

EIGHTH ICB UNIT FUND

TRUSTEE : INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN : INVESTMENT CORPORATION OF BANGLADESH
SPONSOR : INVESTMENT CORPORATION OF BANGLADESH

**UNAUDITED FINANCIAL STATEMENTS
OF**

EIGHTH ICB UNIT FUND

For the period from January 01, 2024 to September 30, 2024

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ICB ASSET MANAGEMENT COMPANY LTD.**Asset Manager**

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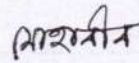
EIGHTH ICB UNIT FUND
Statement of Financial Position (Unaudited)
As at September 30, 2024

Particulars	Notes	Amount in Taka	
		30-Sep-24	31-Dec-23
Current Assets		398,345,408	439,155,831
Marketable investment -at market	3.00	360,968,897	402,208,447
Investments in Money Market (FDR)	4.00	10,000,000	10,000,000
Cash & cash equivalents	5.00	20,253,623	13,749,375
Other current assets	6.00	7,122,888	13,198,009
Total Assets		398,345,408	439,155,831
Capital and Liabilities			
Equity		305,933,069	348,572,842
Unit capital	7.00	292,883,560	288,873,610
Unit premium reserve	8.00	4,449,445	4,211,045
Retained earnings	9.00	(3,899,936)	42,988,187
Dividend Equalization Fund	10.00	12,500,000	12,500,000
Liabilities :		92,412,339	90,582,989
Unclaimed/ Dividend payable	11.00	87,253,939	83,206,796
Current liabilities	12.00	5,158,400	7,376,193
Total Equity and Liabilities (A+B)		398,345,408	439,155,831
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	13.86	14.31
Net Asset Value-at market	14.00	10.45	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: 29 October 2024

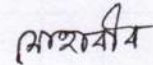
EIGHTH ICB UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the period from January 01, 2024 to September 30, 2024

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023	01.07.2024 to 30.09.2024	01.07.2023 to 30.09.2023
Income					
Profit on sale of investments	15.00	4,112,208	2,296,414	1,269,235	-
Dividend from investment in shares	16.00	15,416,838	6,966,065	9,544,529	79,304
Interest on Bank deposits & bonds	17.00	3,347,265	2,254,391	1,011,639	610,487
Total Income		22,876,311	11,516,870	11,825,403	689,791
Expenses					
Management fee	18.00	4,409,880	4,920,406	1,476,531	1,669,788
Trustee fee	19.00	218,924	253,233	73,230	86,114
Custodian fee	20.00	265,625	297,306	89,411	101,722
Annual BSEC fee	21.00	229,450	255,567	95,553	85,744
Audit fee		34,500	28,750	-	-
Other expenses	22.00	301,479	256,597	52,030	57,625
Issue & Conversion expenses written off		-	415,092	-	138,364
Total Expenses		5,459,858	6,426,951	1,786,755	2,139,357
Profit before provision		17,416,452	5,089,919	10,038,648	(1,449,566)
(Provision)/Write back of provision against diminution in value of investment	3.02	(35,417,214)	6,195,584	28,681,173	(223,867)
Net Income for the period ended September 30, 2024		(18,000,762)	11,285,503	38,719,821	(1,673,433)
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		(18,000,762)	11,285,503	38,719,821	(1,673,433)
Earnings Per Unit for the period	23.00	(0.61)	0.39	1.32	(0.06)

The accounting policies and other notes form an integral part of these financial statements.



Chief Executive Officer



Chairman of Trustee Committee



Head of Finance & Accounts



Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 29 October 2024

EIGHTH ICB UNIT FUND
Statement of Changes in Equity (Unaudited)
For the period from January 01, 2024 to September 30, 2024

(Amount in Taka)

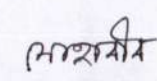
Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	288,873,610	4,211,045	12,500,000	42,988,187	348,572,842
Prior year adjustment	-	-	-	-	-
Unit Capital	4,009,950	-	-	-	4,009,950
Unit premium reserve	-	238,400	-	-	238,400
Dividend paid for FY 2023	-	-	-	(28,887,361)	(28,887,361)
Net Income for the period ended September 30, 2024	-	-	-	(18,000,762)	(18,000,762)
Balance as at September 30, 2024	292,883,560	4,449,445	12,500,000	(3,899,936)	305,933,069

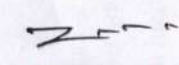
(Amount in Taka)

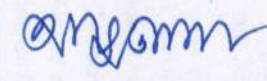
Statement of Changes in Equity (Unaudited)					
For the period from January 01, 2023 to September 30, 2023					
Balance as at January 01, 2023	287,696,030	4,020,693	12,500,000	46,034,372	350,251,095
Prior year adjustment	-	-	-	-	-
Unit Capital	1,995,550	-	-	-	1,995,550
Unit premium reserve	-	239,427	-	-	239,427
Dividend paid for FY 2022	-	-	-	(23,015,682)	(23,015,682)
Net Income for the period ended September 30, 2023	-	-	-	11,285,503	11,285,503
Balance as at September 30, 2023	289,691,580	4,260,120	12,500,000	34,304,193	340,755,893

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


Chief Executive Officer


Chairman of Trustee Committee


Head of Finance & Accounts

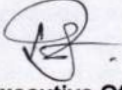

Member-Secretary of Trustee Committee

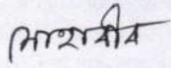
Place: Dhaka, Bangladesh
Date: 29 October 2024

EIGHTH ICB UNIT FUND
Statement of Cash Flows (Unaudited)
For the period from January 01, 2024 to September 30, 2024

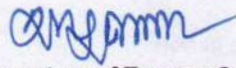
Particulars	Notes	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
Cash flows from operating activities			
Dividend from Investment in Securities	24.00	17,020,440	12,019,111
Interest on Bank Deposits & Bonds	25.00	2,956,174	2,162,724
Profit on Sale of Investments	15.00	4,112,208	2,296,414
Payment of Fees & Expenses	26.00	(3,495,042)	(7,556,843)
Net cash inflows/(outflows) from operating activities	30.00	20,593,780	8,921,406
Cash flows from investment activities			
Sale of Securities (At Cost)	27.00	24,419,522	5,620,545
Purchase of Securities	28.00	(18,597,186)	(2,075,339)
Share application money deposited		(20,000,000)	(680,000)
Share application money refunded		20,680,000	680,000
Investment in New FDR		-	-
Encashment of FDR		-	(10,000,000)
Net cash inflows/(outflows) from investment activities		6,502,336	(6,454,794)
Cash flows from financing activities			
Unit capital sold		9,993,960	6,986,820
Unit capital surrendered		(5,984,010)	(4,991,270)
Premium received on sales		250,150	354,654
Premium refunded on surrender		(11,750)	(115,227)
Dividend Paid during the Period	29.00	(24,840,218)	(19,365,256)
Net cash inflows/(outflows) from financing activities		(20,591,868)	(17,130,279)
Increase/(Decrease) in cash		6,504,249	(14,663,667)
Cash & cash equivalents at beginning of the year		13,749,375	31,691,007
Cash & cash equivalents at end of the period		20,253,624	17,027,340
Net Operating Cash Flows Per Unit (NOCFPU)	31.00	0.70	0.31

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: 29 October 2024

EIGHTH ICB UNIT FUND
Notes to the financial statements (Unaudited)
For the period from January 01, 2024 to September 30, 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 (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The Fund received consent for issuing 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 (মিউচুয়াল 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 Instruments", 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 June 30, 2024.
- 2.02.04:** Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated June 30, 2015.
- 2.02.05:** Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value.
- 2.02.06:** Investment in securities transferred to OTC market have been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 9 Month from **01 January 2024 to 30 September 2024**.

2.04 Provision

Required Provision has been kept from current year income according to IFRS-9. Due to increase of erosion of marketable investment new provision has been made from profit and loss.

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 (paise thirty) only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value.

2.06 Investment Policy

- 2.06.01:** The fund shall invest subject to 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.
- 2.06.02:** 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.
- 2.06.03:** Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.
- 2.06.04:** Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.
- 2.06.05:** All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

2.07 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per prospectus (4.4) of the fund using the following formula:

$$\text{Total NAV} = V_A - L_T$$

Where,

V_A : Value of total assets of the Fund as on date

L_T : Total liabilities of the Fund as on date

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

V_A : Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortized on that date - Printing, publication and stationery expenses amortized on date.

L_T : Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

2.08 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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.

2.09 Components of Financial Statements

The Financial Statement as per IAS-1 (10) comprise of:

- Statement Of Financial Position (Balance Sheet) As at September 30, 2024;
- Statement Of Profit Or Loss And Other Comprehensive Income (Revenue Income) for the period January 01, 2024 to September 30, 2024;
- Statement Of Changes In Equity for the period January 01, 2024 to September 30, 2024;
- Statement Of Cash Flows For the period January 01, 2024 to September 30, 2024 &
- Notes On The Financial Statements , comprising a summary of significant Accounting Policies and Other Explanatory Information.



2.10 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: 15).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS 1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note: 16).

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis (Note: 17).

2.11 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:

<u>NAV (Taka)</u>	<u>Rate (%)</u>
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

2.12 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.

2.13 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.

2.14 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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.

2.15 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 @ 0.25% on the transaction amount of sales and redemptions.

2.16 Earnings Per Unit

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

2.17 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. Cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

2.18 Dividend Equalization Reserve:

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

2.19 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 12 and 13.

2.20 Statement of Changes in Equity

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

2.21 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 18(a) of IAS 7: Statements of Cash Flows. In accordance with সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, 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.

2.22 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

Unit holders of the Fund are liable to pay withholding tax on dividend income as per Section 117 of Income Tax Act, 2023. The Tax deduction rates are as under:

<u>Unit holders Criteria</u>	<u>Status</u>	<u>Tax Rate</u>
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%

2.23 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.

2.24 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 AMCL policies and procedures.

2.25 General

- Figures appearing in these financial statements have been rounded off to the nearest Taka; and
- Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.



Notes	Particulars	Amount in Taka	
		30-Sep-2024	31-Dec-2023
3.00	Marketable investments - at market value		
	Investment in marketable securities (3.01)	360,968,897	402,208,447
		360,968,897	402,208,447

3.01 Sector wise break up of investments in securities as on 30.09.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	45,814,281	42,019,453	(3,794,828)
FUNDS	24,424,166	23,119,314	(1,304,852)
ENGINEERING	35,308,680	16,618,192	(18,690,489)
FOOD AND ALLIED PRODUCTS	13,550,840	12,338,113	(1,212,727)
FUEL AND POWER	115,711,302	91,186,833	(24,524,469)
TEXTILES	12,298,194	8,612,423	(3,685,771)
PHARMACEUTICALS AND CHEMICAL	71,849,506	50,859,172	(20,990,334)
PAPER AND PRINTINGS	402,981	-	(402,981)
SERVICES	11,502,059	6,386,250	(5,115,809)
CEMENT	28,270,698	19,060,130	(9,210,568)
TANNARY INDUSTRIES	2,167,268	2,259,979	92,711
INSURANCE	24,410,331	18,059,423	(6,350,908)
G-SEC	18,522,466	18,714,960	192,494
TELECOMMUNICATION	24,313,490	30,383,100	6,069,610
FINANCE AND LEASING	15,273,321	6,558,556	(8,714,766)
CORPORATE BOND	17,227,160	14,793,000	(2,434,160)
MISCELLANEOUS	60,738	-	(60,738)
TOTAL	461,107,480	360,968,897	(100,138,583)

Annexure- A may kindly be seen for details.

3.02 Calculation of (Provision)/Write back of provision against diminution in value of investment

	Amount in Taka	
	01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
Unrealized Gain/(Loss) as on January 01	(64,721,369)	(73,058,733)
Unrealized Gain/(Loss) as on September 30	(100,138,583)	(66,863,149)
Increase/(decrease)	(35,417,214)	6,195,584

3.03 Performance of Investment For the Period from January 01, 2024 to September 30, 2024

Investments	Cost Price	Market Price (Adjustment)	Excess/ (Deficit)
Performing Investments	437,820,244	353,943,104	(83,877,139)
Non-performing Investments	23,287,237	7,025,793	(16,261,444)
Total	461,107,480	360,968,897	(100,138,583)
			(64,721,369)

Less: Previous Year's Investment diminution reserve against fall in value securities
Increase/(decrease)

(35,417,214)

4.00 Investments in Money Market (FDR)

Name of the Bank and Branches

IFIC Bank PLC, Gulshan Branch

Amount in Taka	
30-Sep-2024	31-Dec-2023
10,000,000	10,000,000
10,000,000	10,000,000

5.00 Cash & cash equivalents

Main Bank Accounts (N:5.01)

Dividend Accounts (N:5.02)

6,931,983	4,656,190
13,321,640	9,093,185
20,253,623	13,749,375

5.01 Main Bank Accounts

Name of the Bank and Branches

IFIC Bank PLC (Principal Branch)

Dhaka Bank PLC (SIP)

Account no.

1001-449655-041

1061500000537

6,912,588	4,593,723
19,395	62,467
6,931,983	4,656,190

Notes	Particulars	Amount in Taka	
		30-Sep-2024	31-Dec-2023
5.02	Dividend Accounts with:		
	Name of the Bank and Branches	Year	Account no.
	IFIC Bank PLC (Federation Branch)	2000-01	1008-111273-041
	IFIC Bank PLC (Federation Branch)	2001-02	1008-111288-041
	IFIC Bank PLC (Federation Branch)	2002-03	1008-111300-041
	IFIC Bank PLC (Federation Branch)	2004-05	1008-111329-041
	IFIC Bank PLC (Federation Branch)	2005-06	1008-111346-041
	IFIC Bank PLC (Federation Branch)	2006-07	1008-111365-041
	IFIC Bank PLC (Federation Branch)	2007-08	1008-000125-041
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000229-041
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000261-041
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000351-041
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000441-041
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000515-041
	IFIC Bank PLC (Federation Branch)	2013-14	1008-000583-041
	IFIC Bank PLC (Federation Branch)	2014-15	1008-000666-041
	IFIC Bank PLC (Federation Branch)	2015-16	1008-099355-041
	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018232
	Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018356
	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018469
	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018640
	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018866
	IFIC Bank PLC (Principal Branch)	2022	0100-100482-041
	IFIC Bank PLC (Principal Branch)	2023	
	Total	13,321,640	9,093,185
6.00	Other current assets		
	Dividend receivable	5,868,880	7,472,482
	Interest receivable On Fixed Deposit	130,556	97,222
	Interest receivable On Listed Bond	357,757	-
	Advance interest paid against G-Sec	262,992	-
	IPO Application	-	680,000
	Receivable from ISTCL	500,000	500,000
	Receivable from IAMCL	2,704	-
	Advance payment of Annual Fee	-	-
	Installment receivable of investment	-	4,448,305
		7,122,888	13,198,009
	<i>Annexure-D may kindly be seen for details of Dividend receivable.</i>		
7.00	Unit capital		
	Opening balance	288,873,610	287,696,030
	Add: Unit sold during the year	9,993,960	7,039,100
		298,867,570	294,735,130
	Less: unit surrender by holder	(5,984,010)	(5,861,520)
	Balance as on September 30, 2024	292,883,560	288,873,610
	The unit capital represents 2928356 number of units of Tk 10 each.		
8.00	Unit premium reserve		
	Opening balance	4,211,045	4,020,693
	Add: Premium received on sales of unit	250,150	358,761
	Less: Premium refunded on surrender of unit	(11,750)	(168,409)
	Balance as on September 30, 2024	4,449,445	4,211,045
9.00	Retained earnings		
	Opening balance	42,988,187	46,034,372
	Less: Dividend paid for FY 2023	(28,887,361)	(23,015,682)
		14,100,826	23,018,690
	Add: Net income for the year	(18,000,762)	19,969,497
	Balance as on September 30, 2024	(3,899,936)	42,988,187
10.00	Dividend Equalization Fund		
	Opening balance	12,500,000	12,500,000
	Add: Addition during the year	-	-
	Balance as on September 30, 2024	12,500,000	12,500,000



Notes	Particulars	Amount in Taka	
		30-Sep-2024	31-Dec-2023
11.00 Unclaimed/ Dividend payable			
Opening balance		83,206,796	79,587,404
Add: Addition for this year		28,887,361	23,015,682
Less: Dividend credited to investors account		(24,840,218)	(19,396,290)
Balance as on September 30, 2024		87,253,939	83,206,796
11.01 Year wise breakup of unclaimed/ Dividend payable			
Dividend payable up to FY 2014-15		58,575,590	58,575,590
Dividend payable 2017		5,148,265	5,148,265
Dividend payable 2018		4,528,419	4,532,378
Dividend payable 2019		3,110,675	3,113,497
Dividend payable 2020		2,216,951	2,224,150
Dividend payable 2021		5,825,987	5,832,011
Dividend payable 2022		3,759,086	3,780,905
Dividend payable 2023		4,088,966	-
		87,253,940	83,206,796
12.00 Current liabilities			
Management fee payable to ICB AMCL		4,409,880	6,593,209
Trustee fee payable to ICB		218,924	339,547
Custodian fee payable to ICB		265,625	400,420
Annual Fee payable to BSEC		229,450	6,488
Payable to ISTCL		-	-
Income tax deducted at source		-	-
Audit fee payable		34,500	34,500
CDBL Charge Payable		-	2,000
SIP- Fractional Amount of Investor		20	29
Total current liabilities		5,158,400	7,376,193
13.00 Net Asset Value (NAV) Per Unit (At Cost Price) :			
Total Assets		498,483,991	503,877,200
Less: Liabilities		92,412,339	90,582,989
Net Asset Value		406,071,652	413,294,211
Number of Units		29,288,356	28,887,361
NAV per Unit at Cost		13.86	14.31
14.00 Net Asset Value (NAV) Per Unit (At Market Price) :			
Total Assets		398,345,408	439,155,831
Less: Liabilities		92,412,339	90,582,989
Net Asset Value		305,933,069	348,572,842
Number of Units		29,288,356	28,887,361
NAV per Unit at Market		10.45	12.07



Notes	Particulars	Amount in Taka																					
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023																				
15.00	Profit on Sale of Investments	4,112,208	2,296,414																				
	<i>Annexure-B</i> may kindly be seen for details of Profit on Sale of Investments.																						
16.00	Dividend from Investment in Securities	15,416,838	6,966,065																				
	<i>Annexure-C</i> 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	411,802	458,174																				
	Interest on Fixed Deposit	789,584	91,667																				
	Interest on Listed Bond	2,145,879	1,704,550																				
		3,347,265	2,254,391																				
18.00	Management Fee																						
	Management Fee for IAMCL (N:18.01)	4,409,880.47	4,920,406																				
18.01	Calculation For the period ended from January 01, 2024 to September 30, 2024																						
	Weekly Average Net Asset Value																						
	Total NAV (Sum of NAV Computed each week)	11,373,637.118																					
	Number of Week	39																					
	Average NAV	291,631,721																					
	<table><tr><th>Particulars/Condition/Break-up</th><th>(%)</th><th>Average NAV</th><th>Fee (BDT)</th></tr><tr><td>Not exceeding Taka 5.00 crore</td><td>2.5</td><td>50,000,000</td><td>938,356</td></tr><tr><td>Exc. Tk. 5 cr. and up to Tk. 25 cr.</td><td>2.0</td><td>200,000,000</td><td>3,002,740</td></tr><tr><td>Exc. Tk. 25 cr. and up to Tk. 50 cr.</td><td>1.5</td><td>41,631,721</td><td>468,785</td></tr><tr><td>Total</td><td></td><td>291,631,721</td><td>4,409,880</td></tr></table>	Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)	Not exceeding Taka 5.00 crore	2.5	50,000,000	938,356	Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	3,002,740	Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	41,631,721	468,785	Total		291,631,721	4,409,880		
Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)																				
Not exceeding Taka 5.00 crore	2.5	50,000,000	938,356																				
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	3,002,740																				
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	41,631,721	468,785																				
Total		291,631,721	4,409,880																				
19.00	Trustee Fee																						
	Trustee Fee for ICB (N:19.01)	218,924	253,233																				
19.01	Calculation For the period ended from January 01, 2024 to September 30, 2024																						
	Average NAV (Total NAV/No. of NAV Week)	291,631,721																					
	Percentage of Trustee Fee	0.10																					
	Trustee Fee	218,924																					
20.00	Custodian Fee																						
	Custodian Fee for ICB (N:20.01)	265,625	297,306																				
	Calculation For the period ended from January 01, 2024 to September 30, 2024																						
20.01	Calculation For the period ended from January 01, 2024 to September 30, 2024																						
	Securities Value at the end of each month																						
	Total Listed (Average Closing market price on CSE & DSE)	3,184,597,423																					
	Total Non-Listed (Price made by AMC and Trustee)	-																					
	Total Securities Value	3,184,597,423																					
	Number of month	9																					
	Monthly Average Securities Value	353,844,158																					
	Percentage of Safekeeping Fee	0.10																					
	Custodian Fee	265,625																					
21.00	Annual BSEC Fee																						
	Annual Fee for BSEC (N:21.01)	229,450	255,567																				
21.01	Calculation For the period ended from January 01, 2024 to September 30, 2024																						
	Net Asset Value (NAV) of the Fund or Tk 0.1 Lac (Higher One)	305,933,069																					
	Percentage of BSEC Fee	0.10																					
	Annual BSEC Fee	229,450																					
22.00	Other operating expenses																						
	Bank charges	5,840	7,143																				
	Excise duty	6,000	-																				
	Printing & Stationary	51,284	7,914																				
	CDBL charges	3,592	1,733																				
	Advertisement expenses	150,828	142,401																				
	Unit Sales Commission	242	192																				
	Dividend Distribution expenses	28,968	38,681																				
	IPO application expenses	-	3,000																				
	Annual CDBL Fee & connection charge	46,000	46,000																				
	Others	8,725	9,533																				
		301,479	256,597																				

Advertisement and Other Expenses 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).



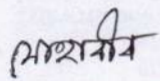
Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
23.00 EPU			
	Net profit after dividend	(18,000,762)	11,285,503
	Number of Units	29,288,356	28,969,158
	Earnings Per Unit	(0.61)	0.39
	N.B: Earnings Per Unit (EPU) has been decreased due to increase of provision made more than previous period.		
24.00 Dividend Received from Investment in Securities			
	Dividend Income from Investment in Securities	15,416,838	6,966,065
	Add: Previous year Dividend Receivable	7,472,482	5,902,513
		22,889,320	12,868,578
	Less: Income Tax Deducted at Source	-	(586,083)
	Less: Current year Dividend Receivable	(5,868,880)	(263,384)
		17,020,440	12,019,111
25.00 Interest Received on Bank Deposits and Bonds			
	Interest Income on Bank Deposits and Bonds	3,347,265	2,254,391
	Add: Previous year Interest Receivable on FDR & Bonds	97,222	-
		3,444,487	2,254,391
	Less: Current year Interest Receivable on FDR & Bonds	(488,313)	(91,667)
		2,956,174	2,162,724
26.00 Payment of Fees & Expenses			
	Total Expenses	5,459,858	6,426,951
	Less: Preliminary Expenses	-	(415,092)
	Add: Previous year Operating Expenses payable (N: 26.01)	2,927,888	7,300,261
		8,387,746	13,312,120
	Less: Current year Operating Expenses payable (N: 26.02)	(4,892,704)	(5,755,277)
		3,495,042	7,556,843
26.01 Previous year Operating Expenses payable			
	Current Liabilities (Previous Year)	7,376,193	7,300,261
	Less: Advance Payment of Fees, Tax & Suspense's	(4,448,305)	-
		2,927,888	7,300,261
26.02 Current year Operating Expenses payable			
	Current Liabilities (Current Year)	5,158,400	5,755,277
	Less: Advance Payment of Fees, Tax & Suspense's	(265,696)	-
		4,892,704	5,755,277
27.00 Sale of Securities (at Cost)			
	Sales from direct share (Investment at cost price)	21,892,522	620,545
	Add: Sale of OTC market share	27,000	-
	Add: Sale of non listed bond	2,500,000	5,000,000
	Add: Previous year Receivable from ISTCL	500,000	500,000
		24,919,522	6,120,545
	Less: Current year Receivable from ISTCL	(500,000)	(500,000)
		24,419,522	5,620,545
28.00 Purchase of Securities			
	Purchase from direct share (cost price)	-	2,013,519
	Add: Purchase of IPO Securities	74,720	61,820
	Add: Purchase of Unit Certificates	-	-
	Add: Purchase of Listed Bond (G-Sec)	18,522,466	-
	Add: Previous year payable to ISTCL	-	-
		18,597,186	2,075,339
	Less: Current year payable to ISTCL	-	-
		18,597,186	2,075,339
29.00 Dividend paid during the Period			
	Dividend declared during the year	28,887,361	23,015,682
	Add: Previous year dividend payable	83,206,796	79,587,404
		112,094,157	102,603,086
	Less: Current year dividend payable	(87,253,939)	(83,237,830)
		24,840,218	19,365,256

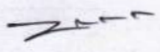
Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
30.00 Reconciliation Between Profit to Operating Cash Flows			
Profit Before Provision		17,416,452	5,089,919
Operating Cash Flows Before Changes in Working Capital		17,416,452	5,089,919
Changes in Working Capital			
(Decrease)/Increase of Other Current Assets (30.01)		1,212,512	4,961,379
Decrease/(Increase) of Current Liabilities (N: 30.02)		1,964,816	(1,129,892)
		3,177,328	3,831,487
Net Cash Generated from Operating Activities		20,593,780	8,921,406
30.01 (Decrease)/Increase of Other Current Assets			
Add: Previous year Dividend Receivable		7,472,482	5,902,513
Less: Current year Dividend Receivable		(5,868,880)	(263,384)
Less: Income Tax deducted at source		-	(586,083)
		1,603,602	5,053,046
Add: Previous year Interest Receivable on FDR & Bonds		97,222	-
Less: Current year Interest Receivable on FDR & Bonds		(488,313)	(91,667)
		1,212,512	4,961,379
30.02 Decrease/(Increase) of Current Liabilities			
Add: Previous year Operating Expenses payable		2,927,888	7,300,261
Less: Current year Operating Expenses payable		(4,892,704)	(5,755,277)
Less: Preliminary Expenses		-	(415,092)
		1,964,816	(1,129,892)
31.00 NOCFPU			
Net cash inflows/(outflows) from operating activities		20,593,780	8,921,406
Number of Units		29,288,356	28,969,158
NOCFPU Per Unit		0.70	0.31
N.B: Net operating cash flows per unit (NOCFPU) has been increased due to increase of dividend income & profit on sale of investment than previous period.			
32.00 Profit and Earnings Per Unit available for Distribution			
Retained Earnings Brought Forward		42,988,187	46,034,372
Less: Dividend Paid for FY 2023		(28,887,361)	(23,015,682)
Less: Transferd to Dividend Equalization Reserve		-	-
		14,100,826	23,018,690
Add: Profit for the year		(18,000,762)	11,285,503
		(3,899,936)	34,304,193
Add: Dividend Equalization Reserve		12,500,000	12,500,000
		8,600,064	46,804,193
Number of Units		29,288,356	28,969,158
Profit Available for Distribution		0.29	1.62

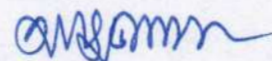
33.00 Approval of the Financial Statements

The Trustee committee at the meeting held on October 29, 2024, approved the unaudited financial statements of the Fund for the period ended September 30, 2024 and authorized the same for an issue.


Chief Executive Officer


Chairman of Trustee Committee


Head of Finance & Accounts


Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 29 October 2024

EIGHTH ICB UNIT FUND
PORTFOLIO STATEMENT
AS ON 30 SEPTEMBER-2024

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Annexure A Appreciation /(Erosion)
			Rate	Total	DSE	CSE	Average		
BANKS									
1	CITY BANK PLC	836,333	22.11	18,489,902	22.60	22.80	22.70	18,984,759	494,857
2	DHAKA BANK PLC	211,162	12.60	2,661,131	12.20	12.40	12.30	2,597,293	-63,838
3	JAMUNA BANK PLC	322,324	19.08	6,150,657	18.00	18.20	18.10	5,834,064	-316,592
4	MERCANTILE BANK PLC	699,978	15.18	10,623,093	10.60	10.70	10.65	7,454,766	-3,168,328
5	ONE BANK PLC	222,511	12.78	2,844,120	8.70	8.80	8.75	1,946,971	-897,149
6	PRIME BANK PLC	157,120	19.38	3,045,378	23.20	24.30	23.75	3,731,600	686,222
7	UNION BANK PLC	210,000	9.52	2,000,000	7.00	7.00	7.00	1,470,000	-530,000
Sector Total:		2,659,428		45,814,281				42,019,453	-3,794,828
CEMENT									
8	CROWN CEMENT PLC	95,659	83.48	7,985,870	57.40	56.50	56.95	5,447,780	-2,538,090
9	HEIDELBERG MATERIALS BANGLA	21,000	528.46	11,097,764	291.80	285.00	288.40	6,056,400	-5,041,364
10	LAFARGE HOLCIM BANGLADESH L	93,000	71.58	6,657,114	61.70	61.60	61.65	5,733,450	-923,664
11	PREMIER CEMENT MILLS PLC	30,000	84.33	2,529,950	63.00	58.50	60.75	1,822,500	-707,450
Sector Total:		239,659		28,270,698				19,060,130	-9,210,568
CORPORATE BOND									
12	APSCIL NON-CONVERTIBLE AND FU	2,000	3,750.00	7,500,000	4,288.00	3,750.00	4,019.00	8,038,000	538,000
13	IBBL MUDARABA PERPETUAL BON	10,000	972.72	9,727,160	770.00	581.00	675.50	6,755,000	-2,972,160
Sector Total:		12,000		17,227,160				14,793,000	-2,434,160
ENGINEERING									
14	APPOLLO ISPAT COMPLEX LIMITE	465,278	15.70	7,305,050	3.90	3.80	3.85	1,791,320	-5,513,730
15	BANGLADESH BUILDING SYSTEMS	89,000	24.13	2,147,426	11.10	11.20	11.15	992,350	-1,155,076
16	BSRM STEELS LIMITED	127,110	78.81	10,017,326	57.80	56.70	57.25	7,277,048	-2,740,279
17	MARK BD. SHILPA AND ENG LTD.	10,895	0.00	0	0.00	0.00	0.00	0	0
18	NAVANA CNG LIMITED	77,175	48.09	3,711,571	21.80	22.00	21.90	1,690,133	-2,021,439
19	RUNNER AUTOMOBILES PLC	119,251	64.19	7,655,033	24.00	23.00	23.50	2,802,399	-4,852,635
20	WESTERN MARINE SHIPYARD LIM	151,868	17.31	2,629,524	7.20	7.30	7.25	1,101,043	-1,528,481
21	WONDERLAND TOYS LIMITED	27,000	68.25	1,842,750	27.50	43.90	35.70	963,900	-878,850
Sector Total:		1,067,577		35,308,680				16,618,192	-18,690,489
FINANCE AND LEASING									
22	DBH FINANCE PLC	117,593	70.40	8,279,027	38.50	38.50	38.50	4,527,331	-3,751,696
23	INTERNATIONAL LEASING & FINA	304,500	13.04	3,969,480	4.00	4.10	4.05	1,233,225	-2,736,255
24	PREMIER LEASING & FINANCE LIM	199,500	15.16	3,024,814	3.90	4.10	4.00	798,000	-2,226,814
Sector Total:		621,593		15,273,321				6,558,556	-8,714,766
FOOD AND ALLIED PRODUCTS									
25	BATBC LIMITED	17,403	385.79	6,713,846	394.10	392.20	393.15	6,841,989	128,144
26	DHAKA VEGETABLE OIL INDS.LTD.	190	0.00	0	0.00	0.00	0.00	0	0
27	GOLDEN HARVEST AGRO INDUST	140,732	22.26	3,132,978	11.60	11.50	11.55	1,625,455	-1,507,523
28	MEGHNA SHRIMP CULTURE LTD.	3,320	115.75	384,290	0.00	0.00	0.00	0	-384,290
29	MEGHNA VEGETABLE OIL INDS LT	4,350	0.00	0	0.00	0.00	0.00	0	0
30	OLYMPIC INDUSTRIES LTD.	21,002	158.07	3,319,726	184.50	184.10	184.30	3,870,669	550,942
Sector Total:		186,997		13,550,840				12,338,113	-1,212,727
FUEL AND POWER									
31	BARAKA POWER LIMITED	462,596	29.85	13,806,788	12.50	12.20	12.35	5,713,061	-8,093,728
32	JAMUNA OIL COMPANY LIMITED	109,225	193.70	21,157,348	178.90	177.80	178.35	19,480,279	-1,677,069
33	LINDE BANGLADESH LIMITED	13,925	1,302.99	18,144,093	1,171.80	1,262.00	1,216.90	16,945,333	-1,198,761
34	LUB-RREF (BANGLADESH) LIMITED	50,000	31.66	1,583,160	14.30	13.90	14.10	705,000	-878,160
35	MJL BANGLADESH PLC	348,938	102.54	35,780,477	99.20	99.00	99.10	34,579,756	-1,200,721
36	PADMA OIL CO. LTD.	31,899	245.52	7,831,972	200.50	199.30	199.90	6,376,610	-1,455,362
37	SHAHJIBAZAR POWER CO. LTD.	147,203	108.35	15,948,854	45.00	44.70	44.85	6,602,055	-9,346,800
38	UNITED POWER GEN. & DIST. CO.	5,828	250.28	1,458,610	134.30	135.00	134.65	784,740	-673,870
Sector Total:		1,169,614		115,711,302				91,186,833	-24,524,469
G-SEC									
39	5Y BGTB 13/12/2028	198,000	93.55	18,522,466	94.52	94.52	94.52	18,714,960	192,494
Sector Total:		198,000		18,522,466				18,714,960	192,494
INSURANCE									
40	AGRANI INSURANCE CO. LTD.	10,700	43.11	461,242	27.50	0.00	27.50	294,250	-166,992
41	CENTRAL INSURANCE COMPANY I	80,000	55.08	4,406,410	43.80	48.00	45.90	3,672,000	-734,410
42	EASTLAND INSURANCE PLC	250,000	37.80	9,449,240	21.10	22.30	21.70	5,425,000	-4,024,240
43	EXPRESS INSURANCE LIMITED	40,000	28.36	1,134,264	47.00	45.20	46.10	1,844,000	709,736
44	ISLAMI COMMERCIAL INSURANCE	7,614	10.00	76,140	24.40	23.80	24.10	183,497	107,357
45	MERCANTILE ISLAMI INSURANCE	212,017	35.61	7,550,375	27.60	28.40	28.00	5,936,476	-1,613,899
46	PHOENIX INSURANCE COMPANY I	28,000	47.60	1,332,660	25.80	24.50	25.15	704,200	-628,460
Sector Total:		628,331		24,410,331				18,059,423	-6,350,908



EIGHTH ICB UNIT FUND
PORTFOLIO STATEMENT
AS ON 30 SEPTEMBER-2024

Annexure A

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
MISCELLANEOUS									
47	BANGLADESH LUGGAGE INDUSTR	2,150	28.25	60,738	0.00	0.00	0.00	0	-60,738
Sector Total:		2,150		60,738				0	-60,738
PAPER AND PRINTINGS									
48	MAQ ENTERPRISES LTD.	10,675	37.75	402,981	0.00	0.00	0.00	0	-402,981
Sector Total:		10,675		402,981				0	-402,981
PHARMACEUTICALS AND CHEMICAL									
49	ACI LIMITED	10,556	262.83	2,774,437	144.60	145.20	144.90	1,529,564	-1,244,872
50	ACME LABORATORIES LTD.	192,000	111.21	21,351,456	85.30	85.10	85.20	16,358,400	-4,993,056
51	ADVENT PHARMA LIMITED	100,000	28.43	2,843,263	18.00	17.70	17.85	1,785,000	-1,058,263
52	AFC AGRO BIOTECH LTD.	517,799	34.94	18,092,894	10.10	9.10	9.60	4,970,870	-13,122,024
53	BEXIMCO PHARMACEUTICALS LTD	50,000	66.69	3,334,632	73.00	72.50	72.75	3,637,500	302,868
54	RENATA PLC	4,000	1,188.37	4,753,478	700.60	0.00	700.60	2,802,400	-1,951,078
55	SQUARE PHARMACEUTICALS PLC	86,450	216.30	18,699,346	229.20	228.30	228.75	19,775,438	1,076,092
Sector Total:		960,805		71,849,506				50,859,172	-20,990,334
SERVICES									
56	SUMMIT ALLIANCE PORT LIMITED	325,000	35.39	11,502,059	19.80	19.50	19.65	6,386,250	-5,115,809
Sector Total:		325,000		11,502,059				6,386,250	-5,115,809
TANNERY INDUSTRIES									
57	BATA SHOE COMPANY (BD) LIMIT	2,405	901.15	2,167,268	934.40	945.00	939.70	2,259,979	92,711
Sector Total:		2,405		2,167,268				2,259,979	92,711
TELECOMMUNICATION									
58	GRAMEEN PHONE LTD.	83,000	287.15	23,833,490	350.20	350.00	350.10	29,058,300	5,224,810
59	ROBI AXIATA PLC	48,000	10.00	480,000	27.60	27.60	27.60	1,324,800	844,800
Sector Total:		131,000		24,313,490				30,383,100	6,069,610
TEXTILES									
60	BANGLADESH ZIPPER INDUSTRIES	8,900	43.75	389,375	0.00	0.00	0.00	0	-389,375
61	CHIC TEX LIMITED	133,500	2.70	360,450	0.00	0.00	0.00	0	-360,450
62	EVINCE TEXTILES LIMITED	140,000	14.59	2,042,918	10.50	10.50	10.50	1,470,000	-572,918
63	M. HOSSAIN GARMENTS WASHIN	10,000	34.75	347,500	0.00	0.00	0.00	0	-347,500
64	MITA TEXTILES LTD.	77,000	6.18	475,475	0.00	0.00	0.00	0	-475,475
65	SAIHAM COTTON MILLS LTD.	241,585	17.59	4,248,743	16.30	16.20	16.25	3,925,756	-322,986
66	SHASHA DENIMS LIMITED	111,185	27.81	3,091,802	19.80	19.30	19.55	2,173,667	-918,136
67	SQUARE TEXTILES PLC	20,000	67.10	1,341,931	52.00	52.30	52.15	1,043,000	-298,931
Sector Total:		742,170		12,298,194				8,612,423	-3,685,771

Company Name	No. of Shares	Rate	Cost price	Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /((Erossion)	Fair Market Value as per SEC/ CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /((Erossion) as per Fair Market Value
68 DBH FIRST MUTUAL FUND	689,000	8.66	5,969,515	4.65	3,203,850	-2,765,665	5,341,128	-628,387
69 EBL FIRST MUTUAL FUND	150,000	7.10	1,064,649	3.55	532,500	-532,149	1,064,649	-
70 FIRST JANATA BANK MUTUAL FUND	200,000	5.15	1,030,161	3.40	680,000	-350,161	1,030,161	-
71 GRAMEEN ONE : SCHEME TWO	98,081	15.43	1,513,472	13.65	1,338,806	-174,666	1,408,934	-104,538
72 GREEN DELTA MUTUAL FUND	250,000	9.36	2,339,679	3.75	937,500	-1,402,179	1,963,500	-376,179
73 L R GLOBAL BANGLADESH MF ON	525,000	7.78	4,085,154	3.95	2,073,750	-2,011,404	4,047,488	-37,667
74 NCCBL MUTUAL FUND-1	300,000	8.94	2,682,581	5.30	1,590,000	-1,092,581	2,524,500	-158,081
75 POPULAR LIFE FIRST MUTUAL FUND	875,000	5.83	5,102,685	3.30	2,887,500	-2,215,185	5,102,685	-
76 TRUST BANK 1ST MUTUAL FUND	100,000	6.36	636,270	3.50	350,000	-286,270	636,270	-
	3,187,081		24,424,166		13,593,906	-10,830,260	23,119,314	-1,304,852
Grand Total			461,107,480				360,968,897	-100,138,583



EIGHTH ICB UNIT FUND
STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2024 TO: 30-Sep-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	7.29	0.00	1,070.95	1,070.94
				Sub Total:	1,070.94
CERAMIC INDUSTRY					
2 BENGAL FINE CERAMICS LTD.	450	161.68	60.00	72,754.20	45,754.20
				Sub Total:	45,754.20
ENGINEERING					
3 AFTAB AUTOMOBILES LIMITED	22,106	56.69	48.46	1,253,109.56	181,746.69
				Sub Total:	181,746.69
FUEL AND POWER					
4 LINDE BANGLADESH LIMITED	1,942	1,402.89	1,302.99	2,724,405.67	194,005.11
				Sub Total:	194,005.11
INSURANCE					
5 CENTRAL INSURANCE COMPANY LTD.	61,515	61.80	55.08	3,801,463.34	413,210.99
6 EXPRESS INSURANCE LIMITED	60,000	44.16	28.36	2,649,690.00	948,294.00
7 SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
				Sub Total:	1,654,417.85
PHARMACEUTICALS AND CHEMICALS					
8 ADVENT PHARMA LIMITED	28,093	32.26	28.43	906,350.37	107,593.34
9 BEXIMCO PHARMACEUTICALS LTD.	5,000	120.96	66.69	604,788.00	271,324.50
				Sub Total:	378,917.84
TEXTILES					
10 EVINCE TEXTILES LIMITED	821,952	16.61	14.59	13,650,267.16	1,656,096.99
11 GENERATION NEXT FASHIONS LTD.	1	5.89	0.00	5.89	5.89
12 SAFKO SPINNING MILLS LTD.	11	17.47	0.00	192.12	192.12
				Sub Total:	1,656,295.00
Grand Total:	1,008,689			26,031,730.12	4,112,207.63



Annexure C

8th ICB Unit Fund
DIVIDEND INCOME AS ON SEPTEMBER-2024

Sl	Company Name	Div. Per Shr	No Share	Gross Dividend
1	GRAMEEN PHONE LTD.	12.5	83,000.00	1,037,500.00
2	DIV. OF PRIME INS.	1	10000	10,000.00
3	ADJUSTED TAX AMT. OF UNION BANK			15,750.00
4	BATBC LIMITED	10	17,403.00	174,030.00
5	NCCBL MUTUAL FUND-1	0.45	300,000.00	135,000.00
6	ROBI AXIATA LIMITED	1	48,000.00	48,000.00
7	LAFARGE HOLCIM BANGLADESH LIMITED	5	93,000.00	465,000.00
8	EASTLAND INSURANCE COMPANY LTD	1.00	250,000.00	250,000.00
9	HEIDELBERG CEMENT BANGLADESH LTD	2.50	21,000.00	52,500.00
10	CONFIDENCE CEMENT	0.5	274	137.00
11	DBH FINANCE PLC	1.50	117,593.00	176,389.50
12	AGRANI INSURANCE CO. LTD.	1.20	10,700.00	12,840.00
13	CITY BANK PLC	1.50	760,303.00	1,140,454.50
14	CENTRAL INSURANCE COMPANY LTD.	1.20	100,000.00	120,000.00
15	EXPRESS INSURANCE LIMITED	0.70	100,000.00	70,000.00
16	PRIME BANK PLC	1.75	157,120.00	274,960.00
17	MERCANTILE BANK PLC	1	699,978.00	699,978.00
18	BATA SHOE COMPANY (BD) LIMITED	10.5	2,405.00	25,252.50
19	DHAKA BANK PLC	1	211,162.00	211,162.00
20	MERCANTILE ISLAMI INSURANCE PLC	1	212,017.00	212,017.00
21	JAMUNA BANK PLC	1.75	297,073.00	519,877.75
22	ONE BANK PLC	0.35	214,987.00	75,245.45
24	ISLAMI COMMERCIAL INSURANCE COMPANY LTD	1.00	7,614.00	7,614.00
25	PHOENIX INSURANCE COMPANY LTD	1.20	28,000.00	33,600.00
26	UNION BANK PLC	0.50	210,000.00	105,000.00
27	FRACTION DIV. OF CITY BANK.			5.57
28	* H R TEXTILE	0.5	9	-4.50
29	LINDE BANGLADESH LIMITED	154.00	15,867.00	2,443,518.00
30	GRAMEEN PHONE LTD.	16.00	83,000.00	1,328,000.00
31	JAMUNA BANK PLC FY-2023 (FRAC)			3.55
32	ONE BANK PLC FY-2023 (FRAC)			5.00
33	GRAMEEN ONE : SCHEME TWO	0.65	98,081.00	63,752.65
34	LINDE BANGLADESH LIMITED	410.00	13,925.00	5,709,250.00
Grand Total=				15,416,837.97



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07.10.24

8th ICB UNIT FUND
Dividend receivable as on September-2024

Annexure D

Sl	Company Name	No Share	Div. Per Shr	Gross Dividend
1	AFC AGRO LTD.	0.05	517,799.00	25,889.95
2	LUB-RREF (BANGLADESH) LIMITED	0.20	50,000.00	10,000.00
3	SAFKO SPINNING MILLS LTD.	0.20	11.00	2.20
4	WESTERN MARINE SHIPYARD LTD.(FY 2020)	0.05	74,750.00	3,737.50
5	WESTERN MARINE SHIPYARD LTD.(FY 2021)	0.10	150,000.00	15,000.00
6	UNION BANK PLC	0.50	210,000.00	105,000.00
7	LINDE BANGLADESH LIMITED	410.00	13,925.00	5,709,250.00
Grand Total=				5,868,879.65



[Signature]
07.10.24