SIXTH ICB UNIT FUND

Statement of Financial Position (Un-audited)

as at September 30, 2021

Particulars	Notes	Amount in Taka	
		September 30, 2021	December 31, 2020
Assets			
Marketable investment -at market	3.00	398,625,887	321,637,848
Cash & cash equivalents	4.00	30,690,477	15,371,015
Other current assets	5.00	2,514,153	3,356,072
Deferred revenue expenditure	6.00	942,087	1,256,115
Total Assets		**432,772,604**	**341,621,050**
Capital and Liabilities			
Unit capital	7.00	245,977,820	251,000,840
Unit premium reserve	8.00	1,586,054	1,663,895
Retained earning	9.00	30,930,274	23,304,942
Dividend Equalization Fund	10.00	10,000,000	10,000,000
Unrealized gain/ (losses) on investments	11.00	42,360,414	(34,405,047)
Total Equity (A)		**330,854,562**	**251,564,630**
Liabilities & Provisions:			
Provision for unrealized losses on Marketable Investments	12.00	44,500,000	34,500,000
Unclaimed/ Dividend payable	13.00	52,291,245	50,199,692
Current liabilities	14.00	5,126,797	5,356,728
Total Liabilities (B)		**101,918,042**	**90,056,420**
Total Equity and Liabilities (A+B)		**432,772,604**	**341,621,050**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	15.00	**13.54**	**12.77**
Net Asset Value-at market	16.00	**15.26**	**11.40**

Chief Executive Officer

Chairman of Trustee Committee

mRahKhan
Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

SIXTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the period from January 01, 2021 to September 30, 2021

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01, 2021 to 30.09.2021	01.01, 2020 to 30.09.2020	01.07, 2021 to 30.09.2021	01.07, 2020 to 30.09.2020
Income					
Profit on sale of investments		28,918,858	7,725,448	10,867,365	4,701,391
Dividend from investment in shares		6,150,083	4,133,017	2,088,778	2,093,324
Premium on sale of units		39,337	48,526	-	7,145
Interest on Bank deposits & bonds	17.00	3,279,529	580,083	2,247,082	32,192
Total Income		**38,387,807**	**12,487,074**	**15,203,225**	**6,834,052**
Expenses					
Management fee		4,399,655	3,686,914	1,554,022	1,319,888
Trustee fee		218,516	174,962	78,396	62,844
Custodian fee		244,333	198,000	91,855	69,316
Annual BSEC fee		150,622	173,207	-	67,419
Audit fee		21,563	21,563	7,188	7,187
Other expenses	18.00	353,708	239,047	142,361	71,252
Preliminary expenses written off		314,028	314,028	104,676	104,676
Total Expenses		**5,702,425**	**4,807,721**	**1,978,498**	**1,702,582**
Profit before provision		**32,685,382**	**7,679,353**	**13,224,727**	**5,131,470**
Provision for unrealized losses on Marketable Inv	12.00	10,000,000	-	-	-
Net Income for the period ended September 30, 2021		**22,685,382**	**7,679,353**	**13,224,727**	**5,131,470**
Add: Other Comprehensive Income					
Unrealized gain/ (losses) on investments	19.00	76,765,461	45,188,769	56,217,655	52,702,218
Total Comprehensive Income		**99,450,843**	**52,868,122**	**69,442,382**	**57,833,688**
Earnings Per Unit	20.00	**0.92**	**0.30**	**0.54**	**0.20**

Chief Executive Officer

Chairman of Trustee Committee

mRahkhan

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

SIXTH ICB UNIT FUND

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2021 to September 30, 2021

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at January 01, 2021	**251,000,840**	**1,663,895**	**10,000,000**	**(34,405,047)**	**23,304,942**	**251,564,630**
Unit Capital	(5,023,020)	-	-	-	-	(5,023,020)
Unit premium reserve	-	(77,841)	-	-	-	(77,841)
Dividend paid for FY 2020	-	-	-	-	(15,060,050)	(15,060,050)
Unrealized gain/ (losses) on investments	-	-	-	76,765,461	-	76,765,461
Net Income for the period ended September 30, 2021	-	-	-	-	22,685,382	22,685,382
Balance as at September 30, 2021	**245,977,820**	**1,586,054**	**10,000,000**	**42,360,414**	**30,930,274**	**330,854,562**

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2020 to September 30, 2020

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at January 01, 2020	**264,101,470**	**507,731**	**10,000,000**	**(59,516,056)**	**27,602,186**	**242,695,331**
Prior year error adjustment				-	(1,082)	(1,082)
	264,101,470	**507,731**	**10,000,000**	**(59,516,056)**	**27,601,104**	**242,694,249**
Unit Capital	(11,078,310)	-	-		-	(11,078,310)
Unit premium reserve	-	1,143,196	-		-	1,143,196
Dividend paid for FY 2019	-	-	-	-	(18,487,103)	45,188,769
Unrealized gain/ (losses) on investments	-	-	-	45,188,769	-	(18,487,103)
Net Income for the period ended September 30, 2020	-	-	-		7,679,353	7,679,353
Balance as at September 30, 2020	**253,023,160**	**1,650,927**	**10,000,000**	**(14,327,287)**	**16,793,354**	**267,140,154**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

SIXTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

For the period from January 01, 2021 to September 30, 2021

Particulars	Notes	Amount in Taka	
		01.01, 2021 to 30.09.2021	01.01, 2020 to 30.09.2020
Cash flow from operating activities			
Dividend from investment in shares		8,782,307	6,023,557
Interest on bank deposits & bonds		3,274,862	580,083
Premium income on unit sold		39,337	48,526
Expenses		(5,421,935)	(608,294)
Net cash inflow/(outflow) from operating activities		**6,674,571**	**6,043,872**
Cash flow from investment activities			
Purchase of shares-marketable investment		(128,541,979)	(129,237,337)
Sale of shares-marketable investment		155,256,228	155,263,323
Share application money deposited		(16,000,000)	(1,200,000)
Share application money refunded		16,000,000	-
Net cash in flow/(outflow) from investment activities		**26,714,249**	**24,825,986**
Cash flow from financing activities			
Unit capital sold		1,512,600	1,617,530
Unit capital surrendered		(6,535,620)	(12,695,840)
Premium received on sales		71,697	(152,814)
Premium refunded on surrender		(149,538)	1,296,010
Dividend paid		(12,968,497)	(16,457,359)
Net cash in flow/(outflow) from financing activities		**(18,069,358)**	**(26,392,473)**
Increase/(Decrease) in cash		**15,319,462**	**4,477,385**
Cash & cash equivalent at beginning of the period		15,371,015	16,459,719
Cash & cash equivalent at end of the period		**30,690,477**	**20,937,104**
Net Operating Cash Flow Per Unit (NOCFPU)	21.00	**0.27**	**0.24**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

SIXTH ICB UNIT FUND

Notes to the financial statements (Un-audited)

as at and for the period ended September 30, 2021

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 March 02,2016.

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 39.37 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

SIXTH 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

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

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

2.02.02: 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 September 30, 2021.

2.03 Reporting period

These financial statements cover the period from 01 January 2021 to 30 September 2021.

2.04 Provision for unrealized losses on Marketable Investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision . Such provision is created on lump-sum basis when satisfactory unit performance is ensured and transferred to income on rational basis subsequently, if required, to ensure consistent distribution of dividend at a reasonable rate even in the bear market scenario.

2.05 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.

2.06 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.

2.07 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.

2.08 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

2.09 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.

2.10 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.

2.11 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.

2.12 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

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 l8(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 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

2.16 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.

2.17 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 15 and 16.

2.18 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

2.19 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.

2.20 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.

2.21 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.

	Amount in Taka	
	September 30, 2021	December 31, 2020
3.00 Marketable investment at market		
Equity shares	385,515,887	310,997,848
Non listed securities		
Open-end Mutual Funds		
UFS Bank Asia Unit Fund	13,110,000	10,640,000
	398,625,887	**321,637,848**

Sector wise break up of investments in shares is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	34,576,251.02	35,897,473.15	1,321,222
FUNDS	20,648,907.41	21,478,750.00	829,843
ENGINEERING	26,548,583.00	22,404,179.70	(4,144,403)
FOOD AND ALLIED PRODUCTS	42,749,708.95	40,863,623.85	(1,886,085)
FUEL AND POWER	29,424,242.47	37,674,658.35	8,250,416
TEXTILES	56,527,224.12	58,436,962.60	1,909,738
PHARMACEUTICALS AND CHEMICAL	43,959,672.02	63,233,810.75	19,274,139
PAPER AND PRINTINGS	445,250.00	405,250.00	(40,000)
CEMENT	22,626,871.13	21,665,250.00	(961,621)
TANNARY INDUSTRIES	3,515,555.10	2,955,019.50	(560,536)
INSURANCE	5,718,517.38	12,351,500.00	6,632,983
TELECOMMUNICATION	14,325,583.60	22,537,100.00	8,211,516
FINANCE AND LEASING	11,553,309.19	10,403,797.20	(1,149,512)
CORPORATE BOND	31,451,112.69	32,709,887.00	1,258,774
MISCELLANEOUS	2,194,684.87	2,498,625.00	303,940
NON LISTED SECURITIES	10,000,000	13,110,000	3,110,000
Total	**356,265,473**	**398,625,887**	**42,360,414**

	Amount in Taka	
	September 30, 2021	December 31, 2020
4.00 Cash & cash equivalents		
STD Accounts with		
IFIC, Motijheel Branch 1001-007986-041	11,337,685	5,755,411
Agrani Bank Ltd., Amin Court Branch 020000087582	68,999	68,490
Agrani Bank Ltd., Amin Court Branch 020000085388	69,179	68,667
IFIC, Motijheel Branch 1001-121290-041	99,430	92,807
JBL, Shantinagar FY 2017 no. 009-0320000647	590,805	3,584,232
JBL, Shantinagar FY 2018 no. 009-0320000763	374,945	3,421,406
JBL, Shantinagar FY 2019 no. 009-0320000870	398,039	1,824,832
JBL, Shantinagar FY 2020 no. 009-0320001057	2,189,492	-
IFIC, Federation FY 2000-01 no. 1008-111271-041	205	201
IFIC, Federation FY 2001-02 no. 1008-111286-041	16,641	16,313
IFIC, Federation FY 2002-03 no. 1008-111298-041	111,788	109,584
IFIC, Federation FY 2003-04 no. 1008-111311-041	15,778	15,467
IFIC, Federation FY 2004-05 no. 1008-111327-041	6,559	6,430
IFIC, Federation FY 2005-06 no. 1008-111344-041	19,499	19,115
IFIC, Federation FY 2006-07 no. 1008-111363-041	37,143	36,411
IFIC, Federation FY 2007-08 no. 1008-000123-041	24,340	23,860
IFIC, Federation FY 2007-08 & 200/-09 no. 1008-0	103,108	101,076
IFIC, Federation FY 2009-10 no. 1008-000259-041	60,424	59,232
IFIC, Federation FY 2010-11 No. 1008-000349-041	19,260	18,880
IFIC, Federation FY 2011-12 No. 1008-000439-041	37,535	37,780
IFIC, Federation FY 2012-13 No. 1008-000513-041	25,733	26,260
IFIC, Federation FY 2013-14 No. 1008-000585-041	54,081	54,098
IFIC, Federation FY 2014-15 No. 1008-000664-041	29,809	30,463
FDR Account		
Agrani Bank Ltd. Foreign Exchange Br.	15,000,000	-
Total	**30,690,477**	**15,371,015**

		Amount in Taka	
		September 30, 2021	December 31, 2020
5.00	**Other current assets**		
	Dividend receivable	723,848	3,356,072
	Interest receivable	4,667	-
	Receivable from ISTCL	1,785,638	-
		2,514,153	**3,356,072**
6.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Opening balance	1,256,115	1,674,819
	Less: Amortization of Preliminary expenses	314,028	418,704
	Balance as on September 30, 2021	**942,087**	**1,256,115**
7.00	**Unit capital**		
	Opening balance	251,000,840	264,101,470
	Add: Unit sold during the year	1,512,600	1,821,030
		252,513,440	**265,922,500**
	Less: unit surrender by holder	6,535,620	14,921,660
	Balance as on September 30, 2021	**245,977,820**	**251,000,840**
	The unit capital represents 2,45,97,782 number of units of Tk 10 each.		
8.00	**Unit premium reserve**		
	Premium on surrender of unit	1,663,895	507,731
	Add: Premium on sales of unit	71,697	1,318,153
	Less: Premium refunded on surrendered of unit	149,538	161,989
	Balance as on September 30, 2021	**1,586,054**	**1,663,895**
9.00	**Retained earning**		
	Opening balance	23,304,942	27,602,186
	Less: Dividend paid for FY 2020	15,060,050	18,487,103
	Add/(Less): Prior year error adjustment	-	(1,082)
		8,244,892	**9,114,001**
	Add: Net income for the period	22,685,382	14,190,941
	Balance as on September 30, 2021	**30,930,274**	**23,304,942**
10.00	**Dividend Equalization Fund**		
	Opening balance	10,000,000	10,000,000
	Balance as on September 30, 2021	**10,000,000**	**10,000,000**
11.00	**Unrealized gain/ (losses) on investments**		
	Opening balance	(34,405,047)	(87,746,056)
	Add/Less: Adjustment during the period	76,765,461	53,341,009
	Balance as on September 30, 2021	**42,360,414**	**(34,405,047)**
12.00	**Provision for unrealized losses on Marketable Investments**		
	Opening balance	34,500,000	30,000,000
	Add: Addition during the period	10,000,000	4,500,000
	Balance as on September 30, 2021	**44,500,000**	**34,500,000**
13.00	**Unclaimed/ Dividend payable**		
	Opening balance	50,199,692	48,254,251
	Add: Addition for this year	15,060,050	18,487,103
	Less: Dividend credited to investors account	(12,968,497)	(16,541,662)
	Balance as on September 30, 2021	**52,291,245**	**50,199,692**

	Amount in Taka	
	September 30, 2021	December 31, 2020
14.00 Current liabilities		
Management fee payable to ICB AMCL	4,399,655	4,991,815
Trustee fee payable to ICB	218,516	-
Custodian fee payable to ICB	244,333	-
Annual Fee payable	233,832	29,312
Audit fee payable	21,563	28,750
Others payable	8,898	110,458
Payable to ISTCL for sell of Shares	-	196,393
Total current liabilities	**5,126,797**	**5,356,728**
15.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	390,412,190	376,026,097
Less: Liabilities	57,418,042	55,556,420
Net Asset Value	**332,994,148**	**320,469,677**
Number of Units	24,597,782	25,100,084
NAV per Unit at Cost	**13.54**	**12.77**
16.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	432,772,604	341,621,050
Less: Liabilities	57,418,042	55,556,420
Net Asset Value	**375,354,562**	**286,064,630**
Number of Units	24,597,782	25,100,084
NAV per Unit at Market Value	**15.26**	**11.40**

	Amount in Taka	
	01.01, 2021 to 30.09.2021	01.01, 2020 to 30.09.2020
17.00 Interest on Bank deposits & bonds		
Interest on Short Term Deposit	394,947	580,083
Interest on Fixed Deposit	4,667	-
Interest on Listed Bond	2,879,915	-
	3,279,529	**580,083**
18.00 Other operating expenses		
Bank charges and excise duty	5,875	738
CDBL charges	96,244	6,153
Publicity expenses	159,483	126,446
Dividend Distribution expenses	-	85,477
IPO application expenses	18,000	3,000
Others	74,106	17,233
	353,708	**239,047**
19.00 Calculation of Unrealized gain/ (losses) on investments		
Unrealized Gain/(losses) as on December 31, 2020	(34,405,047)	(89,516,056)
Unrealized Gain/(losses) as on September 30, 2021	42,360,414	(44,327,287)
Increase/(decrease)	**76,765,461**	**45,188,769**
20.00 EPU		
Net profit after Provision	22,685,382	7,679,353
Number of Units	24,597,782	25,302,316
Earnings Per Unit	**0.92**	**0.30**

**** Earnings Per Unit (EPU) has been increased due to increase of Profit on sale of investments and dividend income than previous year.****

	Amount in Taka	
	01.01, 2021 to 30.09.2021	**01.01, 2020 to 30.09.2020**
21.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	6,674,571	6,043,872
Number of Units	24,597,782	25,302,316
NOCFPU Per Unit	**0.27**	**0.24**

**** Net operating cash flow per unit (NOCFPU) has been increased due to increase of cash dividend received and interest received than previous year.****

22.00 Reconciliation between net profit to operating cash flow		
Net Profit before provision	32,685,382	7,679,353
Less: Profit on sale of investment	(28,918,858)	(7,725,448)
Operating cash flow before changes in working capital	**3,766,524**	- **46,095**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	2,627,557	1,890,540
(Decrease)/Increase of Current liabilities	280,490	4,199,427
	2,908,047	**6,089,967**
Net operating cash flows	**6,674,571**	**6,043,872**

Print date: 19-Oct-2021

SIXTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON: **30-Sep-2021**

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 DBH FIRST MUTUAL FUND	200,000	9.27	1,853,700.00	7.90	8.00	7.95	1,590,000.00	-263,700.00	-14.23	0.54
39 EBL FIRST MUTUAL FUND	100,000	6.94	693,586.02	7.90	8.00	7.95	795,000.00	101,413.98	14.62	0.20
40 GREEN DELTA MUTUAL FUND	250,000	9.36	2,339,670.00	7.90	8.00	7.95	1,987,500.00	-352,170.00	-15.05	0.68
41 L R GLOBAL BANGLADESH M F ONE	950,000	7.85	7,454,783.81	9.10	9.00	9.05	8,597,500.00	1,142,716.19	15.33	2.15
42 NCCBL MUTUAL FUND-1	400,000	8.79	3,517,521.00	8.70	8.70	8.70	3,480,000.00	-37,521.00	-1.07	1.02
43 POPULAR LIFE FIRST MUTUAL FUND	700,000	5.71	3,997,982.85	6.00	6.10	6.05	4,235,000.00	237,017.15	5.93	1.15
44 TRUST BANK 1ST MUTUAL FUND	125,000	6.33	791,663.73	6.30	6.40	6.35	793,750.00	2,086.27	0.26	0.23
Sector Total:	2,725,000		20,648,907.41				21,478,750.00	829,842.59	4.02	5.96
INSURANCE										
45 DELTA LIFE INSURANCE CO.LTD.	70,000	81.69	5,718,517.38	176.40	176.50	176.45	12,351,500.00	6,632,982.62	115.99	1.65
Sector Total:	70,000		5,718,517.38				12,351,500.00	6,632,982.62	115.99	1.65
MISCELLANEOUS										
46 BD LUGGAGE IND.(SHARE)	15,000	28.25	423,750.00	28.25	30.50	29.38	440,625.00	16,875.00	3.98	0.12
47 BSC	40,000	44.27	1,770,934.87	51.40	51.50	51.45	2,058,000.00	287,065.13	16.21	0.51
Sector Total:	55,000		2,194,684.87				2,498,625.00	303,940.13	13.85	0.63
PAPER AND PRINTINGS										
48 MAQ ENTERPRISES LTD.	5,000	37.75	188,750.00	33.75	39.25	36.50	182,500.00	-6,250.00	-3.31	0.05
49 MAQ PAPER INDUSTRIES LTD.	6,000	42.75	256,500.00	38.00	36.25	37.13	222,750.00	-33,750.00	-13.16	0.07
Sector Total:	11,000		445,250.00				405,250.00	-40,000.00	-8.98	0.13
PHARMACEUTICALS AND CHE										
50 ACI LIMITED	39,188	291.86	11,437,307.06	300.60	304.90	302.75	11,864,167.00	426,859.94	3.73	3.30
51 BEXIMCO PHARMACEUTICALS LTD.	43,549	68.59	2,986,877.84	240.30	239.20	239.75	10,440,872.75	7,453,994.91	249.56	0.86
52 PETRO SYNTHETIC	1,800	7.00	12,600.00	7.00	0.00	7.00	12,600.00	0.00	0.00	0.00
53 RECKITT BENCHKISER(BD) LTD.	170	12.35	2,100.07	4,837.2(	4,900.0C	4,868.60	827,662.00	825,561.93	39,311.16	0.00
54 SQUARE PHARMACEUTICALS LTD.	126,525	181.42	22,954,504.50	242.20	242.60	242.40	30,669,660.00	7,715,155.50	33.61	6.63
55 THE ACME LABORATORIES LTD.	80,558	74.25	5,981,272.21	107.70	109.00	108.35	8,728,459.30	2,747,187.09	45.93	1.73
56 THE IBN SINA PHARMA. LTD.	2,541	230.23	585,010.34	273.10	270.30	271.70	690,389.70	105,379.36	18.01	0.17
Sector Total:	294,331		43,959,672.02				63,233,810.75	19,274,138.73	43.85	12.70
TANNARY INDUSTRIES										
57 BATA SHOES (BD) LTD.	2,145	1,154.69	2,476,805.10	898.60	919.60	909.10	1,950,019.50	-526,785.60	-21.27	0.72
58 EXCELSIOR SHOES LIMITED	15,000	69.25	1,038,750.00	67.00	0.00	67.00	1,005,000.00	-33,750.00	-3.25	0.30
Sector Total:	17,145		3,515,555.10				2,955,019.50	-560,535.60	-15.94	1.02
TELECOMMUNICATION										
59 GRAMEEN PHONE LTD.	56,000	250.46	14,025,583.60	380.20	380.50	380.35	21,299,600.00	7,274,016.40	51.86	4.05
60 ROBI AXIATA LIMITED	30,000	10.00	300,000.00	41.20	41.30	41.25	1,237,500.00	937,500.00	312.50	0.09
Sector Total:	86,000		14,325,583.60				22,537,100.00	8,211,516.40	57.32	4.14
TEXTILES										
61 APEX WEAVING & FINISHING MILLS	310,800	15.67	4,870,236.00	15.67	15.67	15.67	4,870,236.00	0.00	0.00	1.41
62 ASHRAF TEXTILE MILLS LTD.	17,970	17.80	319,866.00	14.90	16.50	15.70	282,129.00	-37,737.00	-11.80	0.09
63 BANGLADESH ZIPPER INDS.LTD	6,650	43.75	290,937.50	43.25	45.00	44.13	293,431.25	2,493.75	0.86	0.08
64 BD.DYEING & FINISHING IND	5,900	64.25	379,075.00	64.75	59.00	61.88	365,062.50	-14,012.50	-3.70	0.11
65 CHIC TEX LIMITED	24,000	2.70	64,800.00	2.70	2.50	2.60	62,400.00	-2,400.00	-3.70	0.02
66 DANDY DYEING LTD.	5,000	98.50	492,500.00	70.25	0.00	70.25	351,250.00	-141,250.00	-28.68	0.14
67 EAGLE STAR TEXTILES LTD.	10,650	9.90	105,435.00	12.50	10.00	11.25	119,812.50	14,377.50	13.64	0.03
68 FAMILYTEX (BD) LTD.	249,219	8.56	2,133,609.95	5.40	5.40	5.40	1,345,782.60	-787,827.35	-36.92	0.62
69 FAR EAST KNITTING & DYEING INDUSTRIES LT	283,694	14.70	4,171,012.68	18.80	18.80	18.80	5,333,447.20	1,162,434.52	27.87	1.20
70 HAMID FABRICS LIMITED	653,739	22.17	14,494,635.95	21.80	21.60	21.70	14,186,136.30	-308,499.65	-2.13	4.19
71 M.H.GARMENTS WASHING & DYING	5,000	34.75	173,750.00	34.75	34.75	34.75	173,750.00	0.00	0.00	0.05
72 QUASEM TEXTILE	2,500	14.00	35,000.00	13.00	0.00	13.00	32,500.00	-2,500.00	-7.14	0.01
73 SAIHAM COTTON MILLS LTD.	50,000	18.64	931,860.00	20.00	20.00	20.00	1,000,000.00	68,140.00	7.31	0.27
74 SIMTEX INDUSTRIES LIMITED	465,357	19.43	9,043,121.39	23.30	22.70	23.00	10,703,211.00	1,660,089.61	18.36	2.61
75 SQUARE TEXTILE MILLS LTD.	355,887	51.86	18,455,434.65	53.00	52.50	52.75	18,773,039.25	317,604.60	1.72	5.33
76 SREEPUR TEXTILE MILLS LTD.	15,400	36.75	565,950.00	33.75	37.00	35.38	544,775.00	-21,175.00	-3.74	0.16
Sector Total:	2,461,766		56,527,224.12				58,436,962.60	1,909,738.48	3.38	16.32

SIXTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON: **30-Sep-2021**

	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	DHAKA BANK LTD.	150,000	14.90	2,234,385.88	14.20	14.40	14.30	2,145,000.00	-89,385.88	-4.00	0.65
2	EXIM BANK OF BANGLADESH LTD.	191,500	11.90	2,278,578.80	12.70	12.80	12.75	2,441,625.00	163,046.20	7.16	0.66
3	ISLAMI BANK LTD.	350,000	30.12	10,542,557.49	30.10	29.90	30.00	10,500,000.00	-42,557.49	-0.40	3.04
4	JAMUNA BANK LTD.	301,865	22.31	6,734,472.38	24.70	24.40	24.55	7,410,785.75	676,313.37	10.04	1.94
5	MERCANTILE BANK LIMITED	281,072	15.63	4,394,042.05	15.50	15.70	15.60	4,384,723.20	-9,318.85	-0.21	1.27
6	ONE BANK LIMITED	500,000	14.44	7,221,254.42	13.30	13.30	13.30	6,650,000.00	-571,254.42	-7.91	2.09
7	SOUTH BANGLA AGR.& COMM. BANK LTD	117,096	10.00	1,170,960.00	20.20	20.20	20.20	2,365,339.20	1,194,379.20	102.00	0.34
	Sector Total:	1,891,533		34,576,251.02				35,897,473.15	1,321,222.13	3.82	9.99
CEMENT											
8	HEIDELBERG CEMENT BD. LTD.	9,000	528.45	4,756,081.69	360.10	351.20	355.65	3,200,850.00	-1,555,231.69	-32.70	1.37
9	PREMIER CEMENT MILLS LIMITED	207,000	86.33	17,870,789.44	90.40	88.00	89.20	18,464,400.00	593,610.56	3.32	5.16
	Sector Total:	216,000		22,626,871.13				21,665,250.00	-961,621.13	-4.25	6.53
CORPORATE BOND											
10	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	1,500	5,000.00	7,500,000.00	5,221.00	5,200.00	5,210.50	7,815,750.00	315,750.00	4.21	2.17
11	IBBL MUDARABA PERPETUAL BOND	24,412	981.12	23,951,112.69	1,013.50	1,026.00	1,019.75	24,894,137.00	943,024.31	3.94	6.92
	Sector Total:	25,912		31,451,112.69				32,709,887.00	1,258,774.31	4.00	9.08
ENGINEERING											
12	APPOLLO ISPAT COMPLEX LIMITED	597,456	15.24	9,107,876.37	11.90	11.80	11.85	7,079,853.60	-2,028,022.77	-22.27	2.63
13	BSRM STEELS LIMITED	90,200	86.91	7,839,020.79	72.40	71.90	72.15	6,507,930.00	-1,331,090.79	-16.98	2.26
14	IFAD AUTOS LIMITED	33,000	55.29	1,824,541.80	56.90	57.40	57.15	1,885,950.00	61,408.20	3.37	0.53
15	JAGO CORPORATION LIMITED	9,900	100.00	990,000.00	60.00	39.75	49.88	493,762.50	-496,237.50	-50.13	0.29
16	KARIM PIPE MILLS LTD.	2,590	27.25	70,577.50	0.00	0.00	0.00	0.00	-70,577.50	-100.00	0.02
17	MARK BD. SHILPA AND ENG	5,000	17.00	85,000.00	0.00	0.00	0.00	0.00	-85,000.00	-100.00	0.02
18	RUNNER AUTO MOBILES	28,542	61.38	1,752,016.20	63.20	63.40	63.30	1,806,708.60	54,692.40	3.12	0.51
19	SINGER BANGLADESH LTD.	3,100	166.16	515,098.14	194.20	195.30	194.75	603,725.00	88,626.86	17.21	0.15
20	WESTERN MARINE SHIPYARD LTD.	125,000	17.44	2,180,452.20	15.20	15.30	15.25	1,906,250.00	-274,202.20	-12.58	0.63
21	WONDERLAND TOYS LIMITED	32,000	68.25	2,184,000.00	63.25	69.25	66.25	2,120,000.00	-64,000.00	-2.93	0.63
	Sector Total:	926,788		26,548,583.00				22,404,179.70	-4,144,403.30	-15.61	7.67
FINANCE AND LEASING											
22	DELTA BRAC HOUSING CORPORATION	47,000	77.85	3,659,103.22	86.30	86.00	86.15	4,049,050.00	389,946.78	10.66	1.06
23	INTL. LEASING & FIN. SERVICES	645,152	12.24	7,894,205.97	9.80	9.90	9.85	6,354,747.20	-1,539,458.77	-19.50	2.28
	Sector Total:	692,152		11,553,309.19				10,403,797.20	-1,149,511.99	-9.95	3.34
FOOD AND ALLIED PRODUCTS											
24	ALPHA TOBACCO CO. LTD.	7,620	24.60	187,452.00	24.60	27.20	25.90	197,358.00	9,906.00	5.28	0.05
25	BATBC	24,300	369.52	8,979,344.97	651.00	650.90	650.95	15,818,085.00	6,838,740.03	76.16	2.59
26	DHAKA VEGETABLE OIL INDS.LTD.	4,000	23.00	92,000.00	0.00	0.00	0.00	0.00	-92,000.00	-100.00	0.03
27	GOLDEN HARVEST AGRO IND. LTD.	310,061	24.96	7,738,143.28	20.50	20.60	20.55	6,371,753.55	-1,366,389.73	-17.66	2.23
28	MEGHNA SHRIMP LTD.	10,380	115.75	1,201,485.00	86.50	105.00	95.75	993,885.00	-207,600.00	-17.28	0.35
29	MEGHNA VEGETABLE OIL IND.LTD.	4,400	33.25	146,300.00	0.00	0.00	0.00	0.00	-146,300.00	-100.00	0.04
30	NTC	2,529	717.76	1,815,209.27	575.80	610.00	592.90	1,499,444.10	-315,765.17	-17.40	0.52
31	OLYMPIC INDUSTRIES LTD.	74,452	292.50	21,777,486.73	196.80	193.90	195.35	14,544,198.20	-7,233,288.53	-33.21	6.29
32	UNILEVER CONSUMER CARE LIMITED	500	1,624.58	812,287.70	2,877.80	0.00	2,877.80	1,438,900.00	626,612.30	77.14	0.23
	Sector Total:	438,242		42,749,708.95				40,863,623.85	-1,886,085.10	-4.41	12.35
FUEL AND POWER											
33	JAMUNA OIL COMPANY LTD.	32,434	184.43	5,981,646.67	183.90	182.20	183.05	5,937,043.70	-44,602.97	-0.75	1.73
34	LINDE BANGLADESH LIMITED	8,900	1,129.30	10,050,770.00	1,581.00	1,590.00	1,585.50	14,110,950.00	4,060,180.00	40.40	2.90
35	POWER GRID CO. OF BANGLADESH LTD.	64,000	44.82	2,868,224.77	63.10	63.40	63.25	4,048,000.00	1,179,775.23	41.13	0.83
36	SHAHJIBAZAR POWER CO. LTD.	103,873	98.02	10,181,947.78	127.20	126.90	127.05	13,197,064.65	3,015,116.87	29.61	2.94
37	SUMMIT POWER LTD.	8,000	42.71	341,653.25	47.70	47.70	47.70	381,600.00	39,946.75	11.69	0.10
	Sector Total:	217,207		29,424,242.47				37,674,658.35	8,250,415.88	28.04	8.50
FUNDS											

SIXTH ICB UNIT FUND Print date: 19-Oct-2021

PORTFOLIO STATEMENT

AS ON: **30-Sep-2021**

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(%)
Listed Securities:	10,128,076		346,265,472.95				385,515,887.10	39,250,414.15		100.00

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
	OPEN-END MUTUAL FUNDS						
1	UFS Bank Asia Unit Fund	1,000,000	10,000,000.00	13.11	13,110,000.00	3,110,000.00	0.00
		1,000,000	**10,000,000.00**		**13,110,000.00**	**3,110,000.00**	
	Total Non Listed Securities	**1,000,000**	**10,000,000.00**		**13,110,000.00**	**3,110,000.00**	
	Total Listed Securities:	**10,128,076**	**346,265,472.95**		**385,515,887.10**	**39,250,414.15**	
	Grand Total:	**11,128,076**	**356,265,472.95**		**398,625,887.10**	**42,360,414.15**	