

Q2

ICB AMCL UNIT FUND
ASSET MANAGER: ICB ASSET MANAGEMENT COMPANY LTD
TRUSTEE : SANDHANI LIFE INSURANCE COMPANY LIMITED
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: ICB CAPITAL MANAGEMENT LTD

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL UNIT FUND
For the year ended 31 December 2024

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ICB Asset Management Company LTD

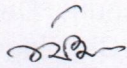
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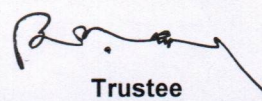
ICB AMCL UNIT FUND
Statement of Financial Position (Unaudited)
As at 31 December 2024

Particulars	Notes	Amount in Taka	
		31-Dec-24	30-Jun-24
Assets			
Investments in securities	5.00	6,460,472,157	6,544,716,521
Investment in money market (FDR & T-Bill))	6.00	130,000,000	347,223,300
Cash and cash equivalents	7.00	85,946,746	154,823,473
Other current assets	8.00	141,797,953	91,017,402
Total assets		6,818,216,856	7,137,780,696
Equity and liabilities			
Equity			
Unit capital	9.00	3,481,006,300	3,713,388,500
Unit premium reserve	10.00	4,358,275,942	4,587,202,011
Dividend equalization reserve	11.00	40,000,000	40,000,000
Retained earnings	12.00	(1,145,805,916)	(1,343,284,336)
Total equity		6,733,476,325	6,997,306,175
Liabilities			
Unclaimed/ Dividend payable	13.00	34,903,919	35,156,329
Other liabilities	14.00	49,836,612	105,318,191
Total liabilities		84,740,531	140,474,520
Total equity and liabilities		6,818,216,856	7,137,780,695
Net asset value (NAV) per unit of TK 100 each			
Net asset value - at cost price	15.00	286.60	274.06
Net asset value - at market price	16.00	193.43	188.43

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


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


Asset Manager
(ICB Asset Management Co. Ltd.)


Trustee
(Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 27 January, 2024

ICB AMCL UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Period ended 31 December 2024

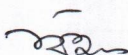
Particulars	Notes	Amount in Taka		Amount in Taka	
		01/07/2024 To 31/12/2024	01/07/2023 To 31/12/2023	01/10/2024 To 31/12/2024	01/10/2023 To 31/12/2023
Income					
Profit on sale of investments	17.00	66,940,776	43,131,424	19,377,884	18,213,939
Dividend income from investment in securities	18.00	172,312,244	130,602,451	136,777,972	113,923,103
Interest on bank deposits and bonds	19.00	70,216,339	40,662,481	34,335,457	26,504,251
Other income		6,121	6,440	4,383	6,440
Total income		309,475,481	214,402,796	190,495,697	158,647,733
Expenses					
Management fee	20.00	37,522,913	46,307,012	17,991,973	23,122,304
Trustee fee	21.00	3,550,647	4,429,057	1,698,375	2,211,408
Custodian fee	22.00	3,453,949	4,447,811	1,656,640	2,189,523
Annual BSEC fee	23.00	3,455,831	4,345,645	1,557,828	2,138,681
Audit fee		57,500	57,500	-	-
Commission to agents	24.00	65,170	500,898	39,671	53,140
Other operating expenses	25.00	558,017	822,408	225,887	580,432
Total expenses		48,664,027	60,910,330	23,170,374	30,295,487
Profit before provision/write back		260,811,453	153,492,466	167,325,322	128,352,246
(Provision)/Write back of provision against diminution in value	5.03	(63,333,034)	(98,867,172)	(462,860,319)	(83,300,521)
Profit for the period		197,478,420	54,625,294	(295,534,997)	45,051,725
Other comprehensive income		-	-	-	-
Total comprehensive income for the Period		197,478,420	54,625,294	(295,534,997)	45,051,725
Earnings per unit of TK 100 each	26.00	5.67	1.42	(7.97)	1.18

The financial statements should be read in conjunction with the annexed notes.

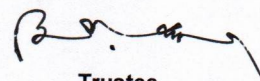
For and on behalf of Trustee and Asset Manager of
ICB AMCL Unit Fund



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



Asset Manager
(ICB Asset Management Co. Ltd.)



Trustee
(Sandhani Life Insurance Co. Ltd.)

Place: Dhaka
Dated: 27 January, 2025

ICB AMCL UNIT FUND
Statement of Changes in Equity (Unaudited)
For the Period ended 31 December 2024

(Amount in Taka)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2024	3,713,388,500	4,587,202,011	40,000,000	(1,343,284,335)	6,997,306,175
Unit capital	(232,382,200)	-	-	-	(232,382,200)
Unit premium reserve	-	(228,926,069)	-	-	(228,926,069)
Net Profit/Loss	-	-	-	197,478,419	197,478,419
Balance as at 31 December 2024	3,481,006,300	4,358,275,942	40,000,000	(1,145,805,916)	6,733,476,325

For the Period ended 31 December 2023

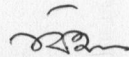
(Amount in Taka)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2023	3,876,624,500	4,753,361,965	190,000,000	241,619,282	9,061,605,747
Unit capital	69,321,300	-	-	-	69,321,300
Unit premium reserve	-	75,016,858	-	-	75,016,858
Dividend equalization reserve	-	-	(150,000,000)	-	(150,000,000)
Cash Dividend	-	-	-	(237,662,450)	(237,662,450)
Net Profit/Loss	-	-	-	9,573,569	9,573,569
Balance as at 31 December 2023	3,945,945,800	4,828,378,823	40,000,000	13,530,401	8,827,855,024

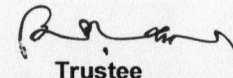
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Trustee
(Sandhani Life Insurance Co.Ltd)

Place: Dhaka

Dated: 27 January, 2025

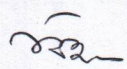
ICB AMCL UNIT FUND
Statement of Cash Flows (Unaudited)
For the Period ended 31 December 2024

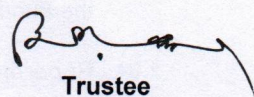
Particulars	Notes	Amount in Taka	
		01/07/2024 To 31/12/2024	01/07/2023 To 31/12/2023
A. Cash flows from operating activities			
Dividend from investment in securities	27.00	95,047,577	41,594,259
Interest on bank deposits and bonds	28.00	60,199,487	46,361,938
Profit on sale of investments	17.00	66,940,776	43,131,424
Other income		6,121	6,440
Expenses paid	29.00	(100,914,540)	(109,742,964)
Net cash from/(used in) operating activities	32.00	121,279,421	21,351,097
B. Cash flows from investing activities			
Sale of securities (at cost)	30.00	531,917,413	266,888,222
Purchase of securities	31.00	(477,736,182)	(137,164,543)
Share application money		(382,742,726)	(680,000)
Refund of share application money		382,742,726	-
Encashment of FDR		217,223,300	230,000,000
Net cash from/(used in) investing activities		271,404,531	359,043,679
C. Cash flows from financing activities			
Units sold		20,228,200	143,570,300
Units surrendered		(252,610,400)	(163,129,100)
Premium received on sale of units		19,867,829	152,687,345
Premium refunded on surrender of units		(248,793,898)	(170,406,463)
Dividend paid	13.00	(252,410)	(382,875,263)
Net cash from/(used in) financing activities		(461,560,679)	(420,153,181)
D. Net changes in cash and cash equivalents (D=A+B+C)		(68,876,727)	(39,758,405)
E. Opening cash and cash equivalents		154,823,473	114,992,493
F. Closing cash and cash equivalents (F=D+E)		85,946,746	75,234,088
Net operating cash flows per unit of TK100 each	32.00	3.48	0.55

The financial statements should be read in conjunction with the annexed notes.

For and on behalf of Trustee and Asset Manager of
ICB AMCL Unit Fund


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


Asset Manager
(ICB Asset Management Co. Ltd.)


Trustee
(Sandhani Life Insurance Co.Ltd)

Place: Dhaka

Dated: 27 January, 2025

ICB AMCL UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period ended 31 December 2024

1.00 Fund profile

1.01 Legal status

The ICB AMCL Unit Fund was established under a trust deed executed on 18 May 2003 between the ICB Capital Management Ltd (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee" and "Custodian". The Trustee was subsequently changed to Sandhani Life Insurance Co.Ltd effective from 01 December 2021. The Trust Deed was executed on 18 May 2003. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 June 2003 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on 16 June 2003 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The operation of the Fund commenced on 21 June 2003.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under the Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 88.59 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

1.02 Nature of the Fund

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

2.00 Basis of accounting

2.01 Statement of compliance

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

2.02 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical value convention.

2.03 Functional and presentation currency

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

2.04 Reporting period

The financial statements are prepared for 06 (Six) Month a period from 01 July 2024 to 31 December 2024.

2.05 Use of Estimates and Judgments

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

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

period, or in the period of revision and future periods if the revision affects both current and future periods.

2.06 Financial risk management

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

2.07 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 cluses (ka) and Income Tax Paripatra 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 Paripatra 2023-24 clause 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 Components of the financial statements

The financial statements of the Fund include the following components:-

- Statement of Financial Position as at 31 December 2024.
- Statement of Profit or Loss and Other Comprehensive Income for the year ended 31 December
- Statement of Changes in Equity for the year ended 31 December 2024.
- Statement of Cash Flows for the year ended 31 December 2024.
- Notes, 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. Set out below is an index of the significant accounting policies, the details of which are available on the current and following pages:

3.01 Policy of investment in securities

- The fund shall invest subject to the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ 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.
- At least 75% of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% are to be invested in listed securities.
- Not more than 25% of the total assets of the Fund shall be invested in any fixed-income securities.
- Not more than 15% of the total assets of the Fund shall be invested in pre-IPOs at a time.
- All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitised debts.

3.02 Valuation policy

- IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.
- Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from diminution in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 67 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

- (iii) The market value of listed securities are valued at closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 31 December 2024.
- (iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 31 December 2024.
- (v) Investment in securities transferred to OTC market and De-listed securities has been valued at zero value as a conservative approach.
- (vi) Investment in unit certificate has been valued of latest surrender price of unit certificate.

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

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

VA: 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 amortized on date.

LT: 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 Revenue recognition

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 brokerage commission on sale of shares (Note:17).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS1.

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: 18).

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, term deposit receipts (TDRs) and corporate bonds. Interest Income has been recognized on an accrual basis (Note: 19).

3.05 Management fee

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (সিউচুয়াল ফান্ড) বিধিমালা ২০০১ the Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned below (Note-20):

Details of fee calculation	Rate of fees
On the weekly average NAV upto BDT 5.00 crore	2.50%
On Next 20.00 Crore of the weekly average NAV	2.00%
On Next 25.00 Crore of the weekly average NAV	1.50%
On rest of the weekly average NAV	1.00%

3.06 Trustee fee

The Trustee is entitled to an annual Trustee Fee of 0.10% on weekly average NAV of the Fund on semi-annual in advance basis during the entire life of the Fund or as may be agreed upon between the parties (Note-21).

3.07 Custodian fee

The Custodian is entitled to receive a safekeeping fee of 0.10% on the balance of securities calculated on the average month-end value per annum (Note-22).

3.08 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (সিউচুয়াল ফান্ড) বিধিমালা ২০০১, Fund is required to pay an annual fee to BSEC an amount equal to 0.10% of the Net Asset Value (NAV) of the Fund or BDT 100,000 whichever is higher (Note-23).

3.09 Dividend Distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/ 2011-386/03 dated January 14, 2021 and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended the Fund is required to distribute in the form of a dividend to its unitholders an amount which shall not be less than 70% of annual profit during the year, net of provisions. Being a "Growth scheme" in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

3.10 Cash and cash equivalents

Cash and cash equivalents include 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.

3.11 Provisions

- (i) 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 'Provisions, Contingent Liabilities and Contingent Assets.'
- (ii) Provision is made against diminution in the market value of investment as per Rule 67 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

3.12 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the year, classified by operating, investing and financing activities as prescribed in paragraph 10 and 18(a) of IAS 7: Statements of Cash Flows. In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and gain/loss on sale of investments have been shown under operating activities.

3.13 Earnings per unit

Earnings per unit have been calculated following IAS-33 'Earnings per Share' and shown on the face of the statement of profit or loss and other comprehensive income (revenue account).

3.14 Pricing of unit capital

Units issued are recorded at the offer price, determined by the asset management company considering the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV. Systematic investment plan (SIP) & cumulative investment plan (CIP) investor get Tk 1.00 less than the regular price.

3.15 Dividend equalization reserve

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

4.00 Others

- a Figures in these notes and annexed financial statements have been rounded off to the nearest BDT.
- b Figures of previous year have been rearranged wherever considered necessary, to conform the current year's presentation.
- c These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.

Note No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
5.00	Investment in marketable securities		
	Listed securities (note 5.1)	6,290,864,251	6,360,810,837
	Non-listed securities (note 5.2)	169,607,906	183,905,684
		6,460,472,157	6,544,716,521

5.1 Sector wise break up of investment in listed securities is as follows (as on 31 December 2024):

Sector/category	Total cost	Total market value	Surplus/(Deficit)
BANKS	564,539,002	423,160,219	(141,378,784)
FUNDS	211,421,471	186,609,573	(24,811,898)
ENGINEERING	992,479,022	446,651,266	(545,827,757)
FOOD AND ALLIED PRODUCTS	827,765,326	719,657,949	(108,107,377)
FUEL AND POWER	1,276,489,880	684,779,751	(591,710,129)
TEXTILES	477,902,272	282,064,330	(195,837,942)
PHARMACEUTICALS AND CHEMICAL	1,224,261,064	1,007,357,280	(216,903,784)
SERVICES	68,621,388	29,395,352	(39,226,035)
CEMENT	595,700,224	321,819,790	(273,880,434)
IT	27,924,347	14,481,454	(13,442,892)
TANNARY INDUSTRIES	252,004,660	197,176,883	(54,827,777)
CERAMIC INDUSTRY	194,292,173	86,588,047	(107,704,126)
INSURANCE	656,888,494	357,921,932	(298,966,562)
G-SEC	703,966,526	706,562,900	2,596,374
TELECOMMUNICATION	373,447,235	336,546,155	(36,901,080)
TRAVEL AND LEISURE	67,888,347	20,568,196	(47,320,151)
FINANCE AND LEASING	674,609,252	253,045,268	(421,563,984)
CORPORATE BOND	209,393,290	167,660,662	(41,732,628)
MISCELLANEOUS	51,908,200	48,817,244	(3,090,956)
	9,451,502,173	6,290,864,251	(3,160,637,922)

5.2 Non-listed securities

Open-ended Mutual Fund (5.2.1)	145,047,906	159,175,684
Non-listed bond/debenture (5.2.2)	24,560,000	24,730,000
Preference share (5.2.3)	-	-
	169,607,906	183,905,684

5.2.1 Break up of investment in non-listed securities is as follows (as on 31 December 2024):

Investments in stocks/securities	Number of shares/units	Total cost	Total market / fair value
Open-ended Mutual Fund			
1 CAPITEC IBBL Shariah Unit Fund	100,000	1,000,000	763,000
2 CAPM UNIT FUND	89,000	10,016,950	7,713,630
3 Eighth ICB Unit Fund	271,304	2,787,032	2,495,997
4 Fifth ICB Unit Fund	505,544	5,106,000	4,347,678
5 Fourth ICB Unit Fund	3,294,500	34,442,500	27,344,350
6 Grameen Bank-AIMS First Unit Fund	500,000	5,000,000	5,085,000
7 HFAML-Shariah Unit Fund	1,000,000	10,000,000	8,200,000
8 ICB AMCL Second NRB Unit Fund	5,491,904	61,548,204	45,582,803
9 Second ICB Unit Fund	777,427	8,721,999	7,774,270
10 SHANTA AMANAH SHARIAH FUND	500,000	5,000,000	4,803,000
11 SHANTA FIRST INCOME UNIT FUND	1,000,000	11,400,000	10,350,000
12 UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500	0
13 Third ICB Unit Fund	962,242	10,736,000	8,467,730
14 VIPB SEBL 1st Unit Fund	1,145,600	7,407,177	12,120,448
	18,087,521	203,178,362	145,047,906

5.2.2 Non-listed bond/debenture

Ashuganj Power Station Company Limited	5,000	25,000,000	24,560,000
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Note No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
5.2.3	Preference share		
	Bangladesh Development Company Ltd.	239,000	23,900,000
			0

Amount in Taka	
01/07/2024 To 31/12/2024	01/07/2023 To 31/12/2023

5.03	Calculation of (Provision)/Write back of provision against diminution in value of investment		
	Unrealized Gain/(Loss) as on July 01	(3,179,775,344)	(1,510,174,536)
	Unrealized Gain/(Loss) as on December 31	(3,243,108,378)	(1,609,041,708)
	Increase/(decrease)	(63,333,034)	(98,867,172)

Details of investment in marketable securities are shown in "Annexure- A".

5.03A Performance of investment

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	9,001,597,142	6,255,745,864	(2,745,851,277)
Non-performing Investments	701,983,393	204,726,292	(497,257,101)
Total	9,703,580,535	6,460,472,157	(3,243,108,378)
Less: Previous year's Investment diminution reserve against fall in value of securities			(3,179,775,344)
Increase/ (Decrease)			(63,333,034)

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.

6.00 Investment in Money Market (FDR & T-Bill)

Fixed Deposit Receipt	130,000,000	250,000,000
Treasury Bill	-	97,223,300
	130,000,000	347,223,300

6.01 Name of the bank and branches

Exim Bank PLC., Head Office Corporate branch	-	20,000,000
IFIC Bank PLC., Principal branch	-	50,000,000
ICB, Head Office	130,000,000	160,000,000
Pubali Bank PLC., Banasree branch	-	20,000,000
Social Islami Bank PLC, Agargaon branch	-	-
	130,000,000	250,000,000

6.02 Treasury Bill

ISIN no	BD0909137244	-	97,223,300
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7.00 Cash and cash equivalents

Main accounts (note 7.1)	42,516,101	101,352,168
Selling Agents accounts (note 7.2)	6,007,080	16,456,703
Dividend accounts (note 7.3)	37,423,565	37,014,602
	85,946,746	154,823,473

7.01 Bank accounts (Main)

Name of the bank and branches

Name of the bank and branches	Account no.		
IFIC Bank PLC., Principal branch	1001-121263-041	41,503,732	100,440,942
Dhaka Bank PLC., Kakrail branch (SIP)	1061500000435	1,012,369	911,226
		42,516,101	101,352,168

7.02 Bank accounts (Operated by selling agent):

Name of the bank and branches

Name of the bank and branches	Account no.		
IFIC Bank PLC., Agrabad branch	2030-159133-041	121,407	4,731,923
IFIC Bank PLC., Rajshahi branch	6080-326896-041	21,486	19,753
IFIC Bank PLC., Khulna branch	4060-237518-041	36,620	226,562
IFIC Bank PLC., Sylhet branch	3033-185975-041	99,393	6,134,520
IFIC Bank PLC., Bogra branch	6082-248734-041	100,835	1,057,474
IFIC Bank PLC., Barisal branch	5064-304025-041	4,768,960	623,806
IFIC Bank PLC., Naya Paltan branch	1020-195043-041	858,379	3,662,665
		6,007,080	16,456,703

Note No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24

7.03 Bank accounts (Dividend):

<u>Name of the bank and branches</u>	<u>Year</u>	<u>Account no.</u>		
IFIC Bank PLC., Principal branch	2003-04	1008-111305-041	96,624	94,607
IFIC Bank PLC., Principal branch	2004-05	1008-111321-041	78,418	76,813
IFIC Bank PLC., Principal branch	2005-06	1008-111338-041	231,569	226,647
IFIC Bank PLC., Principal branch	2006-07	1008-111355-041	333,164	325,945
IFIC Bank PLC., Principal branch	2007-08	1008-000116-041	148,441	145,399
IFIC Bank PLC., Principal branch	2008-09	1008-000170-041	605,509	592,473
IFIC Bank PLC., Principal branch	2009-10	1008-000251-041	1,070,836	1,049,720
IFIC Bank PLC., Principal branch	2010-11	1008-000353-041	1,079,167	1,057,863
Shahjalal Islami Bank, Motijheel br	2011-12	401513100001059	1,562,088	1,550,366
Shahjalal Islami Bank, Motijheel br	2012-13	4015-13100004075	219,861	218,728
IFIC Bank PLC., Principal branch	2013-14	1001-000577-041	1,537,329	1,506,450
IFIC Bank PLC., Principal branch	2014-15	1001-759347-041	1,807,918	1,770,715
IFIC Bank PLC., Principal branch	2015-16	1001-095838-041	1,454,517	1,425,523
IFIC Bank PLC., Principal branch	2016-17	170140247041	3,190,169	3,122,092
IFIC Bank PLC., Principal branch	2017-18	170216287041	3,045,532	2,980,831
IFIC Bank PLC., Principal branch	2018-19	100100212041	4,265,178	4,173,155
Jamuna Bank PLC., Shantinagar br	2019-20	90320000932	2,643,905	2,696,997
Jamuna Bank PLC., Shantinagar br	2020-21	903200001128	3,281,223	3,353,296
IFIC Bank PLC., Principal branch	2021-22	0100100407041	5,409,446	5,311,977
IFIC Bank PLC., Principal branch	2022-23	0210203124041	5,362,671	5,335,005
			37,423,565	37,014,602

8.00 Other current assets

Dividend receivable (Annexure-D)	105,445,483	28,180,815
Interest receivable on FDR	3,261,111	8,760,000
Interest receivable on T-Bill	-	1,515,913
Interest receivable on Listed bond	33,041,483	17,525,742
Advance Income tax deducted at source	49,875	175,887
Advance Interest paid against T-bond		1,589,142
Receivable from ISTCL for sale of shares	1	33,269,903
	141,797,953	91,017,402

9.00 Unit capital

Opening balance	3,713,388,500	3,876,624,500
Add: Unit sold during the Period	20,228,200	225,295,800
	3,733,616,700	4,101,920,300
Less: Unit surrender by holder	(252,610,400)	(388,531,800)
Unrealized Gain/(Loss) as on December 31	3,481,006,300	3,713,388,500

The unit capital represents 3,48,10,063 number of units of BDT 100 each.

10.00 Unit premium reserve

Opening balance	4,587,202,011	4,753,361,965
Add: Premium on sale of units during the Period	19,867,829	240,115,471
	4,607,069,840	4,993,477,436
Less: Adjustment against surrender of units during the Period	(248,793,898)	(406,275,425)
Unrealized Gain/(Loss) as on December 31	4,358,275,942	4,587,202,011

11.00 Dividend equalization reserve

Opening balance	40,000,000	190,000,000
Less: Cash Dividend	-	(150,000,000)
Unrealized Gain/(Loss) as on December 31	40,000,000	40,000,000

Note No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
12.00	Retained earnings		
	Opening balance	(1,343,284,336)	241,619,282
	Add: Net profit for the Period	197,478,420	(1,347,241,167)
		(1,145,805,916)	(1,105,621,885)
	Less: Cash Dividend	-	(237,662,451)
	Unrealized Gain/(Loss) as on December 31	(1,145,805,916)	(1,343,284,336)
13.00	Unclaimed/ dividend payable		
	Opening balance	35,156,329	31,904,163
	Add: Addition for this period	-	387,662,450
		35,156,329	419,566,613
	Less: Paid during the Period	(252,410)	(384,410,284)
	Closing balance (13.01)	34,903,919	35,156,329
13.01	Year wise breakup of unclaimed/ dividend :		
	Dividend payable for FY 2003-04	89,676	89,676
	Dividend payable for FY 2004-05	72,286	72,286
	Dividend payable for FY 2005-06	213,708	213,707
	Dividend payable for FY 2006-07	307,137	307,137
	Dividend payable for FY 2007-08	136,860	136,860
	Dividend payable for FY 2008-09	557,670	557,670
	Dividend payable for FY 2009-10	991,300	991,300
	Dividend payable for FY 2010-11	997,268	997,267
	Dividend payable for FY 2011-12	1,516,116	1,516,149
	Dividend payable for FY 2012-13	215,341	215,496
	Dividend payable for FY 2013-14	1,422,483	1,422,709
	Dividend payable for FY 2014-15	1,671,843	1,671,863
	Dividend payable for FY 2015-16	1,346,103	1,346,341
	Dividend payable for FY 2016-17	2,939,930	2,940,341
	Dividend payable for FY 2017-18	2,810,506	2,811,023
	Dividend payable for FY 2018-19	3,922,906	3,923,690
	Dividend payable for FY 2019-20	2,601,844	2,664,914
	Dividend payable for FY 2020-21	3,225,540	3,310,888
	Dividend payable for FY 2021-22	4,943,149	4,959,359
	Dividend payable for FY 2022-23	4,922,256	5,007,653
		34,903,919	35,156,329
14.00	Other liabilities		
	Management fee payable to ICB AMCL	37,522,913	86,371,317
	Trustee fee payable to SLIC	3,550,647	8,237,131
	Custodian fee payable to ICB	3,453,949	8,073,130
	Annual fee payable to BSEC	3,394,410	18,859
	Un-adjusted amount of SIP	9,120	9,928
	Commission payable to unit sales agents	65,170	705,423
	Audit fee payable	57,500	57,500
	CDBL fee payable	-	62,000
	Payable for surrendered of unit certificate	666,685	666,685
	Others	1,116,218	1,116,218
		49,836,612	105,318,191
15.00	Net asset value per unit (at cost)		
	Total assets (investment considered on cost price)	10,061,325,234	10,317,556,041
	Less: Total liabilities	(84,740,531)	(140,474,520)
	Net asset value (NAV)	9,976,584,703	10,177,081,521
	Number of units	34,810,063	37,133,885
	NAV per unit at cost	286.60	274.06
16.00	Net asset value per unit (at market value)		
	Total assets	6,818,216,856	7,137,780,697
	Less: Total liabilities	(84,740,531)	(140,474,520)
	Net asset value (NAV)	6,733,476,325	6,997,306,177
	Number of units	34,810,063	37,133,885
	NAV per unit at market value	193.43	188.43

Note No.	Particulars	Amount in Taka	
		01/07/2024 To 31/12/2024	01/07/2023 To 31/12/2023
17.00	Profit on sale of investments	66,940,776	43,131,424

Details of Profit on Sale of Investments are shown in "Annexure- B".

18.00 Dividend income from investment in securities

Dividend on shares	172,062,244	130,602,451
Dividend on unit certificate	250,000	-
	172,312,244	130,602,451

****Details are given in Annexure C**

19.00 Interest on bank deposits and bonds

Interest on short term deposits	2,579,730	2,144,606
Interest on fixed deposits	8,521,319	22,512,496
Interest on listed bonds	56,673,666	6,020,447
Interest on T-bill	1,121,952	-
Interest on Preference Share	-	8,000,000
Interest on non listed bonds	1,319,672	1,984,932
	70,216,339	40,662,481

20.00 Management Fee

37,522,913	46,307,012
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Calculation for the period

Average NAV (Sum of Weekly NAV/N	%	7,043,403,851	
Not exceeding Taka 5.00 crore	2.5	50,000,000	630,137
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	2,016,438
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	250,000,000	1,890,411
Exc. Taka 50 cr.	1.0	6,543,403,851	32,985,926
Management Fee			37,522,912.56

21.00 Trustee Fee

3,550,647	4,429,057
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Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	7,043,403,851
Percentage of Trustee Fee	0.10
Trustee Fee	3,550,647.42

22.00 Custodian Fee

3,453,949	4,447,811
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Calculation for the period

Average Monthly S/V (Sum of monthly securites valu/No. of Month)	6,851,584,540
Percentage of Custodian Fee	0.10
Custodian Fee	3,453,949.47

23.00 BSEC Fee

3,455,831	4,345,645
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Calculation for the period

Net Asset Value (NAV) of the fund end of the period	6,733,476,324.91
Percentage of BSEC Fee	0.10
	3,394,410
Add: Previous Year Adjustment	61,421
BSEC Fee	3,455,830.98

24.00 Commission to agents

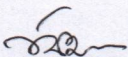
65,170	500,898
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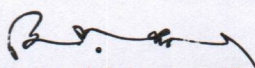
Calculation for the period

Total Sale by Agent	13,034,178.00
Percentage of Total Sale	0.50
Commission to agents	65,170.89

Note No.	Particulars	Amount in Taka	
		01/07/2024 To 31/12/2024	01/07/2023 To 31/12/2023
25.00	Other operating expenses		
	Printing and stationery	97,950	267,062
	CDBL charges	57,563	73,938
	Bank charges	21,130	12,500
	Excise duty	298,100	309,950.00
	Advertisement & publicity expenses	83,275	144,550
	Others	-	5,000
	IPO application expenses	-	3,000
	Dividend distribution expenses	-	6,408
		558,017	822,408
26.00	Earnings per unit for the Period		
	Profit for the Period	197,478,420	54,625,294
	Number of units	34,810,063	38,570,657
	Earnings per unit	5.67	1.42
N.B: Earnings Per Unit (EPU) has been increased due a increase in Dividend income than previous period.			
27.00	Dividend Received from Investment in Securities		
	Dividend income	172,312,244	130,602,451
	Add: Dividend receivable previous	28,180,815	20,811,495
	Less: Dividend receivable current	(105,445,483)	(109,819,687)
		95,047,577	41,594,259
28.00	Interest Received on Bank Deposits and Bonds		
	Interest income	70,216,339	40,662,481
	Add: Interest receivable previous	26,285,742	20,446,755
	Less: Interest receivable current	(36,302,594)	(14,747,298)
		60,199,487	46,361,938
29.00	Payment of Fees & Expenses		
	Total Expenses	48,664,027	60,910,330
	Add: Previous Year Operating Expenses payable (N: 29.01)	102,037,249	110,738,559
		150,701,276	171,648,889
	Less: Last Year adjustment		
	Less: Current Year Operating Expenses payable (N: 29.02)	(49,786,737)	(61,905,925)
		100,914,540	109,742,964
29.01	Previous Year Operating Expenses payable		
	Current Liabilities (Previous Period)	105,318,191	110,738,559
	Less: Advance Payment of Fees, Tax & Suspense's	(3,280,942)	-
		102,037,249	110,738,559
29.02	Current Year Operating Expenses payable		
	Current Liabilities (Current Period)	49,836,612	61,905,925
	Less: Advance Payment of Fees, Tax & Suspense's	(49,875)	-
		49,786,737	61,905,925
30.00	Sale of Securities (at Cost)		
	Sales from direct share (Investment at cost price)	487,647,510	260,719,156
	Add: Encashment of Unit	11,000,000	28,203,000
	Add: Previous Year Receivable from ISTCL	33,269,903	4,801,191
		531,917,413	293,723,347
	Less: Current Year Receivable from ISTCL	(1)	(26,835,125)
		531,917,413	266,888,222

Note No.	Particulars	Amount in Taka	
		01/07/2024 To 31/12/2024	01/07/2023 To 31/12/2023
31.00	Purchase of Securities		
	Purchase from direct share (cost price)	117,538,302	136,164,543
	Add: Purchase of G-sec	360,197,880	1,000,000
		477,736,182	137,164,543
	Less: Current year payable to ISTCL	-	-
		477,736,182	137,164,543
32.00	Reconciliation Between Profit to Operating Cash Flows		
	Profit Before Provision	260,811,453	153,492,466
	Operating Cash Flow Before Changes in Working Capital	260,811,453	153,492,466
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (33.01)	(87,281,520)	(83,308,735)
	Decrease/(Increase) of Current Liabilities (N: 33.02)	(52,250,512)	(48,832,634)
		(139,532,032)	(132,141,369)
32.01	(Decrease)/Increase of Other Current Assets		
	Add: Previous Year Dividend Receivable	28,180,815	20,811,495
	Less: Current Year Dividend Receivable	(105,445,483)	(109,819,687)
		(77,264,668)	(89,008,192)
	Add: Previous Year Interest Receivable on FDR & Bonds	26,285,742	20,446,755
	Less: Current Year Interest Receivable on FDR & Bonds	(36,302,594)	(14,747,298)
		(87,281,520)	(83,308,735)
32.02	Decrease/(Increase) of Current Liabilities		
	Add: Previous Year Operating Expenses payable	102,037,249	110,738,559
	Less: Current Year Operating Expenses payable	(49,786,737)	(61,905,925)
	Less: Last Year Adjustment		
		(52,250,512)	(48,832,634)
	Net Cash Generated from Operating Activities	121,279,421	21,351,097
33.00	Net operating cash flow per unit		
	Net cash inflow/(outflow) from operating activities	121,279,421	21,351,097
	Number of units	34,810,063	38,570,657
	Net operating cash flow per unit	3.48	0.55
	N.B.: Net operating cash flow per share (NOCFPS) has been decreased due to decreased of More Fee & Expenses paid than previous Period.		
34.00	Profit and Earnings Per Unit available for Distribution		
	Retained Earnings Brought Forward	(1,343,284,336)	241,619,282
	Less: Dividend Paid	-	(237,662,451)
		(1,343,284,336)	3,956,831
	Add: Profit for the year	197,478,420	54,625,294
		(1,145,805,916)	58,582,124
	Add: Dividend Equalization Reserve	40,000,000	40,000,000
		(1,105,805,916)	98,582,124
	Number of Units	34,810,063	38,570,657
	Profit Available for Distribution	(31.77)	2.56
35.00	Events after the reporting period		
	(a) The Board of Trustees in its meeting held on 27 January 2025 approved the Unaudited financial statements of the Fund for the year ended 31 December 2024 and authorized the same for issue.		
	(b) Except above, no other significant event had occurred till date of signing the financial statements.		


ICB Asset Management Company Ltd.
Asset Manager


Sandhani Life Insurance Co. Ltd.
Trustee

Place : Dhaka
Dated: 27 January, 2025

ICB AMCL UNIT FUND
Portfolio Statement
As on 31 December 2024

ANNEXURE-A

SI	Company Name	No. of Shares	Cost Price		Market Price			Total Market Price	Appreciation/ (Erosion)
			Rate	Total	DSE	CSE	Average		
Listed Securities									
BANKS									
1	AB BANK PLC	6,190,809	20.23	125,267,800.88	7.70	7.70	7.70	47,669,229.30	(77,598,571.58)
2	BANK ASIA PLC	2,342,784	20.39	47,767,666.45	17.00	17.20	17.10	40,061,606.40	(7,706,060.05)
3	BRAC BANK PLC	510,281	32.54	16,605,507.60	49.00	48.70	48.85	24,927,226.85	8,321,719.25
4	CITY BANK PLC	1,000,000	20.36	20,362,981.97	22.40	22.30	22.35	22,350,000.00	1,987,018.03
5	DHAKA BANK PLC	4,443,106	12.43	55,227,744.81	10.90	10.80	10.85	48,207,700.10	(7,020,044.71)
6	DUTCH-BANGLA BANK PLC	1,487,713	55.13	82,014,290.83	47.90	48.00	47.95	71,335,838.35	(10,678,452.48)
7	EASTERN BANK PLC	1,097,291	25.83	28,343,694.12	24.70	24.30	24.50	26,883,629.50	(1,460,064.62)
8	EXPORT IMPORT BANK OF BANGLADESH PLC	1,600,000	12.82	20,517,340.53	7.20	7.30	7.25	11,600,000.00	(8,917,340.53)
9	JAMUNA BANK PLC	743,906	18.80	13,982,252.59	19.60	19.60	19.60	14,580,557.60	598,305.01
10	MERCANTILE BANK PLC	1,530,000	12.41	18,979,925.29	10.30	10.00	10.15	15,529,500.00	(3,450,425.29)
11	NATIONAL BANK LTD.	4,395,700	9.03	39,675,091.69	4.90	5.00	4.95	21,758,715.00	(17,916,376.69)
12	NCC BANK PLC	5,506,338	12.50	68,804,629.62	10.80	10.80	10.80	59,468,450.40	(9,336,179.22)
13	SOUTHEAST BANK PLC	1,339,396	13.00	17,415,257.34	9.00	8.90	8.95	11,987,594.20	(5,427,663.14)
14	UNITED COMMERCIAL BANK PLC	739,149	12.95	9,574,818.36	9.20	9.20	9.20	6,800,170.80	(2,774,647.56)
Sector Total:		32,926,473		564,539,002.08				423,160,218.50	(141,378,783.58)
CEMENT									
15	CONFIDENCE CEMENT PLC	88,631	98.00	8,685,676.31	56.70	55.40	56.05	4,967,767.55	(3,717,908.76)
16	CROWN CEMENT PLC	1,442,862	86.84	125,299,606.30	43.50	43.70	43.60	62,908,783.20	(62,390,823.10)
17	HEIDELBERG MATERIALS BANGLADESH PLC	416,817	449.57	187,389,509.29	221.50	224.00	222.75	92,845,986.75	(94,543,522.54)
18	LAFARGEHOLCIM BANGLADESH PLC	1,584,550	89.20	141,337,172.58	53.90	53.50	53.70	85,090,335.00	(56,246,837.58)
19	MEGHNA CEMENT MILLS PLC	614,759	89.28	54,888,360.15	43.60	46.00	44.80	27,541,203.20	(27,347,156.95)
20	PREMIER CEMENT MILLS PLC	1,021,406	76.46	78,099,899.27	47.90	47.00	47.45	48,465,714.70	(29,634,184.57)
Sector Total:		5,169,025		595,700,223.90				321,819,790.40	(273,880,433.50)
CERAMIC INDUSTRY									
21	RAK CERAMICS (BD) LIMITED	3,806,068	51.05	194,292,173.25	22.60	22.90	22.75	86,588,047.00	(107,704,126.25)
Sector Total:		3,806,068		194,292,173.25				86,588,047.00	(107,704,126.25)
CORPORATE BOND									
22	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	4,578.00	4,600.00	4,589.00	33,880,587.00	(3,034,413.00)
23	APSCL NON-CONVERTIBLE AND FULLY REDEEM	2,003	3,790.01	7,591,397.35	4,100.00	3,750.00	3,925.00	7,861,775.00	270,377.65
24	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000.00	3,800.00	4,300.00	4,050.00	24,243,300.00	(5,686,700.00)
25	IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	781.50	671.00	726.25	101,675,000.00	(33,281,892.72)
Sector Total:		155,372		209,393,290.07				167,660,662.00	(41,732,628.07)
ENGINEERING									
26	AFTAB AUTOMOBILES LIMITED	2,574,062	76.72	197,481,008.67	36.30	36.40	36.35	93,567,153.70	(103,913,854.97)
27	APPOLLO ISPAT COMPLEX LIMITED	772,500	15.92	12,295,643.55	3.50	3.50	3.50	2,703,750.00	(9,591,893.55)
28	ATLAS BANGLADESH LTD.	374,999	152.56	57,210,172.10	52.00	0.00	52.00	19,499,974.00	(37,710,198.10)
29	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	634,918	104.60	66,414,955.86	76.00	75.10	75.55	47,968,054.90	(18,446,900.96)
30	BBS CABLES PLC	386,387	51.91	20,056,159.95	17.50	17.70	17.60	6,800,411.20	(13,255,748.75)
31	BENGAL WINDSOR THERMOPLASTICS PLC	2,007,500	45.60	91,533,031.76	17.90	17.90	17.90	35,934,250.00	(55,598,781.76)
32	BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	50.80	51.70	51.25	90,554,906.25	(74,990,016.25)
33	GPH ISPAT LTD.	812,076	46.70	37,921,248.36	22.10	22.00	22.05	17,906,275.80	(20,014,972.56)

34 IFAD AUTOS PLC	289,696	48.86	14,153,938.16	20.60	21.20	20.90	6,054,646.40	(8,099,291.76)
35 NATIONAL POLYMER INDUSTRIES PLC	54,471	46.68	2,542,698.38	32.10	32.00	32.05	1,745,795.55	(796,902.83)
36 NAVANA CNG LIMITED	766,237	64.81	49,663,147.95	23.50	23.30	23.40	17,929,945.80	(31,733,202.15)
37 RUNNER AUTOMOBILES PLC	828,188	55.24	45,747,260.40	26.10	26.10	26.10	21,615,706.80	(24,131,553.60)
38 S. ALAM COLD ROLLED STEELS LTD	3,401,701	44.85	152,572,945.20	9.80	9.50	9.65	32,826,414.65	(119,746,530.55)
39 SINGER BANGLADESH LIMITED	429,541	177.38	76,190,931.67	113.20	120.00	116.60	50,084,480.60	(26,106,451.07)
40 WALTON HI-TECH INDUSTRIES PLC	3,000	1,050.32	3,150,957.75	487.50	485.50	486.50	1,459,500.00	(1,691,457.75)
Sector Total:	15,102,201		992,479,022.26				446,651,265.65	(545,827,756.61)

FINANCE AND LEASING

41 BANGLADESH INDUSTRIAL FIN. CO. LTD.	1,200,000	19.34	23,211,926.92	8.00	9.60	8.80	10,560,000.00	(12,651,926.92)
42 DBH FINANCE PLC	2,151,461	70.20	151,039,654.89	38.90	39.00	38.95	83,799,405.95	(67,240,248.94)
43 FAREAST FINANCE & INVESTMENT LIMITED	925,939	10.53	9,754,005.87	3.40	3.30	3.35	3,101,895.65	(6,652,110.22)
44 FAS FINANCE & INVESTMENT LIMITED	1,995,000	13.68	27,292,729.98	3.00	3.00	3.00	5,985,000.00	(21,307,729.98)
45 FIRST FINANCE LIMITED	2,214,274	17.56	38,884,098.32	3.20	3.50	3.35	7,417,817.90	(31,466,280.42)
46 IDLC FINANCE PLC	1,775,962	55.16	97,961,310.72	32.70	32.30	32.50	57,718,765.00	(40,242,545.72)
47 INTERNATIONAL LEASING & FINANCIAL SERVICE	3,937,500	12.31	48,485,607.09	3.70	3.50	3.60	14,175,000.00	(34,310,607.09)
48 IPDC FINANCE PLC	72,626	20.28	1,472,745.88	18.30	18.60	18.45	1,339,949.70	(132,796.18)
49 NATIONAL HOUSING FINANCE PLC	141,070	41.97	5,920,802.21	26.60	27.40	27.00	3,808,890.00	(2,111,912.21)
50 PEOPLES LEASING AND FIN. SERVICES LTD	2,300,000	10.56	24,279,602.12	2.20	2.30	2.25	5,175,000.00	(19,104,602.12)
51 PREMIER LEASING & FINANCE LIMITED	6,615,000	15.80	104,538,282.05	3.00	2.90	2.95	19,514,250.00	(85,024,032.05)
52 PRIME FINANCE & INVESTMENT LTD.	252,993	47.98	12,138,489.26	4.30	4.40	4.35	1,100,519.55	(11,037,969.71)
53 UNION CAPITAL LIMITED	3,175,224	15.59	49,491,887.92	6.20	6.20	6.20	19,686,388.80	(29,805,499.12)
54 UTTARA FINANCE AND INVESTMENTS LIMITED	1,293,578	61.95	80,138,108.54	15.90	14.50	15.20	19,662,385.60	(60,475,722.94)
Sector Total:	28,050,627		674,609,251.77				253,045,268.15	(421,563,983.62)

FOOD AND ALLIED PRODUCTS

55 BATBC LIMITED	1,048,575	437.55	458,801,849.81	367.60	364.70	366.15	383,935,736.25	(74,866,113.56)
56 FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	0.00	0.00	0.00	(20,629.65)
57 GOLDEN HARVEST AGRO INDUSTRIES LTD	3,000,000	23.76	71,287,101.09	11.60	11.60	11.60	34,800,000.00	(36,487,101.09)
58 NATIONAL TEA COMPANY LTD.	79,420	254.06	20,177,823.81	193.40	188.70	191.05	15,173,191.00	(5,004,632.81)
59 OLYMPIC INDUSTRIES LTD.	855,031	210.51	179,994,667.98	158.00	158.00	158.00	135,094,898.00	(44,899,769.98)
60 UNILEVER CONSUMER CARE LIMITED	59,087	1,649.83	97,483,253.91	2,549.70	0.00	2,549.70	150,654,123.90	53,170,869.99
Sector Total:	5,045,113		827,765,326.25				719,657,949.15	(108,107,377.10)

FUEL AND POWER

61 ASSOCIATED OXYGEN LIMITED	350,000	33.00	11,548,840.10	16.90	16.90	16.90	5,915,000.00	(5,633,840.10)
62 BARAKA POWER LIMITED	1,746,892	30.96	54,083,882.34	9.80	9.80	9.80	17,119,541.60	(36,964,340.74)
63 DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,940,309	50.47	97,934,239.01	23.10	21.60	22.35	43,365,906.15	(54,568,332.86)
64 DOREEN POWER GENERATIONS & SYSTEMS LTD	866,407	70.50	61,081,607.07	23.90	24.30	24.10	20,880,408.70	(40,201,198.37)
65 ENERGYPAC POWER GENERATION PLC	724,500	41.90	30,360,000.00	12.70	12.50	12.60	9,128,700.00	(21,231,300.00)
66 JAMUNA OIL COMPANY LIMITED	654,078	188.08	123,021,115.88	171.40	172.00	171.70	112,305,192.60	(10,715,923.28)
67 KHULNA POWER COMPANY LIMITED	1,000,000	47.00	47,003,272.33	13.10	12.90	13.00	13,000,000.00	(34,003,272.33)
68 LINDE BANGLADESH LIMITED	36,757	1,248.99	45,909,027.27	1,019.50	995.40	1,007.45	37,030,839.65	(8,878,187.62)
69 LUB-RREF (BANGLADESH) LIMITED	100,000	31.68	3,167,900.00	14.10	14.10	14.10	1,410,000.00	(1,757,900.00)
70 MEGHNA PETROLEUM LIMITED	442,292	203.26	89,902,430.89	196.30	197.20	196.75	87,020,951.00	(2,881,479.89)
71 MJL BANGLADESH PLC	1,193,180	100.72	120,178,933.53	94.10	96.90	95.50	113,948,690.00	(6,230,243.53)
72 PADMA OIL CO. LTD.	74,702	211.24	15,780,260.69	188.70	187.00	187.85	14,032,770.70	(1,747,489.99)
73 POWER GRID CO. OF BANGLADESH LTD.	950,000	51.53	48,949,704.28	41.80	41.80	41.80	39,710,000.00	(9,239,704.28)
74 SHAHJIBAZAR POWER CO. LTD.	110,153	93.77	10,329,497.69	33.10	33.80	33.45	3,684,617.85	(6,644,879.84)
75 SUMMIT POWER LIMITED	6,121,603	43.29	264,978,180.38	14.80	14.80	14.80	90,599,724.40	(174,378,455.98)
76 TITAS GAS TRANS. & DIST. CO. LTD.	2,560,000	79.49	203,498,340.51	20.90	20.80	20.85	53,376,000.00	(150,122,340.51)
77 UNITED POWER GEN. & DIST. CO. LTD.	178,368	273.38	48,762,647.92	123.60	125.90	124.75	22,251,408.00	(26,511,239.92)
Sector Total:	19,049,241		1,276,489,879.89				684,779,750.65	(591,710,129.24)

G-SEC (T.BOND)

88 05Y BGTB 15/05/2029	1,000,000	100.24	100,240,900.00	100.46	100.32	100.39	100,390,000.00	149,100.00
89 10 Years BGTB 20/06/2034	1,500,000	100.33	150,499,300.00	101.48	102.12	101.80	152,700,000.00	2,200,700.00
90 10Y BGTB 17/04/2034	1,690,000	99.13	167,534,601.00	98.59	97.45	98.02	165,653,800.00	(1,880,801.00)
91 15Y BGTB 27/03/2039	1,000,000	96.77	96,767,100.00	97.81	98.07	97.94	97,940,000.00	1,172,900.00
92 2Y BGTB 03/01/2026	500,000	99.49	49,742,850.00	99.35	99.27	99.31	49,655,000.00	(87,850.00)
93 5Y BGTB 13/12/2028	1,487,000	93.60	139,181,775.30	94.42	94.18	94.30	140,224,100.00	1,042,324.70
Sector Total:	7,177,000		703,966,526.30				706,562,900.00	2,596,373.70

INSURANCE

94 AGRANI INSURANCE CO. LTD.	325,850	49.90	16,261,041.09	25.30	0.00	25.30	8,244,005.00	(8,017,036.09)
95 ASIA PACIFIC GENERAL INSURANCE CO. LTD.	399,005	59.42	23,708,272.39	32.00	33.40	32.70	13,047,463.50	(10,660,808.89)
96 DELTA LIFE INSURANCE COMPANY LTD	257,506	126.47	32,566,429.69	79.80	81.00	80.40	20,703,482.40	(11,862,947.29)
97 DHAKA INSURANCE LIMITED	9,850	51.13	503,605.51	39.00	38.00	38.50	379,225.00	(124,380.51)
98 EASTLAND INSURANCE PLC	21,164	29.07	615,228.61	19.50	19.10	19.30	408,465.20	(206,763.41)
99 FAREAST ISLAMI LIFE INSURANCE CO. LTD.	464,792	72.06	33,494,782.79	30.60	33.00	31.80	14,780,385.60	(18,714,397.19)
100 GREEN DELTA INSURANCE PLC	2,449,033	107.55	263,401,540.95	48.60	49.30	48.95	119,880,165.35	(143,521,375.60)
101 ISLAMI COMMERCIAL INSURANCE COMPANY LTD	692	10.00	6,920.00	21.50	21.40	21.45	14,843.40	7,923.40
102 MERCANTILE ISLAMI INSURANCE PLC	510,464	51.15	26,110,560.76	25.00	25.00	25.00	12,761,600.00	(13,348,960.76)
103 NITOL INSURANCE CO. LTD.	1,544,805	47.83	73,887,410.69	25.00	26.00	25.50	39,392,527.50	(34,494,883.19)
104 PEOPLES INSURANCE COMPANY LTD	459,395	43.10	19,799,031.84	30.90	30.40	30.65	14,080,456.75	(5,718,575.09)
105 PIONEER INSURANCE COMPANY LTD	532,194	73.32	39,021,785.58	48.00	48.50	48.25	25,678,360.50	(13,343,425.08)
106 POPULAR LIFE INSURANCE CO. LTD	280,146	67.64	18,949,581.13	51.00	51.00	51.00	14,287,446.00	(4,662,135.13)
107 PRAGATI INSURANCE LTD.	1,050,949	75.13	78,960,151.49	54.40	51.00	52.70	55,385,012.30	(23,575,139.19)
108 SENA INSURANCE PLC	75,887	46.05	3,494,535.29	43.00	42.00	42.50	3,225,197.50	(269,337.79)
109 TRUST ISLAMI LIFE INSURANCE LIMITED	459,715	56.79	26,107,615.88	34.00	34.10	34.05	15,653,295.75	(10,454,320.13)
Sector Total:	8,841,447		656,888,493.69				357,921,931.75	(298,966,561.94)

IT

110 AAMRA NETWORKS LIMITED	184,278	44.36	8,175,218.35	26.80	26.80	26.80	4,938,650.40	(3,236,567.95)
111 AAMRA TECHNOLOGIES LIMITED	548,437	36.01	19,749,128.17	17.20	17.60	17.40	9,542,803.80	(10,206,324.37)
Sector Total:	732,715		27,924,346.52				14,481,454.20	(13,442,892.32)

MISCELLANEOUS

112 BANGLADESH EXPORT IMPORT COMPANY LTD.	390,972	116.64	45,603,159.79	110.10	110.20	110.15	43,065,658.33	(2,537,501.46)
113 BERGER PAINTS BANGLADESH LTD.	1,466	1,146.16	1,680,263.26	1,822.90	1,800.00	1,811.45	2,655,585.70	975,322.44
114 JMI HOSPITAL REQUISITE MANUFACTURING LTD	60,000	76.43	4,585,567.95	51.20	52.00	51.60	3,096,000.00	(1,489,567.95)
115 ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	0.00	0.00	0.00	0.00	(39,209.36)
Sector Total:	462,938		51,908,200.36				48,817,244.03	(3,090,956.33)

PHARMACEUTICALS AND CHEMICAL

116 ACI FORMULATIONS LIMITED	314,072	157.06	49,327,807.18	119.10	119.10	119.10	37,405,975.20	(11,921,831.98)
117 ACI LIMITED	1,220,334	240.54	293,534,593.92	139.60	141.00	140.30	171,212,860.20	(122,321,733.72)
118 ACME LABORATORIES LTD.	2,386,829	98.37	234,789,615.35	75.10	75.90	75.50	180,205,589.50	(54,584,025.85)
119 ACME PESTICIDES LIMITED	303,811	25.40	7,717,900.94	12.90	12.90	12.90	3,919,161.90	(3,798,739.04)
120 BEXIMCO PHARMACEUTICALS LTD.	118,601	146.57	17,382,813.53	81.60	83.00	82.30	9,760,862.30	(7,621,951.23)
121 IBN SINA PHARMACEUTICAL INDUSTRY PLC	127,433	277.95	35,420,351.69	286.80	287.00	286.90	36,560,527.70	1,140,176.01
122 KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	5.50	5.60	5.55	6,105,000.00	(5,831,538.25)
123 MARICO BANGLADESH LIMITED	3,540	1,261.98	4,467,398.75	2,282.80	2,310.00	2,296.40	8,129,256.00	3,661,857.25
124 RENATA PLC	12,146	1,188.89	14,440,213.22	635.10	0.00	635.10	7,713,924.60	(6,726,288.62)
125 SQUARE PHARMACEUTICALS PLC	2,511,927	220.96	555,043,529.42	217.70	217.30	217.50	546,344,122.50	(8,699,406.92)
126 THERAPEUTICS (BANGLADESH) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	(200,301.71)
Sector Total:	8,099,153		1,224,261,063.96				1,007,357,279.90	(216,903,784.06)

SERVICES

127 SUMMIT ALLIANCE PORT LIMITED	1,357,753	50.54	68,621,387.61	21.70	21.60	21.65	29,395,352.45	(39,226,035.16)
Sector Total:	1,357,753		68,621,387.61				29,395,352.45	(39,226,035.16)

TANNERY INDUSTRIES

128 APEX FOOTWEAR LIMITED	244,962	229.23	56,153,091.26	199.90	196.00	197.95	48,490,227.90	(7,662,863.36)
129 APEX TANNERY LIMITED	372,276	132.12	49,183,536.89	69.20	73.00	71.10	26,468,823.60	(22,714,713.29)
130 BATA SHOE COMPANY (BD) LIMITED	133,908	1,095.29	146,668,031.84	905.40	920.00	912.70	122,217,831.60	(24,450,200.24)
Sector Total:	751,146		252,004,659.99				197,176,883.10	(54,827,776.89)

TELECOMMUNICATION

131 BANGLADESH SUBMARINE CABLES PLC	1,146,000	175.54	201,169,871.44	126.10	125.90	126.00	144,396,000.00	(56,773,871.44)
132 GRAMEEN PHONE LTD.	594,708	289.68	172,277,363.32	323.10	323.10	323.10	192,150,154.80	19,872,791.48
Sector Total:	1,740,708		373,447,234.76				336,546,154.80	(36,901,079.96)

TEXTILES

133 APEX SPINNING & KNITTING MILLS LTD	81,465	120.31	9,800,889.49	95.70	97.00	96.35	7,849,152.75	(1,951,736.74)
134 ARGON DENIMS LIMITED	1,560,679	20.38	31,804,004.68	16.80	16.40	16.60	25,907,271.40	(5,896,733.28)
135 BANGLADESH DYEING & FINISHING IND. LTD.	18,120	46.60	844,325.08	0.00	0.00	0.00	0.00	(844,325.08)
136 C & A TEXTILES LIMITED	450,000	11.05	4,972,519.08	4.80	4.90	4.85	2,182,500.00	(2,790,019.08)
137 DANDY DYEING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	(2,506.07)
138 DYNAMIC TEXTILE INDUSTRIES LTD.	6,820	23.47	160,071.55	0.00	0.00	0.00	0.00	(160,071.55)
139 ENVOY TEXTILES LIMITED	401,535	42.80	17,187,182.83	39.40	39.00	39.20	15,740,172.00	(1,447,010.83)
140 ESQUIRE KNIT COMPOSITE PLC	613,410	36.10	22,143,545.89	19.50	19.70	19.60	12,022,836.00	(10,120,709.89)
141 FAMILYTEX (BD) LIMITED	4,299,750	9.85	42,372,874.58	2.50	2.60	2.55	10,964,362.50	(31,408,512.08)
142 HAMID FABRICS PLC	356,416	23.63	8,420,332.49	9.30	9.20	9.25	3,296,848.00	(5,123,484.49)
143 HWA WELL TEXTILES (BD) PLC	219,110	48.02	10,521,557.48	41.40	42.00	41.70	9,136,887.00	(1,384,670.48)
144 MATIN SPINNING MILLS PLC	100,378	52.54	5,273,955.34	45.50	44.90	45.20	4,537,085.60	(736,869.74)
145 QUEEN SOUTH TEXTILE MILLS LTD.	104,000	21.05	2,189,460.08	13.60	13.50	13.55	1,409,200.00	(780,260.08)
146 SHARP INDUSTRIES PLC	701,751	111.80	78,458,753.83	23.20	22.70	22.95	16,105,185.45	(62,353,568.38)
147 SQUARE TEXTILES PLC	3,330,000	58.66	195,338,020.99	49.40	48.00	48.70	162,171,036.53	(33,166,984.47)
148 TALLU SPINNING MILLS LTD.	1,159,500	25.95	30,089,471.32	4.90	4.70	4.80	5,565,600.00	(24,523,871.32)
149 ZAHEEN SPINNING PLC	941,126	19.47	18,322,801.57	5.40	5.60	5.50	5,176,193.00	(13,146,608.57)
Sector Total:	14,344,160		477,902,272.35				282,064,330.23	(195,837,942.13)

TRAVEL AND LEISURE

150 UNIQUE HOTEL & RESORTS PLC	466,399	69.98	32,639,133.90	44.20	44.00	44.10	20,568,195.90	(12,070,938.00)
151 UNITED AIRWAYS (BD) LTD.	2,697,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	(35,249,213.35)
Sector Total:	3,163,605		67,888,347.25				20,568,195.90	(47,320,151.35)

Total Listed Securities (A):	155,974,745		9,240,080,702.26				6,104,254,677.85	(3,135,826,024.41)
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FUNDS
NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES

1 Ashuganj Power Station Compnay Limited	5,000	5,000.00	25,000,000.00		4,912.00		24,560,000.00	(440,000.00)
Sector Total:	5,000		25,000,000.00				24,560,000.00	(440,000.00)

PREFERENCE SHARE

1 BANGLADESH DEVELOPMENT COMPANY	239,000	100.00	23,900,000.00		0.00		0.00	(23,900,000.00)
Sector Total:	239,000		23,900,000.00				0.00	(23,900,000.00)
Total Non-Listed Bond/Preference Share (B):	244,000		48,900,000.00				24,560,000.00	(24,340,000.00)

SL	Company Name	No. of Shares	Cost Price		Average Market Price/ Surrender	Total Market Price/ Surrender Price	Appreciation /((Erosion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172	Appreciation /((Erosion) as per Fair Market Value
			Rate	Total					
FUNDS									
CLOSE-END MUTUAL FUNDS:									
1	AIBL 1st ISLAMIC MUTUAL FUND	800,000	9.65	7,717,739.78	6.90	5,520,000.00	(2,197,739.78)	6,194,800.00	(1,522,939.78)
2	DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,409.95	4.00	6,259,412.00	(6,570,997.95)	11,625,292.94	(1,205,117.01)
3	EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	3.50	12,600,000.00	(10,848,642.70)	23,448,642.70	-
4	GRAMEEN ONE : SCHEME TWO	2,150,000	15.84	34,055,203.14	14.30	30,745,000.00	(3,310,203.14)	30,745,000.00	(3,310,203.14)
5	ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	8.21	8,950,992.15	4.65	5,070,825.00	(3,880,167.15)	6,924,129.75	(2,026,862.40)
6	L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	3.30	15,999,980.70	(27,206,987.84)	35,895,714.28	(7,311,254.26)
7	MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	4.00	21,200,000.00	(23,656,795.82)	39,598,950.00	(5,257,845.82)
8	NCCBL MUTUAL FUND-1	1,400,296	8.63	12,081,951.94	5.25	7,351,554.00	(4,730,397.94)	11,283,585.17	(798,366.77)
9	VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428.17	5.55	13,482,831.45	(7,784,596.72)	18,481,196.44	(2,786,231.73)
10	VANGUARD AML RUPALI BANK BALANCED FUN	328,467	9.15	3,005,338.60	4.95	1,625,911.65	(1,379,426.95)	2,412,261.65	(593,076.95)
Sector Total:		23,511,934		211,421,470.79		119,855,514.80	(91,565,955.99)	186,609,572.92	(24,811,897.87)
OPEN-END MUTUAL FUNDS:									
1	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	7.63	763,000.00	(237,000.00)	763,000.00	(237,000.00)
2	CAPM UNIT FUND	89,000	112.55	10,016,950.00	86.67	7,713,630.00	(2,303,320.00)	7,713,630.00	(2,303,320.00)
3	Eighth ICB Unit Fund	271,304	10.27	2,787,032.00	9.20	2,495,996.80	(291,035.20)	2,495,996.80	(291,035.20)
4	Fifth ICB Unit Fund	505,544	10.10	5,106,000.00	8.60	4,347,678.40	(758,321.60)	4,347,678.40	(758,321.60)
5	Fourth ICB Unit Fund	3,294,500	10.45	34,442,500.00	8.30	27,344,350.00	(7,098,150.00)	27,344,350.00	(7,098,150.00)
6	Grameen Bank-AIMS First Unit Fund	500,000	10.00	5,000,000.00	10.17	5,085,000.00	85,000.00	5,085,000.00	85,000.00
7	HFAML-Shariah Unit Fund	1,000,000	10.00	10,000,000.00	8.20	8,200,000.00	(1,800,000.00)	8,200,000.00	(1,800,000.00)
8	ICB AMCL Second NRB Unit Fund	5,491,904	11.21	61,548,203.90	8.30	45,582,803.20	(15,965,400.70)	45,582,803.20	(15,965,400.70)
9	Second ICB Unit Fund	777,427	11.22	8,721,998.80	10.00	7,774,270.00	(947,728.80)	7,774,270.00	(947,728.80)
10	SHANTA AMANAH SHARIAH FUND	500,000	10.00	5,000,000.00	9.61	4,803,000.00	(197,000.00)	4,803,000.00	(197,000.00)
11	SHANTA FIRST INCOME UNIT FUND	1,000,000	11.40	11,400,000.00	10.35	10,350,000.00	(1,050,000.00)	10,350,000.00	(1,050,000.00)
12	UFS POPULAR LIFE UNIT FUND	2,450,000	12.25	30,012,500.00	0.00	0.00	(30,012,500.00)	0.00	(30,012,500.00)
13	Third ICB Unit Fund	962,242	11.16	10,736,000.00	8.80	8,467,729.60	(2,268,270.40)	8,467,729.60	(2,268,270.40)
14	VIPB SEBL 1st Unit Fund	1,145,600	6.47	7,407,177.02	10.58	12,120,448.00	4,713,270.98	12,120,448.00	4,713,270.98
Sector Total:		18,087,521		203,178,361.72		145,047,906.00	(58,130,455.72)	145,047,906.00	(58,130,455.72)
Total Mutual Fund (C):		41,599,455		414,599,832.51		264,903,420.80	(149,696,411.71)	331,657,478.92	(82,942,353.59)
Grand Total (A+B+C):		197,818,200		9,703,580,534.77	-	6,393,718,098.65	(3,309,862,436.12)	6,460,472,156.77	(3,243,108,378.00)

ICB AMCL UNIT FUND
VALUATION OF MUTUAL FUND
As at 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 reporting 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	800,000	7,717,740	9.65	5,520,000	6.90	(2,197,740)	(2.75)	9.11	7.74	(1,522,940)	674,800	6,194,800	(1,522,940)
2	DBH FIRST MUTUAL FUND	10	1,564,853	12,830,410	8.20	6,259,412	4.00	(6,570,998)	(4.20)	8.74	7.43	(1,205,117)	5,365,881	11,625,293	(1,205,117)
3	EBL NRB MUTUAL FUND	10	3,600,000	23,448,643	6.51	12,600,000	3.50	(10,848,643)	(3.01)	8.17	6.94	-	10,848,643	23,448,643	-
4	GRAMEEN ONE : SCHEME TWO	10	2,150,000	34,055,203	15.84	30,745,000	14.30	(3,310,203)	(1.54)	16.35	13.90	(3,310,203)	-	30,745,000	(3,310,203)
5	ICB AMCL THIRD NRB MUTUAL	10	1,090,500	8,950,992	8.21	5,070,825	4.65	(3,880,167)	(3.56)	7.47	6.35	(2,026,862)	1,853,305	6,924,130	(2,026,862)
6	L R GLOBAL BANGLADESH M F	10	4,848,479	43,206,969	8.91	15,999,981	3.30	(27,206,988)	(5.61)	8.71	7.40	(7,311,254)	19,895,734	35,895,714	(7,311,254)
7	MBL 1ST MUTUAL FUND	10	5,300,000	44,856,796	8.46	21,200,000	4.00	(23,656,796)	(4.46)	8.79	7.47	(5,257,846)	18,398,950	39,598,950	(5,257,846)
8	NCCBL MUTUAL FUND-1	10	1,400,296	12,081,952	8.63	7,351,554	5.25	(4,730,398)	(3.38)	9.48	8.06	(798,367)	3,932,031	11,283,585	(798,367)
9	VANGUARD AML BD FINANCE MUTUAL FUND	10	2,429,339	21,267,428	8.75	13,482,831	5.55	(7,784,597)	(3.20)	8.95	7.61	(2,786,232)	4,998,365	18,481,196	(2,786,232)
10	VANGUARD AML RUPALI BANK BALANCED FUND	10	328,467	3,005,339	9.15	1,625,912	4.95	(1,379,427)	(4.20)	8.64	7.34	(593,077)	786,350	2,412,262	(593,077)
Grand Total			23,511,934	211,421,471		119,855,515		(91,565,956)				(24,811,898)	66,754,058	186,609,573	(24,811,898)

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)	Required 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	CAPITEC IBBL SHARIAH UNIT FUND	10	100,000	1,000,000	10.00	763,000	7.63	(237,000)	(2.37)	7.95	7.55	(2.45)	(237,000)	-	763,000
2	CAPM UNIT FUND	100	89,000	10,016,950	112.55	7,713,630	86.67	(2,303,320)	(25.88)	87.07	82.72	(29.83)	(2,303,320)	-	7,713,630
3	EIGHTH ICB UNIT FUND	10	271,304	2,787,032	10.27	2,495,997	9.20	(291,035)	(1.07)	9.48	9.01	(1.27)	(291,035)	-	2,495,997
4	FIFTH ICB UNIT FUND	10	505,544	5,106,000	10.10	4,347,678	8.60	(758,322)	(1.50)	9.03	8.58	(1.52)	(758,322)	0	4,347,678
5	FOURTH ICB UNIT FUND	10	3,294,500	34,442,500	10.45	27,344,350	8.30	(7,098,150)	(2.15)	8.54	8.11	(2.34)	(7,098,150)	-	27,344,350
6	GRAMEEN BANK-AIMS FIRST UNIT F	10	500,000	5,000,000	10.00	5,085,000	10.17	85,000	0.17	10.22	9.71	(0.29)	-	-	5,085,000
7	HFAML SHARIAH UNIT FUND	10	1,000,000	10,000,000	10.00	8,200,000	8.20	(1,800,000)	(1.80)	8.37	7.95	(2.05)	(1,800,000)	-	8,200,000
8	ICB AMCL SECOND NRB UNIT FUND	10	5,491,904	61,548,204	11.21	45,582,803	8.30	(15,965,401)	(2.91)	8.52	8.09	(3.11)	(15,965,401)	-	45,582,803
9	SECOND ICB UNIT FUND	10	777,427	8,721,999	11.22	7,774,270	10.00	(947,729)	(1.22)	10.33	9.81	(1.41)	(947,729)	-	7,774,270
10	SHANTA AMANAH SHARIAH FUND	10	500,000	5,000,000	10.00	4,803,000	9.61	(197,000)	(0.39)	9.61	9.13	(0.87)	(197,000)	-	4,803,000
11	SHANTA FIRST INCOME UNIT FUND	10	1,000,000	11,400,000	11.40	10,350,000	10.35	(1,050,000)	(1.05)	10.35	9.83	(1.57)	(1,050,000)	-	10,350,000
12	UFS POPULAR LIFE UNIT FUND	10	2,450,000	30,012,500	12.25	-	0.00	(30,012,500)	(12.25)	-	-	(12.25)	30,012,500	-	-
13	THIRD ICB UNIT FUND	10	962,242	10,736,000	11.16	8,467,730	8.80	(2,268,270)	(2.36)	9.09	8.64	(2.52)	(2,268,270)	-	8,467,730
14	VIPB SEBL 1ST UNIT FUND	10	1,145,600	7,407,177	6.47	12,120,448	10.58	4,713,271	4.11	10.63	10.10	3.63	-	-	12,120,448
Grand Total			18,087,521	203,178,362		145,047,906		(58,130,456)					(2,903,727)	0	145,047,906

Total Acquiring Price	414,599,833
Total Market Value	264,903,421
Unrealized Gain/ Loss (based on AMP)	(149,696,412)
Total Recovery	66,754,058
Total Fair Value after adjustment of Recovery	331,657,479
Unrealized Gain/ Loss (based on Fair Value)	(82,942,354)

ICB AMCL UNIT 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	1,145,116	48.77	32.54	55,844,627.95	18,580,429.59
2	CITY BANK PLC	430,000	22.99	20.36	9,886,222.50	1,130,132.50
3	DHAKA BANK PLC	96,304	13.97	12.43	1,344,885.36	147,826.64
4	EASTERN BANK PLC	308,959	26.31	25.83	8,127,577.63	146,981.28
5	JAMUNA BANK PLC	66,801	19.78	18.75	1,321,049.90	68,784.99
6	SOCIAL ISLAMI BANK PLC	926,100	13.14	12.26	12,170,613.31	814,246.45
7	UNITED COMMERCIAL BANK PLC	1,058,787	14.01	12.95	14,836,711.96	1,121,371.92
Sub Total:						22,009,773.37
FOOD AND ALLIED PRODUCT:						
8	UNILEVER CONSUMER CARE LIMITED	10,992	2,754.21	1,649.83	30,274,239.23	12,139,355.14
Sub Total:						12,139,355.14
FUEL AND POWER						
9	JAMUNA OIL COMPANY LIMITED	125,927	191.04	188.08	24,056,823.91	372,069.96
10	MEGHNA PETROLEUM LIMITED	114,743	215.76	203.26	24,756,877.20	1,433,652.78
11	MJL BANGLADESH PLC	53,068	103.07	100.72	5,469,617.39	124,528.83
Sub Total:						1,930,251.57
FUNDS						
12	GRAMEEN ONE : SCHEME TWO	814,824	17.25	15.84	14,059,359.51	1,152,873.28
Sub Total:						1,152,873.28
INSURANCE						
13	SENA INSURANCE PLC	108,217	50.13	45.96	5,424,750.43	451,224.97
Sub Total:						451,224.97
PHARMACEUTICALS AND CHE						
14	IBN SINA PHARMACEUTICAL INDUSTRY PL	175,969	329.05	277.95	57,902,711.54	8,991,650.42
15	MARICO BANGLADESH LIMITED	1,939	2,264.15	1,261.98	4,390,187.83	1,943,214.34
16	SQUARE PHARMACEUTICALS PLC	853,443	225.38	220.96	192,349,511.34	3,770,015.04
Sub Total:						14,704,879.80
TELECOMMUNICATION						
17	BANGLADESH SUBMARINE CABLES PLC	2,000	115.71	175.54	231,420.00	(119,661.80)
18	GRAMEEN PHONE LTD.	189,981	348.72	289.68	66,251,015.35	11,216,574.03
Sub Total:						11,096,912.23
TEXTILES						
19	ENVOY TEXTILES LIMITED	287,853	47.21	42.80	13,590,165.05	1,268,991.59
20	MATIN SPINNING MILLS PLC	192,486	56.27	52.54	10,831,920.62	718,513.69
Sub Total:						1,987,505.28
Grand Total:		6,963,509			553,120,288.01	65,472,775.64

ICB AMCL UNIT FUND
STATEMENT OF DIVIDEND INCOME FROM INVESTMENT IN SECURITIES
For the year ended 30 June 2024

Annexure-C

Sl. No	Name of the Company	Dividend Per Share	No of Share	Gross Dividend
1	AAMRA NETWORKS LIMITED	1.00	184,278	184,278.00
2	AAMRA TECHNOLOGIES LIMITED	0.10	548,437	54,843.70
3	AB BANK PLC.(Frac.)			3.23
4	ACI FORMULATIONS LIMITED	2.00	314,072	628,144.00
5	ACI LIMITED	2.00	1,061,160	2,122,320.00
6	ACME LABORATORIES LTD.	3.50	2,386,829	8,353,901.50
7	ACME PESTICIDES LIMITED	0.03	303,811.00	7,595.28
8	AFTAB AUTOMOBILES LIMITED	1.00	2,574,062	2,574,062.00
9	APEX FOOTWEAR LIMITED	3.50	222,693	779,425.50
10	APEX FOOTWEAR LIMITED. (FRAC) DIV.			59.82
11	APEX SPINNING & KNITTING MILLS LTD	2.00	81,465	162,930.00
12	APEX TANNERY LIMITED	0.50	372,276	186,138.00
13	ARGON DENIMS LIMITED	1.00	1,560,679	1,560,679.00
14	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	3.50	634,918	2,222,213.00
15	BANGLADESH SUBMARINE CABLES PLC	4.00	1,148,000	4,592,000.00
16	BARAKA POWER LIMITED	0.35	1,746,892.00	611,412.20
17	BATA SHOE COMPANY (BD) LIMITED	34.00	133,908	4,552,872.00
18	BATBC LIMITED	15.00	1,048,575	15,728,625.00
19	BATBC LIMITED (Folio)			750.00
20	BBS CABLES PLC	0.10	386,387	38,638.70
21	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	2,007,500	1,003,750.00
22	BERGER PAINTS BANGLADESH LTD.	50.00	1,466	73,300.00
23	BEXIMCO PHARMACEUTICALS LTD.	4.00	118,601	474,404.00
24	BSRM STEELS LIMITED	3.20	1,766,925	5,654,160.00
25	CONFIDENCE CEMENT (FRACTION DIV.)			45.10
26	CONFIDENCE CEMENT PLC	1.00	88,631	88,631.00
27	CROWN CEMENT PLC	2.10	1,442,862	3,030,010.20
28	DELTA LIFE INSURANCE COMPANY LTD	3.00	257,506	772,518.00
29	DELTA LIFE INSURANCE COMPANY LTD	3.00	257,506	772,518.00
30	DOREEN POWER GENERATIONS & SYSTEMS LTD	1.00	866,407	866,407.00
31	ENVOY TEXTILES LIMITED	2.00	401,535	803,070.00
32	ESQUIRE KNIT COMPOSITE PLC	1.00	613,410.00	613,410.00
33	FRACTION DIV. DBBL			15.56
34	FRACTION DIV. SOUTHEAST BANK			2.25
35	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	3,000,000	300,000.00
36	GPH ISPAT LTD.	1.00	812,076	812,076.00
37	GRAMEEN ONE : SCHEME TWO	0.65	2,150,000	1,397,500.00
38	GRAMEEN PHONE LTD.	16.00	751,054	12,016,864.00
39	HWA WELL TEXTILES (BD) PLC	2.00	219,110	438,220.00
40	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.30	150,000	945,000.00
41	IFAD AUTOS PLC	0.10	286,828	28,682.80
42	JAMUNA BANK PLC. (Frac.)			12.76
43	JAMUNA OIL COMPANY LIMITED	15.00	654,078.00	9,811,170.00
44	JMI HOSPITAL REQUISITE MANUFACTURING LTD	1.00	60,000	60,000.00
45	KHULNA POWER COMPANY LIMITED	1.00	1,000,000	1,000,000.00
46	LAFARGEHOLCIM BANGLADESH PLC	1.90	1,584,550	3,010,645.00
47	LINDE BANGLADESH LIMITED	154.00	30,902	4,758,908.00
48	LINDE BANGLADESH LIMITED	410.00	31,757	13,020,370.00
49	LUB-RREF (BANGLADESH) LIMITED	0.10	100,000	10,000.00
50	MARICO BANGLADESH LIMITED	100.00	5,479	547,900.00
51	MARICO BANGLADESH LIMITED	45.00	3,540	159,300.00
52	MATIN SPINNING MILLS PLC	5.00	100,378	501,890.00
53	MEGHNA PETROLEUM LIMITED	17.00	442,292.00	7,518,964.00
54	MJL BANGLADESH PLC	5.20	1,193,180	6,204,536.00
55	NATIONAL HOUSING FINANCE PLC	1.00	141,070	141,070.00
56	NATIONAL POLYMER INDUSTRIES PLC	1.05	54,471	57,194.55
57	NAVANA CNG LIMITED	1.00	766,237	766,237.00
58	OLYMPIC INDUSTRIES LTD.	1.00	855,031	855,031.00
59	PADMA OIL CO. LTD.	14.00	74,702.00	1,045,828.00
60	PIONEER INSURANCE CO.(Frac.)			14.79
61	POPULAR LIFE INSURANCE CO. LTD	3.70	280,146	1,036,540.20
62	PRAGATI INSURANCE LTD.(Frac.)			36.78
63	PREMIER CEMENT MILLS PLC	2.15	1,021,406	2,196,022.90
64	QUEEN SOUTH TEXTILE MILLS LTD.	0.20	104,000	20,800.00
65	RENATA PLC	9.20	12,146	111,743.20

Sl. No	Name of the Company	Dividend Per Share	No of Share	Gross Dividend
66	RUNNER AUTOMOBILES PLC	1.10	828,188	911,006.80
67	SHAHJIBAZAR POWER CO. LTD.	1.20	110,153.00	132,183.60
68	SHARP INDUSTRIES PLC	0.10	701,751	70,175.10
69	SQUARE PHARMACEUTICALS PLC	11.00	2,511,927	27,631,197.00
70	SQUARE TEXTILES PLC	3.20	3,330,000	10,656,002.40
71	SUMMIT ALLIANCE PORT LIMITED	1.50	1,357,753	2,036,629.50
72	TITAS GAS TRANS. & DIST. CO. LTD.	0.50	2,560,000	1,280,000.00
73	TRUST ISLAMI LIFE INSURANCE LIMITED	0.30	459,715	137,914.50
74	UNIQUE HOTEL & RESORTS PLC	1.60	466,399	746,238.40
75	UNITED POWER GEN. & DIST. CO. LTD.	6.00	178,368	1,070,208.00
76	WALTON HI-TECH INDUSTRIES PLC	35.00	3,000	105,000.00
Total				172,062,244

ICB AMCL Unit Fund
STATEMENT OF DIVIDEND RECEIVABLE FROM INVESTMENT IN SECURITIES
As at 31 December 2024

Annexure-D

SL	NAME OF THE COMPANY	NO. OF SHARE	SELLING PRICE	Gross Dividend
1	AAMRA NETWORKS LIMITED	1.00	184,278	184,278.00
2	AAMRA TECHNOLOGIES LIMITED	0.10	548,437	54,843.70
3	ACI FORMULATIONS LIMITED	2.00	314,072	628,144.00
4	ACI LIMITED	2.00	1,061,160	2,122,320.00
5	ACME LABORATORIES LTD.	3.50	2,386,829	8,353,901.50
6	ACME PESTICIDES LIMITED	0.03	303,811	7,595.28
7	AFTAB AUTOMOBILES LIMITED	1.00	2,574,062	2,574,062.00
8	AFTAB AUTOMOBILES LTD.(2021-22)	0.50	2,451,488	1,225,744.00
9	APEX TANNERY LIMITED	0.50	372,276	186,138.00
10	ARGON DENIMS LIMITED	1.00	1,560,679	1,560,679.00
11	ASSOCIATED OXYGEN LIMITED	0.10	350,000	35,000.00
12	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	3.50	634,918	2,222,213.00
13	BARAKA POWER LIMITED	0.35	1,746,892	611,412.20
14	BBS CABLES PLC	0.10	386,387	38,638.70
15	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	2,007,500	1,003,750.00
16	BEXIMCO PHARMACEUTICALS LTD.	4.00	118,601	474,404.00
17	BSRM STEELS LIMITED	3.20	1,766,925	5,654,160.00
18	CROWN CEMENT PLC	2.10	1,442,862	3,030,010.20
19	DOREEN POWER GENERATIONS & SYSTEMS LTD	1.00	866,407	866,407.00
20	EASTERN CABLES LTD.	0.30	500	150.00
21	ESQUIRE KNIT COMPOSITE PLC	1.00	613,410	613,410.00
22	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	3,000,000	300,000.00
23	GPH ISPAT LTD.	1.00	812,076	812,076.00
24	HEIDELBERG CEMENT BD. LTD (FRACTIONAL) 2022			20.00
25	HWA WELL TEXTILES (BD) PLC	2.00	219,110	438,220.00
26	IFAD AUTOS PLC	0.10	286,828	28,682.80
27	JAMUNA OIL COMPANY LIMITED	15.00	654,078.00	9,811,170.00
28	JMI HOSPITAL REQUISITE MANUFACTURING LTD	1.00	60,000	60,000.00
29	KHULNA POWER COMPANY LIMITED	1.00	1,000,000	1,000,000.00
30	LUB-RREF (BANGLADESH) LIMITED (2023)	0.20	100,000	20,000.00
31	LUB-RREF (BANGLADESH) LIMITED	0.10	100,000	10,000.00
32	MEGHNA PETROLEUM LIMITED	17.00	442,292	7,518,964.00
33	METRO SPINNING LIMITED	0.30	33	2.30
34	MJL BANGLADESH PLC	5.20	1,193,180	6,204,536.00
35	NATIONAL POLYMER INDUSTRIES PLC	1.05	54,471	57,194.55
36	NAVANA CNG LIMITED	1.00	766,237	766,237.00
37	OLYMPIC INDUSTRIES LTD.	1.00	855,031	855,031.00
38	PADMA OIL CO. LTD.	14.00	74,702	1,045,828.00
39	QUEEN SOUTH TEXTILE MILLS LTD.	0.20	104,000	20,800.00
40	RATANPUR STEEL RE-ROLLING	1.00	266,162	266,162.00
41	RENATA PLC	9.20	12,146	111,743.20
42	RUNNER AUTOMOBILES PLC	1.10	828,188	911,006.80
43	SHAHJIBAZAR POWER CO. LTD.	1.20	110,153	132,183.60
44	SHARP INDUSTRIES PLC	0.10	701,751	70,175.10
45	SQUARE PHARMACEUTICALS PLC	11.00	2,511,927	27,631,197.00
46	SQUARE TEXTILES PLC	3.20	3,330,000	10,656,002.40
47	SUMMIT ALLIANCE PORT LIMITED	1.50	1,357,753	2,036,629.50
48	TITAS GAS TRANS. & DIST. CO. LTD.	0.50	2,560,000	1,280,000.00
49	TRUST ISLAMI LIFE INSURANCE LIMITED	0.30	459,715	137,914.50
50	UNIQUE HOTEL & RESORTS PLC	1.60	466,399	746,238.40
51	UNITED POWER GEN. & DIST. CO. LTD.	6.00	178,368	1,070,208.00
Total				105,445,483