\\192.168.61.62\AMCL & Mutual Funds 2024-25\31.12.2024\2Q Six Month\H M Nafiur Rahman\ICB AMCL THIRD NRB MUTUAL FUND

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ICB AMCL THIRD NRB MUTUAL FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: ICB CAPITAL MANAGEMENT LIMITED (ICML)

UNAUDITED FINANCIAL STATEMENTS OF ICB AMCL THIRD NRB MUTUAL FUND

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

ICB ASSET MANAGEMENT COMPANY LTD.
Asset Manager
Green City Edge (4th and 8th floor)
89, Kakrail, Dhaka-1000
Phone : 8300412-15
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ICB AMCL THIRD NRB 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	72,83,59,636	67,45,03,359
Investment in Non-listed Securities	6.00	-	-
Investments in Money Market	8.00	1,00,00,000	4,00,00,000
Cash and Cash Equivalents	9.00	1,20,53,053	1,23,86,705
Other Current Assets	10.00	1,88,87,654	1,90,47,590
Total Assets		**76,93,00,343**	**74,59,37,654**
Equity and Liabilities			
A) Unit Holder's Equity		**75,79,68,112**	**72,79,17,448**
Unit Capital	11.00	1,00,00,00,000	1,00,00,00,000
Retained Earnings	12.00	(24,50,31,888)	(27,50,82,552)
Dividend Equalization Reserve	13.00	30,00,000	30,00,000
B) Liabilities		**1,13,32,231**	**1,80,20,206**
Unclaimed / Dividend Payable	14.00	38,34,164	38,34,505
Current Liabilities	15.00	74,98,067	1,41,85,701
Total Equity and Liabilities (A+B)		**76,93,00,343**	**74,59,37,654**
Net Asset Value (NAV) Per Unit of Tk. 10 each			
NAV-at Cost Value	16.00	**12.42**	**12.16**
NAV-at Market Value	17.00	**7.58**	**7.28**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Third NRB 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 THIRD NRB 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
			(Re-stated)		(Re-stated)
A) Income		**3,38,48,472**	**2,20,35,918**	**2,15,06,453**	**1,69,72,379**
Profit on Sale of Investments	18.00	67,83,590	29,72,716	-	3,71,304
Dividend from Investment in Securities	19.00	1,91,30,954	1,37,58,519	1,60,21,936	1,20,20,914
Interest on Bank Deposits and Bonds	20.00	79,33,928	53,04,683	54,84,517	45,80,161
B) Expenses		**78,37,212**	**87,84,476**	**38,69,457**	**43,63,580**
Management Fee	21.00	58,72,633	66,09,479	28,92,692	32,73,433
Trustee Fee	22.00	5,00,000	5,00,000	2,50,000	2,50,000
Custodian Fee	23.00	3,75,653	4,54,650	1,82,896	2,25,622
BSEC Fee	24.00	3,78,984	4,51,495	1,80,712	2,27,112
Listing Fees	25.00	5,00,000	5,00,000	2,50,000	2,50,000
Audit Fee		34,500	34,500	-	-
Other Operating Expenses	26.00	1,75,442	2,34,352	1,13,157	1,37,413
Profit Before Provision (A-B)		**2,60,11,259**	**1,32,51,441**	**1,76,36,996**	**1,26,08,800**
(Provision)/Write back of Provision against Diminution in Value of Inv.	7.00	40,39,404	(1,21,02,535)	(5,27,57,108)	(71,51,405)
Profit for the Period		**3,00,50,663**	**11,48,906**	**(3,51,20,112)**	**54,57,395**
Earnings Per Unit (EPU)	27.00	**0.30**	**0.01**	**(0.35)**	**0.05**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Third NRB 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 THIRD NRB 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	**1,00,00,00,000**	**30,00,000**	**(27,50,82,552)**	**72,79,17,448**
Profit for the period	-	-	3,00,50,663	3,00,50,663
Balance as at December 31, 2024	**1,00,00,00,000**	**30,00,000**	**(24,50,31,888)**	**75,79,68,112**

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 (Re-stated)	**1,00,00,00,000**	**30,00,000**	**(7,11,57,968)**	**93,18,42,032**
Cash Dividend for FY 2022-23 (3%)	-	-	(3,00,00,000)	(3,00,00,000)
Profit for the period	-	-	11,48,906	11,48,906
Balance as at December 31, 2023	**1,00,00,00,000**	**30,00,000**	**(10,00,09,062)**	**90,29,90,938**

For and on behalf of Trustee and Asset Manager of
ICB AMCL Third NRB 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 THIRD NRB 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	94,05,677	44,03,775
Interest Received on Bank Deposits and Bonds	29.00	55,34,459	19,89,673
Profit on Sale of Investments	18.00	67,83,590	29,72,716
Payment of Fees & Expenses	30.00	(1,48,11,657)	(1,54,06,838)
Net Cash Generated from Operating Activities	31.00	**69,12,069**	**(60,40,675)**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	32.00	5,70,60,957	1,92,29,266
Purchase of Securities	33.00	(9,43,06,338)	(1,39,50,757)
Share Application Money		(6,15,54,096)	(6,80,000)
Refund of Share Application Money		6,15,54,096	-
Investment in New FDR		(1,00,00,000)	-
Encashment of FDR		4,00,00,000	1,00,00,000
Net Cash Inflow from/(Used in) Investing Activities		**(72,45,381)**	**1,45,98,509**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the Period	14.00	(341)	(2,94,86,666)
Transferred to Capital Market Stabilization Fund (CMSF)		-	(14,53,513)
Net Cash Used in Financing Activities		**(341)**	**(3,09,40,179)**
Net Cash Increase/(Decrease) (A+B+C)		**(3,33,653)**	**(2,23,82,345)**
Cash and Cash Equivalents at the Beginning of the Period		1,23,86,705	2,93,35,081
Cash and Cash Equivalents at the end of the Period		**1,20,53,053**	**69,52,735**
Net Operating Cash Flow Per Unit (NOCFPU)	34.00	**0.07**	**(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 Third NRB 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 THIRD NRB 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 Third NRB Mutual Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed executed on September 07, 2009 between the ICB Capital Management Limited (ICML) 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 with the Bangladesh Securities and Exchange Commission (BSEC) on November 03, 2009 (Registration No: SEC/Mutual Fund/2009/18) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on February 17, 2010 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The operation of the Fund commenced on May 17, 2010.

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.

The Fund is a close-end mutual fund of 20 years tenure. Initial tenure was 10 years, which has been extended for another 10 years up to May 2030, as per BSEC Order dated October 02, 2018 (gazette published on October 23, 2018), by the Government of Bangladesh, BSEC through the exercise of its power accorded by Securities and Exchange Ordinance, 1969(XVII of 1969) Section 20A.

1.02 Objectives of the Fund

The objectives of the Fund are 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 &

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

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).

ICB Asset Management Company Ltd. Accounts Department

2.05 Functional and Presentation Currency

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

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 ;

ICB Asset Management Company Ltd. Accounts Department

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-IPO equity, G-sec, preference shares, debentures or securitized debts.

3.02 Changes In Accounting Policies

The Fund had a policy to present the Unrealized loss of Marketable securities at Market/Fair value as per IFRS 9 (Financial instruments) through Other Comprehensive Income (OCI) which is contradictory with Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The management has decided to change this accounting policy from the beginning of the year. Accordingly, the changes in accounting policy has been applied in preparing the financial statements as per IAS -8: 'Accounting Policies, Changes in Accounting estimates and Errors' and adjusted the opening balance of each affected component of equity for the earliest prior period presented and the other comparative amounts disclosed for each prior period presented. As if the new accounting policy had always been applied.

3.03 Valuation Policy

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

3.03.01: 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.

3.03.02: 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 ;

3.03.03: 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 &

3.03.04: 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.

3.04 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 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.

3.05 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. Distribution of dividend and limits there of the fund is summarised below:

3.05.01: 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 ;

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

ICB Asset Management Company Ltd. Accounts Department

3.05.03: 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 &

3.05.04: 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.

3.06 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. 0.25) on sale of shares (Note: 18).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis 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).

3.07 Management Fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 (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.

3.08 Trustee Fee

As per Trust Deed (4.2.20) The Trustee shall be paid an annual Trusteeship fee @ 0.10% of the size of the fund respective scheme payable on annual basis during the life of the Fund. The computation of trustee fee for the period is stated in Note 22.

3.09 Custodian Fee

As per Trust Deed (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 23.

3.10 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 24.

3.11 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 calender year. The computation of annual stock exchange listing fee for the period is stated in Note 25.

3.12 CDBL Fee

Annual Central Depository of Bangladesh (CDBL) 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)

3.13 Provisions

3.13.01: 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' ;

ICB Asset Management Company Ltd. Accounts Department

3.13.02: 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 ;

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

3.13.04: 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.

3.14 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).

3.15 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)

3.16 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)

3.17 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)

3.18 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.3) total fund is at 10,00,00,000 (ten crore) units of Tk. 10.00 (Ten) each totaling Tk. 100,00,00,000.00 (One hundred crore) only. In future the fund size will not be changed. (Note 11)

3.19 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)

3.20 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 (NAV) 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.

3.21 Statement of Changes in Equity

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

3.22 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 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 confirm with current Period's presentation.

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Dec 31, 2024 BDT	June 30, 2024 BDT
05.00	**Investment in Listed Securities-Market Value**		
	Shares (N: 5.02)	60,52,77,302	60,71,33,526
	Bonds (N: 5.03)	10,71,17,239	4,96,79,517
	Close-end Mutual Fund (N: 5.03)	1,59,65,095	1,76,90,316
	Total	**72,83,59,636**	**67,45,03,359**

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	5,21,74,260	3,68,76,663	7,88,22,124	5,50,23,895
	Engineering	9,80,92,357	3,17,93,065	9,80,92,357	3,66,34,958
	Food And Allied Products	7,10,27,541	5,73,09,640	7,10,27,541	5,17,15,786
	Fuel And Power	18,28,68,929	10,33,18,906	18,26,43,078	10,81,46,952
	Textiles	7,92,23,121	3,92,32,804	7,92,23,121	3,79,45,275
	Pharmaceuticals And Chemical	19,86,09,998	16,64,48,262	19,38,02,038	15,25,72,163
	Services	2,83,74,473	64,74,021	2,83,74,473	76,85,097
	Cement	5,92,13,305	3,12,01,763	5,92,13,305	3,68,73,145
	Tannery Industries	74,75,939	70,22,870	-	-
	Ceramic Industry	6,15,91,017	2,48,55,444	6,15,91,017	2,85,70,104
	Insurance	10,10,40,181	4,47,40,426	10,10,40,181	4,71,75,479
	Miscellaneous	40,44,834	22,34,600	40,44,834	26,69,375
	Telecommunication	2,36,02,607	2,68,82,566	2,36,02,607	2,05,55,054
	Travel And Leisure	97,31,342	46,30,500	97,31,342	56,59,500
	Finance And Leasing	10,30,11,372	2,22,55,773	9,56,01,941	1,59,06,743
	Sub Total	**1,08,00,81,275**	**60,52,77,302**	**1,08,68,09,958**	**60,71,33,526**
05.02	**Bonds**				
	Corporate Bond	2,86,88,889	2,40,22,239	2,86,88,889	2,59,52,937
	G-Sec (T.Bond)	8,26,18,692	8,30,95,000	2,34,86,452	2,37,26,580
	Sub Total	**11,13,07,581**	**10,71,17,239**	**5,21,75,341**	**4,96,79,517**
05.03	**Close-end Mutual Fund**				
	Funds	1,78,73,904	1,59,65,095	2,04,60,587	1,76,90,316
	Sub Total	**1,78,73,904**	**1,59,65,095**	**2,04,60,587**	**1,76,90,316**

		Dec 31, 2024	June 30, 2024
06.00	**Investment in Non-listed Securities -Market Value**		
	Preference shares (N: 6.01)	-	-
	Sub Total	-	-

Investment in Non-listed Securities

	Category	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	**Preference shares**				
	Bangladesh Development Company (BDC)	28,00,000	-	28,00,000	-
	Sub Total	**28,00,000**	-	**28,00,000**	-

Details of Marketable Investments are shown in "Annexure- A".

		Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
07.00	**(Provision)/Write back of provision against diminution in value of Marketable Investment**		
	Opening Balance as at July 01	(48,77,42,529)	(29,35,46,132)
	Closing Balance as at December 31	(48,37,03,125)	(30,56,48,667)
	Increase/ (Decrease) (N:7.01)	**40,39,404**	**(1,21,02,535)**

ICB Asset Management Company Ltd. Accounts Department

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

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	1,03,16,45,434	69,34,93,762	(33,81,51,672)
Non-performing Investments	18,04,17,327	3,48,65,874	(14,55,51,452)
Total	**1,21,20,62,761**	**72,83,59,636**	**(48,37,03,125)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(48,77,42,529)
Increase/ (Decrease)			**40,39,404**

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

08.00 Investments in Money Market

	Dec 31, 2024	June 30, 2024
Term Deposits (FDR) (N:8.01)	1,00,00,000	4,00,00,000
Treasury Instruments (T-Bill)	-	-
Grand Total	**1,00,00,000**	**4,00,00,000**

08.01 Fixed Deposits (FDR) with

	Dec 31, 2024	June 30, 2024
Financial Institutions (N: 8.01.01)	1,00,00,000	-
Banks (N: 8.01.02)	-	4,00,00,000
Total	**1,00,00,000**	**4,00,00,000**

8.01.01 Fixed Deposit in Financial Institutions

Name of the Bank and Branches	Instrument no.	Dec 31, 2024	June 30, 2024
Investment Corporation of bangladesh, Head Office		1,00,00,000	-
Sub Total		**1,00,00,000**	-

8.01.02 Fixed Deposit in Banks

	Instrument no.	Dec 31, 2024	June 30, 2024
BRAC Bank PLC., Shantinagar Branch	3017147210002	-	1,00,00,000
IFIC Bank PLC., Kawranbazar Branch	1431794	-	3,00,00,000
Sub Total		-	**4,00,00,000**

09.00 Cash and Cash Equivalents

Bank Deposit	Dec 31, 2024	June 30, 2024
STD Account (N:9.01)	79,68,698	83,82,034
Dividend Account (N:9.02)	40,84,355	40,04,672
Total	**1,20,53,053**	**1,23,86,705**

09.01 STD Accounts with

Name of the Bank and Branches		Account no.	Dec 31, 2024	June 30, 2024
IFIC Bank PLC., Principal Branch	(Operational)	1001-298204-041	79,67,922	83,81,258
City Bank N.A., Motijheel Branch	(Escrow Ac.)	G010001200772004	776	776
Sub Total			**79,68,698**	**83,82,034**

09.02 Dividend Accounts with

Name of the Bank and Branches	Year	Account no.	Dec 31, 2024	June 30, 2024
IFIC Bank PLC., Principal Branch	20-21	0190-216579-041	19,45,212	19,04,884
Dhaka Bank PLC., Kakrail Branch	21-22	1061-500000-730	15,03,929	14,77,301
IFIC Bank PLC., Principal Branch	22-23	0100-100529-041	6,35,214	6,22,487
Sub Total			**40,84,355**	**40,04,672**

10.00 Other Current Assets

	Dec 31, 2024	June 30, 2024
Dividend Receivable (Annex. D)	1,31,76,643	34,51,365
Interest Receivable (FDR & Bond)	39,31,200	15,31,732
Advance and Prepayments (N:10.01)	12,79,812	9,93,001
Securities and Other Deposits (N: 10.02)	5,00,000	5,00,000
Receivable from Broker House (ISTCL) for sell Purchase of Securities	-	1,25,71,493
	1,88,87,654	**1,90,47,590**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Dec 31, 2024	June 30, 2024
		BDT	BDT
10.01	**Advance and Prepayments**		
	Income Tax Deducted at source as Advance	-	12,420
	CDBL Fee and Connection Charge Advance	1,06,000	1,06,000
	Trustee Fee Advance paid to ICB	5,00,000	-
	Recevable from CMSF for Excess Payment of Share Money Deposit	6,73,812	6,73,812
	Accrued Interest Paid against T-Bond	-	2,00,769
	Sub Total	**12,79,812**	**9,93,001**
10.02	**Securities and Other Deposits**		
	Security Money Tk. 500,000 Deposit to CDBL Account.	5,00,000	5,00,000
	Sub Total	**5,00,000**	**5,00,000**
11.00	**Unit Capital**		
	Number of Units	10,00,00,000	10,00,00,000
	Face Value for Each Unit	10	10
	Size of the Fund/Unit Capital (N:11.01)	**1,00,00,00,000**	**1,00,00,00,000**

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	10.03	1,00,28,000	10,02,80,000
Institutional investor	42.15	4,21,52,791	42,15,27,910
Foreign Investors	0.04	43,581	4,35,810
Public Investors	47.78	4,77,75,628	47,77,56,280
Total	**100**	**10,00,00,000**	**1,00,00,00,000**
As at June 30, 2024			
Sponsor	10.03	1,00,28,000	10,02,80,000
Institutional investor	46.79	4,67,87,445	46,78,74,450
Foreign Investors	3.95	39,52,828	3,95,28,280
Public Investors	39.23	3,92,31,727	39,23,17,270
Total	**100**	**10,00,00,000**	**1,00,00,00,000**

Notes	Particulars	Dec 31, 2024	June 30, 2024
12.00	**Retained Earnings**		
	Balance as at July 01	(27,50,82,552)	(7,11,57,968)
	Less: Cash Dividend	-	(3,00,00,000)
		(27,50,82,551)	**(10,11,57,968)**
	Add: Profit for the Period	3,00,50,663	(17,39,24,584)
	Closing Balance	**(24,50,31,888)**	**(27,50,82,552)**
13.00	**Dividend Equalization Reserve**		
	Balance as at July 01	30,00,000	30,00,000
	Add: Transfer From Retained Earnings	-	-
	Closing Balance	**30,00,000**	**30,00,000**
14.00	**Unclaimed / Dividend payable**		
	Balance as at July 01	38,34,505	48,22,403
	Addition: Dividend declared during the Period	-	3,00,00,000
	Less: Dividend Credited to Investors Account	(341)	(2,95,34,385)
	Less: Paid to Capital Market Stabilization Fund (CMSF)	-	(14,53,513)
	Closing Balance (N:14.01)	**38,34,164**	**38,34,505**
14.01	**FY wise break up of dividend payable is as**		
	For the Financial Year 2019-20	-	14,53,513
	Transfer to Capital Market Stabilization Fund (CMSF)	-	**14,53,513**
	For the Financial Year 2020-21	18,22,914	18,22,914
	For the Financial Year 2021-22	14,16,120	14,16,120
	For the Financial Year 2022-23	5,95,129	5,95,470
		38,34,164	**38,34,505**

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Notes	Particulars	Dec 31, 2024 BDT	June 30, 2024 BDT
15.00	**Current Liabilities**		
	Management Fee Annualy Payable to IAMCL	58,72,633	1,25,37,685
	Trustee Fee Payable to ICB	-	5,00,000
	Custodian Fee Annualy Payable to ICB	3,75,653	8,32,729
	Annual Fee Payable to BSEC	3,78,984	13,513
	Listing Fee Annualy payable to DSE and CSE	5,00,000	-
	Audit Fee Payable to AHK	34,500	34,500
	Interest/Bank Charge on D/A payable to CMSF	3,36,297	2,56,274
	CDBL Charge Payable	-	11,000
		74,98,067	**1,41,85,701**
16.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets(*)	76,93,00,343	74,59,37,654
	Add: Unrealized Loss/(Gain)	48,37,03,125	48,77,42,529
	Total Asset at Cost Price	**1,25,30,03,468**	**1,23,36,80,183**
	Less: Liabilities	(1,13,32,231)	(1,80,20,206)
	Net Asset Value	**1,24,16,71,237**	**1,21,56,59,977**
	Number of Units	10,00,00,000	10,00,00,000
	NAV Per Unit at Cost Value	**12.42**	**12.16**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets (*)	76,93,00,343	74,59,37,654
	Less: Liabilities	(1,13,32,231)	(1,80,20,206)
	Net Asset Value (NAV) of the Fund	**75,79,68,112**	**72,79,17,449**
	Number of Units	10,00,00,000	10,00,00,000
	NAV Per Unit at Market Value	**7.58**	**7.28**

*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 3.03.

		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)	67,83,590	29,72,716
	Non-listed Securities	-	-
	Total	**67,83,590**	**29,72,716**
19.00	**Dividend Income from Investment in Securities**		
	Listed Securities (Annex. C)	1,91,30,954	1,37,58,519
	Non-listed Securities	-	-
	Total	**1,91,30,954**	**1,37,58,519**
20.00	**Interest on Bank Deposits and Bonds**		
	Bank Deposits	3,80,263	4,66,669
	Term Deposits (FDR)	11,60,677	25,86,321
	Listed Bonds	63,92,987	22,51,694
	Total	**79,33,928**	**53,04,683**
21.00	**Management Fee**		
	Management Fee for IAMCL (N:21.01)	58,72,633	66,09,479
	Total	**58,72,633**	**66,09,479**
21.01	**Calculation**		
	Weekly Average Net Asset Value		
	Total NAV (Sum of NAV Computed each week)	20,65,36,96,013	23,68,91,05,571
	Number of Week	27	26
	Average NAV	**76,49,51,704**	**91,11,19,445**

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

Particulars/Condition/Break-up	(%)	Average NAV	Jul 01, 2024 to Dec 31, 2024	Jul 01, 2023 to Dec 31, 2023
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	26,49,51,704	13,35,647	20,72,493
Total		**76,49,51,704**	**58,72,633**	**66,09,479**

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024	Jul 01, 2023 to Dec 31, 2023
22.00	**Trustee Fee**		
	Trustee Fee for ICB (N: 22.01)	5,00,000	5,00,000
	Total	**5,00,000**	**5,00,000**
22.01	**Calculation**		
	Size of the Fund (N: 11)	1,00,00,00,000	1,00,00,00,000
	Percentage of Trusteeship Fee (N: 3.08)	0.10	0.10
	Trustee Fee	**5,00,000**	**5,00,000**
23.00	**Custodian Fee**		
	Custodian Fee for ICB (N: 23.01)	3,75,653	4,54,650
	Total	**3,75,653**	**4,54,650**
23.01	**Calculation**		
	Securities Value at the end of Each Month		
	Total Listed Securities (Average Closing market price on CSE & DSE)	4,35,10,84,233	5,20,73,23,725
	Total Non-Listed Securities (Price made by AMC and Trustee)	-	1,40,00,000
	Total Term Deposits (FDR) and Treasury Instruments (T-Bill)	12,00,00,000	19,00,00,000
	Total Securities Value	**4,47,10,84,233**	**5,41,13,23,725**
	Number of month	6	6
	Monthly Average Securities Value	**74,51,80,706**	**90,18,87,288**
	Percentage of Safekeeping Fee (N:3.09)	0.10	0.10
	Custodian Fee	**3,75,653**	**4,54,650**
24.00	**BSEC Fee**		
	Annual Fee for BSEC (N: 24.01)	3,78,984	4,51,495
	Total	**3,78,984**	**4,51,495**
24.01	**Calculation**		
	Net Asset Value (NAV) of the Fund (N:17)	75,79,68,112	90,29,90,938
	Percentage of Annual fee (N:3.1)	0.10	0.10
	Annual BSEC Fee in this period	**3,78,984**	**4,51,495**
25.00	**Listing Fees**		
	Listing Fee for Dhaka Stock Exchange PLC (N: 25.01)	2,50,000	2,50,000
	Listing Fee for Chittagong Stock Exchange (N: 25.01)	2,50,000	2,50,000
	Total	**5,00,000**	**5,00,000**
25.01	**Calculation**		
	Capital of the Fund (N:11)	1,00,00,00,000	1,00,00,00,000
	Percentage of Listing Fee for Each Exchange (N:3.11)	0.05	0.05
	Stock Exchange Listing Fee	**2,50,000**	**2,50,000**
26.00	**Other Operating Expenses**		
	Advertisement Expense(*)	1,19,372	1,14,812
	Bank Charges	173	8,911
	CDBL Transaction Charges	10,897	25,741
	Excise Duty	45,000	54,000
	IPO Application Expenses	-	3,000
	Printing and Stationary	-	27,888
	Total	**1,75,442**	**2,34,352**

*Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.

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Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
27.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	3,00,50,663	11,48,906
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Earnings Per Unit (EPU)	**0.30**	**0.01**

N.B: Earnings Per Unit (EPU) has been increased due to write back of provision made against erosion of marketable Investment than the previous period.

Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:19)	1,91,30,954	1,37,58,519
	Add: Dividend Receivable (Previous Period)	34,51,366	21,75,463
		2,25,82,320	**1,59,33,982**
	Less: Dividend Receivable (N:10)	(1,31,76,643)	(1,15,30,207)
	Total	**94,05,677**	**44,03,775**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N:20)	79,33,928	53,04,683
	Add: Interest Receivable (Previous Period)	15,31,731	9,00,150
		94,65,659	**62,04,832**
	Less: Interest Receivable (N:10)	(39,31,200)	(42,15,159)
	Total	**55,34,459**	**19,89,673**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	78,37,212	87,84,476
	Add: Previous Period Operating Expenses payable (N: 30.01)	1,31,92,700	1,50,66,629
		2,10,29,912	**2,38,51,105**
	Less: Current Period Operating Expenses payable (N: 30.02)	(62,18,256)	(84,44,267)
	Total	**1,48,11,657**	**1,54,06,838**
30.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,41,85,701	1,51,73,486
	Less: Advance Payment of Fees & Suspense's	(9,93,001)	(1,06,857)
		1,31,92,700	**1,50,66,629**
30.02	**Current Period Operating Expenses payable**		
	Current Liabilities (N:15)	74,98,067	85,50,267
	Less: Advance Payment of Fees & Suspense's	(12,79,812)	(1,06,000)
		62,18,256	**84,44,267**
31.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the Period (N: 27)	3,00,50,663	11,48,906
	Provision/(Write back of Provision) (N:7)	(40,39,404)	1,21,02,535
	A) Operating Cash Flow Before Changes in Working Capital	**2,60,11,259**	**1,32,51,441**
	Changes in Working capital		
	Decrease/(Increase) of Other Current Assets (N: 31.01)	(1,21,24,746)	(1,26,69,755)
	(Decrease)/Increase of Current Liabilities (N: 31.02)	(69,74,444)	(66,22,362)
	B) Changes	**(1,90,99,190)**	**(1,92,92,117)**
31.01	**Decrease/(Increase) of Other Current Assets**		
	Dividend Receivable (Previous Period)	34,51,366	21,75,463
	Less: Dividend Receivable (N:10)	(1,31,76,643)	(1,15,30,207)
		(97,25,277)	**(93,54,745)**
	Add: Interest Receivable (Previous Period)	15,31,731	9,00,150
	Less: Interest Receivable (N: 10)	(39,31,200)	(42,15,159)
	Decrease/(Increase)	**(1,21,24,746)**	**(1,26,69,755)**
31.02	**(Decrease)/Increase of Current Liabilities**		
	Previous Period Operating Expenses payable (30.01)	1,31,92,700	1,50,66,629
	Less: Current Period Operating Expenses payable (N: 30.02)	(62,18,256)	(84,44,267)
	(Decrease)/Increase	**(69,74,444)**	**(66,22,362)**
	Net Cash Generated from Operating Activities (A+B)	**69,12,069**	**(60,40,675)**

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Notes	Particulars	Jul 01, 2024 to Dec 31, 2024 BDT	Jul 01, 2023 to Dec 31, 2023 BDT
32.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	5,12,73,054	2,09,33,004
	Less: Profit on Sale of Investments	(67,83,590)	(29,72,716)
		4,44,89,464	**1,79,60,288**
	Add: Receivable from Broker House (ISTCL) (Previous Period)	1,25,71,493	12,68,978
	Total	**5,70,60,957**	**1,92,29,266**
33.00	**Purchase of Securities**		
	Purchase for Listed Share (Cost Price)	3,51,74,098	1,39,50,757
	Add: Purchase for G-Sec	5,91,32,240	
	Total	**9,43,06,338**	**1,39,50,757**
34.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	69,12,069	(60,40,675)
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.07**	**(0.06)**

N.B: Net operating cash flows per unit (NOCFPU) has been increased due to an increase in receipt of bank interest than the previous period.

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	(27,50,82,552)	(7,11,57,968)
	Less: Cash Dividend	-	(3,00,00,000)
		(27,50,82,552)	**(10,11,57,968)**
	Add: Profit for the Period	3,00,50,663	11,48,906
		(24,50,31,889)	**(10,00,09,062)**
	Add: Dividend Equalization Reserve	30,00,000	30,00,000
	Total Reserve and Earnings	**(24,20,31,889)**	**(9,70,09,062)**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**(2.42)**	**(0.97)**

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 THIRD NRB 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	4,41,632	36.41	1,60,78,068	7.70	7.70	7.70	34,00,566	-1,26,77,501
2	BRAC BANK PLC	1,52,483	37.66	57,41,804	49.00	48.70	48.85	74,48,795	17,06,991
3	DHAKA BANK PLC	9,54,000	13.55	1,29,23,530	10.90	10.80	10.85	1,03,50,900	-25,72,630
4	EASTERN BANK PLC	2,00,000	23.56	47,11,759	24.70	24.30	24.50	49,00,000	1,88,241
5	NCC BANK PLC	9,97,815	12.75	1,27,19,099	10.80	10.80	10.80	1,07,76,402	-19,42,697
	Sector Total:	**27,45,930**		**5,21,74,260**				**3,68,76,663**	**(1,52,97,597)**
CEMENT									
6	CROWN CEMENT PLC	44,192	85.81	37,91,986	43.50	43.70	43.60	19,26,771	-18,65,215
7	HEIDELBERG MATERIALS BD PLC	51,000	382.84	1,95,24,981	221.50	224.00	222.75	1,13,60,250	-81,64,731
8	LAFARGEHOLCIM BANGLADESH PLC	2,85,203	84.44	2,40,83,126	53.90	53.50	53.70	1,53,15,401	-87,67,725
9	MEGHNA CEMENT MILLS PLC	58,021	203.60	1,18,13,212	43.60	46.00	44.80	25,99,341	-92,13,872
	Sector Total:	**4,38,416**		**5,92,13,305**				**3,12,01,763**	**(2,80,11,542)**
CERAMIC INDUSTRY									
10	RAK CERAMICS (BD) LIMITED	10,92,547	56.37	6,15,91,017	22.60	22.90	22.75	2,48,55,444	-3,67,35,572
	Sector Total:	**10,92,547**		**6,15,91,017**				**2,48,55,444**	**(3,67,35,572)**
CORPORATE BOND									
11	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	73,80,000	4,578.00	4,600.00	4,589.00	67,73,364	-6,06,636
12	IBBL 2ND PER. MUDARABA BOND	3,990	5,000.00	1,99,50,000	3,800.00	4,300.00	4,050.00	1,61,59,500	-37,90,500
13	IBBL MUDARABA PERPETUAL BOND	1,500	905.93	13,58,889	781.50	671.00	726.25	10,89,375	-2,69,514
	Sector Total:	**6,966**		**2,86,88,889**				**2,40,22,239**	**(46,66,650)**
ENGINEERING									
14	AFTAB AUTOMOBILES LIMITED	1,79,090	86.86	1,55,55,978	36.30	36.40	36.35	65,09,922	-90,46,056
15	APPOLLO ISPAT COMPLEX LIMITED	4,00,000	13.37	53,48,969	3.50	3.50	3.50	14,00,000	-39,48,969
16	ATLAS BANGLADESH LTD.	62,609	188.68	1,18,13,034	52.00	0.00	52.00	32,55,668	-85,57,366
17	BENGAL WINDSOR TH. PLC	57,200	47.97	27,43,919	17.90	17.90	17.90	10,23,880	-17,20,039
18	BSRM STEELS LIMITED	2,43,100	142.08	3,45,40,817	50.80	51.70	51.25	1,24,58,875	-2,20,81,942
19	RUNNER AUTOMOBILES PLC	1,70,441	54.06	92,13,984	26.10	26.10	26.10	44,48,510	-47,65,474
20	S. ALAM COLD ROLLED STEELS LTD	2,79,400	67.56	1,88,75,657	9.80	9.50	9.65	26,96,210	-1,61,79,447
	Sector Total:	**13,91,840**		**9,80,92,357**				**3,17,93,065**	**(6,62,99,293)**

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		
FINANCE AND LEASING									
21	BANGLADESH INDUSTRIAL FIN. CO. LTD.	1,63,720	41.74	68,32,982	8.00	9.60	8.80	14,40,736	-53,92,246
22	DBH FINANCE PLC	1,60,000	33.25	53,19,265	38.90	39.00	38.95	62,32,000	9,12,735
23	FIRST FINANCE LIMITED	1,10,443	22.17	24,48,227	3.20	3.50	3.35	3,69,984	-20,78,243
24	IDLC FINANCE PLC	53,788	38.86	20,90,166	32.70	32.30	32.50	17,48,110	-3,42,056
25	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	3,30,558	59.61	1,97,04,179	3.70	3.50	3.60	11,89,937	-1,85,14,242
26	ISLAMIC FINANCE & INVESTMENT PLC	2,50,000	27.46	68,65,991	10.90	11.20	11.05	27,62,500	-41,03,491
27	PEOPLES LEASING AND FIN. SER. LTD	1,65,000	20.07	33,10,756	2.20	2.30	2.25	3,71,250	-29,39,506
28	PREMIER LEASING & FINANCE LIMITED	10,62,025	18.47	1,96,14,232	3.00	2.90	2.95	31,32,974	-1,64,81,259
29	PRIME FINANCE & INVESTMENT LTD.	81,396	124.08	1,00,99,802	4.30	4.40	4.35	3,54,073	-97,45,729
30	UTTARA FINANCE AND INV. LTD	3,06,198	87.28	2,67,25,771	15.90	14.50	15.20	46,54,210	-2,20,71,562
	Sector Total:	**26,83,108**		**10,30,11,372**				**2,22,55,773**	**(8,07,55,599)**
FOOD AND ALLIED PRODUCTS									
31	BATBC LIMITED	1,10,292	439.25	4,84,45,683	367.60	364.70	366.15	4,03,83,416	-80,62,267
32	GOLDEN HARVEST AGRO INDUSTRIES LTD	5,05,709	24.75	1,25,14,590	11.60	11.60	11.60	58,66,224	-66,48,366
33	OLYMPIC INDUSTRIES LTD.	70,000	143.82	1,00,67,268	158.00	158.00	158.00	1,10,60,000	9,92,732
	Sector Total:	**6,86,001**		**7,10,27,541**				**5,73,09,640**	**(1,37,17,901)**
FUEL AND POWER									
34	ASSOCIATED OXYGEN LIMITED	1,00,000	32.98	32,98,225	16.90	16.90	16.90	16,90,000	-16,08,225
35	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,09,077	77.19	84,20,183	23.10	21.60	22.35	24,37,871	-59,82,312
36	JAMUNA OIL COMPANY LIMITED	60,155	181.18	1,08,98,720	171.40	172.00	171.70	1,03,28,614	-5,70,106
37	LINDE BANGLADESH LIMITED	2,152	1,197.55	25,77,122	1,019.50	995.40	1,007.45	21,68,032	-4,09,089
38	MEGHNA PETROLEUM LIMITED	50,000	172.31	86,15,336	196.30	197.20	196.75	98,37,500	12,22,164
39	MJL BANGLADESH PLC	2,50,000	106.10	2,65,23,814	94.10	96.90	95.50	2,38,75,000	-26,48,814
40	POWER GRID CO. OF BD LTD.	7,15,000	62.16	4,44,41,836	41.80	41.80	41.80	2,98,87,000	-1,45,54,836
41	SHAHJIBAZAR POWER CO. LTD.	1,06,046	106.78	1,13,23,836	33.10	33.80	33.45	35,47,239	-77,76,598
42	SUMMIT POWER LIMITED	9,70,000	50.51	4,89,98,224	14.80	14.80	14.80	1,43,56,000	-3,46,42,224
43	TITAS GAS TRANS. & DIST. CO. LTD.	2,49,000	71.37	1,77,71,633	20.90	20.80	20.85	51,91,650	-1,25,79,983
	Sector Total:	**26,11,430**		**18,28,68,929**				**10,33,18,906**	**(7,95,50,024)**
G-SEC (T.BOND)									
44	05Y BGTB 15/05/2029	3,40,000	100.23	3,40,79,666	100.46	100.32	100.39	3,41,32,600	52,934
45	10 Years BGTB 20/06/2034	2,00,000	100.34	2,00,67,440	101.48	102.12	101.80	2,03,60,000	2,92,560
46	2Y BGTB 03/01/2026	1,00,000	99.49	99,49,120	99.35	99.27	99.31	99,31,000	-18,120
47	5Y BGTB 13/12/2028	1,98,000	93.55	1,85,22,466	94.42	94.18	94.30	1,86,71,400	1,48,934
	Sector Total:	**8,38,000**		**8,26,18,692**				**8,30,95,000**	**4,76,308**

ICB Asset Management Co. Ltd. Accounts Department

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
INSURANCE									
48	DELTA LIFE INSURANCE COMPANY LTD	52,692	128.81	67,87,412	79.80	81.00	80.40	42,36,437	-25,50,975
49	EASTLAND INSURANCE PLC	1,04,814	35.61	37,32,488	19.50	19.10	19.30	20,22,910	-17,09,578
50	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	3,36,227	118.19	3,97,39,708	30.60	33.00	31.80	1,06,92,019	-2,90,47,690
51	GREEN DELTA INSURANCE PLC	3,61,409	89.29	3,22,71,867	48.60	49.30	48.95	1,76,90,971	-1,45,80,897
52	ISLAMI COMMERCIAL INSURANCE CO. LTD	5,000	10.00	50,000	21.50	21.40	21.45	1,07,250	57,250
53	PEOPLES INSURANCE COMPANY LTD	2,73,600	51.56	1,41,06,900	30.90	30.40	30.65	83,85,840	-57,21,060
54	PRIME ISLAMI LIFE INSURANCE LTD.	50,000	87.04	43,51,805	31.20	33.00	32.10	16,05,000	-27,46,805
	Sector Total:	**11,83,742**		**10,10,40,181**				**4,47,40,426**	**(5,62,99,754)**
MISCELLANEOUS									
55	ARAMIT LIMITED	6,500	477.88	31,06,209	161.70	170.00	165.85	10,78,025	-20,28,184
56	BANGLADESH EXPORT IMPORT CO. LTD.	10,500	89.39	9,38,625	110.10	110.20	110.15	11,56,575	2,17,950
	Sector Total:	**17,000**		**40,44,834**				**22,34,600**	**(18,10,234)**
PHARMACEUTICALS AND CHEMICAL									
57	ACI FORMULATIONS LIMITED	92,457	158.99	1,46,99,541	119.10	119.10	119.10	1,10,11,629	-36,87,912
58	ACI LIMITED	58,489	245.06	1,43,33,092	139.60	141.00	140.30	82,06,007	-61,27,085
59	ACME LABORATORIES LTD.	5,96,863	102.38	6,11,07,026	75.10	75.90	75.50	4,50,63,157	-1,60,43,869
60	AFC AGRO BIOTECH LTD.	3,62,848	35.75	1,29,72,750	9.00	8.80	8.90	32,29,347	-97,43,403
61	IBN SINA PHARMACEUTICAL INDUSTRY PLC	86,000	286.10	2,46,04,859	286.80	287.00	286.90	2,46,73,400	68,541
62	SQUARE PHARMACEUTICALS PLC	3,41,447	207.36	7,08,03,618	217.70	217.30	217.50	7,42,64,723	34,61,105
63	THERAPEUTICS (BANGLADESH) LTD.	190	469.01	89,112	0.00	0.00	0.00	0	-89,112
	Sector Total:	**15,38,294**		**19,86,09,998**				**16,64,48,262**	**(3,21,61,736)**
SERVICES									
64	SUMMIT ALLIANCE PORT LIMITED	2,99,031	94.89	2,83,74,473	21.70	21.60	21.65	64,74,021	-2,19,00,451
	Sector Total:	**2,99,031**		**2,83,74,473**				**64,74,021**	**(2,19,00,451)**
TANNERY INDUSTRIES									
65	APEX FOOTWEAR LIMITED	35,478	210.72	74,75,939	199.90	196.00	197.95	70,22,870	-4,53,069
	Sector Total:	**35,478**		**74,75,939**				**70,22,870**	**(4,53,069)**
TELECOMMUNICATION									
66	GRAMEEN PHONE LTD.	83,202	283.68	2,36,02,607	323.10	323.10	323.10	2,68,82,566	32,79,959
	Sector Total:	**83,202**		**2,36,02,607**				**2,68,82,566**	**32,79,959**

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)
TEXTILES									
67	DRAGON SWEATER AND SP. LIMITED	1,31,815	15.34	20,21,815	11.10	11.20	11.15	14,69,737	-5,52,078
68	EVINCE TEXTILES LIMITED	5,62,093	17.82	1,00,16,659	9.60	9.60	9.60	53,96,093	-46,20,566
69	FAMILYTEX (BD) LIMITED	15,50,010	9.43	1,46,09,591	2.50	2.60	2.55	39,52,526	-1,06,57,066
70	MATIN SPINNING MILLS PLC	23,645	50.84	12,02,144	45.50	44.90	45.20	10,68,754	-1,33,390
71	SHARP INDUSTRIES PLC	1,41,779	118.13	1,67,47,969	23.20	22.70	22.95	32,53,828	-1,34,94,141
72	SQUARE TEXTILES PLC	4,77,797	61.79	2,95,25,407	49.40	48.00	48.70	2,32,68,714	-62,56,693
73	TALLU SPINNING MILLS LTD.	1,71,490	29.74	50,99,536	4.90	4.70	4.80	8,23,152	-42,76,384
	Sector Total:	**30,58,629**		**7,92,23,121**				**3,92,32,804**	**(3,99,90,317)**
TRAVEL AND LEISURE									
74	UNIQUE HOTEL & RESORTS PLC	1,05,000	73.55	77,22,666.43	44.20	44.00	44.10	46,30,500	-30,92,166
75	UNITED AIRWAYS (BD) LTD.	1,69,405	11.86	20,08,676.00	0.00	0.00	0.00	0	-20,08,676
	Sector Total:	**2,74,405**		**97,31,342**				**46,30,500**	**(51,00,842)**

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
PREFERENCE SHARE									
76	BD DEVELOPMENT COMPANY	28,000	100.00	28,00,000	0.00	0.00	-28,00,000	0.00	-28,00,000
		28,000		**28,00,000.00**		**0.00**	**-28,00,000.00**	**0.00**	**-28,00,000.00**
FUNDS									
77	AIBL 1st ISLAMIC MUTUAL FUND	75,000	9.61	7,20,919	6.90	5,17,500	-2,03,419	5,80,763	(1,40,157)
78	EBL NRB MUTUAL FUND	5,00,000	6.21	31,02,582	3.50	17,50,000	-13,52,582	31,02,582	-
79	GRAMEEN ONE : SCHEME TWO	6,00,000	15.73	94,38,903	14.30	85,80,000	-8,58,903	85,80,000	(8,58,903)
80	L R GLOBAL BANGLADESH M F ONE	5,00,000	9.22	46,11,499	3.30	16,50,000	-29,61,499	37,01,750	(9,09,749)
	Sector Total:	**16,75,000**		**1,78,73,904**		**1,24,97,500**	**(53,76,404)**	**1,59,65,095**	**(19,08,809)**
	Grand Total:	**2,06,87,019**		**1,21,20,62,761**		**72,48,92,041**	**(48,71,70,720)**	**72,83,59,636**	**(48,37,03,125)**

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 Third NRB Mutual Fund 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	AIBL 1st ISLAMIC MUTUAL FUND	10	75,000	7,20,919.49	9.61	5,17,500	6.90	(2,03,419)	(2.71)	9.11	7.74	(1,40,157)	63,262	5,80,763	(1,40,157)
2	EBL NRB MUTUAL FUND	10	5,00,000	31,02,582.37	6.21	17,50,000	3.50	(13,52,582)	(2.71)	8.17	6.94	-	13,52,582	31,02,582	-
3	GRAMEEN ONE : SCHEME TWO	10	6,00,000	94,38,903.03	15.73	85,80,000	14.30	(8,58,903)	(1.43)	16.35	13.90	(8,58,903)	-	85,80,000	(8,58,903)
4	L R GLOBAL BANGLADESH M F ONE	10	5,00,000	46,11,499.23	9.22	16,50,000	3.30	(29,61,499)	(5.92)	8.71	7.40	(9,09,749)	20,51,750	37,01,750	(9,09,749)
Grand Total			**16,75,000**	**1,78,73,904**		**1,24,97,500**		**(53,76,404)**				**(19,08,809)**	**34,67,595**	**1,59,65,095**	**(19,08,809)**

ICB Asset Management Accounts Department

ICB AMCL THIRD NRB MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT

FROM: 01-Jul-2024 TO: 31-Dec-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	BRAC BANK PLC	36,440	51.57	37.66	1,879,152.35	506,989.57
2	ISLAMI BANK BANGLADESH PLC	814,155	42.06	36.83	34,240,105.69	4,252,660.24
					Sub Total:	**4,759,649.81**
FUNDS						
3	GRAMEEN ONE : SCHEME TWO	164,427	16.46	15.73	2,706,262.89	119,579.54
					Sub Total:	**119,579.54**
PHARMACEUTICALS AND CHE						
4	IBN SINA PHARMACEUTICAL INDUSTRY PL	26,000	343.22	287.32	8,923,834.50	1,453,605.50
5	SQUARE PHARMACEUTICALS PLC	15,011	234.74	204.71	3,523,698.68	450,754.84
					Sub Total:	**1,904,360.34**
	Grand Total:	**1,056,033**			**51,273,054.11**	**6,783,589.69**

ICB AMCL THIRD NRB MUTUAL FUND

DIVIDEND INCOME: FROM JULY-2024 TO DECEMBER-2024 (FY 2024-25)

Annexure C

SI	Company Name	Dividend Per Share	No Share	Gross Dividend
1	ACI FORMULATIONS LIMITED	2.00	92,457	184,914.00
2	ACI LIMITED	2.00	50,860	101,720.00
3	ACME LABORATORIES LTD.	3.50	596,863	2,089,020.50
4	AFTAB AUTOMOBILES LIMITED	1.00	179,090	179,090.00
5	APEX FOOTWEAR LIMITED	3.50	32,253	112,885.50
6	APEX FOOTWEAR LIMITED (FRAC.)			59.82
7	ARAMIT LIMITED	2.00	6,500	13,000.00
8	BATBC LIMITED	15.00	110,292	1,654,380.00
9	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	57,200	28,600.00
10	BSRM STEELS LIMITED	3.20	243,100	777,920.00
11	CROWN CEMENT PLC	2.10	44,192	92,803.20
12	DELTA LIFE INSURANCE COMPANY LTD	3.00	52,692	158,076.00
13	DELTA LIFE INSURANCE COMPANY LTD	3.00	52,692	158,076.00
14	DRAGON SWEATER AND SPINNING LIMITED	0.10	131,815	13,181.50
15	EVINCE TEXTILES LIMITED	0.25	562,093	140,523.25
16	FRACTIONAL DIVIDEND OF AB BANK FY 23			3.54
17	FRACTIONAL DIVIDEND OF BRAC BANK PLC			29.91
18	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	505,709	50,570.90
19	GRAMEEN ONE : SCHEME TWO	0.65	600,000	390,000.00
20	GRAMEEN PHONE LTD.	16.00	83,202	1,331,232.00
21	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.30	70,000	441,000.00
22	JAMUNA OIL COMPANY LTD.	15.00	60,155	902,325.00
23	LAFARGEHOLCIM BANGLADESH PLC	1.90	285,203	541,885.70
24	LINDE BANGLADESH LIMITED	154.00	1,900	292,600.00
25	LINDE BANGLADESH LIMITED	410.00	1,900	779,000.00
26	MATIN SPINNING MILLS PLC	5.00	23,645	118,225.00
27	MEGHNA PETROLEUM LIMITED	17.00	50,000	850,000.00
28	MJL BANGLADESH PLC	5.20	250,000	1,300,000.00
29	OLYMPIC INDUSTRIES LTD.	1.00	70,000	70,000.00
30	PRIME ISLAMI LIFE INSURANCE LTD.	0.10	50,000	5,000.00
31	RUNNER AUTOMOBILES PLC	1.10	170,441	187,485.10
32	SHAHJIBAZAR POWER CO. LTD.	1.20	106,046	127,255.20
33	SHARP INDUSTRIES PLC	0.10	141,779	14,177.90
34	SQUARE PHARMACEUTICALS PLC	11.00	341,447	3,755,917.00
35	SQUARE TEXTILES PLC	3.20	477,797	1,528,950.40
36	SUMMIT ALLIANCE PORT LIMITED	1.50	299,031	448,546.50
37	TITAS GAS TRANS. & DIST. CO. LTD.	0.50	249,000	124,500.00
38	UNIQUE HOTEL & RESORTS PLC	1.60	105,000	168,000.00
			Total=	19,130,953.92

ICB AMCL THIRD NRB MUTUAL FUND
DIVIDEND RECEIVABLE AS ON 31 DECEMBER-2024 (FY-2024-2025)

Annexure D

SI NO.	Company Name	Dividend Per Share	No Share	Gross Dividend
1	ASSOCIATED OXYGEN LTD.	0.10	100,000	10,000.00
2	ACI FORMULATIONS LIMITED	2.00	92,457	184,914.00
3	ACI LIMITED	2.00	50,860	101,720.00
4	ACME LABORATORIES LTD.	3.50	596,863	2,089,020.50
5	AFC AGRO BIOTECH LTD.	0.05	362,848	18,142.40
6	AFTAB AUTOMOBILES LIMITED	1.00	179,090	179,090.00
7	ARAMIT LIMITED	2.00	6,500	13,000.00
8	BENGAL WINDSOR THERMOPLASTICS F	0.50	57,200	28,600.00
9	BSRM STEELS LIMITED	3.20	243,100	777,920.00
10	CROWN CEMENT PLC	2.10	44,192	92,803.20
11	DRAGON SWEATER AND SPINNING LIMI	0.10	131,815	13,181.50
12	EVINCE TEXTILES LIMITED	0.25	562,093	140,523.25
13	GOLDEN HARVEST AGRO INDUSTRIES I	0.10	505,709	50,570.90
14	JAMUNA OIL COMPANY LTD.	15.00	60,155	902,325.00
15	MEGHNA PETROLEUM LIMITED	17.00	50,000	850,000.00
16	MJL BANGLADESH PLC	5.20	250,000	1,300,000.00
17	OLYMPIC INDUSTRIES LTD.	1.00	70,000	70,000.00
18	RUNNER AUTOMOBILES PLC	1.10	170,441	187,485.10
19	SHAHJIBAZAR POWER CO. LTD.	1.20	106,046	127,255.20
20	SHARP INDUSTRIES PLC	0.10	141,779	14,177.90
21	SQUARE PHARMACEUTICALS PLC	11.00	341,447	3,755,917.00
22	SQUARE TEXTILES PLC	3.20	477,797	1,528,950.40
23	SUMMIT ALLIANCE PORT LIMITED	1.50	299,031	448,546.50
24	TITAS GAS TRANS. & DIST. CO. LTD.	0.50	249,000	124,500.00
25	UNIQUE HOTEL & RESORTS PLC	1.60	105,000	168,000.00
			Total=	13,176,642.85