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THIRD ICB UNIT FUND

UNAUDITED FINANCIAL STATEMENTS
OF
THIRD ICB UNIT FUND

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

ICB ASSET MANGEMENT COMPANY LTD.
Asset Manager
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THIRD 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		**314,886,182**	**380,112,920**
Marketable investment -at market	5	278,248,290	339,352,305
Cash & cash equivalents	7	25,590,978	35,277,027
Other current assets	8	11,046,915	5,483,588
Total Assets		**314,886,182**	**380,112,920**
Capital and Liabilities			
A) Equity		**257,511,831**	**324,917,312**
Unit capital	9	258,158,920	259,904,440
Unit premium reserve	10	(1,850,539)	(1,965,621)
Retained earnings	11	(27,796,549)	37,978,493
Dividend Equalization Fund	12	29,000,000	29,000,000
B) Liabilities		**57,374,351**	**55,195,608**
Unclaimed/ Dividend payable	13	52,750,984	48,133,430
Current liabilities	14	4,623,367	7,062,178
Total Equity and Liabilities (A+B)		**314,886,182**	**380,112,920**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	15	**13.29**	**13.92**
Net Asset Value-at market	16	**9.97**	**12.50**

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

THIRD 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	17	4,964,223	1,213,353	1,965,951	-
Dividend from investment in shares	18	16,303,418	4,264,554	13,464,514	73,592
Interest on Bank deposits & Bonds	19	2,426,017	2,452,185	957,617	845,496
Total Income		**23,693,658**	**7,930,092**	**16,388,082**	**919,088**
Expenses					
Management fee	20	3,998,885	4,748,059	1,307,909	1,616,961
Trustee fee	21	191,524	241,743	61,989	82,592
Custodian fee	22	205,331	263,035	65,617	89,819
Annual BSEC fee	23	193,134	245,629	76,681	81,525
Audit fee		34,500	28,750	-	-
Other expenses	24	234,322	231,810	99,564	103,322
Total Expenses		**4,857,696**	**5,759,026**	**1,611,759**	**1,974,219**
Profit before provision		**18,835,962**	**2,171,066**	**14,776,323**	**(1,055,131)**
(Provision)/Write back of provision against diminution in value of investment	6	(58,620,560)	12,072,663	10,304,471	(2,630,424)
Profit for the period		**(39,784,599)**	**14,243,729**	**25,080,795**	**(3,685,555)**
Earnings Per Unit for the period	25	**(1.54)**	**0.54**	**0.97**	**(0.15)**

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

Chief Executive Officer

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Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka
Date: 29 October 2024

THIRD ICB UNIT FUND

Statement of Changes in Equity (Unaudited)

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

(Amount inTaka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**259,904,440**	**(1,965,621)**	**29,000,000**	**37,978,493**	**324,917,312**
Unit Capital	(1,745,520)	-	-	-	(1,745,520)
Unit premium reserve	-	115,082	-	-	115,082
Dividend paid for FY 23 (Tk. 1.00 P/U)	-	-	-	(25,990,444)	(25,990,444)
Net Income for the period	-	-	-	(39,784,599)	(39,784,599)
Balance as at Sepetmber 30, 2024	**258,158,920**	**(1,850,539)**	**29,000,000**	**(27,796,549)**	**257,511,831**

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

(Amount inTaka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**263,396,520**	**(1,756,288)**	**29,000,000**	**43,208,191**	**333,848,423**
Unit Capital	244,570	-	-	-	244,570
Unit premium reserve	-	240,911	-	-	240,911
Dividend paid for FY 22 (Tk. 0.80 P/U)	-	-	-	(21,071,721)	(21,071,721)
Net Income for the period	-	-	-	14,243,729	14,243,729
Balance as at September 30, 2023	**263,641,090**	**(1,515,377)**	**29,000,000**	**36,380,199**	**327,505,912**

For and on behalf of Trustee and Asset Manager of
Third 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

THIRD 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	11,208,375	7,959,050
Interest on bank deposits	27	1,783,798	2,454,789
Profit on sale of investments	17	4,964,223	1,213,353
Payment of Fees & Expenses	28	(7,802,571)	(7,244,407)
Net cash inflows/(outflows) from operating activities		**10,153,825**	**4,382,785**
Cash flows from investment activities			
Sale of Securities (At Cost)	30	31,135,715	1,167,961
Purchase of Securities	31	(28,652,260)	(61,820)
Share Application Money		(30,053,945)	(680,000)
Refund of Share Application Money		30,733,945	680,000
Investment in FDR		-	-
Encashment of FDR		-	-
Net cash inflows/(outflows) from investment activities		**3,163,455**	**1,106,141**
Cash flows from financing activities			
Unit capital sold		2,462,840	5,907,670
Unit capital surrendered		(4,208,360)	(5,663,100)
Premium received /refund on sales		235,593	806,262
Premium refunded / received on surrender		(120,511)	(565,351)
Dividend paid for the period	32	(21,372,890)	(21,606,531)
Net cash inflows/(outflows) from financing activities		**(23,003,328)**	**(21,121,050)**
Increase/(Decrease) in cash		**(9,686,049)**	**(15,632,124)**
Cash & cash equivalent at beginning of the year		35,277,027	31,096,783
Cash & cash equivalent at end of the period		**25,590,978**	**15,464,659**
Net Operating Cash Flows Per Unit (NOCFPU)	33.00	**0.39**	**0.17**

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

Chief Executive Officer

মাহবুব

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka
Date: 29 October 2024

THIRD 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

Third 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) 2001 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 9 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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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.

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.

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

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

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.

ICB Asset Management Company Ltd. Accounts Department

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's (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)	278,248,290	329,332,305
	Non-listed securities (N:5.02)	-	10,020,000
		278,248,290	**339,352,305**

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	23,231,753	20,421,563	(2,810,189)
FUNDS	19,064,489	18,231,873	(832,616)
ENGINEERING	45,337,838	27,794,571	(17,543,267)
FOOD AND ALLIED PRODUCTS	17,608,216	18,612,705	1,004,489
FUEL AND POWER	66,060,500	46,291,003	(19,769,497)
JUTE	397,972	0	(397,972)
TEXTILES	4,211,876	3,068,776	(1,143,100)
PHARMACEUTICALS AND CHEMICAL	68,343,323	51,342,303	(17,001,020)
SERVICES	9,389,913	5,777,100	(3,612,813)
CEMENT	32,914,511	23,369,815	(9,544,695)
INSURANCE	13,456,312	9,987,732	(3,468,580)
G-SEC	28,577,540	28,951,000	373,460
TELECOMMUNICATION	794,497	1,050,300	255,803
FINANCE AND LEASING	22,857,442	12,569,018	(10,288,424)
CORPORATE BOND	11,454,841	10,780,530	(674,311)
Sub Total	**363,701,023**	**278,248,290**	**(85,452,733)**

5.02 Investment in Non-listed Securities

Category/Name	As at September 30, 2024		As at December 31, 2023	
	Total Cost	Fair Market	Total Cost	Fair Market
Open End Mutual Fund				
UFS Bank Asia Unit Fund	10,000,000.00	0.00	10,000,000.00	10,020,000.00
Sub total	**10,000,000.00**	**0.00**	**10,000,000.00**	**10,020,000.00**

UFS Bank Asia Unit Fund managed by Universal Financial Solutions Ltd (UFS) lastly disclosed their net asset value and price per unit as on 18 December 2022. Later, the office of UFS along with their website was also found closed. In this context, as no updated information is available regarding the NAV and Price of the Fund and considering the overall situation, the market value of UFS Bank Asia Unit Fund had been fixed at zero.

Annexure- A may kindly be seen for details.

		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	(36,832,173)	(47,525,875)
	Closing Balance as at September 30 2024	(95,452,733)	(35,453,211)
	Increase/(decrease) (N: 6.01)	**(58,620,560)**	**12,072,663**

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	366,004,796	274,881,295	(91,123,502)
Non-performing Investments	7,696,226	3,366,995	(4,329,231)
Total	**373,701,023**	**278,248,290**	**(95,452,733)**
Less: Previous Year's Investment diminution reserve against fall in value of securities			**(36,832,173)**
Increase/(decrease)			**(58,620,560)**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars			Amount in Taka	
				30-Sep-24	31-Dec-23
7.00	**Cash & cash equivalents**				
	Main Bank Accounts (N:7.01)			3,823,012	18,418,888
	Dividend Accounts (N:7.02)			21,767,966	16,858,139
				25,590,978	**35,277,027**
7.01	**Main Bank Accounts**				
	Name of the Bank and Branches		**Account no.**		
	IFIC Bank PLC (Principal Br)		1001-077940-041	3,815,233	18,400,625
	Dhaka Bank PLC (SIP)		1061500000490	7,779	18,263
				3,823,012	**18,418,888**
7.02	**Dividend Accounts**				
	Name of the Bank and Branches	Year	**Account no.**		
	IFIC Bank PLC (Federation Branch)	2000-01	1008-111268-041	44,987	43,986
	IFIC Bank PLC (Federation Branch)	2001-02	1008-111283-041	5,697	5,570
	IFIC Bank PLC (Federation Branch)	2004-05	1008-111324-041	161,898	159,004
	IFIC Bank PLC (Federation Branch)	2005-06	1008-111341-041	133,578	131,191
	IFIC Bank PLC (Federation Branch)	2006-07	1008-111360-041	23,576	23,154
	IFIC Bank PLC (Federation Branch)	2007-08	1008-000120-041	27,428	26,818
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000224-041	110,329	107,875
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000256-041	55,919	54,675
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000346-041	37,195	36,368
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000436-041	50,039	48,926
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000510-041	57,151	55,880
	IFIC Bank PLC (Federation Branch)	2013-14	1008-000588-041	65,297	63,844
	IFIC Bank PLC (Federation Branch)	2014-15	1008-000661-041	37,321	36,572
	IFIC Bank PLC (Federation Branch)	2016	1001-027197-041	564,976	575,329
	Jamuna Bank Limited (Shantinagar Branch)	2017	1201000018185	1,701,214	1,752,003
	Jamuna Bank Limited (Shantinagar Branch)	2018	1201000018301	1,561,066	1,620,753
	Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018414	1,221,809	1,294,519
	Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018594	2,456,292	2,487,358
	Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018811	4,452,511	4,513,087
	IFIC Bank PLC (Principal Br)	2022	0100-100477-041	3,840,498	3,821,227
	IFIC Bank PLC (Principal Br)	2023	0100-100592-041	5,159,185	-
	Total			**21,767,966**	**16,858,139**
8.00	**Other current assets**				
	Dividend receivable (Annex. D)			9,854,880	4,759,837
	Interest receivable (Bond)			642,219	-
	Share Application money			-	680,000
	Advanced & Prepayments (N: 8.01)			506,064	-
	Receivable from ISTCL			43,751	43,751
				11,046,915	**5,483,588**
8.01	**Advanced & Pre- payment**				
	Accured Interest Paid against T-bond			503,361	-
	Receivable from Cpmpany (IAMCL)			2,704	-
				506,064	-
9.00	**Unit capital**				
	Opening balance			259,904,440	263,396,520
	Add: Unit sold during the year			2,462,840	6,060,300
				262,367,280	**269,456,820**
	Less: unit surrender by holder			(4,208,360)	(9,552,380)
	Balance as on September 30, 2024			**258,158,920**	**259,904,440**

The unit capital represents 2,58,15,892 number of units of Tk 10 each.

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		30-Sep-24	31-Dec-23
10.00	**Unit premium reserve**		
	Opening balance	(1,965,621)	(1,756,288)
	Add:Premium refunded on sales of unit (2023)	-	830,639
	Less:Premium received on surrendered of unit (2023)	-	(1,039,972)
	Add:Premium received on surrendered of unit (2024)	235,593	-
	Less:Premium refunded on sales of unit (2024)	(120,511)	-
	Balance as on September 30, 2024	**(1,850,539)**	**(1,965,621)**
11.00	**Retained earnings**		
	Opening balance	37,978,493	43,208,191
	Less: Dividend paid	(25,990,444)	(21,071,722)
		11,988,049	**22,136,469**
	Add: Net income for the year	(39,784,599)	15,842,024
	Balance as on September 30, 2024	**(27,796,549)**	**37,978,493**
12.00	**Dividend Equalization Fund**		
	Opening balance	29,000,000	29,000,000
	Balance as on September 30, 2024	**29,000,000**	**29,000,000**
13.00	**Unclaimed/ Dividend payable**		
	Opening balance	48,133,430	38,654,529
	Add: Addition for this year	25,990,444	21,071,722
	Less: Dividend credited to investors account	(21,372,890)	(11,592,821)
	Balance as on September 30, 2024 (13.01)	**52,750,984**	**48,133,430**
13.01	**Year wise breakup of unclaimed/ Dividend payable as on September 30, 2024**		
	Dividend payable up to FY 2014-15	18,993,095	18,993,094
	Dividend payable 2016	2,423,690	2,446,441
	Dividend payable 2017	5,314,354	5,373,290
	Dividend payable 2018	3,796,154	3,863,324
	Dividend payable 2019	2,872,981	2,951,485
	Dividend payable 2020	2,379,899	2,422,801
	Dividend payable 2021	8,222,061	8,304,574
	Dividend payable 2022	3,694,066	3,778,421
	Dividend payable 2023	5,054,683	-
		52,750,984	**48,133,430**
14.00	**Current liabilities**		
	Management fee payable to ICB AMCL	3,998,885	6,350,662
	Trustee fee payable to ICB	191,524	323,377
	Custodian fee payable to ICB	205,331	352,101
	Annual fee payable to BSEC	193,119	1,531
	Audit fee payable	34,500	34,500
	SIP- Fractional amount of investors	8	7
	Total current liabilities	**4,623,367**	**7,062,178**
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	400,338,915	416,945,093
	Less: Liabilities	57,374,351	55,195,608
	Net Asset Value	**342,964,564**	**361,749,485**
	Number of Units	25,815,892	25,990,444
	NAV per Unit at Cost	**13.29**	**13.92**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	314,886,182	380,112,920
	Less: Liabilities	57,374,351	55,195,608
	Net Asset Value	**257,511,831**	**324,917,312**
	Number of Units	25,815,892	25,990,444
	NAV per Unit at Market Value	**9.97**	**12.50**

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)**	**4,964,223**	**1,213,353**
18.00	**Dividend from Investment in Securities (Annex. C)**	**16,303,418**	**4,264,554**
19.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	562,984	350,972
	Interest on Fixed Deposit	-	785,466
	Interest on Listed Bond	1,863,033	1,315,747
		2,426,017	**2,452,185**
20.00	**Management Fee**		
	Management Fee for IAMCL (N:20.01)	**3,998,885**	**4,748,059**

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)	9,950,153,700
Number of Week	39
Average NAV	**255,132,146**

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	5,132,146	57,789
Exc. Taka 50 cr.	1.0	-	-
Total		**255,132,146**	**3,998,885**

Notes	Particulars	01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
21.00	**Trustee Fee**		
	Trustee Fee for ICB (N:21.01)	**191,524**	**241,743**

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

Average NAV (Total NAV/No. of NAV Week)	255,132,146
Parcentage of Trustee Fee	0.10
Trustee Fee	**191,524**

Notes	Particulars	01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
22.00	**Custodian Fee**		
	Custodian Fee for ICB (N:22.01)	**205,331**	**263,035**

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)	2,461,728,497
Total Non-Listed (Price made by AMC and Trustee)	
Total Fixed Deposit	
Total Securities Value	**2,461,728,497**
Number of month	9
Monthly Average Securities Value	**273,525,389**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**205,331**

Notes	Particulars	01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
23.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:23.01)	**193,134**	**245,629**

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

Net Asset Value (NAV) of the Fund	**257,511,831**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**193,134**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka 01.01.2024 to 30.09.2024	Amount in Taka 01.01.2023 to 30.09.2023
24.00	**Other operating expenses**		
	Bank charges	6,223	8,047
	Printing & Stationary expenses	10,487	7,914
	CDBL charges	6,013	1,502
	Advertisement Expenses	152,059	142,388
	Dividend Distribution expenses	4,816	13,426
	Depository connection fee	46,000	46,000
	IPO application expenses	-	3,000
	Others	8,725	9,533
		234,322	**231,810**

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	(39,784,599)	14,243,729
	Number of Units	25,815,892	26,364,109
	Earnings Per Unit	**(1.54)**	**0.54**

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	16,303,418	4,264,554
	Add: Previous year Dividend Receivable	4,759,837	4,259,185
		21,063,255	**8,523,739**
	Less:Income tax deducted at source		**(349,809)**
	Less: Current year Dividend Receivable	(9,854,880)	(214,880)
		11,208,375	**7,959,050**
27.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	2,426,017	2,452,185
	Add: Previous year Interest Receivable on FDR & Bonds	-	9,062
		2,426,017	**2,461,247**
	Less: Current year Interest Receivable on FDR & Bonds	(642,219)	(6,458)
		1,783,798	**2,454,789**
28.00	**Payment of Fees & Expenses**		
	Total Expenses	4,857,696	5,759,026
	Add: Previous year Operating Expenses payable (N: 28.01)	7,062,178	7,012,610
		11,919,874	**12,771,636**
	Less: Current year Operating Expenses payable (N: 28.02)	(4,117,303)	(5,527,229)
		7,802,571	**7,244,407**
28.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	7,062,178	7,012,610
		7,062,178	**7,012,610**
28.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	4,623,367	5,527,229
	Less: Advance Payment of Fees, Tax & Suspense's	(506,064)	-
		4,117,303	**5,527,229**
29.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	18,835,962	2,171,066
	Operating Cash Flow Before Changes in Working Capital	**18,835,962**	**2,171,066**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka 01.01.2024 to 30.09.2024	Amount in Taka 01.01.2023 to 30.09.2023
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (29.01)	(5,737,262)	4,046,909
	Decrease/(Increase) of Current Liabilities (N: 29.02)	(2,944,875)	(1,485,381)
		(8,682,137)	**2,561,528**
	Net Cash Generated from Operating Activities	**10,153,825**	**4,732,594**
29.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	4,759,837	4,259,185
	Less: Current year Dividend Receivable	(9,854,880)	(214,880)
		(5,095,043)	**4,044,305**
	Add: Previous year Interest Receivable on FDR & Bonds	-	9,062
	Less: Current year Interest Receivable on FDR & Bonds	(642,219)	(6,458)
		(5,737,262)	**4,046,909**
29.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	7,062,178	7,012,610
	Less: Current year Operating Expenses payable	(4,117,303)	(5,527,229)
		(2,944,875)	**(1,485,381)**
30.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	28,635,715	1,167,961
	Add: Principal redemtion of Listed bond (ASPCL)	2,500,000	-
	Add: Previous year Receivable from ISTCL	43,751	43,751
		31,179,466	**1,211,712**
	Less: Current year Receivable from ISTCL	(43,751)	(43,751)
		31,135,715	**1,167,961**
31.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	-	-
	Add: Purchase of G-Sec	28,577,540	-
	Add: Purchase of IPO Securities	74,720	61,820
	Add: Purchase of Unit Certificates	-	-
		28,652,260	**61,820**
	Less: Current year payable to ISTCL	-	-
		28,652,260	**61,820**
32.00	**Dividend paid during the Period**		
	Dividend declared during the year	25,990,444	21,071,722
	Add: Previous year dividend payable	48,133,430	38,654,529
		74,123,874	59,726,251
	Less: Current year dividend payable	(52,750,984)	(38,119,720)
		21,372,890	**21,606,531**
33.00	**NOCFPU**		
	Net cash inflows/(outflows) from operating activities	10,153,825	4,382,785
	Number of Units	25,815,892	26,364,109
	NOCFPU Per Unit	**0.39**	**0.17**

N.B: Net operating cash flows per unit (NOCFPU) has been increased 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	37,978,493	43,208,191
	Less: Dividend Paid	(25,990,444)	(21,071,722)
	Less: Transferd to Dividend Equalization Reserve	-	
		11,988,049	**22,136,469**
	Add: Profit for the year	(39,784,599)	14,243,729
		(27,796,549)	**36,380,199**
	Add: Dividend Equalization Reserve	29,000,000	29,000,000
		1,203,451	**65,380,199**
	Number of Units	25,815,892	26,364,109
	Profit Available for Distribution	**0.05**	**2.48**

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 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
Date: 29 October 2024

THIRD 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	AI-ARAFAH ISLAMI BANK PLC	135,187	24.26	3,279,826.29	23.50	23.00	23.25	3,143,097.75	-136,728.54
2	BANK ASIA PLC	130,164	20.35	2,648,662.48	19.00	18.10	18.55	2,414,542.20	-234,120.28
3	DHAKA BANK PLC	318,000	13.92	4,426,085.86	12.20	12.40	12.30	3,911,400.00	-514,685.86
4	DUTCH-BANGLA BANK PLC	64,761	57.14	3,700,351.73	53.40	55.00	54.20	3,510,046.20	-190,305.53
5	JAMUNA BANK PLC	235,445	19.15	4,509,000.00	18.00	18.20	18.10	4,261,554.50	-247,445.50
6	MERCANTILE BANK PLC	160,650	16.61	2,667,826.14	10.60	10.70	10.65	1,710,922.50	-956,903.64
7	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:	**1,254,207**		**23,231,753**				**20,421,563**	**(2,810,189)**
CEMENT									
8	HEIDELBERG MATERIALS BANGLADE	18,200	507.47	9,235,888.91	291.80	285.00	288.40	5,248,880.00	-3,987,008.91
9	PREMIER CEMENT MILLS PLC	298,287	79.38	23,678,621.65	63.00	58.50	60.75	18,120,935.25	-5,557,686.40
	Sector Total:	**316,487**		**32,914,511**				**23,369,815**	**(9,544,695)**
CORPORATE BOND									
10	APSCL NON-CONVERTIBLE AND FULL	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
11	IBBL MUDARABA PERPETUAL BOND	4,060	974.10	3,954,840.50	770.00	581.00	675.50	2,742,530.00	-1,212,310.50
	Sector Total:	**6,060**		**11,454,841**				**10,780,530**	**(674,311)**
ENGINEERING									
12	BBS CABLES PLC	25,200	51.95	1,309,200.92	20.80	20.50	20.65	520,380.00	-788,820.92
13	BSRM STEELS LIMITED	266,740	74.69	19,922,187.94	57.80	56.70	57.25	15,270,865.00	-4,651,322.94
14	NAVANA CNG LIMITED	242,550	48.19	11,687,998.44	21.80	22.00	21.90	5,311,845.00	-6,376,153.44
15	OIMEX ELECTRODE LIMITED	150,000	28.56	4,284,076.52	21.10	21.00	21.05	3,157,500.00	-1,126,576.52
16	RUNNER AUTOMOBILES PLC	81,776	58.77	4,805,655.88	24.00	23.00	23.50	1,921,736.00	-2,883,919.88
17	WESTERN MARINE SHIPYARD LIMITE	94,351	16.47	1,554,217.83	7.20	7.30	7.25	684,044.75	-870,173.08
18	WONDERLAND TOYS LIMITED	26,000	68.25	1,774,500.00	27.50	43.90	35.70	928,200.00	-846,300.00
	Sector Total:	**886,617**		**45,337,838**				**27,794,571**	**(17,543,267)**
FINANCE AND LEASING									
19	DBH FINANCE PLC	326,468	70.01	22,857,442.08	38.50	38.50	38.50	12,569,018.00	-10,288,424.08
	Sector Total:	**326,468**		**22,857,442**				**12,569,018**	**(10,288,424)**
FOOD AND ALLIED PRODUCTS									
20	ALPHA TOBACCO MANUFACTURING (	450	24.60	11,070.00	0.00	0.00	0.00	0.00	-11,070.00
21	BANGLADESH LEAF TOBACCO CO. LT	820	237.80	195,000.00	0.00	0.00	0.00	0.00	-195,000.00
22	BATBC LIMITED	15,700	379.33	5,955,430.67	394.10	392.20	393.15	6,172,455.00	217,024.33
23	MEGHNA SHRIMP CULTURE LTD.	420	115.75	48,615.00	0.00	0.00	0.00	0.00	-48,615.00
24	OLYMPIC INDUSTRIES LTD.	67,500	168.86	11,398,100.78	184.50	184.10	184.30	12,440,250.00	1,042,149.22
	Sector Total:	**84,890**		**17,608,216**				**18,612,705**	**1,004,489**

Asset Management Company Ltd. ICB 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)
FUEL AND POWER									
25	BARAKA POWER LIMITED	600,000	29.10	17,462,540.17	12.50	12.20	12.35	7,410,000.00	-10,052,540.17
26	BD. WELDING ELECTRODES (DEB)	52	600.00	31,200.00	0.00	0.00	0.00	0.00	-31,200.00
27	DOREEN POWER GENERATIONS & S	5,600	63.36	354,834.13	21.20	21.30	21.25	119,000.00	-235,834.13
28	JAMUNA OIL COMPANY LIMITED	4,133	169.70	701,370.52	178.90	177.80	178.35	737,120.55	35,750.03
29	LINDE BANGLADESH LIMITED	23,500	1,234.86	29,019,223.84	1,171.80	1,262.00	1,216.90	28,597,150.00	-422,073.84
30	MEGHNA PETROLEUM LIMITED	11,049	200.88	2,219,483.70	211.20	209.00	210.10	2,321,394.90	101,911.20
31	SHAHJIBAZAR POWER CO. LTD.	116,941	105.51	12,338,147.16	45.00	44.70	44.85	5,244,803.85	-7,093,343.31
32	SUMMIT POWER LIMITED	107,915	36.45	3,933,700.65	17.20	17.30	17.25	1,861,533.75	-2,072,166.90
	Sector Total:	**869,190**		**66,060,500**				**46,291,003**	**(19,769,497)**
G-SEC									
33	05Y BGTB 15/05/2029	50,000	100.25	5,012,495.00	101.06	101.06	101.06	5,053,000.00	40,505.00
34	10Y BGTB 17/04/2034	50,000	97.77	4,888,745.00	99.88	99.88	99.88	4,994,000.00	105,255.00
35	5Y BGTB 13/12/2028	200,000	93.38	18,676,300.00	94.52	94.52	94.52	18,904,000.00	227,700.00
	Sector Total:	**300,000**		**28,577,540**				**28,951,000**	**373,460**
INSURANCE									
36	ASIA PACIFIC GENERAL INSURANCE	61,889	65.70	4,066,201.27	36.30	37.00	36.65	2,268,231.85	-1,797,969.42
37	CENTRAL INSURANCE COMPANY LTD	50,000	40.28	2,014,213.12	43.80	48.00	45.90	2,295,000.00	280,786.88
38	EASTLAND INSURANCE PLC	165,000	37.21	6,138,869.09	21.10	22.30	21.70	3,580,500.00	-2,558,369.09
39	EXPRESS INSURANCE LIMITED	40,000	30.93	1,237,028.02	47.00	45.20	46.10	1,844,000.00	606,971.98
	Sector Total:	**316,889**		**13,456,312**				**9,987,732**	**(3,468,580)**
JUTE									
40	ISLAM JUTE MILLS LTD.	2,689	148.00	397,972.00	0.00	0.00	0.00	0.00	-397,972.00
	Sector Total:	**2,689**		**397,972**				**0**	**(397,972)**
PHARMACEUTICALS AND CHEMICAL									
41	ACI LIMITED	150,867	235.84	35,580,092.79	144.60	145.20	144.90	21,860,628.30	-13,719,464.49
42	ACME LABORATORIES LTD.	200,000	105.60	21,120,104.26	85.30	85.10	85.20	17,040,000.00	-4,080,104.26
43	BEXIMCO PHARMACEUTICALS LTD.	98,700	72.81	7,186,366.14	73.00	72.50	72.75	7,180,425.00	-5,941.14
44	SQUARE PHARMACEUTICALS PLC	23,000	193.77	4,456,760.01	229.20	228.30	228.75	5,261,250.00	804,489.99
	Sector Total:	**472,567**		**68,343,323**				**51,342,303**	**(17,001,020)**
SERVICES									
45	SUMMIT ALLIANCE PORT LIMITED	294,000	31.94	9,389,913.27	19.80	19.50	19.65	5,777,100.00	-3,612,813.27
	Sector Total:	**294,000**		**9,389,913**				**5,777,100**	**(3,612,813)**
TELECOMMUNICATION									
46	GRAMEEN PHONE LTD.	3,000	264.83	794,497.26	350.20	350.00	350.10	1,050,300.00	255,802.74
	Sector Total:	**3,000**		**794,497**				**1,050,300**	**255,803**
TEXTILES									
47	ARGON DENIMS LIMITED	43,744	18.84	824,130.97	16.30	16.70	16.50	721,776.00	-102,354.97
48	ASHRAF TEXTILE MILLS LTD.	2,678	17.80	47,668.40	0.00	0.00	0.00	0.00	-47,668.40
49	BANGLADESH DYEING & FINISHING I	600	64.25	38,550.00	0.00	0.00	0.00	0.00	-38,550.00
50	SQUARE TEXTILES PLC	40,000	66.63	2,665,004.69	52.00	52.30	52.15	2,086,000.00	-579,004.69
51	TALLU SPINNING MILLS LTD.	45,000	14.14	636,522.15	5.80	5.80	5.80	261,000.00	-375,522.15
	Sector Total:	**132,022**		**4,211,876**				**3,068,776**	**(1,143,100)**

ICB Asset Management Company Ltd. Accounts Department

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		

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:	Appreciation /(Erossion) as per Fair Market Value
FUNDS									
52	AB BANK FIRST MUTUAL FUND	100,000	6.16	616,230.00	3.50	350,000.00	-266,230.00	616,230	-
53	EBL FIRST MUTUAL FUND	325,000	7.11	2,309,610.00	3.55	1,153,750.00	-1,155,860.00	2,309,610	-
54	GRAMEEN ONE : SCHEME TWO	250,000	16.15	4,036,573.87	13.65	3,412,500.00	-624,073.87	3,591,250	(445,324)
55	GREEN DELTA MUTUAL FUND	400,000	8.52	3,406,800.00	3.75	1,500,000.00	-1,906,800.00	3,141,600	(265,200)
56	IFIC BANK 1ST MF	100,000	6.51	651,300.84	3.40	340,000.00	-311,300.84	651,301	-
57	L R GLOBAL BANGLADESH M F ONE	425,000	7.64	3,248,183.40	3.95	1,678,750.00	-1,569,433.40	3,248,183	-
58	NCCBL MUTUAL FUND-1	350,000	8.76	3,067,342.44	5.30	1,855,000.00	-1,212,342.44	2,945,250	(122,092)
59	POPULAR LIFE FIRST MUTUAL FUND	200,000	5.51	1,102,198.51	3.30	660,000.00	-442,198.51	1,102,199	-
60	TRUST BANK 1ST MUTUAL FUND	100,000	6.26	626,250.41	3.50	350,000.00	-276,250.41	626,250	-
	Sector Total:	**2,250,000**		**19,064,489**		**11,300,000**	**(7,764,489)**	**18,231,873**	**(832,616)**
A.OPEN-END MUTUAL FUNDS(Script wise)									
61	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000.00	0.00	0.00	-10,000,000.00	0.00	-10,000,000.00
		1,000,000		**10,000,000**		**0**	**(10,000,000)**	**0**	**(10,000,000)**
	Grand Total:	**8,515,086**		**373,701,023**		**271,316,416**	**(102,384,606)**	**278,248,290**	**(95,452,733)**

ICB Asset Management Company Ltd.
Accounts Department

THIRD 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)
ENGINEERING						
1	OIMEX ELECTRODE LIMITED	691,668	31.27	28.56	21,629,195.32	1,874,811.41
					Sub Total:	1,874,811.41
FUEL AND POWER						
2	LINDE BANGLADESH LIMITED	1,500	1,389.08	1,234.86	2,083,624.40	231,333.50
					Sub Total:	231,333.50
INSURANCE						
3	CENTRAL INSURANCE COMPANY LTD.	1,184	61.28	40.28	72,552.20	24,855.59
4	EXPRESS INSURANCE LIMITED	223,330	42.30	30.93	9,446,933.27	2,540,309.69
5	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
					Sub Total:	2,858,078.14
	Grand Total:	**925,154**			**33,599,938.05**	**4,964,223.05**

Accounts Department
ICB Asset Management Company Ltd.

Third Icb Unit Fund
Dividend Income as on September-2024

Annexure - C

Sl	Company Name	No Share	Div. Per Shr	Gross Dividend
1	GRAMEEN PHONE LTD.	12.50	3,000.00	37,500.00
2	ADJUSTED TAX AMT. OF UNION BANK (FY: 2022)			15750
3	BATBC LIMITED	10.00	15,700.00	157,000.00
4	NCCBL MUTUAL FUND-1	0.45	350,000.00	157,500.00
5	SUMMIT POWER LIMITED	1.00	107,915.00	107,915.00
6	DBH FINANCE PLC	1.50	326,468.00	489,702.00
7	EASTLAND INSURANCE COMPANY LTD	1.00	165,000.00	165,000.00
8	HEIDELBERG CEMENT BANGLADESH LTD	2.50	18,200.00	45,500.00
9	CENTRAL INSURANCE COMPANY LTD.	1.20	51,184.00	61,420.80
10	Div. OF BATBC (FOLIO)			3,500.00
11	EXPRESS INSURANCE LIMITED	0.70	200,000.00	140000
12	MERCANTILE BANK PLC	1.00	160,650.00	160,650.00
13	DUTCH-BANGLA BANK PLC	1.75	55,116.00	96,453.00
14	DHAKA BANK PLC	1.00	318,000.00	318,000.00
15	BANK ASIA PLC	1.50	130,164.00	195,246.00
16	JAMUNA BANK PLC	1.75	217,000.00	379,750.00
17	ASIA PACIFIC GENERAL INSURANCE	1.20	61,889.00	74,266.80
18	Al-ARAFAH ISLAMI BANK PLC	1.00	128,750.00	128,750.00
19	UNION BANK PLC	0.50	210,000.00	105,000.00
20	LINDE BANGLADESH LIMITED	154.00	23,500.00	3,619,000.00
21	GRAMEEN PHONE LTD.	16.00	3,000.00	48,000.00
22	GRAMEEN ONE : SCHEME TWO	0.65	250,000.00	162,500.00
23	LINDE BANGLADESH LIMITED	410.00	23,500.00	9,635,000.00
24	FRACTION DIV. DBBL			14.37
			Grand Total=	**16,303,417.97**

ICB Asset Management Company Ltd. Shares Department

07.10.24

THIRD ICB UNIT FUND

Dividend receivable as on September-2024

Annexure - D

Sl	Company Name	Div. Per Shr	No Share	Gross Dividend
1	RATANPUR STEEL RE_ROLLING MILL	1.00	10,000	100,000.00
2	WESTERN MARINE SHIPYARD LTD.	0.10	91,476	9,148.00
3	WESTERN MARINE SHIPYARD LTD.	0.05	115,000	5,750.00
4	UNION BANK PLC	0.50	210,000	105,000.00
5	LINDE BANGLADESH LIMITED	410.00	23,500	9,635,000.00
6	BBS CABLES (2021-22)*			-18.00
				9,854,880.00

-0.09

**Tk. 19,200 was received as dividend from BBS Cables in the FY 2022. But the dividend was calculated at Tk. 19,182. As a result, the dividend was undercounted by Tk.18.00 which has been adjusted with the dividend income of the FY-2024.

ICB Asset Management Company Ltd. Shares Department