Q3

FOURTH ICB UNIT FUND

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

UNAUDITED FINANCIAL STATEMENTS OF FOURTH ICB UNIT FUND

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

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Quarterly Accounts (9 Month)

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

Particulars	Notes	Amount in Taka	
		30-Sep-24	31-Dec-23
Assets			
Current Assets		**216,462,108**	**241,564,240**
Marketable investment -at market	5	203,258,795	227,565,179
Cash & cash equivalents	7	12,849,497	9,969,190
Other current assets	8	353,816	4,029,871
Total Assets		**216,462,108**	**241,564,240**
Capital and Liabilities			
Equity:		**181,010,305**	**206,850,432**
Unit capital	9	181,534,850	176,615,710
Unit premium reserve	10	145,369	135,457
Retained earnings	11	(10,669,914)	17,099,265
Dividend Equalization Fund	12	10,000,000	13,000,000
Liabilities :		**35,451,803**	**34,713,808**
Unclaimed/ Dividend payable	13	32,172,215	29,904,093
Current liabilities	14	3,279,588	4,809,715
Total Equity and Liabilities (A+B)		**216,462,108**	**241,564,240**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	15	**13.16**	**14.05**
Net Asset Value-at market	16	**9.97**	**11.71**

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

Chief Executive Officer | **Chairman of Trustee Committee**

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

Place: Dhaka
Date: 29 October 2024

Quarterly Accounts (9 Month)

FOURTH 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 investment	17	1,972,437	2,585,205	143,084	-
Dividend from investment in shares	18	3,590,927	3,546,081	153,005	210,531
Interest on Bank deposits & bonds	19	1,425,866	1,207,455	519,315	522,480
Total Income		**6,989,230**	**7,338,741**	**815,404**	**733,011**
Expenses					
Management fee	20	2,829,546	3,239,371	932,889	1,116,394
Trustee fee	21	132,094	152,619	43,494	52,669
Custodian fee	22	147,676	170,790	48,867	58,189
Annual BSEC fee	23	135,758	156,092	55,920	52,369
Audit fee		34,500	28,750	-	-
Other expenses	24.00	230,243	233,651	98,116	104,070
Total Expenses		**3,509,817**	**3,981,273**	**1,179,287**	**1,383,691**
Profit before provision		**3,479,413**	**3,357,468**	**(363,883)**	**(650,680)**
(Provision)/Write back of provision against diminution in value of investment	6.00	(16,587,022)	9,018,483	21,703,311	1,247,840
Profit for the period		**(13,107,609)**	**12,375,951**	**21,339,428**	**597,160**
Earnings Per Unit	25.00	**(0.72)**	**0.70**	**1.18**	**0.04**

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

Chief Executive Officer | **Chairman of Trustee Committee**

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

Place: Dhaka
Date: 29 October 2024

Quarterly Accounts (9 Month)

FOURTH 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	**176,615,710**	**135,457**	**13,000,000**	**17,099,265**	**206,850,432**
Unit Capital	4,919,140	-	-	-	4,919,140
Unit premium reserve	-	9,912	-	-	9,912
Dividend paid for FY 2023 (Tk. 1.00 P/U)	-	-	(3,000,000)	(14,661,570)	(17,661,570)
Net Income for the period	-	-	-	(13,107,609)	(13,107,609)
Balance as at September 30, 2024	**181,534,850**	**145,369**	**10,000,000**	**(10,669,914)**	**181,010,305**

For the period from January 01, 2023 to September 30, 2023

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**175,928,660**	**82,280**	**13,000,000**	**19,283,807**	**208,294,747**
Unit Capital	1,440,010	-	-	-	1,440,010
Unit premium reserve	-	86,366	-	-	86,366
Dividend paid for FY 2022 (Tk. 0.80 P/U)	-	-	-	(14,074,293)	(14,074,293)
Net Income for the period	-	-	-	12,375,951	12,375,951
Balance as at September 30, 2023	**177,368,670**	**168,646**	**13,000,000**	**17,585,465**	**208,122,781**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka
Date: 29 October 2024

FOURTH 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	26.00	6,738,454	6,444,989
Interest on Bank Deposits & Bonds	27.00	1,277,098	1,207,455
Profit on Sale of Investments	17.00	1,972,437	2,585,205
Payment of Fees & Expenses	28.00	(5,042,648)	(5,111,147)
Net cash insflows/(outflows) from operating activities	33.00	**4,945,341**	**5,126,502**
Cash flows from investment activities			
Sale of Securities (At Cost)	30.00	12,309,072	5,151,547
Purchase of Securities	31.00	(4,589,711)	(3,752,186)
Share Application Money		(5,000,000)	(680,000)
Refund of Share Application Money		5,680,000	680,000
Net cash inflows/(outflows) from investment activities		**8,399,361**	**1,399,361**
Cash flows from financing activities			
Unit capital sold		5,304,320	2,357,400
Unit capital surrendered		(385,180)	(917,390)
Premium received /refund on sales		15,619	107,042
Premium refunded / received on surrender		(5,707)	(20,676)
Dividend Paid during the Period	32.00	(15,393,447)	(13,750,724)
Net cash inflows/(outflows) from financing activities		**(10,464,395)**	**(12,224,348)**
Increase/(Decrease) in cash		**2,880,307**	**(5,698,485)**
Cash & cash equivalent at beginning of the year		9,969,190	15,045,657
Cash & cash equivalent for the period		**12,849,497**	**9,347,172**
Net Operating Cash Flows Per Unit (NOCFPU)	33.00	**0.27**	**0.29**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka
Date: 29 October 2024

FOURTH ICB UNIT FUND
Notes to the financial statements (Unaudited)
For the period from January 01, 2024 to September 30,2024

1.00 Fund Profile

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 Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. 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 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.

2.00 Nature of the Fund

Fourth 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.

3.00 Basis of Accounts

3.01 Statement of compliance

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 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.

3.02 Reporting period

These financial statements cover the period of 09 Month from 01 January 2024 to 30 September 2024.

3.03 Financial instruments

3.03.01: 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.

3.03.02: 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.

3.03.03: 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 September 30, 2024.

3.03.04: 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.

3.03.05: 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.

3.03.06: Investment in securities transferred to OTC market have been valued at zero value as a conservative approach.

ICB Asset Management Company Ltd. Accounts Department

3.04 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.

3.05 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.

3.06 Taxation

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

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

Unit holders Criteria	Status	Tax Rate
In case of Company	Resident or non-resident (u/s 102)	20%
In case of Individual	Non-resident (u/s 119)	30%
In case of Individual	Resident (if have TIN)	10%
In case of Individual	Resident (if have no TIN)	15%

3.07 Premium on sale of units

This indicates the difference between sales and repurchase price, which at present is Tk 0.30 per unit. From this year no Income on Premium on Sale of Units.

3.08 Components of Financial Statements

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

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

4.00 Significant accounting policies

The accounting policies set out below have been applied consistently to the year persented in these financial statement

4.01 Investment Policy

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

4.01.02: 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.

ICB Asset Management Company Ltd. Accounts Department

4:01:03 Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

4:01:04 Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

4:01:05 All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity,preference shares, debentures or securitized debts.

4.02 Valuation policy

a) Listed securities (other than mutual Fund) has valued at 'Fair Value Through Profit or Loss' as per Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 and related unrealized loss and right back of unrealized loss has been charged in the Statement of Profit or Loss and unrealized gain has been recognized in other comprehensive income through in the Statement of changes in equity. Mutual Fund securities are valued as per SRO No. SEC/CMRRCD/2009-193/172 dated 30 September 2015.

b) Market value is determined by taking the closing price of the securities in Dhaka Stock Exchange (DSE) at the statement of financial position date.

4.03 Net Asset Value (NAV) calculation

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

Total NAV $= V_A - L_T$

Where,

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

L_T: Total liabilities of the Fund as on date

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

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

4.04 Dividend policy

As per Rule 66 of the Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, 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.

4.05 Revenue Recognization

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission on sale of shares (Note: 17).

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:18).

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:19).

ICB Asset Management Company Ltd. Accounts Department

4.06 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

4.07 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.

4.08 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.

4.09 Annual BSEC fee

As per Rule 11 of the Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.

4.10 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.

4.11 Provision

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

4.12 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.

4.13 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.

4.14 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.

4.15 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.

4.16 Statement of Changes in Equity

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

4.17 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 Securities and Exchange Commission (Mutual Fund) Bidhimala (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.

4.18 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.

4.19 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

Notes	Particulars	Amount in Taka	
		30-Sep-24	31-Dec-23
5.00	**Marketable investments - at market value**		
	Listed securities (N: 5.01)	203,258,795	227,565,179
	Non-listed securities	-	-
		203,258,795	**227,565,179**

5.01 Sector wise break up of Listed securities as at September 30, 2024 as follows:

Sector/category	Total cost price (Tk)	Total Market/Fair Value Price (BDT) excess/(short)	Difference excess/(short)
BANKS	13,153,222.33	10,125,038.30	(3,028,184)
FUNDS	32,423,384.82	31,047,693.34	(1,375,691)
ENGINEERING	24,918,235.37	15,177,189.00	(9,741,046)
FOOD AND ALLIED PRODUCTS	14,616,321.85	18,957,300.00	4,340,978
FUEL AND POWER	24,775,483.41	22,038,647.95	(2,736,835)
JUTE	157,500.00	0.00	(157,500)
TEXTILES	5,750,601.97	5,108,750.00	(641,852)
PHARMACEUTICALS AND CHEMICAL	21,260,983.67	18,374,015.10	(2,886,969)
SERVICES	10,477,553.21	5,767,943.10	(4,709,610)
CEMENT	57,880,201.18	39,042,495.95	(18,837,705)
IT	3,690,365.48	2,005,000.00	(1,685,365)
TANNERY INDUSTRIES	3,415,206.16	2,823,798.50	(591,408)
INSURANCE	27,944,525.08	14,363,221.30	(13,581,304)
G-SEC	4,514,991.20	4,536,960.00	21,969
TELECOMMUNICATION	1,613,169.67	1,925,550.00	312,380
FINANCE AND LEASING	7,125,878.62	3,927,192.50	(3,198,686)
CORPORATE BOND	7,500,000.00	8,038,000.00	538,000
Sub Total	**261,217,624**	**203,258,795**	**(57,958,829)**

Annexure- A may kindly be seen for details.

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
6.00	**(Provision)/Write back of provision against diminution in value of Marketable Investment**		
	Opening Balance as at January 01, 2024	(41,371,807)	(47,175,805)
	Closing Balance as at September 30 2024	(57,958,829)	(38,157,322)
	Increase/(decrease) (N: 6.01)	**(16,587,022)**	**9,018,483**

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

Investments	Cost Price	Market Price (Adjustment)	Excess/ (Deficit)
Performing Investments	253,638,455	200,044,695	(53,593,760)
Non-performing Investments	7579169.39	3,214,100	(4,365,069)
Total	**261,217,624**	**203,258,795**	**(57,958,829)**
Less: Previous Year's Investment diminution reserve against fall in value of securities			(41,371,807)
Increase/(decrease)			**(16,587,022)**

Notes	Particulars	Account no.	Amount in Taka	
			30-Sep-24	31-Dec-23
7.00	**Cash & cash equivalents**			
	Main Bank Accounts (N:7.01)		5,298,385	4,804,814
	Dividend Accounts (N:7.02)		7,551,113	5,164,376
			12,849,497	**9,969,190**
7.01	**Main Bank Accounts**			
	Name of the Bank and Branches	**Account no.**		
	IFIC Bank PLC (Principal Br)	1001-077950-041	5,282,559	4,786,550
	Dhaka Bank PLC (SIP)	1061500000488	15,826	18,264
			5,298,385	**4,804,814**

ICB Asset Management Company Ltd. ★ Accounts Department

Notes	Particulars			Amount in Taka	
				30-Sep-24	31-Dec-23
7.02	**Dividend Accounts**				
	Name of the Bank and Branches	Year	Account no.		
	IFIC Bank PLC (Federation Branch)	2000-01	1008-111269-041	16,847	16,472
	IFIC Bank PLC (Federation Branch)	2001-02	1008-111284-041	84,422	82,544
	IFIC Bank PLC (Federation Branch)	2002-03	1008-111296-041	38,230	37,380
	IFIC Bank PLC (Federation Branch)	2004-05	1008-111325-041	24,825	24,381
	IFIC Bank PLC (Federation Branch)	2005-06	1008-111342-041	105,690	103,801
	IFIC Bank PLC (Federation Branch)	2006-07	1008-111361-041	134,457	132,054
	IFIC Bank PLC (Federation Branch)	2007-08	1008-000121-041	27,428	26,818
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000225-041	54,513	53,301
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000257-041	176	172
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000347-041	374	366
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000437-041	30,773	30,088
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000511-041	7,227	7,082
	IFIC Bank PLC (Federation Branch)	2013-14	1008-000587-041	21,197	20,725
	IFIC Bank PLC (Federation Branch)	2014-15	1008-000662-041	39,646	38,850
	IFIC Bank PLC (Principal Br)	2016	1001-027443-041	36,800	39,593
	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018196	139,612	144,765
	Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018312	26,975	33,610
	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018425	217,050	222,133
	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018606	1,170,078	1,167,312
	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018822	1,344,494	1,344,584
	IFIC Bank PLC (Principal Br)	2022	0100-100478-041	1,677,662	1,638,345
	IFIC Bank PLC (Principal Br)	2023	0100-100593-041	2,352,637	-
	Total			**7,551,113**	**5,164,376**
8.00	**Other current assets**				
	Dividend Receivable (Annex. D)			202,344	3,349,871
	Interest Receivable			148,768	-
	Share Application money			-	680,000
	Advanced & Prepayments (N: 8.01)			2,704	-
				353,816	**4,029,871**
8.01	**Advanced & Pre- payment**				
	Receivable from Cpmpany (IAMCL)			2,704	-
				2,704	**-**
9.00	**Unit capital**				
	Opening balance			176,615,710	175,928,660
	Add: Unit sold during the year			5,304,320	2,540,200
				181,920,030	**178,468,860**
	Less: unit surrender by holder			(385,180)	(1,853,150)
	Balance as on September 30, 2024			**181,534,850**	**176,615,710**
	The unit capital represents 1,81,53,485 number of units of Tk 10 each.				
10.00	**Unit premium reserve**				
	Opening balance			135,457	82,280
	Add:Premium refunded on sales of unit (2023)			-	123,448
	Less:Premium received on surrendered of unit (2023)			-	(70,271)
	Add:Premium received on surrendered of unit (2024)			15,619	-
	Less:Premium refunded on sales of unit (2024)			(5,707)	-
	Balance as on September 30, 2024			**145,369**	**135,457**
11.00	**Retained earnings**				
	Opening balance			17,099,265	19,283,807
	Less: Dividend paid for FY 2023			(14,661,570)	(14,074,293)
				2,437,695	**5,209,514**
	Add: Net income for the year			(13,107,609)	11,889,751
	Balance as on September 30, 2024			**(10,669,914)**	**17,099,265**

ICB Asset Management Accounts Department

Notes	Particulars	Amount in Taka 30-Sep-24	Amount in Taka 31-Dec-23
12.00	**Dividend Equalization Fund**		
	Opening balance	13,000,000	13,000,000
	Less: Dividend paid for FY 2023	(3,000,000)	-
	Balance as on September 30, 2024	**10,000,000**	**13,000,000**
13.00	**Unclaimed/ Dividend payable**		
	Opening balance	29,904,093	28,082,851
	Add: Addition for this year	17,661,570	14,074,293
	Less: Dividend credited to investors account	(15,393,447)	(12,253,051)
	Balance as on September 30, 2024 (13.01)	**32,172,215**	**29,904,093**
13.01	**Year wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	14,096,095	14,096,095
	Dividend payable 2016	2,027,231	2,030,350
	Dividend payable 2017	2,736,714	2,742,016
	Dividend payable 2018	2,615,264	2,621,492
	Dividend payable 2019	1,731,718	1,737,332
	Dividend payable 2020	1,224,450	1,226,946
	Dividend payable 2021	3,353,649	3,359,887
	Dividend payable 2022	2,084,984	2,089,975
	Dividend payable 2023	2,302,110	
		32,172,215	**29,904,093**
14.00	**Current liabilities**		
	Management fee payable to ICB AMCL	2,829,546	4,340,057
	Trustee fee payable to ICB	132,094	204,503
	Custodian fee payable to ICB	147,676	228,227
	Annual fee payable to BSEC	135,758	2,421
	Audit fee payable	34,500	34,500
	SIP- fractional amount to investors	14	7
	Total current liabilities	**3,279,588**	**4,809,715**
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	274,420,937	282,936,047
	Less: Liabilities	35,451,803	34,713,808
	Net Asset Value	**238,969,134**	**248,222,239**
	Number of Units	18,153,485	17,661,571
	NAV per Unit at Cost	**13.16**	**14.05**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	216,462,108	241,564,240
	Less: Liabilities	35,451,803	34,713,808
	Net Asset Value	**181,010,305**	**206,850,432**
	Number of Units	18,153,485	17,661,571
	NAV per Unit at Market Value	**9.97**	**11.71**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
17.00	**Profit on Sale of Investments (Annex. B)**	1,972,437	2,585,205
18.00	**Dividend from Investment in Securities (Annex. C)**	3,590,927	3,546,081
19.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	232,976	157,455
	Interest on Listed Bond	1,192,889	1,050,000
		1,425,866	1,207,455
20.00	**Management Fee**		
	Management Fee for IAMCL (N:20.01)	2,829,546	3,239,371

20.01 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)	6,862,606,491	
Number of Week	39	
Average NAV	175,964,269	

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	125,964,269	1,891,190
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	-	-
Exc. Taka 50 cr.	1.0	-	-
Total		175,964,269	2,829,546

21.00 Trustee Fee		
Trustee Fee for ICB (N:21.01)	132,094	152,619

21.01 Calculation For the period ended from January 01, 2024 to September 30, 2024

Average NAV (Total NAV/No. of NAV Week)	175,964,269
Parcentage of Trustee Fee	0.10
Trustee Fee	132,094

22.00 Custodian Fee		
Custodian Fee for ICB (N:22.01)	147,676	170,790

22.01 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)	1,770,494,592
Total Non-Listed (Price made by AMC and Trustee)	-
Total Fixed Deposit	-
Total Securities Value	1,770,494,592
Number of month	9
Monthly Average Securities Value	196,721,621
Percentage of Safekeeping Fee	0.10
Custodian Fee	147,676

23.00 Annual BSEC Fee		
Annual Fee for BSEC (N:23.01)	135,758	156,092

23.01 Calculation For the period ended from January 01, 2024 to September 30, 2024

Net Asset Value (NAV) of the Fund	181,010,305
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	135,758

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
24.00	**Other operating expenses**		
	Bank charges	5,933	9,143
	Printing & Stationary expenses	9,282	7,914
	CDBL charges	5,059	2,533
	Unit Sales Commission	256	203
	Advertisement Expenses	150,828	142,388
	Dividend Distribution expenses	4,160	12,937
	Annual Fee of CDBL & connection fee	46,000	46,000
	IPO application expenses	-	3,000
	Others	8,725	9,533
		230,243	**233,651**

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).

25.00	**EPU**		
	Net profit after Provision	(13,107,609)	12,375,951
	Number of Units	18,153,485	17,736,867
	Earnings Per Unit	**(0.72)**	**0.70**

N.B: Earnings Per Unit (EPU) has been decreased due to more provision than the previous period.

26.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	3,590,927	3,546,081
	Add: Previous year Dividend Receivable	3,349,871	3,048,908
		6,940,798	**6,594,989**
	Less : Income Tax deducted at source		-
	Less: Current year Dividend Receivable	(202,344)	(150,000)
		6,738,454	**6,444,989**
27.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	1,425,866	1,207,455
	Add: Previous year Interest Receivable on FDR & Bonds	-	-
		1,425,866	**1,207,455**
	Less: Current year Interest Receivable on FDR & Bonds	(148,767)	-
		1,277,098	**1,207,455**
28.00	**Payment of Fees & Expenses**		
	Total Expenses	3,509,817	3,981,273
	Add: Previous year Operating Expenses payable (N: 28.01)	4,809,715	4,877,508
		8,319,532	**8,858,781**
	Less: Current year Operating Expenses payable (N: 28.02)	(3,276,884)	(3,747,634)
		5,042,648	**5,111,147**
28.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	4,809,715	4,877,508
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		4,809,715	**4,877,508**
28.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	3,279,588	3,747,634
	Less: Advance Payment of Fees, Tax & Suspense's	(2,704)	-
		3,276,884	**3,747,634**
29.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	3,479,413	3,357,468
	Operating Cash Flow Before Changes in Working Capital	**3,479,413**	**3,357,468**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (29.01)	2,998,760	2,898,908
	Decrease/(Increase) of Current Liabilities (N: 29.02)	(1,532,831)	(1,129,874)
		1,465,929	**1,769,034**
	Net Cash Generated from Operating Activities	**4,945,342**	**5,126,502**
29.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	3,349,871	3,048,908
	Less: Current year Dividend Receivable	(202,344)	(150,000)
		3,147,527	**2,898,908**
	Add: Previous year Interest Receivable on FDR & Bonds	-	-
	Less: Current year Interest Receivable on FDR & Bonds	(148,767)	-
		2,998,760	**2,898,908**
29.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	4,809,715	4,877,508
	Less: Current year Operating Expenses payable	(3,276,884)	(3,747,634)
		(1,532,831)	**(1,129,874)**
30.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	9,809,072	4,651,547
	Add: Principal redemtion of Listed bond (ASPCL)	2,500,000	
	Add: Previous year Receivable from ISTCL	-	500,000
		12,309,072	**5,151,547**
	Less: Current year Receivable from ISTCL	-	-
		12,309,072	**5,151,547**
31.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	-	3,690,366
	Add: Purchase of G-Sec	4,514,991	-
	Add: Purchase of IPO Securities	74,720	61,820
		4,589,711	**3,752,186**
	Less: Current year payable to ISTCL	-	-
		4,589,711	**3,752,186**
32.00	**Dividend paid during the Period**		
	Dividend declared during the year	17,661,570	14,074,293
	Add: Previous year dividend payable	29,904,093	28,082,851
		47,565,663	42,157,144
	Less: Current year dividend payable	(32,172,215)	(28,406,420)
		15,393,447	**13,750,724**
33.00	**NOCFPU**		
	Net cash inflows/(outflows) from operating activities	4,945,341	5,126,502
	Number of Units	18,153,485	17,736,867
	NOCFPU Per Unit	**0.27**	**0.29**

N.B: Net operating cash flows per unit (NOCFPU) has been decreased Due to more capital gain than previous period.

Notes	Particulars	01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
34.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	17,099,265	19,283,807
	Less: Dividend Paid	(14,661,570)	(14,074,293)
	Less: Transferd to Dividend Equalization Reserve		
		2,437,695	**5,209,514**
	Add: Profit for the year	(13,107,609)	12,375,951
		(10,669,914)	**17,585,465**
	Add: Dividend Equalization Reserve	10,000,000	13,000,000
		(669,914)	**30,585,465**
	Number of Units	18,153,485	17,736,867
	Profit Available for Distribution	**(0.04)**	**1.72**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023

35.00 Approval of the Financial Statement

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

Forth ICB Unit FUND

PORTFOLIO STATEMENT

AS ON 30-September-2024

Annexure A

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
BANKS									
1	DHAKA BANK PLC	159,000	13.94	2,216,925.00	12.20	12.40	12.30	1,955,700.00	-261,225.00
2	EXPORT IMPORT BANK OF BANGLADESH PLC	200,000	13.09	2,617,542.52	8.80	8.80	8.80	1,760,000.00	-857,542.52
3	JAMUNA BANK PLC	113,673	19.07	2,167,292.33	18.00	18.20	18.10	2,057,481.30	-109,811.03
4	MERCANTILE BANK PLC	117,711	15.23	1,792,399.80	10.60	10.70	10.65	1,253,622.15	-538,777.65
5	SOUTHEAST BANK PLC	168,729	13.98	2,359,062.68	9.70	9.60	9.65	1,628,234.85	-730,827.83
6	UNION BANK PLC	210,000	9.52	2,000,000.00	7.00	7.00	7.00	1,470,000.00	-530,000.00
	Sector Total:	**969,113**		**13,153,222**				**10,125,038**	**(3,028,184)**
CEMENT									
7	HEIDELBERG MATERIALS BANGLADESH PLC	46,853	550.00	25,769,150.00	291.80	285.00	288.40	13,512,405.20	-12,256,744.80
8	LAFARGE HOLCIM BANGLADESH LIMITED	203,000	75.18	15,260,949.00	61.70	61.60	61.65	12,514,950.00	-2,745,999.00
9	PREMIER CEMENT MILLS PLC	214,241	78.65	16,850,102.18	63.00	58.50	60.75	13,015,140.75	-3,834,961.43
	Sector Total:	**464,094**		**57,880,201**				**39,042,496**	**(18,837,705)**
CORPORATE BOND									
10	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE CO	2,000	3,750.00	7,500,000.00	4,288.00	3,750.00	4,019.00	8,038,000.00	538,000.00
	Sector Total:	**2,000**		**7,500,000**				**8,038,000**	**538,000**
ENGINEERING									
11	APPOLLO ISPAT COMPLEX LIMITED	300,000	13.27	3,980,802.99	3.90	3.80	3.85	1,155,000.00	-2,825,802.99
12	BANGLADESH BUILDING SYSTEMS LTD	50,000	25.45	1,272,741.98	11.10	11.20	11.15	557,500.00	-715,241.98
13	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	92,969	111.47	10,363,574.02	78.80	78.20	78.50	7,298,066.50	-3,065,507.52
14	BSRM STEELS LIMITED	70,930	79.60	5,646,258.98	57.80	56.70	57.25	4,060,742.50	-1,585,516.48
15	IFAD AUTOS PLC	33,600	51.90	1,743,857.40	22.00	22.60	22.30	749,280.00	-994,577.40
16	WONDERLAND TOYS LIMITED	38,000	50.29	1,911,000.00	27.50	43.90	35.70	1,356,600.00	-554,400.00
	Sector Total:	**585,499**		**24,918,235**				**15,177,189**	**(9,741,046)**
FINANCE AND LEASING									
17	DBH FINANCE PLC	102,005	69.86	7,125,878.62	38.50	38.50	38.50	3,927,192.50	-3,198,686.12
	Sector Total:	**102,005**		**7,125,879**				**3,927,193**	**(3,198,686)**
FOOD AND ALLIED PRODUCTS									
18	BANGLADESH LEAF TOBACCO CO. LTD.	60	24.38	1,463.00	0.00	0.00	0.00	0.00	-1,463.00
19	BATBC LIMITED	44,000	305.59	13,445,754.80	394.10	392.20	393.15	17,298,600.00	3,852,845.20
20	OLYMPIC INDUSTRIES LTD.	9,000	129.90	1,169,104.05	184.50	184.10	184.30	1,658,700.00	489,595.95
	Sector Total:	**53,060**		**14,616,322**				**18,957,300**	**4,340,978**
FUEL AND POWER									
21	BARAKA POWER LIMITED	100,000	23.23	2,323,235.66	12.50	12.20	12.35	1,235,000.00	-1,088,235.66
22	BD. WELDING ELECTRODES (DEB)	38	600.00	22,800.00	0.00	0.00	0.00	0.00	-22,800.00
23	DOREEN POWER GENERATIONS & SYSTEMS LTD	25,536	65.69	1,677,407.32	21.20	21.30	21.25	542,640.00	-1,134,767.32
24	JAMUNA OIL COMPANY LIMITED	37,887	179.08	6,784,722.24	178.90	177.80	178.35	6,757,146.45	-27,575.79
25	MJL BANGLADESH PLC	136,265	102.50	13,967,318.19	99.20	99.00	99.10	13,503,861.50	-463,456.69
	Sector Total:	**299,726**		**24,775,483**				**22,038,648**	**(2,736,835)**
G-SEC									
26	5Y BGTB 13/12/2028	48,000	94.06	4,514,991.20	94.52	94.52	94.52	4,536,960.00	21,968.80
	Sector Total:	**48,000**		**4,514,991**				**4,536,960**	**21,969**

ICB Asset Management Company Ltd. Accounts Department

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
INSURANCE									
27	AGRANI INSURANCE CO. LTD.	53,500	48.71	2,606,117.13	27.50	0.00	27.50	1,471,250.00	-1,134,867.13
28	CENTRAL INSURANCE COMPANY LTD.	80,000	54.27	4,341,815.89	43.80	48.00	45.90	3,672,000.00	-669,815.89
29	GREEN DELTA INSURANCE PLC	41,222	105.34	4,342,254.37	48.60	51.00	49.80	2,052,855.60	-2,289,398.77
30	NITOL INSURANCE CO. LTD.	29,000	48.04	1,393,236.31	27.10	27.60	27.35	793,150.00	-600,086.31
31	PHOENIX INSURANCE COMPANY LTD	253,438	60.22	15,261,101.38	25.80	24.50	25.15	6,373,965.70	-8,887,135.68
	Sector Total:	**457,160**		**27,944,525**				**14,363,221**	**(13,581,304)**
IT									
32	AAMRA TECHNOLOGIES LIMITED	100,000	36.90	3,690,365.48	20.00	20.10	20.05	2,005,000.00	-1,685,365.48
	Sector Total:	**100,000**		**3,690,365**				**2,005,000**	**(1,685,365)**
JUTE									
33	ISLAM JUTE MILLS LTD.	1,500	105.00	157,500.00	0.00	0.00	0.00	0.00	-157,500.00
	Sector Total:	**1,500**		**157,500**				**0**	**(157,500)**
PHARMACEUTICALS AND CHEMICAL									
34	ACI LIMITED	38,399	277.50	10,655,747.55	144.60	145.20	144.90	5,564,015.10	-5,091,732.45
35	SQUARE PHARMACEUTICALS PLC	56,000	189.38	10,605,236.12	229.20	228.30	228.75	12,810,000.00	2,204,763.88
	Sector Total:	**94,399**		**21,260,984**				**18,374,015**	**(2,886,969)**
SERVICES									
36	SUMMIT ALLIANCE PORT LIMITED	293,534	35.69	10,477,553.21	19.80	19.50	19.65	5,767,943.10	-4,709,610.11
	Sector Total:	**293,534**		**10,477,553**				**5,767,943**	**(4,709,610)**
TANNERY INDUSTRIES									
37	BATA SHOE COMPANY (BD) LIMITED	3,005	1,136.51	3,415,206.16	934.40	945.00	939.70	2,823,798.50	-591,407.66
	Sector Total:	**3,005**		**3,415,206**				**2,823,799**	**(591,408)**
TELECOMMUNICATION									
38	GRAMEEN PHONE LTD.	5,500	293.30	1,613,169.67	350.20	350.00	350.10	1,925,550.00	312,380.33
	Sector Total:	**5,500**		**1,613,170**				**1,925,550**	**312,380**
TEXTILES									
39	ASHRAF TEXTILE MILLS LTD.	299	17.80	5,322.20	0.00	0.00	0.00	0.00	-5,322.20
40	BANGLADESH DYEING & FINISHING IND. LTD.	1,920	64.25	123,360.00	0.00	0.00	0.00	0.00	-123,360.00
41	DANDY DYEING LTD.	2,000	5.80	11,600.00	0.00	0.00	0.00	0.00	-11,600.00
42	HWA WELL TEXTILES (BD) PLC	50,000	50.28	2,513,889.27	45.10	45.50	45.30	2,265,000.00	-248,889.27
43	SAIHAM COTTON MILLS LTD.	175,000	17.69	3,096,430.50	16.30	16.20	16.25	2,843,750.00	-252,680.50
	Sector Total:	**229,219**		**5,750,602**				**5,108,750**	**(641,852)**

SL	Company Name	No. of Shares	Cost price Rate	Cost price Total	Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value
FUNDS									
44	DBH FIRST MUTUAL FUND	283,207	8.41	2,380,407.31	4.65	1,316,912.55	-1,063,494.76	2,195,421	(184,987)
45	EBL FIRST MUTUAL FUND	150,000	7.16	1,074,645.00	3.55	532,500.00	-542,145.00	1,074,645	-
46	GRAMEEN ONE : SCHEME TWO	100,000	16.05	1,605,106.63	13.65	1,365,000.00	-240,106.63	1,436,500	(168,607)
47	GREEN DELTA MUTUAL FUND	400,000	9.34	3,737,460.00	3.75	1,500,000.00	-2,237,460.00	3,141,600	(595,860)
48	IFIC BANK 1ST MF	50,000	5.81	290,676.20	3.40	170,000.00	-120,676.20	290,676	-
49	L R GLOBAL BANGLADESH M F ONE	1,450,000	7.95	11,524,403.20	3.95	5,727,500.00	-5,796,903.20	11,178,775	(345,628)
50	NCCBL MUTUAL FUND-1	250,000	8.74	2,184,360.00	5.30	1,325,000.00	-859,360.00	2,103,750	(80,610)
51	POPULAR LIFE FIRST MUTUAL FUND	600,000	5.74	3,441,873.38	3.30	1,980,000.00	-1,461,873.38	3,441,873	-
52	TRUST BANK 1ST MUTUAL FUND	1,000,000	6.18	6,184,453.10	3.50	3,500,000.00	-2,684,453.10	6,184,453	-
	Sector Total:	**4,283,207**		**32,423,385**		**17,416,913**	**(15,006,472)**	**31,047,693**	**(1,375,691)**
	Grand Total:	**7,991,021**		**261,217,624**		**189,628,014**	**(71,589,610)**	**203,258,795**	**(57,958,829)**

ICB Asset Management Company Ltd. Accounts Department

FOURTH 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.	205	7.29	0.00	1,493.51	1,493.51
					Sub Total:	1,493.51
CERAMIC INDUSTRY						
2	BENGAL FINE CERAMICS LTD.	1,850	161.68	60.00	299,100.60	188,100.60
					Sub Total:	188,100.60
INSURANCE						
3	CENTRAL INSURANCE COMPANY LTD.	101,014	61.40	54.27	6,202,124.89	719,822.37
4	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
					Sub Total:	1,012,735.23
TEXTILES						
5	EVINCE TEXTILES LIMITED	300,000	16.37	13.80	4,911,158.00	770,108.00
					Sub Total:	770,108.00
	Grand Total:	**410,541**			**11,781,509.86**	**1,972,437.34**

ICB Asset Management Company Ltd. Accounts Department

Annexure-C

FOURTH ICB UNIT FUND

DIVIDEND INCOME AS ON SEPTEMBER-2024

Sl	Company Name	Div. Per Sl	No Share	Gross Dividend
1	GRAMEEN PHONE LTD.	12.5	5,500.00	68,750.00
2	ADJUSTED TAX AMT. UNION BANK (FY: 2022)			15750
3	BATBC LIMITED	10	44,000.00	440,000.00
4	GREEN DELTA INSURANCE LTD	2.5	41,222.00	103,055.00
5	LAFARGE HOLCIM BANGLADESH LIMITED	5	203,000.00	1,015,000.00
6	NCCBL MUTUAL FUND-1	0.45	250,000.00	112,500.00
7	DBH FINANCE PLC	1.50	102,005.00	153,007.50
8	HEIDELBERG CEMENT BANGLADESH LTD	2.50	46,853.00	117,132.50
9	AGRANI INSURANCE CO. LTD.	1.20	53,500.00	64,200.00
10	CENTRAL INSURANCE COMPANY LTD.	1.20	100,000.00	120,000.00
11	MERCANTILE BANK PLC	1.00	117,711.00	117,711.00
12	BATA SHOE COMPANY (BD) LIMITED	10.50	3,005.00	31,552.50
13	DHAKA BANK PLC	1.00	159,000.00	159,000.00
14	NITOL INSURANCE CO. LTD.	1.05	29,000.00	30,450.00
15	EXIM BANK LIMITED	1.00	200,000.00	200,000.00
16	JAMUNA BANK PLC	1.75	104,768.00	183,344.00
17	PHOENIX INSURANCE COMPANY LTD	1.20	253,438.00	304,125.60
18	SOUTHEAST BANK PLC	0.60	162,240.00	97,344.00
19	UNION BANK PLC	0.50	210,000.00	105,000.00
20	GRAMEEN PHONE LTD.	16.00	5,500.00	88,000.00
21	JAMUNA BANK PLC FY-2023 (FRAC)			4.86
22	GRAMEEN ONE : SCHEME TWO	0.65	100,000.00	65,000.00
			Grand Total=	**3,590,926.96**

ICB Asset Management Company Ltd. Shares Department

07.10.24

Fourth ICB UNIT FUND
Dividend receivable as on September-2024

Annexure – D

Sl	Company Name	Div. Per Shr	No Share	Gross Dividend
1	SOUTHEAST BANK PLC	0.60	162,240	97,344.00
2	UNION BANK PLC	0.50	210,000	105,000.00
			Grand Total=	**202,344.00**

ICB Asset Management Company Ltd. Shares Department

07.10.24