BRAC Bank PLC., Bijoy Nagar Branch	21-22	2053-171780-001	47,099	46,270
	Dhaka Bank PLC., Kakrail Branch	22-23	106-1500000-854	6,62,868	6,50,873
	Sub Total			**9,92,166**	**9,74,400**
10.00	**Other Current Assets**				
	Dividend Receivable (Annex. D)			1,80,99,949	29,49,009
	Interest Receivable (FDR, T-Bill and Bonds)			46,77,993	23,04,735
	Advance and Prepayments (N:10.01)			3,58,859	4,01,538
	Securities and Other Deposit (N:10.02)			5,00,000	5,00,000
	Receivable from Broker House (ISTCL) for sell Purchase of Securities			-	65,34,486
	Total			**2,36,36,801**	**1,26,89,768**

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Notes	Particulars	Dec 31, 2024	June 30, 2024
		BDT	BDT
10.01	**Advance and Prepayments**		
	Accrued Interest Paid against T-Bond	-	4,01,538
	Advance Trustee Fee to ICB	3,58,859	-
	Sub Total	**3,58,859**	**4,01,538**
10.02	**Securities and Other Deposits**		
	Security money Tk.500,000 has been deposited to CDBL account	5,00,000	5,00,000
	Sub Total	**5,00,000**	**5,00,000**
11.00	**Unit Capital**		
	Number of Units	9,81,51,000	9,81,51,000
	Face Value for Each Unit	10	10
	Size of Unit Capital (N:11.01)	**98,15,10,000**	**98,15,10,000**

11.01 Unit holding position

As at December 31, 2024, the unit holding position by the group is represented below:

Groups	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at December 31, 2024			
Sponsor	50.94	5,00,00,000	50,00,00,000
Institutional investor	37.44	3,67,52,300	36,75,23,000
Public Investors	11.61	1,13,98,700	11,39,87,000
Total	**100**	**9,81,51,000**	**98,15,10,000**
As at June 30, 2024			
Sponsor	50.94	5,00,00,000	50,00,00,000
Institutional investor	37.19	3,65,02,559	36,50,25,590
Public Investors	11.87	1,16,48,441	11,64,84,410
Total	**100**	**9,81,51,000**	**98,15,10,000**

Notes	Particulars	Dec 31, 2024	June 30, 2024
12.00	**Retained Earnings**		
	Balance as at July 01	(16,30,57,880)	4,67,42,754
	Less: Cash Dividend	-	(4,40,75,500)
		(16,30,57,880)	**26,67,254**
	Add: Profit for the period	6,70,22,115	(16,57,25,134)
	Closing Balance	**(9,60,35,765)**	**(16,30,57,880)**
13.00	**Dividend Equalization Reserve**		
	Balance as at July 01	3,00,00,000	3,50,00,000
	Less: Cash Dividend	-	(50,00,000)
	Closing Balance	**3,00,00,000**	**3,00,00,000**
14.00	**Unclaimed/ Dividend payable**		
	Balance as at July 01	9,54,511	6,23,585
	Add: Dividend Declared during the Period	-	4,90,75,500
	Less: Dividend Credited to Investors Account	(237)	(4,84,59,349)
	Less: Paid to Capital Market Stabilization Fund (CMSF)	-	(2,85,226)
	Closing Balance (N:14.01)	**9,54,273**	**9,54,511**
14.01	**FY wise break up of dividend payable is as :**		
	For the Financial Year 2019-20	-	2,85,226
	Transfer to Capital Market Stabilization Fund (CMSF)	-	**2,85,226**
	For the Financial Year 2020-21	2,68,030	2,68,030
	For the Financial Year 2021-22	64,876	64,876
	For the Financial Year 2022-23	6,21,368	6,21,605
	Sub Total	**9,54,274**	**9,54,511**

Notes	Particulars	Dec 31, 2024 BDT	June 30, 2024 BDT
15.00	**Current Liabilities**		
	Management Fee Annualy Payable to IAMCL	65,41,947	1,36,69,793
	Trustee Fee Payable to ICB	-	3,68,067
	Custodian Fee Annualy Payable to ICB	3,32,225	6,99,877
	Annual Fee Payable to BSEC	4,57,737	45,804
	Listing Fee annualy payable to DSE and CSE	4,90,756	-
	Earnest Money Payable	23,750	23,750
	Audit Fee Payable to KMH	34,500	34,500
	Interest/Bank Charge on D/A payable to CMSF	65,602	47,599
	CDBL Charge Payable	-	4,000
	Total	**79,46,517**	**1,48,93,389**
16.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets (*)	92,43,75,025	86,43,00,020
	Add: Unrealized Loss/(Gain) (N:7)	25,13,40,468	27,24,19,771
	Total Asset at Cost Price	**1,17,57,15,492**	**1,13,67,19,790**
	Less: Liabilities	(89,00,790)	(1,58,47,900)
	Net Asset Value	**1,16,68,14,702**	**1,12,08,71,891**
	Number of Units	9,81,51,000	9,81,51,000
	NAV per Unit at Cost Value	**11.89**	**11.42**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets (*)	92,43,75,025	86,43,00,020
	Less: Liabilities	(89,00,790)	(1,58,47,900)
	Net Asset Value (NAV) of the Fund	**91,54,74,235**	**84,84,52,120**
	Number of Units	9,81,51,000	9,81,51,000
	NAV per Unit at Market Value	**9.33**	**8.64**

*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 3.02.

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
18.00	**Profit on Sale of Investments**		
	Listed Securities (Annex. B)	59,37,428	11,53,555
	Non-listed Securities	-	-
	Total	**59,37,428**	**11,53,555**
19.00	**Dividend from Investment in Securities**		
	Listed Securities (Annex. C)	4,00,73,664	2,23,42,376
	Non-listed Securities (CAPM Unit Fund)	-	10,90,250
	Total	**4,00,73,664**	**2,34,32,626**
20.00	**Interest on Bank Deposits and Bonds**		
	Bank Deposits	3,24,682	4,11,257
	Fixed Deposits (FDR)	2,38,333	9,52,188
	Listed Bonds	73,57,000	27,09,421
	Treasury Bills	4,73,843	-
	Total	**83,93,859**	**40,72,866**

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Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
21.00	**Management Fee**		
	Management Fee for IAMCL (N:21.01)	65,41,947	72,34,875
	Total	**65,41,947**	**72,34,875**
21.01	**Calculation**		
	Weekly Average Net Asset Value		
	Total NAV (Sum of NAV Computed each week)	24,23,85,27,918	26,91,46,52,722
	Number of Week	27	26
	Average NAV	**89,77,23,256**	**1,03,51,78,951**

Particulars/Condition/Break-up	(%)	Average NAV	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	6,30,137	6,30,137
Exceeding Tk. 5 cr. & up to Tk. 25 cr.	2.0	20,00,00,000	20,16,438	20,16,438
Exceeding Tk. 25 cr. & up to Tk. 50 cr.	1.5	25,00,00,000	18,90,411	18,90,411
Exceeding Taka 50 crore	1.0	39,77,23,256	20,04,961	26,97,888
Total		**89,77,23,256**	**65,41,947**	**72,34,875**

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
22.00	**Trustee Fee**		
	Trustee Fee for ICB (N: 22.01)	3,43,303	3,68,066
	Total	**3,43,303**	**3,68,066**
22.01	**Calculation**		
	Net Asset Value (NAV) of the Fund (N: 17)	91,54,74,235	98,15,10,000
	Percentage of Trusteeship Fee (N:3.07)	0.075	0.075
	Trustee Fee in this period	**3,43,303**	**3,68,066**
23.00	**Custodian Fee**		
	Custodian Fee for ICB (N: 23.01)	3,32,225	3,84,732
	Total	**3,32,225**	**3,84,732**
23.01	**Calculation**		
	Securities Value at the end of Each Month		
	Total Listed Securities (Average Closing market price on CSE & DSE)	5,16,64,39,549	5,91,66,29,088
	Total Non-Listed Securities (Price made by AMC and Trustee)	4,59,71,170	5,88,99,310
	Total Fixed Deposits (FDR) and Treasury Instruments (T-Bill)	5,98,61,165	13,00,00,000
	Total Securities Value	**5,27,22,71,884**	**6,10,55,28,398**
	Number of month	6	6
	Monthly Average Securities Value	**87,87,11,981**	**1,01,75,88,066**
	Percentage of Safekeeping Fee (N:3.08)	0.075	0.075
	Custodian Fee	**3,32,225**	**3,84,732**
24.00	**BSEC Fee**		
	Annual Fee for BSEC (N: 24.01)	4,57,737	5,13,634
	Total	**4,57,737**	**5,13,634**
24.01	**Calculation**		
	Net Asset Value (NAV) of the Fund (N: 17)	91,54,74,235	1,02,72,68,801
	Percentage of Annual fee (N:3.09)	0.10	0.10
	Annual BSEC Fee in this period	**4,57,737**	**5,13,634**
25.00	**Listing Fee**		
	Listing Fee for Dhaka Stock Exchange PLC (N:25.01)	2,45,378	2,45,378
	Listing Fee for Chittagong Stock Exchange (N:25.01)	2,45,378	2,45,378
	Total	**4,90,755**	**4,90,755**

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Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
25.01	**Calculation**		
	Capital of the Fund (N:11)	98,15,10,000	98,15,10,000
	Percentage of Listing Fee for Each Exchange (N:3.1)	0.05	0.05
	Stock Exchange Listing Fee	**2,45,378**	**2,45,378**
26.00	**Other Operating Expenses**		
	Advertisement Expense (*)	1,19,372	1,14,819
	Bank Charges	845	3,740
	CDBL Fee & Connection charge	1,06,000	1,06,000
	CDBL Transaction Charges	5,454	13,181
	Excise Duty	30,000	95,300
	IPO Application Expenses	-	3,000
	Printing and Stationary	-	27,888
	Total	**2,61,671**	**3,63,928**
	*Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.		
27.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	6,70,22,115	1,30,91,547
	Number of Units (denominator)	9,81,51,000	9,81,51,000
	Earnings Per Unit (EPU)	**0.68**	**0.13**
	N.B: Changes in the Earnings Per Unit (EPU) has increased due to write back of Provision then the previous period.		
28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:19)	4,00,73,664	2,34,32,626
	Add: Dividend Receivable (Previous Period)	29,49,009	23,53,142
		4,30,22,672	**2,57,85,768**
	Less: Dividend Receivable (N:10)	(1,80,99,949)	(1,94,23,173)
	Total	**2,49,22,723**	**63,62,595**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N:20)	83,93,859	40,72,866
	Add: Interest Receivable (Previous Period)	23,04,735	14,48,286
		1,06,98,594	**55,21,153**
	Less: Interest Receivable (N:10)	(46,77,993)	(22,74,660)
	Total	**60,20,601**	**32,46,492**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	84,62,138	93,90,490
	Add: Previous Period Operating Expenses payable (N: 30.01)	1,44,91,851	1,61,44,336
		2,29,53,989	**2,55,34,826**
	Less: Current Period Operating Expenses payable (N: 30.02)	(75,22,056)	(90,52,960)
	Total	**1,54,31,933**	**1,64,81,866**
30.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,48,93,389	1,61,44,336
	Less: Advance Payment of Fees & Suspense's	(4,01,538)	-
		1,44,91,851	**1,61,44,336**
30.02	**Current Period Operating Expenses payable**		
	Current Liabilities (N:15)	78,80,915	90,52,960
	Less: Advance Payment of Fees & Suspense's	(3,58,859)	-
		75,22,056	**90,52,960**

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Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
31.00	**Reconciliation between Profit and Operating Cash Flow**		
	Profit for the period(N:27)	6,70,22,115	1,30,91,547
	Provision/(Write back of Provision) (N:7)	(2,10,79,303)	61,77,009
	A) Operating Cash Flow Before Changes in Working Capital	**4,59,42,812**	**1,92,68,556**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (N: 31.01)	(1,75,24,198)	(1,78,96,405)
	(Decrease)/Increase of Current Liabilities (N: 31.02)	(69,69,795)	(70,91,376)
	B) Changes	**(2,44,93,993)**	**(2,49,87,781)**
31.01	**Decrease/(Increase) of Other Current Assets**		
	Dividend Receivable (Previous Period)	29,49,009	23,53,142
	Less: Dividend Receivable (N:10)	(1,80,99,949)	(1,94,23,173)
		(1,51,50,941)	**(1,70,70,031)**
	Add: Interest Receivable (Previous Period)	23,04,735	14,48,286
	Less: Current Period Interest Receivable (N:10)	(46,77,993)	(22,74,660)
	Decrease/(Increase)	**(1,75,24,198)**	**(1,78,96,405)**
31.02	**(Decrease)/Increase of Current Liabilities**		
	Operating Expenses payable (Previous Period) (N:30.01)	1,44,91,851	1,61,44,336
	Less: Operating Expenses payable (N:30.02)	(75,22,056)	(90,52,960)
	(Decrease)/Increase	**(69,69,795)**	**(70,91,376)**
	Net Cash Generated from Operating Activities (A+B)	**2,14,48,819**	**(57,19,225)**
32.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	3,42,24,847	89,76,227
	Less: Profit on Sale of Investments -Listed Securities (Annex. B) (N:18)	(59,37,428)	(11,53,555)
		2,82,87,419	**78,22,672**
	Add: Receivable from Broker House (ISTCL) (Previous Period)	65,34,486	5,00,000
	Total	**3,48,21,905**	**83,22,672**
33.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	2,41,17,598	7,76,306
	Add: Purchase for G-Sec	5,34,13,715	-
		7,75,31,313	**7,76,306**
	Less: Current Period payable to Broker House (ISTCL)	(65,602)	(10,58,602)
	Total	**7,74,65,711**	**(2,82,296)**
34.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	2,14,48,819	(57,19,225)
	Number of Units (denominator)	98,15,10,000	9,81,51,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.02**	**(0.06)**

N.B: Net operating cash flows per unit (NOCFPU) has been increased due to an increase in receive of Dividend and more profit than the previous period.

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Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
35.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(16,30,57,880)	4,67,42,754
	Less: Cash Dividend	-	(4,40,75,500)
		(16,30,57,880)	**26,67,254**
	Add: Profit for the period	6,70,22,115	1,30,91,547
		(9,60,35,765)	**1,57,58,801**
	Dividend Equalization Reserve	3,00,00,000	3,50,00,000
	Less: Cash Dividend	-	(50,00,000)
	Total Reserve and Earnings	**(6,60,35,765)**	**4,57,58,801**
	Number of Units	98,15,10,000	9,81,51,000
	Profit Available for Distribution	**(0.07)**	**0.47**

36.00 Approval of the Financial Statements

The Trustee committee at the meeting held on January 29, 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 Ltd)

Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management Company Ltd)

Member-Secretary of Trustee Committee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: January 29, 2025

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

PORTFOLIO STATEMENT

as on December 31, 2024

Annexure 'A'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	BANKS								
1	AB BANK PLC	2,37,094	15.37	36,44,237	7.70	7.70	7.70	18,25,624	-18,18,613
2	BANK ASIA PLC	10,00,000	20.25	2,02,46,466	17.00	17.20	17.10	1,71,00,000	-31,46,466
3	BRAC BANK PLC	59,125	32.62	19,28,821	49.00	48.70	48.85	28,88,256	9,59,435
4	DHAKA BANK PLC	14,66,787	13.55	1,98,80,970	10.90	10.80	10.85	1,59,14,639	-39,66,331
5	DUTCH-BANGLA BANK PLC	88,371	52.80	46,66,318	47.90	48.00	47.95	42,37,389	-4,28,929
6	EXPORT IMPORT BANK OF BANGLADESH PLC	7,00,000	13.85	96,95,383	7.20	7.30	7.25	50,75,000	-46,20,383
7	JAMUNA BANK PLC	1,08,500	19.16	20,79,106	19.60	19.60	19.60	21,26,600	47,494
8	SOUTHEAST BANK PLC	6,93,457	14.74	1,02,20,979	9.00	8.90	8.95	62,06,440	-40,14,539
	Sector Total:	**43,53,334**		**7,23,62,279**				**5,53,73,949**	**-1,69,88,331**
	CEMENT								
9	CROWN CEMENT PLC	98,694	81.68	80,61,057	43.50	43.70	43.60	43,03,058	-37,57,998
10	HEIDELBERG MATERIALS BANGLADESH PLC	1,04,004	376.88	3,91,97,358	221.50	224.00	222.75	2,31,66,891	-1,60,30,467
	Sector Total:	**2,02,698**		**4,72,58,415**				**2,74,69,949**	**-1,97,88,465**
	CERAMIC INDUSTRY								
11	RAK CERAMICS (BD) LIMITED	5,43,958	44.62	2,42,69,286	22.60	22.90	22.75	1,23,75,045	-1,18,94,242
	Sector Total:	**5,43,958**		**2,42,69,286**				**1,23,75,045**	**-1,18,94,242**
	CORPORATE BOND								
12	AIBL MUDARABA PERPETUAL BOND	2,214	5,000.00	1,10,70,000	4,578.00	4,600.00	4,589.00	1,01,60,046	-9,09,954
13	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	3,750.00	75,00,000	4,100.00	3,750.00	3,925.00	78,50,000	3,50,000
14	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	1,49,65,000	3,800.00	4,300.00	4,050.00	1,21,21,650	-28,43,350
15	IBBL MUDARABA PERPETUAL BOND	12,872	971.98	1,25,11,327	781.50	671.00	726.25	93,48,290	-31,63,037
	Sector Total:	**20,079**		**4,60,46,327**				**3,94,79,986**	**-65,66,341**
	ENGINEERING								
16	BSRM STEELS LIMITED	2,67,963	84.24	2,25,72,538	50.80	51.70	51.25	1,37,33,104	-88,39,434
17	RUNNER AUTOMOBILES PLC	1,89,340	53.34	1,00,98,502	26.10	26.10	26.10	49,41,774	-51,56,728
18	SINGER BANGLADESH LIMITED	1,46,670	177.98	2,61,04,991	113.20	120.00	116.60	1,71,01,722	-90,03,269
19	WALTON HI-TECH INDUSTRIES PLC	7,050	1,049.80	74,01,058	487.50	485.50	486.50	34,29,825	-39,71,233
	Sector Total:	**6,11,023**		**6,61,77,089**				**3,92,06,425**	**-2,69,70,664**
	FINANCE AND LEASING								
20	DBH FINANCE PLC	4,51,303	70.51	3,18,20,931	38.90	39.00	38.95	1,75,78,252	-1,42,42,679
21	IDLC FINANCE PLC	3,15,000	57.58	1,81,36,179	32.70	32.30	32.50	1,02,37,500	-78,98,679
22	IPDC FINANCE PLC	4,93,011	21.35	1,05,25,045	18.30	18.60	18.45	90,96,053	-14,28,992
	Sector Total:	**12,59,314**		**6,04,82,154**				**3,69,11,805**	**-2,35,70,349**

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		
	FOOD AND ALLIED PRODUCTS								
23	BATBC LIMITED	1,61,615	450.02	7,27,30,156	367.60	364.70	366.15	5,91,75,332	-1,35,54,824
24	OLYMPIC INDUSTRIES LTD.	1,01,246	154.36	1,56,28,743	158.00	158.00	158.00	1,59,96,868	3,68,125
25	UNILEVER CONSUMER CARE LIMITED	2,511	1,763.59	44,28,374	2,549.70	0.00	2,549.70	64,02,297	19,73,923
	Sector Total:	**2,65,372**		**9,27,87,273**				**8,15,74,497**	**-1,12,12,776**
	FUEL AND POWER								
26	JAMUNA OIL COMPANY LIMITED	2,36,691	186.26	4,40,85,392	171.40	172.00	171.70	4,06,39,845	-34,45,547
27	LINDE BANGLADESH LIMITED	28,513	1,272.09	3,62,71,167	1,019.50	995.40	1,007.45	2,87,25,422	-75,45,745
28	MEGHNA PETROLEUM LIMITED	30,783	203.73	62,71,398	196.30	197.20	196.75	60,56,555	-2,14,842
29	MJL BANGLADESH PLC	4,50,000	104.66	4,70,94,907	94.10	96.90	95.50	4,29,75,000	-41,19,907
30	POWER GRID CO. OF BANGLADESH LTD.	1,16,468	49.61	57,78,509	41.80	41.80	41.80	48,68,362	-9,10,147
31	SUMMIT POWER LIMITED	1,50,000	40.30	60,44,706	14.80	14.80	14.80	22,20,000	-38,24,706
	Sector Total:	**10,12,455**		**14,55,46,078**				**12,54,85,184**	**-2,00,60,894**
	G-SEC (T.BOND)								
32	05Y BGTB 15/05/2029	5,00,000	100.24	5,01,17,570	100.46	100.32	100.39	5,01,95,000	77,430
33	2Y BGTB 03/01/2026	2,00,000	99.49	1,98,97,740	99.35	99.27	99.31	1,98,62,000	-35,740
34	5Y BGTB 13/12/2028	2,50,000	93.38	2,33,45,125	94.42	94.18	94.30	2,35,75,000	2,29,875
	Sector Total:	**9,50,000**		**9,33,60,435**				**9,36,32,000**	**2,71,565**
	INSURANCE								
35	DELTA LIFE INSURANCE COMPANY LTD	59,545	124.63	74,20,822	79.80	81.00	80.40	47,87,418	-26,33,404
36	GREEN DELTA INSURANCE PLC	3,81,396	106.91	4,07,75,933	48.60	49.30	48.95	1,86,69,334	-2,21,06,599
37	PEOPLES INSURANCE COMPANY LTD	27,541	39.87	10,98,182	30.90	30.40	30.65	8,44,132	-2,54,051
38	TRUST ISLAMI LIFE INSURANCE LIMITED	2,22,604	52.75	1,17,43,149	34.00	34.10	34.05	75,79,666	-41,63,483
	Sector Total:	**6,91,086**		**6,10,38,086**				**3,18,80,550**	**-2,91,57,535**
	IT								
39	AAMRA TECHNOLOGIES LIMITED	98,630	31.74	31,30,882	17.20	17.60	17.40	17,16,162	-14,14,720
	Sector Total:	**98,630**		**31,30,882**				**17,16,162**	**-14,14,720**
	PHARMACEUTICALS AND CHEMICAL								
40	ACI FORMULATIONS LIMITED	44,777	147.53	66,06,005	119.10	119.10	119.10	53,32,941	-12,73,064
41	ACI LIMITED	1,52,250	251.84	3,83,41,895	139.60	141.00	140.30	2,13,60,675	-1,69,81,220
42	ACME LABORATORIES LTD.	8,40,924	107.19	9,01,41,419	75.10	75.90	75.50	6,34,89,762	-2,66,51,657
43	RENATA PLC	9,057	866.19	78,45,098	635.10	0.00	635.10	57,52,101	-20,92,997
44	SQUARE PHARMACEUTICALS PLC	2,83,617	223.45	6,33,74,319	217.70	217.30	217.50	6,16,86,698	-16,87,622
	Sector Total:	**13,30,625**		**20,63,08,736**				**15,76,22,176**	**-4,86,86,560**
	SERVICES								
45	SUMMIT ALLIANCE PORT LIMITED	62,460	28.91	18,05,551	21.70	21.60	21.65	13,52,259	-4,53,292
	Sector Total:	**62,460**		**18,05,551**				**13,52,259**	**-4,53,292**

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)
TANNERY INDUSTRIES									
46	APEX FOOTWEAR LIMITED	44,049	214.15	94,33,223	199.90	196.00	197.95	87,19,500	-7,13,724
	Sector Total:	**44,049**		**94,33,223**				**87,19,500**	**-7,13,724**
TELECOMMUNICATION									
47	BANGLADESH SUBMARINE CABLES PLC	2,03,770	172.43	3,51,35,991	126.10	125.90	126.00	2,56,75,020	-94,60,971
48	GRAMEEN PHONE LTD.	80,000	302.26	2,41,80,777	323.10	323.10	323.10	2,58,48,000	16,67,223
	Sector Total:	**2,83,770**		**5,93,16,768**				**5,15,23,020**	**-77,93,748**
TEXTILES									
49	APEX SPINNING & KNITTING MILLS	33,846	117.25	39,68,468	95.70	97.00	96.35	32,61,062	-7,07,406
50	ARGON DENIMS LIMITED	10,87,090	20.50	2,22,90,294	16.80	16.40	16.60	1,80,45,694	-42,44,600
51	ENVOY TEXTILES LIMITED	87,253	40.36	35,21,546	39.40	39.00	39.20	34,20,318	-1,01,229
52	SQUARE TEXTILES PLC	7,25,000	64.64	4,68,61,608	49.40	48.00	48.70	3,53,07,500	-1,15,54,108
	Sector Total:	**19,33,189**		**7,66,41,915**				**6,00,34,574**	**-1,66,07,342**
TRAVEL AND LEISURE									
53	UNIQUE HOTEL & RESORTS PLC	57,715	61.37	35,41,810	44.20	44.00	44.10	25,45,232	-9,96,578
	Sector Total:	**57,715**		**35,41,810**				**25,45,232**	**-9,96,578**

SN	Company Name	No. of Shares	Cost price Rate	Cost price Total	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
A.OPEN-END MUTUAL FUNDS(Script wise)									
54	CAPM UNIT FUND	89,000	112.55	1,00,16,950	86.67	77,13,630	-23,03,320	77,13,630	-23,03,320
		89,000		**1,00,16,950**		**77,13,630**	**-23,03,320**	**77,13,630**	**-23,03,320**
FUNDS									
55	EBL NRB MUTUAL FUND	5,80,000	6.24	36,17,519	3.50	20,30,000	-15,87,519	36,17,519	0
56	GRAMEEN ONE : SCHEME TWO	9,32,670	16.71	1,55,86,352	14.30	1,33,37,181	-22,49,171	1,33,37,181	-22,49,171
57	L R GLOBAL BANGLADESH M F ONE	26,90,273	8.68	2,33,54,244	3.30	88,77,901	-1,44,76,344	1,99,17,436	-34,36,808
58	TRUST BANK 1ST MUTUAL FUND	3,00,000	5.80	17,39,914	3.45	10,35,000	-7,04,914	17,39,914	0
59	VANGUARD AML BD FINANCE M	5,78,567	8.90	51,48,619	5.55	32,11,047	-19,37,572	44,01,448	-7,47,170
	Sector Total:	**50,81,510**		**4,94,46,648**		**2,84,91,129**	**(2,09,55,520)**	**4,30,13,499**	**-64,33,150**
	Grand Total:	**1,88,90,267**		**1,12,89,69,907**		**86,31,07,070**	**(26,58,62,838)**	**87,76,29,439**	**-25,13,40,468**

ICB Asset Management Company Ltd. ★ Accounts Department

ICB Asset Management Company Limited

Green City Edge, 89, Kakrail, Dhaka-1000.

Shares, Dividend & Securities Reconciliation Department

Valuation of Mutual Funds of ICB AMCL First Agrani Bank Mutual Fund (As on 31 December 2024)

Close-end Mutual Funds

(Amount in Taka)

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reportig date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L= (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	EBL NRB MUTUAL FUND	10	5,80,000	36,17,518.97	6.24	20,30,000	3.50	(15,87,519)	(2.74)	8.17	6.94	-	15,87,519	36,17,519	-
2	GRAMEEN ONE : SCHEME TWO	10	9,32,670	1,55,86,352.29	16.71	1,33,37,181	14.30	(22,49,171)	(2.41)	16.35	13.90	(22,49,171)	-	1,33,37,181	(22,49,171)
3	L R GLOBAL BANGLADESH M F ONE	10	26,90,273	2,33,54,244.48	8.68	88,77,901	3.30	(1,44,76,344)	(5.38)	8.71	7.40	(34,36,808)	1,10,39,535	1,99,17,436	(34,36,808)
4	TRUST BANK 1ST MUTUAL FUND	10	3,00,000	17,39,913.98	5.80	10,35,000	3.45	(7,04,914)	(2.35)	8.01	6.81	-	7,04,914	17,39,914	-
5	VANGUARD AML BD FINANCE MUTUAL	10	5,78,567	51,48,618.57	8.90	32,11,047	5.55	(19,37,572)	(3.35)	8.95	7.61	(7,47,170)	11,90,402	44,01,448	(7,47,170)
Grand Total			**50,81,510**	**4,94,46,648**		**2,84,91,129**		**(2,09,55,520)**				**(64,33,150)**	**1,45,22,370**	**4,30,13,499**	**(64,33,150)**

Open-end Mutual Funds

(Amount in Taka)

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price	Latest Surrender Value	Latest Surrender/ Issue Price	Unrealized Gain/Loss (based on Surrender Price)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV/ Issue Price	5% discount of NAV	Unrealized Loss/Unit (based on NAV)	Rquired Provision	Unrealized Loss Recovery	Fair Market Value
A	B	C	D	E	F = (E/D)	G = (D × H)	H	I = (G - E)	J = (I / D)	K	L= (K - 5%)	M = (L - F)	N = I	O	P = (G + O)
1	CAPM UNIT FUND	100	89,000	1,00,16,950	112.55	77,13,630	86.67	(23,03,320)	(25.88)	87.07	82.72	(29.83)	(23,03,320)	-	77,13,630
Grand Total			**89,000**	**1,00,16,950**		**77,13,630**		**(23,03,320)**					**(23,03,320)**	**-**	**77,13,630**

ICB Asset Management Company Ltd. Accounts Department

ICB Asset Management Company Limited

Green City Edge, 89, Kakrail, Dhaka-1000.

Shares, Dividend & Securities Reconciliation Department

Valuation of Mutual Funds of ICB AMCL First Agrani Bank Mutual Fund (As on 31 December 2024)

Close-end Mutual Funds

(Amount in Taka)

Sl. No	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reportig date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L= (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	EBL NRB MUTUAL FUND	10	5,80,000	36,17,518.97	6.24	20,30,000	3.50	(15,87,519)	(2.74)	8.17	6.94	-	15,87,519	36,17,519	-
2	GRAMEEN ONE SCHEME TWO	10	9,32,670	1,55,86,352.29	16.71	1,33,37,181	14.30	(22,49,171)	(2.41)	16.35	13.90	(22,49,171)	-	1,33,37,181	(22,49,171)
3	L R GLOBAL BANGLADESH M F ONE	10	26,90,273	2,33,54,244.48	8.68	88,77,901	3.30	(1,44,76,344)	(5.38)	8.71	7.40	(34,38,808)	1,10,39,535	1,99,17,436	(34,36,808)
4	TRUST BANK 1ST MUTUAL FUND	10	3,00,000	17,39,913.98	5.80	10,35,000	3.45	(7,04,914)	(2.35)	8.01	6.81	-	7,04,914	17,39,914	-
5	VANGUARD AML BD FINANCE MUTUAL	10	5,78,567	51,48,618.57	8.90	32,11,047	5.55	(19,37,572)	(3.35)	8.95	7.61	(7,47,170)	11,90,402	44,01,448	(7,47,170)
	Grand Total		**50,81,510**	**4,94,46,648**		**2,84,91,129**		**(2,09,55,520)**				**(64,33,150)**	**1,45,22,370**	**4,30,13,499**	**(64,33,150)**

Open-end Mutual Funds

(Amount in Taka)

Sl No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price	Latest Surrender Value	Latest Surrender/ Issue Price	Unrealized Gain/Loss (based on Surrender Price)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV/ Issue Price	5% discount of NAV	Unrealized Loss/Unit (based on NAV)	Rquired Provision	Unrealized Loss Recovery	Fair Market Value
A	B	C	D	E	F = (E/D)	G = (D × H)	H	I = (G - E)	J = (I / D)	K	L= (K - 5%)	M = (L - F)	N = I	O	P = (G + O)
1	CAPM UNIT FUND	100	89,000	1,00,16,950	112.55	77,13,630	86.67	(23,03,320)	(25.88)	87.07	82.72	(29.83)	(23,03,320)	-	77,13,630
	Grand Total		**89,000**	**1,00,16,950**		**77,13,630**		**(23,03,320)**					**(23,03,320)**	-	**77,13,630**

ICB AMCL FIRST AGRANI BANK MUTUA

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jul-2024 TO. 31-Dec-2024

ANNEXURE

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	DHAKA BANK PLC	77,633	13.97	13.55	1,084,688.28	32,442.83
					Sub Total:	**32,442.83**
FOOD AND ALLIED PRODUCT:						
2	OLYMPIC INDUSTRIES LTD.	74,874	184.08	154.36	13,783,079.79	2,225,226.97
					Sub Total:	**2,225,226.97**
FUNDS						
3	GRAMEEN ONE : SCHEME TWO	349,841	17.93	16.71	6,274,202.74	427,834.87
					Sub Total:	**427,834.87**
INSURANCE						
4	ISLAMI COMMERCIAL INSURANCE COMPA	5,000	23.83	10.00	119,174.37	69,174.37
					Sub Total:	**69,174.37**
PHARMACEUTICALS AND CHI						
5	ACME PESTICIDES LIMITED	47,458	13.77	12.73	653,610.56	49,688.53
6	SQUARE PHARMACEUTICALS PLC	16,779	229.25	223.45	3,846,538.31	97,264.05
7	TECHNO DRUGS LIMITED	125,000	57.55	34.00	7,193,584.00	2,943,584.00
					Sub Total:	**3,090,536.58**
TANNERY INDUSTRIES						
8	APEX FOOTWEAR LIMITED	5,000	253.99	235.55	1,269,969.37	92,212.37
					Sub Total:	**92,212.37**
	Grand Total:	**701,585**			**34,224,847.42**	**5,937,427.99**

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

DIVIDEND INCOME: FROM JULY-2024 TO DECEMBER-2024 (FY 2024-2025)

Annexure-C

Sl	Company Name	Dividend Per Share	No Share	Gross Dividend
1	AAMRA TECHNOLOGIES LIMITED	0.10	98,630	9,863.00
2	ACI FORMULATIONS LIMITED	2.00	44,777	89,554.00
3	ACI LIMITED	2.00	132,392	264,784.00
4	ACME LABORATORIES LTD.	3.50	840,924	2,943,234.00
5	APEX FOOTWEAR LIMITED	3.50	40,045	140,157.50
6	APEX SPINNING & KNITTING MILLS LTD	2.00	33,846	67,692.00
7	ARGON DENIMS LIMITED	1.00	1,087,090	1,087,090.00
8	BANGLADESH SUBMARINE CABLES PLC	4.00	203,770	815,080.00
9	BATBC LIMITED	15.00	161,615	2,424,225.00
10	BSRM STEELS LIMITED	3.20	267,963	857,481.60
11	CROWN CEMENT PLC	2.10	98,694	207,257.40
12	DELTA LIFE INSURANCE COMPANY LTD	3.00	59,545	178,635.00
13	DELTA LIFE INSURANCE COMPANY LTD	3.00	59,545	178,635.00
14	ENVOY TEXTILES LIMITED	2.00	48,244	96,488.00
15	FRACTIONAL DIVIDEND AB BANK-2023			7.08
16	FRACTIONAL DIVIDEND DBBL BANK			35.92
17	FRACTIONAL DIVIDEND SOUTHEAST BANK			4.11
18	GRAMEEN ONE : SCHEME TWO	0.65	932,670	606,235.50
19	GRAMEEN PHONE LTD.	16.00	80,000	1,280,000.00
20	JAMUNA OIL COMPANY LTD.	15.00	236,691	3,550,365.00
21	LINDE BANGLADESH LIMITED	154.00	28,513	4,391,002.00
22	LINDE BANGLADESH LIMITED	410.00	28,513	11,690,330.00
23	MEGHNA PETROLEUM LIMITED	17.00	30,783	523,311.00
24	MJL BANGLADESH PLC	5.20	450,000	2,340,000.00
25	OLYMPIC INDUSTRIES LTD.	1.00	101,246	101,246.00
26	RENATA PLC	9.20	9,057	83,324.40
27	RUNNER AUTOMOBILES PLC	1.10	189,340	208,274.00
28	SQUARE PHARMACEUTICALS PLC	11.00	283,617	3,119,787.00
29	SQUARE TEXTILES PLC	3.20	725,000	2,320,000.00
30	SUMMIT ALLIANCE PORT LIMITED	1.50	62,460	93,690.00
31	TRUST ISLAMI LIFE INSURANCE LIMITED	0.30	222,604	66,781.20
32	UNIQUE HOTEL & RESORTS PLC	1.60	57,715	92,344.00
33	WALTON HI-TECH INDUSTRIES PLC	35.00	7,050	246,750.00
			Total=	**40,073,663.71**

ICB Asset Management Accounts Department

ICB AMCL FIRST AGRANI MUTUAL FUND

DIVIDEND RECEIVABLE AS ON DECEMBER-2024 (FY-2024-25)

Annexure-D

Sl	Company Name	Div. Per Shr	No Share	Gross Dividend
1	AAMRA TECHNOLOGIES LIMITED	0.10	98,630.00	9,863.00
2	ACI FORMULATIONS LIMITED	2.00	44,777.00	89,554.00
3	ACI LIMITED	2.00	132,392	264,784.00
4	ACME LABORATORIES LTD.	3.50	840,924.00	2,943,234.00
5	APEX FOOTWEAR LIMITED	3.50	40,045	140,157.50
6	ARGON DENIMS LIMITED	1.00	1,087,090.00	1,087,090.00
7	BSRM STEELS LIMITED	3.20	267,963.00	857,481.60
8	CROWN CEMENT PLC	2.10	98,694.00	207,257.40
9	JAMUNA OIL COMPANY LTD.	15.00	236,691.00	3,550,365.00
10	MEGHNA PETROLEUM LIMITED	17.00	30,783	523,311.00
11	MJL BANGLADESH PLC	5.20	450,000.00	2,340,000.00
12	OLYMPIC INDUSTRIES LTD.	1.00	101,246.00	101,246.00
13	RENATA PLC	9.20	9,057	83,324.40
14	RUNNER AUTOMOBILES PLC	1.10	189,340.00	208,274.00
15	SQUARE PHARMACEUTICALS PLC	11.00	283,617.00	3,119,787.00
16	SQUARE TEXTILES PLC	3.20	725,000.00	2,320,000.00
17	SUMMIT ALLIANCE PORT LIMITED	1.50	62,460.00	93,690.00
18	SOUTH BANGLA AGR. & COMM. BANK LTD 2022	0.30	4,683	1,405.00
19	TRUST ISLAMI LIFE INSURANCE LIMITED	0.30	222,604.00	66,781.20
20	UNIQUE HOTEL & RESORTS PLC	1.60	57,715	92,344.00
			Total=	**18,099,949.10**

0.10

Accounts Department