EIGHTH ICB UNIT FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
EIGHTH ICB UNIT FUND

For the period ended from January 01, 2024 to March 31, 2024

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EIGHTH ICB UNIT FUND

Statement of Financial Position (Un-audited)

as at March 31, 2024

Particulars	Notes	Amount in Taka	
		31-Mar-24	31-Dec-23
Assets			
Current Assets		**37,63,94,084**	**43,91,55,831**
Marketable investment -at market	3.00	34,40,52,234	40,22,08,447
Investments in Money Market (FDR)	4.00	1,00,00,000	1,00,00,000
Cash & cash equivalents	5.00	1,52,88,811	1,37,49,375
Other current assets	6.00	70,53,039	1,31,98,009
Total Assets		**37,63,94,084**	**43,91,55,831**
Capital and Liabilities			
Equity		**28,64,12,448**	**34,85,72,842**
Unit capital	7.00	29,16,69,990	28,88,73,610
Unit premium reserve	8.00	43,48,400	42,11,045
Retained earning	9.00	(2,21,05,942)	4,29,88,187
Dividend Equalization Fund	10.00	1,25,00,000	1,25,00,000
Liabilities :		**8,99,81,636**	**9,05,82,989**
Unclaimed/ Dividend payable	11.00	8,81,49,344	8,32,06,796
Current liabilities	12.00	18,32,292	73,76,193
Total Equity and Liabilities (A+B)		**37,63,94,084**	**43,91,55,831**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	**13.39**	**14.31**
Net Asset Value-at market	14.00	**9.82**	**12.07**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 April 2024

ICB Asset Management Company Ltd. Accounts Department

EIGHTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Income			
Profit on sale of investments	15.00	25,71,648	15,45,848
Dividend from investment in shares	16.00	18,85,280	22,82,955
Interest on Bank deposits & bonds	17.00	7,66,108	5,25,185
Total Income		**52,23,036**	**43,53,988**
Expenses			
Management fee	18.00	15,53,983	16,21,927
Trustee fee	19.00	78,667	83,471
Custodian fee	20.00	93,276	96,998
Annual BSEC fee	21.00	71,603	83,192
Audit fee		34,500	28,750
Other expenses	22.00	1,19,502	73,190
Preliminary expenses written off		-	1,38,364
Total Expenses		**19,51,531**	**21,25,892**
Profit before provision		**32,71,505**	**22,28,096**
(Provision)/Write back of provision against diminution in value of	3.02	(3,94,78,273)	13,06,650
Net Income for the period ended Marchr 31, 2024		**(3,62,06,768)**	**35,34,746**
Other Comprehensive Income		-	
Total Comprehensive Income		**(3,62,06,768)**	**35,34,746**
Earnings Per Unit for the period	23.00	**(1.24)**	**0.12**

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

Chief Executive Officer **Chairman of Trustee Committee**

Head of Finance & Accounts **Member-Secretary of Trustee Committee**

Place: Dhaka, Bangladesh
Date: 30 April 2024

ICB Asset Management Company Ltd. Accounts Department

EIGHTH ICB UNIT FUND
Statement of Changes in Equity (Un-audited)
For the period from January 01, 2024 to March 31, 2024

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**28,88,73,610**	**42,11,045**	**1,25,00,000**	**4,29,88,187**	**34,85,72,842**
Unit Capital	27,96,380	-	-	-	27,96,380
Unit premium reserve	-	1,37,355	-	-	1,37,355
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2023	-	-	-	(2,88,87,361)	(2,88,87,361)
Net Income for the period ended March 31, 2024	-	-	-	(3,62,06,768)	(3,62,06,768)
Balance as at Marchr 31, 2024	**29,16,69,990**	**43,48,400**	**1,25,00,000**	**(2,21,05,942)**	**28,64,12,448**

Statement of Changes in Equity
For the period from January 01, 2023 to March 31, 2023

Balance as at January 01, 2023	**28,76,96,030**	**40,20,693**	**1,25,00,000**	**4,60,34,372**	**35,02,51,095**
Unit Capital	19,31,280	-	-	-	19,31,280
Unit premium reserve	-	66,992	-	-	66,992
Dividend Equalization Fund			-	-	-
Dividend paid for FY 2022	-	-	-	(2,30,15,682)	(2,30,15,682)
Net Income for the period ended March 31, 2023	-	-	-	35,34,746	35,34,746
Balance as at March 31, 2023	**28,96,27,310**	**40,87,685**	**1,25,00,000**	**2,65,53,436**	**33,27,68,431**

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

Chief Executive Officer **Chairman of Trustee Committee**

Head of Finance & Accounts **Member-Secretary of Trustee Committee**

Place: Dhaka, Bangladesh
Date: 30 April 2024

ICB Asset Management Company Ltd. Accounts Department

EIGHTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

For the period ended from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Cash flow from operating activities			
Dividend from Investment in Securities	24.00	75,56,492	68,85,010
Interest on Bank Deposits & Bonds	25.00	7,49,580	5,25,185
Profit on Sale of Investments	15.00	25,71,648	15,45,848
Payment of Fees & Expenses	26.00	(74,95,432)	(73,44,272)
Net cash inflow/(outflow) from operating activities	30.00	**33,82,288**	**16,11,771**
Cash flow from investment activities			
Sale of Securities (At Cost)	27.00	2,32,00,965	55,08,725
Purchase of Securities	28.00	(74,720)	-
Share application money deposited		(50,00,000)	-
Share application money refunded		10,41,981	-
Investment in New FDR		-	-
Encashment of FDR		-	-
Net cash in flow/(outflow) from investment activities		**1,91,68,226**	**55,08,725**
Cash flow from financing activities			
Unit capital sold		68,79,020	28,82,150
Unit capital surrendered		(40,82,640)	(9,50,870)
Premium received on sales		1,37,355	68,538
Premium refunded on surrender		-	(1,546)
Dividend Paid during the Period	29.00	(2,39,44,813)	(1,73,20,562)
Net cash in flow/(outflow) from financing activities		**(2,10,11,078)**	**(1,53,22,290)**
Increase/(Decrease) in cash		**15,39,436**	**(82,01,794)**
Cash & cash equivalent at beginning of the year		1,37,49,375	3,16,91,007
Cash & cash equivalent at end of the period		**1,52,88,811**	**2,34,89,213**
Net Operating Cash Flow Per Unit (NOCFPU)	31.00	**0.12**	**0.06**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 April 2024

ICB Asset Management Company Ltd. Accounts Department

EIGHTH ICB UNIT FUND

Notes to the financial statements (Un-audited)

For the period ended from January 01, 2024 to March 31, 2024

1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act,1882 and Registration Act,1908.The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The Fund received consent for issunig Prospectus for public offer from BSEC on January 17, 2017.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' 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 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 59.06 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

EIGHTH ICB UNIT FUND is an open-end growth Mutual Fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial instruments

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 Mutual Fund Regulation, 2001 (enclosure-2, 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 and Chittagong stock exchanges on the date of valuation i.e., on March 31, 2024.

2.02.04: Investment in securities transferred to De-Listed securites has been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 3 month from 01 January 2024 to 31 March 2024.

2.04 Pricing of units

Units issued are recorded at the offer price, determined by the management Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit as of the close of the business day of each week plus the allowable difference between sales and repurchases prices (at present Tk. 0.30 (paisa thirty) only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value.

ICB Asset Management Company Ltd. Accounts Department

2.05 Investment Policy

a) The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

b) Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

c) Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

d) Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

e) All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

2.06 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

2.07 Management fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average net asset value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5 crore	2.50%
Exceeding Taka 5 crore and up to Taka 25 crore	2.00% on additional amount
Exceeding Taka 25 crore and up to Taka 50 crore	1.50% on additional amount
Exceeding Taka 50 crore	1.00% on additional amount

2.08 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.

2.09 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% of the balance of securities and assets held by the fund calculated on the basis of average month end value per annum.

2.10 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.

2.11 Commission to Selling Agents

As per section 7.2.6 of prospectus, The Fund pays commission to the authorized Selling Agents appointed by the Asset Management Company @ 0.50% on the transaction amount of sales and redemptions.

2.12 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

ICB Asset Management Company Ltd. Accounts Department

2.13 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.14 Dividend Equalization Reserve:

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

2.15 Financial Risk Management

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

2.16 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 13 and 14.

2.17 Components of financial statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

2.18 Revenue Recognization

a) Gains/ Losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

b) Cash Dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognized when shareholders' right to receive dividend is established.

c) Interest income is recognized on accrual basis.

2.19 Earning Per Unit

The mutual fund calculates Earning Per Unit (EPU) in accordance with IAS 33. Earnings Per Share, which has been shown on the face of the statement of Profit or Loss and other Comprehensive Income.

2.20 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

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

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	31-Mar-24	31-Dec-23
3.00 Marketable investments - at market value		
Investment in marketable securities (3.01)	34,40,52,234	40,22,08,447
	34,40,52,234	**40,22,08,447**

3.01 Sector wise break up of investments in securities as on 31.03.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	4,58,14,097.29	4,18,74,718.80	(39,39,378)
FUNDS	2,44,24,165.74	1,63,02,315.15	(81,21,851)
ENGINEERING	3,53,08,680.36	2,09,10,997.25	(1,43,97,683)
FOOD AND ALLIED PRODUCTS	1,35,50,839.87	1,27,43,559.90	(8,07,280)
FUEL AND POWER	11,82,41,884.43	9,00,09,182.70	(2,82,32,702)
TEXTILES	1,22,98,194.06	91,85,513.00	(31,12,681)
PHARMACEUTICALS AND CHEMICAL	7,21,82,969.88	5,42,85,698.70	(1,78,97,271)
PAPER AND PRINTINGS	4,02,981.25	0.00	(4,02,981)
SERVICES	1,15,02,059.02	86,77,500.00	(28,24,559)
CEMENT	2,82,70,697.65	1,88,91,597.65	(93,79,100)
TANNARY INDUSTRIES	21,67,267.56	24,04,879.75	2,37,612
INSURANCE	2,72,13,329.04	2,48,91,921.70	(23,21,407)
TELECOMMUNICATION	2,43,13,489.68	2,11,19,200.00	(31,94,290)
FINANCE AND LEASING	1,52,73,321.07	74,49,147.30	(78,24,174)
CORPORATE BOND	1,72,27,159.76	1,53,06,000.00	(19,21,160)
MISCELLANEOUS	60,737.50	0.00	(60,738)
TOTAL	**44,82,51,874**	**34,40,52,234**	**(10,41,99,642)**

Annexure- D may kindly be seen for details.

	Amount in Taka	
3.02 Calculation of (Provision)/Write back of provision against diminution in value of investment	**01.01.2024 to 31.03.2024**	**01.01.2023 to 31.03.2023**
Unrealized Gain/(Loss) as on January 01	(6,47,21,369)	(7,30,58,733)
Unrealized Gain/(Loss) as on march 31	(10,41,99,642)	(7,17,52,083)
Increase/(decrease)	**(3,94,78,273)**	**13,06,650**

	Amount in Taka	
4.00 Investments in Money Market (FDR)		
Name of the Bank and Branches	31-Mar-2024	31-Dec-2023
IFIC BANK PLC, GULSHAN BRANCH	1,00,00,000	1,00,00,000
	1,00,00,000	**1,00,00,000**
5.00 Cash & cash equivalents		
Main Bank Accounts (N:5.01)	12,47,248	46,56,190
Dividend Accounts (N:5.02)	1,40,41,563	90,93,185
	1,52,88,811	**1,37,49,375**

5.01 Main Bank Accounts

Name of the Bank and Branches	Account no.		
IFIC Bank PLC (Principal Branch)	1001-449655-041	12,30,781	45,93,723
Dhaka Bank LTD (SIP)	1061500000537	16,467	62,467
		12,47,248	**46,56,190**

5.02 Dividend Accounts with:

Name of the Bank and Branches	Year	Account no.		
IFIC Bank PLC (Federation Branch)	2000-01	1008-111273-041	12,573	12,573
IFIC Bank PLC (Federation Branch)	2001-02	1008-111288-041	7,777	7,777
IFIC Bank PLC (Federation Branch)	2002-03	1008-111300-041	33,930	33,930
IFIC Bank PLC (Federation Branch)	2004-05	1008-111329-041	13,931	13,931
IFIC Bank PLC (Federation Branch)	2005-06	1008-111346-041	33,497	33,497
IFIC Bank PLC (Federation Branch)	2006-07	1008-111365-041	14,572	14,572
IFIC Bank PLC (Federation Branch)	2007-08	1008-000125-041	26,818	26,818
IFIC Bank PLC (Federation Branch)	2008-09	1008-000229-041	53,593	53,593
IFIC Bank PLC (Federation Branch)	2009-10	1008-000261-041	32,594	32,594
IFIC Bank PLC (Federation Branch)	2010-11	1008-000351-041	64,151	64,151
IFIC Bank PLC (Federation Branch)	2011-12	1008-000441-041	2,67,221	2,67,221
IFIC Bank PLC (Federation Branch)	2012-13	1008-000515-041	2,65,636	2,65,636

ICB Asset Management Company Ltd. Accounts Department

			Amount in Taka	
			31-Mar-24	31-Dec-23
IFIC Bank PLC (Federation Branch)	2013-14	1008-000583-041	2,61,601	2,61,601
IFIC Bank PLC (Federation Branch)	2014-15	1008-000666-041	1,04,129	1,04,129
IFIC Bank PLC (Federation Branch)	2015-16	1008-099355-041	2,24,901	2,24,901
Jamuna Bank Limited (Shantinagar Branch)	2017	1201000018232	59,422	59,422
Jamuna Bank Limited (Shantinagar Branch)	2018	1201000018356	1,43,628	1,43,628
Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018469	7,26,937	7,26,937
Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018640	22,41,628	22,41,628
Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018866	32,51,963	32,51,963
IFIC Bank PLC (Principal Branch)	2022	0100-100482-041	12,57,710	12,52,683
IFIC Bank PLC (Principal Branch)	2023		49,43,351	
Total			**1,40,41,563**	**90,93,185**

6.00 Other current assets

Dividend receivable	18,01,270	74,72,482
Interest receivable	1,13,750	97,222
IPO Application	46,38,019	6,80,000
Receivable from ISTCL	5,00,000	5,00,000
Installment receivable of investment	-	44,48,305
	70,53,039	**1,31,98,009**

Annexure-C may kindly be seen for details of Dividend receivable.

7.00 Unit capital

Opening balance	28,88,73,610	28,76,96,030
Add: Unit sold during the year	68,79,020	70,39,100
	29,57,52,630	**29,47,35,130**
Less: unit surrender by holder	(40,82,640)	(58,61,520)
Balance as on March 31, 2024	**29,16,69,990**	**28,88,73,610**

The unit capital represents 2,91,66,999 number of units of Tk 10 each.

8.00 Unit premium reserve

Opening balance	42,11,045	40,20,693
Add: Premium received on sales of unit	1,37,355	3,58,761
Less: Premium refunded on surrender of unit		(1,68,409)
Balance as on March 31, 2024	**43,48,400**	**42,11,045**

9.00 Retained earning

Opening balance	4,29,88,187	4,60,34,372
Less: Dividend paid for FY 2023	(2,88,87,361)	(2,30,15,682)
	1,41,00,826	**2,30,18,690**
Add: Net income for the year	(3,62,06,768)	1,99,69,497

10.00 Dividend Equalization Fund

Opening balance	1,25,00,000	1,25,00,000
Balance as on March 31, 2024	**1,25,00,000**	**1,25,00,000**

11.00 Unclaimed/ Dividend payable

Opening balance	8,32,06,796	7,95,87,404
Add: Addition for this year	2,88,87,361	2,30,15,682
Less: Dividend credited to investors account	(2,39,44,813)	(1,93,96,290)
Balance as on March 31, 2024	**8,81,49,344**	**8,32,06,796**

11.01 Year wise breakup of unclaimed/ Dividend payable as on March 31, 2024

Dividend payable up to FY 2014-15	5,85,75,590	5,85,75,590
Dividend payable 2017	51,48,265	51,48,265
Dividend payable 2018	45,32,378	45,32,378
Dividend payable 2019	31,13,497	31,13,497
Dividend payable 2020	22,24,150	22,24,150
Dividend payable 2021	58,32,011	58,32,011
Dividend payable 2022	37,80,101	37,80,905
Dividend payable 2023	49,43,352	
	8,81,49,344	**8,32,06,796**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	31-Mar-24	31-Dec-23
12.00 Current liabilities		
Management fee payable to ICB AMCL	15,53,983	65,93,209
Trustee fee payable to ICB	78,667	3,39,547
Custodian fee payable to ICB	93,276	4,00,420
Annual Fee payable to BSEC	71,603	6,488
Audit fee payable	34,500	34,500
CDBL Charge Payable	-	2,000
Unit Sales Commission	242	-
SIP- Fractional Amount of Investor	21	29
Total current liabilities	**18,32,292**	**73,76,193**
13.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets	48,05,93,726	50,38,77,200
Less: Liabilities	8,99,81,636	9,05,82,989
Net Asset Value	**39,06,12,090**	**41,32,94,211**
Number of Units	2,91,66,999	2,88,87,361
NAV per Unit at Cost	**13.39**	**14.31**
14.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	37,63,94,084	43,91,55,831
Less: Liabilities	8,99,81,636	9,05,82,989
Net Asset Value	**28,64,12,448**	**34,85,72,842**
Number of Units	2,91,66,999	2,88,87,361
NAV per Unit at Market Value	**9.82**	**12.07**

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
15.00 Profit on Sale of Investments	**25,71,648**	**15,45,848**
Annexure-A may kindly be seen for details of Profit on Sale of Investments.		
16.00 Dividend from Investment in Securities	**18,85,280**	**22,82,955**
Annexure-B may kindly be seen for details of Dividend from Investment in Securities.		
17.00 Interest on Bank deposits & bonds		
Interest Income on Short Term Deposit	5,830	185
Interest on Fixed Deposit	2,35,278	-
Interest on Listed Bond	5,25,000	5,25,000
	7,66,108	**5,25,185**
18.00 Management Fee		
Management Fee for IAMCL (N:18.01)	**15,53,983**	**16,21,927**

18.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	4,10,19,39,565
Number of Week	13
Average NAV	**31,55,33,813**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	3,11,644
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000	9,97,260
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	6,55,33,813	2,45,079
Total		**31,55,33,813**	**15,53,983**

19.00 Trustee Fee		
Trustee Fee for ICB (N:19.01)	**78,667**	**83,471**

19.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Average NAV (Total NAV/No. of NAV Week)	31,55,33,813
Parcentage of Trustee Fee	0.10
Trustee Fee	**78,667**

Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
20.00 Custodian Fee		
Custodian Fee for ICB (N:20.01)	93,276	96,998

20.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	1,09,23,87,427
Total Non-Listed (Price made by AMC and Trustee)	-
Total Fixed Deposit	3,00,00,000
Total Securities Value	**1,12,23,87,427**
Number of month	3
Monthly Average Securities Value	**37,41,29,142**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**93,276**

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
21.00 Annual BSEC Fee		
Annual Fee for BSEC (N:21.01)	71,603	83,192

21.01 Calculation For the period ended from January 01, 2024 to March 31, 2024

Net Asset Value (NAV) of the Fund or Tk 0.1 Lac (Higher One)	**28,64,12,448**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**71,603**

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
22.00 Other operating expenses		
Bank charges	80	130
Excise Duty		-
Printing & Stationary	20,628	7,914
CDBL charges	2,532	-
Advertisement expenses	60,952	52,550
Unit Sales Commission	242	192
Dividend Distribution expenses	28,968	8,151
Others	6,100	4,253
	1,19,502	**73,190**

Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
23.00 EPU		
Net profit after dividend	(3,62,06,768)	35,34,746
Number of Units	2,91,66,999	2,89,62,731
Earnings Per Unit	**(1.24)**	**0.12**

N.B: Earnings Per Unit (EPU) has been decreased due to increase of provision Made more than previous year.

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
24.00 Dividend Received from Investment in Securities		
Dividend Income from Investment in Securities	18,85,280	22,82,955
Add: Previous year Dividend Receivable	74,72,482	59,02,513
	93,57,762	**81,85,468**
Less: Income Tax Deducted at Source	-	(12,19,678)
Less: Current year Dividend Receivable	(18,01,270)	(80,780)
	75,56,492	**68,85,010**
25.00 Interest Received on Bank Deposits and Bonds		
Interest Income on Bank Deposits and Bonds	7,66,108	5,25,185
Add: Previous year Interest Receivable on FDR & Bonds	97,222	-
	8,63,330	**5,25,185**
Less: Current year Interest Receivable on FDR & Bonds	(1,13,750)	-
	7,49,580	**5,25,185**

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
26.00	**Payment of Fees & Expenses**		
	Total Expenses	19,51,531	21,25,892
	Less: Preliminary Expenses	-	(1,38,364)
	Add: Previous year Operating Expenses payable (N: 26.01)	73,76,193	73,00,261
		93,27,724	**92,87,789**
	Less: Current year Operating Expenses payable (N: 26.02)	(18,32,292)	(19,43,517)
		74,95,432	**73,44,272**
26.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	73,76,193	73,00,261
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		73,76,193	**73,00,261**
26.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	18,32,292	19,43,517
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		18,32,292	**19,43,517**
27.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	1,87,52,660	5,08,725
	Add: Sale of Unit Certificates		50,00,000
	Add: Installment Receivable received from ICB	44,48,305	
	Add: Previous year Receivable from ISTCL	5,00,000	5,00,000
		2,37,00,965	**60,08,725**
	Less: Current year Receivable from ISTCL	(5,00,000)	(5,00,000)
		2,32,00,965	**55,08,725**
28.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	-	-
	Add: Purchase of IPO Securities	74,720	-
	Add: Purchase of Unit Certificates	-	-
	Add: Previous year payable to ISTCL	-	-
		74,720	**-**
	Less: Current year payable to ISTCL	-	-
		74,720	**-**
29.00	**Dividend paid during the Period**		
	Dividend declared during the year	2,88,87,361	2,30,15,682
	Add: Previous year dividend payable	8,32,06,796	7,95,87,404
		11,20,94,157	10,26,03,086
	Less: Current year dividend payable	(8,81,49,344)	(8,52,82,524)
		2,39,44,813	**1,73,20,562**
30.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	32,71,505	22,28,096
	Operating Cash Flow Before Changes in Working Capital	**32,71,505**	**22,28,096**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (30.01)	56,54,684	46,02,055
	Decrease/(Increase) of Current Liabilities (N: 30.02)	(55,43,901)	(52,18,380)
		1,10,783	**(6,16,325)**
	Net Cash Generated from Operating Activities	**33,82,288**	**16,11,771**
30.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous year Dividend Receivable	74,72,482	59,02,513
	Less: Current year Dividend Receivable	(18,01,270)	(80,780)
	Less: Income Tax deducted at source	-	(12,19,678)
		56,71,212	**46,02,055**
	Add: Previous year Interest Receivable on FDR & Bonds	97,222	-
	Less: Current year Interest Receivable on FDR & Bonds	(1,13,750)	-
		56,54,684	**46,02,055**

ICB Asset Management Company Ltd.
Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
30.02 Decrease/(Increase) of Current Liabilities		
Add: Previous year Operating Expenses payable	73,76,193	73,00,261
Less: Current year Operating Expenses payable	(18,32,292)	(19,43,517)
Less: Preliminary Expenses	-	(1,38,364)
	(55,43,901)	**(52,18,380)**
31.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	33,82,288	16,11,771
Number of Units	2,91,66,999	2,89,62,731
NOCFPU Per Unit	**0.12**	**0.06**

N.B: Net operating cash flow per unit (NOCFPU) has been increased due to increase of profit on sale of investment than previous year.

32.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	4,29,88,187	4,60,34,372
Less: Dividend Paid for FY 2023	(2,88,87,361)	2,30,15,682
Less: Transferd to Dividend Equalization Reserve	-	-
	1,41,00,826	**6,90,50,054**
Add: Profit for the year	(3,62,06,768)	35,34,746
	(2,21,05,942)	**7,25,84,800**
Add: Dividend Equalization Reserve	1,25,00,000	1,25,00,000
	(96,05,942)	**8,50,84,800**
Number of Units	2,91,66,999	2,89,62,731
Profit Available for Distribution	**(0.33)**	**2.94**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 April 2024

Accounts Department

EIGHTH ICB UNIT FUND

Print date: 06-May-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **31-Mar-2024**

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
	BANKS										
1	CITY BANK PLC	760,303	24.32	18,489,718.13	23.10	23.10	23.10	17,562,999.30	-926,718.83	0.00	4.12
2	DHAKA BANK PLC	211,162	12.60	2,661,130.65	11.70	11.90	11.80	2,491,711.60	-169,419.05	0.00	0.59
3	JAMUNA BANK PLC	297,073	20.70	6,150,656.72	21.80	21.50	21.65	6,431,630.45	280,973.73	0.00	1.37
4	MERCANTILE BANK PLC	699,978	15.18	10,623,093.21	12.30	12.30	12.30	8,609,729.40	-2,013,363.81	0.00	2.37
5	ONE BANK PLC	214,987	13.23	2,844,120.21	8.10	8.20	8.15	1,752,144.05	-1,091,976.16	0.00	0.63
6	PRIME BANK PLC	157,120	19.38	3,045,378.37	21.60	21.80	21.70	3,409,504.00	364,125.63	0.00	0.68
7	UNION BANK PLC	210,000	9.52	2,000,000.00	7.70	7.70	7.70	1,617,000.00	-383,000.00	0.00	0.45
	Sector Total:	2,550,623		45,814,097.29				41,874,718.80	-3,939,378.49		10.22
	CEMENT										
8	CROWN CEMENT PLC	95,659	83.48	7,985,870.16	65.10	61.60	63.35	6,059,997.65	-1,925,872.51	0.00	1.78
9	HEIDELBERG CEMENT BANGLADESH LTD	21,000	528.46	11,097,763.52	224.90	215.00	219.95	4,618,950.00	-6,478,813.52	-0.01	2.48
10	LAFARGE HOLCIM BANGLADESH LIMITED	93,000	71.58	6,657,114.17	68.30	68.80	68.55	6,375,150.00	-281,964.17	0.00	1.49
11	PREMIER CEMENT MILLS PLC	30,000	84.33	2,529,949.80	61.50	61.00	61.25	1,837,500.00	-692,449.80	0.00	0.56
	Sector Total:	239,659		28,270,697.65				18,891,597.65	-9,379,100.00		6.31
	CORPORATE BOND										
12	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	3,750.00	7,500,000.00	3,976.0	3,825.0	3,900.50	7,801,000.00	301,000.00	0.00	1.67
13	IBBL MUDARABA PERPETUAL BOND	10,000	972.72	9,727,159.76	751.00	750.00	750.50	7,505,000.00	-2,222,159.76	0.00	2.17
	Sector Total:	12,000		17,227,159.76				15,306,000.00	-1,921,159.76		3.84
	ENGINEERING										
14	APPOLLO ISPAT COMPLEX LIMITED	465,278	15.70	7,305,050.04	5.00	5.00	5.00	2,326,390.00	-4,978,660.04	-0.01	1.63
15	BANGLADESH BUILDING SYSTEMS LTD	89,000	24.13	2,147,426.04	17.30	17.60	17.45	1,553,050.00	-594,376.04	0.00	0.48
16	BSRM STEELS LIMITED	127,110	78.81	10,017,326.40	58.70	58.00	58.35	7,416,868.50	-2,600,457.90	0.00	2.23
17	MARK BD. SHILPA AND ENG LTD.	10,895	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	NAVANA CNG LIMITED	77,175	48.09	3,711,571.08	26.50	26.40	26.45	2,041,278.75	-1,670,292.33	0.00	0.83
19	RUNNER AUTOMOBILES PLC	119,251	64.19	7,655,033.25	33.00	33.00	33.00	3,935,283.00	-3,719,750.25	0.00	1.71
20	WESTERN MARINE SHIPYARD LIMITED	151,868	17.31	2,629,523.55	12.80	12.70	12.75	1,936,317.00	-693,206.55	0.00	0.59
21	WONDERLAND TOYS LIMITED	27,000	68.25	1,842,750.00	56.80	59.20	63.03	1,701,810.00	-140,940.00	0.00	0.41
	Sector Total:	1,067,577		35,308,680.36				20,910,997.25	-14,397,683.11		7.88
	FINANCE AND LEASING										
22	DBH FINANCE PLC	117,593	70.40	8,279,026.65	40.80	41.40	41.10	4,833,072.30	-3,445,954.35	0.00	1.85
23	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	304,500	13.04	3,969,480.33	5.40	5.10	5.25	1,598,625.00	-2,370,855.33	-0.01	0.89
24	PREMIER LEASING & FINANCE LIMITED	199,500	15.16	3,024,814.09	4.90	5.30	5.10	1,017,450.00	-2,007,364.09	-0.01	0.67
	Sector Total:	621,593		15,273,321.07				7,449,147.30	-7,824,173.77		3.41
	FOOD AND ALLIED PRODUCT										
25	BATBC LIMITED	17,403	385.79	6,713,845.80	403.80	403.40	403.60	7,023,850.80	310,005.00	0.00	1.50
26	DHAKA VEGETABLE OIL INDS.LTD.	190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	GOLDEN HARVEST AGRO INDUSTRIES LTD	140,732	22.26	3,132,977.96	18.20	18.30	18.25	2,568,359.00	-564,618.96	0.00	0.70
28	MEGHNA SHRIMP CULTURE LTD.	3,320	115.75	384,290.00	0.00	0.00	0.00	0.00	-384,290.00	-0.01	0.09
29	MEGHNA VEGETABLE OIL INDS LTD.	4,350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	OLYMPIC INDUSTRIES LTD.	21,002	158.07	3,319,726.11	152.10	148.00	150.05	3,151,350.10	-168,376.01	0.00	0.74
	Sector Total:	186,997		13,550,839.87				12,743,559.90	-807,279.97		3.02
	FUEL AND POWER										
31	BARAKA POWER LIMITED	462,596	29.85	13,806,788.38	15.40	15.50	15.45	7,147,108.20	-6,659,680.18	0.00	3.08
32	JAMUNA OIL COMPANY LIMITED	109,225	193.70	21,157,347.68	173.30	173.00	173.15	18,912,308.75	-2,245,038.93	0.00	4.72
33	LINDE BANGLADESH LIMITED	15,867	1,303.00	20,674,675.73	1,090.7	1,090.0	1,090.35	17,300,583.45	-3,374,092.28	0.00	4.61
34	LUB-RREF (BANGLADESH) LIMITED	50,000	31.66	1,583,160.00	24.50	24.30	24.40	1,220,000.00	-363,160.00	0.00	0.35
35	MJL BANGLADESH PLC	348,938	102.54	35,780,476.57	82.70	82.00	82.35	28,735,044.30	-7,045,432.27	0.00	7.98
36	PADMA OIL CO. LTD.	31,899	245.52	7,831,971.78	191.80	190.00	190.90	6,089,519.10	-1,742,452.68	0.00	1.75
37	SHAHJIBAZAR POWER CO. LTD.	147,203	108.35	15,948,854.09	65.50	67.10	66.30	9,759,558.90	-6,189,295.19	0.00	3.56

ICB Asset Management Company Ltd. Accounts Department

EIGHTH ICB UNIT FUND

Print date: 06-May-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **31-Mar-2024**

Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
38 UNITED POWER GEN. & DIST. CO. LTD.	5,828	250.28	1,458,610.20	145.00	145.00	145.00	845,060.00	-613,550.20	0.00	0.33
Sector Total:	1,171,556		118,241,884.43				90,009,182.70	-28,232,701.73		26.38
FUNDS										
39 DBH FIRST MUTUAL FUND	689,000	8.66	5,969,515.20	5.50	5.40	5.45	3,755,050.00	-2,214,465.20	0.00	1.33
40 EBL FIRST MUTUAL FUND	150,000	7.10	1,064,649.28	5.10	5.00	5.05	757,500.00	-307,149.28	0.00	0.24
41 FIRST JANATA BANK MUTUAL FUND	200,000	5.15	1,030,160.68	4.30	4.10	4.20	840,000.00	-190,160.68	0.00	0.23
42 GRAMEEN ONE : SCHEME TWO	98,081	15.43	1,513,471.73	13.20	13.10	13.15	1,289,765.15	-223,706.58	0.00	0.34
43 GREEN DELTA MUTUAL FUND	250,000	9.36	2,339,678.60	4.90	4.60	4.75	1,187,500.00	-1,152,178.60	0.00	0.52
44 L R GLOBAL BANGLADESH M F ONE	525,000	7.78	4,085,154.00	4.80	4.90	4.85	2,546,250.00	-1,538,904.00	0.00	0.91
45 NCCBL MUTUAL FUND-1	300,000	8.94	2,682,581.25	5.80	6.50	6.15	1,845,000.00	-837,581.25	0.00	0.60
46 POPULAR LIFE FIRST MUTUAL FUND	875,000	5.83	5,102,685.00	4.30	4.00	4.15	3,631,250.00	-1,471,435.00	0.00	1.14
47 TRUST BANK 1ST MUTUAL FUND	100,000	6.36	636,270.00	4.50	4.50	4.50	450,000.00	-186,270.00	0.00	0.14
Sector Total:	3,187,081		24,424,165.74				16,302,315.15	-8,121,850.59		5.45
INSURANCE										
48 AGRANI INSURANCE CO. LTD.	10,700	43.11	461,241.83	37.60	0.00	37.60	402,320.00	-58,921.83	0.00	0.10
49 CENTRAL INSURANCE COMPANY LTD.	100,000	55.08	5,508,011.86	55.60	51.30	53.45	5,345,000.00	-163,011.86	0.00	1.23
50 EASTLAND INSURANCE COMPANY LTD	250,000	37.80	9,449,239.87	26.50	26.00	26.25	6,562,500.00	-2,886,739.87	0.00	2.11
51 EXPRESS INSURANCE LIMITED	100,000	28.36	2,835,660.00	41.30	41.50	41.40	4,140,000.00	1,304,340.00	0.00	0.63
52 ISLAMI COMMERCIAL INSURANCE COMPANY LTD	7,614	10.00	76,140.00	27.80	27.50	27.65	210,527.10	134,387.10	0.02	0.02
53 MERCANTILE ISLAMI INSURANCE PLC	212,017	35.61	7,550,375.48	32.10	35.50	33.80	7,166,174.60	-384,200.88	0.00	1.68
54 PHOENIX INSURANCE COMPANY LTD	28,000	47.60	1,332,660.00	35.40	40.70	38.05	1,065,400.00	-267,260.00	0.00	0.30
Sector Total:	708,331		27,213,329.04				24,891,921.70	-2,321,407.34		6.07
MISCELLANEOUS										
55 BANGLADESH LUGGAGE INDUSTRIES LTD	2,150	28.25	60,737.50	0.00	0.00	0.00	0.00	-60,737.50	-0.01	0.01
Sector Total:	2,150		60,737.50				0.00	-60,737.50		0.01
PAPER AND PRINTINGS										
56 MAQ ENTERPRISES LTD.	10,675	37.75	402,981.25	0.00	0.00	0.00	0.00	-402,981.25	-0.01	0.09
Sector Total:	10,675		402,981.25				0.00	-402,981.25		0.09
PHARMACEUTICALS AND CHE										
57 ACI LIMITED	10,556	262.83	2,774,436.61	155.40	150.00	152.70	1,611,901.20	-1,162,535.41	0.00	0.62
58 ACME LABORATORIES LTD.	192,000	111.21	21,351,456.18	72.30	73.50	72.90	13,996,800.00	-7,354,656.18	0.00	4.76
59 ADVENT PHARMA LIMITED	100,000	28.43	2,843,262.74	26.20	26.20	26.20	2,620,000.00	-223,262.74	0.00	0.63
60 AFC AGRO BIOTECH LTD.	517,799	34.94	18,092,894.29	15.10	14.90	15.00	7,766,985.00	-10,325,909.29	-0.01	4.04
61 BEXIMCO PHARMACEUTICALS LTD.	55,000	66.69	3,668,095.92	116.40	116.50	116.45	6,404,750.00	2,736,654.08	0.01	0.82
62 RENATA PLC	4,000	1,188.37	4,753,478.49	776.00	0.00	776.00	3,104,000.00	-1,649,478.49	0.00	1.06
63 SQUARE PHARMACEUTICALS PLC	86,450	216.30	18,699,345.65	217.70	216.80	217.25	18,781,262.50	81,916.85	0.00	4.17
Sector Total:	965,805		72,182,969.88				54,285,698.70	-17,897,271.18		16.10
SERVICES										
64 SUMMIT ALLIANCE PORT LIMITED	325,000	35.39	11,502,059.02	27.00	26.40	26.70	8,677,500.00	-2,824,559.02	0.00	2.57
Sector Total:	325,000		11,502,059.02				8,677,500.00	-2,824,559.02		2.57
TANNARY INDUSTRIES										
65 BATA SHOE COMPANY (BD) LIMITED	2,405	901.15	2,167,267.56	988.60	1,011.3(	999.95	2,404,879.75	237,612.19	0.00	0.48
Sector Total:	2,405		2,167,267.56				2,404,879.75	237,612.19		0.48
TELECOMMUNICATION										
66 GRAMEEN PHONE LTD.	83,000	287.15	23,833,489.68	237.80	239.00	238.40	19,787,200.00	-4,046,289.68	0.00	5.32
67 ROBI AXIATA LIMITED	48,000	10.00	480,000.00	27.60	27.90	27.75	1,332,000.00	852,000.00	0.02	0.11
Sector Total:	131,000		24,313,489.68				21,119,200.00	-3,194,289.68		5.42
TEXTILES										
68 BANGLADESH ZIPPER INDUSTRIES LTD	8,900	43.75	389,375.00	0.00	0.00	0.00	0.00	-389,375.00	-0.01	0.09
69 CHIC TEX LIMITED	133,500	2.70	360,450.00	0.00	0.00	0.00	0.00	-360,450.00	-0.01	0.08
70 EVINCE TEXTILES LIMITED	140,000	14.59	2,042,917.57	13.90	13.80	13.85	1,939,000.00	-103,917.57	0.00	0.46
71 M. HOSSAIN GARMENTS WASHING & DYING LTD.	10,000	34.75	347,500.00	0.00	0.00	0.00	0.00	-347,500.00	-0.01	0.08

EIGHTH ICB UNIT FUND

Print date: 06-May-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **31-Mar-2024**

Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
72 MITA TEXTILES LTD.	77,000	6.18	475,475.00	0.00	0.00	0.00	0.00	-475,475.00	-0.01	0.11
73 SAIHAM COTTON MILLS LTD.	241,585	17.59	4,248,742.52	15.70	15.40	15.55	3,756,646.75	-492,095.77	0.00	0.95
74 SHASHA DENIMS LIMITED	111,185	27.81	3,091,802.48	22.10	22.40	22.25	2,473,866.25	-617,936.23	0.00	0.69
75 SQUARE TEXTILES PLC	20,000	67.10	1,341,931.49	50.10	51.50	50.80	1,016,000.00	-325,931.49	0.00	0.30
Sector Total:	742,170		12,298,194.06				9,185,513.00	-3,112,681.06		2.74
Listed Securities:	**11,924,622**		**448,251,874.16**				**344,052,231.90**	**-104,199,642.26**		**100.0(**

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares	Cost Price	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
0								

	No. of Shares	Total Cost Value	Total Market Value	Appreciation
Total Non Listed Securities	**0**	**0.00**	**0.00**	**0.00**
Total Listed Securities:	**11,924,622**	**448,251,874.16**	**344,052,231.90**	**-104,199,642.26**
Grand Total:	**11,924,622**	**448,251,874.16**	**344,052,231.90**	**-104,199,642.26**

ICB Asset Management Company Ltd. Accounts Department

EIGHTH ICB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2024 TO: 31-Mar-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	NATIONAL BANK LTD.	147	535.00	0.00	1,070.95	1,070.94
					Sub Total:	**1,070.94**
CERAMIC INDUSTRY						
2	BENGAL FINE CERAMICS LTD.	450	36,377.00	60.00	72,754.20	45,754.20
					Sub Total:	**45,754.20**
ENGINEERING						
3	AFTAB AUTOMOBILES LIMITED	22,106	626,555.00	48.46	1,253,109.56	181,746.69
					Sub Total:	**181,746.69**
INSURANCE						
4	CENTRAL INSURANCE COMPANY LTD.	41,515	,286,463.00	55.08	2,572,925.34	286,274.99
5	SIKDER INSURANCE COMPANY LIMITED	7,472	183,816.00	10.00	367,632.86	292,912.86
					Sub Total:	**579,187.85**
PHARMACEUTICALS AND CHE						
6	ADVENT PHARMA LIMITED	28,093	453,175.00	28.43	906,350.37	107,593.34
					Sub Total:	**107,593.34**
TEXTILES						
7	EVINCE TEXTILES LIMITED	821,952	,825,134.00	14.59	13,650,267.16	1,656,096.99
8	GENERATION NEXT FASHIONS LTD.	1	3.00	0.00	5.89	5.89
9	SAFKO SPINNING MILLS LTD.	11	96.00	0.00	192.12	192.12
					Sub Total:	**1,656,295.00**
	Grand Total:	**921,747**			**18,824,308.45**	**2,571,648.02**

ICB Asset Management Company Ltd. Accounts Department