*Private & Confidential*

**Ahmed Zaker & Co.**
CHARTERED ACCOUNTANTS

# Independent Auditors' Report
**and**
# Financial Statements

**SIXTH ICB UNIT FUND**
**Green City Edge (Level-4)**
**89, Kakrail, Dhaka-1000.**
**For the year ended 31st December, 2021**

**Trustee: Investment Corporation of Bangladesh**

GGi
INDEPENDENT MEMBER

**Auditor:**

**Ahmed Zaker & Co.**
Chartered Accountants
An Independent Member Firm of Geneva Group International (GGi)
Green City Edge (Level - 10), 89, Kakrail, Dhaka-1000, Bangladesh.
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**Ahmed Zaker & Co.**
CHARTERED ACCOUNTANTS

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## Independent auditors' report to the Unit holders of SIXTH ICB Unit Fund Report on the Audit of the Financial Statements

### Qualified Opinion

We have audited the accompanying financial statements of **SIXTH ICB UNIT FUND** which comprise the statement of financial position as at December 31, 2021, and the statement of profit or loss and other comprehensive income, Statement of change in equity and Statement of cash flows for the year then ended and notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, Except the point described in basis of qualified opinion, the accompanying the financial statements give a true and fair view of the statement of financial position of **SIXTH ICB UNIT FUND** as at December 31, 2021 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), where practicable and comply with the Securities and Exchange Commission (Mutual Fund) বিধিমালা (Rules) 2001.

### Basis for Qualified opinion:

The fund did not recognize effect of unrealized Gain/ Loss due to change of the market value in the statement of profit or loss and other comprehensive income as per IFRS-9. As disclosed note no-12-Taka 44,500,000 provision as reserve for investment in securities, the fund has made such provision every year a block amount according to Trustee approval. As a result, profit of the fund has been understated or overstated since the fund has not followed full requirements of IFRS-9.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **SIXTH ICB UNIT FUND** in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

**Emphasis of Matter:**

As disclosed note no-13 Unclaimed /Dividend payable amount was not available in the cash and cash equivalent in respective bank accounts for making payment.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on those matters.

| Risk | Our response to the risk |
|---|---|
| **Key Audit Matters** | |
| 1. The fund did not recognize effect of unrealized Gain/ Loss due to change of the market value in the statement of profit and loss and other comprehensive income as per IFRS-9. As disclosed note no- 12 - Taka 44,500,000 provision as reserve for investment in securities, the fund has made such provision every year a block amount. As a result, profit of the fund has been overstated since the fund has not followed full requirements of IFRS-9. | We have tested the design and operating effectiveness of key controls focusing on the following:<br>➢ We assessed the processes and controls put in place by the company to identify and confirm the existence of financial instruments.<br>➢ We obtain an understanding, evaluated the design and tested the operating effectiveness of the key controls over the financial instrument's valuation process, including controls over market data inputs into valuation models, models governance and valuation adjustment.<br>➢ We tested a sample of the valuation models and the inputs used in those models, using a variety of techniques, including comparing inputs to available market data.<br>➢ We assessed the appropriateness and presentation of disclosures against relevant accounting standards; |
| **See note no. 11.00 &12.00 to the financial statements** | |

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

| Investment in securities-at market price | |
|---|---|
| The investments of the fund comprise 93.35%of total Assets. These investments comprise of; 1) Marketable Investments at market value; and 2) Investment in IPO. These investments are valued at fair value based on market information. Therefore, the valuation of the investments has a significant impact on the financial results of the Fund. Due to the amount of the investments in relation to the financial statements as a whole we identify the existence and valuation of investments as a key audit matter. | **Our procedure includes:**<br>**Control test:** testing the effectiveness of the entity's control around the recording and re-assessment of the amount of Investment in securities-at market price.<br><br>**Test of details:**<br>• Determining the existence of the investments by obtaining a Statement of Central Depository of Bangladesh Limited (CDBL). The custodian of demits shares in Bangladesh.<br>• Determining that the used price is based on the method which is defined for the relevant investment category. We performed this procedure by comparing the used valuations of the investments with our independent valuation which is based on observable market prices. In performing these procedures, we have used our valuation specialists.<br>• Recoverability determined by applying subsequent test of realization of income and investment.<br>**Assessing disclosure:** considering the adequacy of the entity's disclosure regarding Investment in securities-at market value.<br>**Our result:** the result of our testing is satisfactory and we considered theInvestment in securities-at market price to be acceptable and recorded in correctly. |
| Refer note no. 03 & 05 the Statement of Financial Position | |

## Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS) wherePracticable and the Securities and Exchange Commission (Mutual Fund) বিধিমালা (Rules) 2001 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing **SIXTH ICB UNIT FUND** ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate **SIXTH ICB UNIT FUND** or to cease operations, or has no realistic alternative but to do so.



GGi INDEPENDENT MEMBER

Those charged with governance are responsible for overseeing **SIXTH ICB UNIT FUND** financial reporting process.

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtained reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Report on other legal and regulatory requirements**

Except for the matters discussed above, we also report the following:

a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept **SIXTH ICB UNIT FUND** so far as it appeared from our examination of those books; and

c) the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

**Md. Shafiqul Alam, FCA**
Enrolment No: 603
**Ahmed Zaker& Co.**
Chartered Accountant

Place: Dhaka
Date: 08 February 2022
DVC No: 2203240603AS545168

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

# SIXTH ICB UNIT FUND
## Statement of Financial Position
### as at December 31, 2021

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 2021 | 2020 |
| **Assets** | | | |
| Marketable investment -at market | 3.00 | 328,036,584 | 321,637,848 |
| Cash & cash equivalents | 4.00 | 19,727,964 | 15,371,015 |
| Other current assets | 5.00 | 27,302,917 | 3,356,072 |
| Deferred revenue expenditure | 6.00 | 837,411 | 1,256,115 |
| **Total Assets** | | **375,904,876** | **341,621,050** |
| **Capital and Liabilities** | | | |
| Unit capital | 7.00 | 221,397,520 | 251,000,840 |
| Unit premium reserve | 8.00 | (1,565,733) | 1,663,895 |
| Retained earning | 9.00 | 43,204,970 | 23,304,942 |
| Dividend Equalization Fund | 10.00 | 10,000,000 | 10,000,000 |
| Unrealized gain/ (losses) on investments | 11.00 | (204,726) | (34,405,047) |
| **Total Equity (A)** | | **272,832,031** | **251,564,630** |
| **Liabilities & Provisions:** | | | |
| Provision for unrealized losses on Marketable Investments | 12.00 | 44,500,000 | 34,500,000 |
| Unclaimed/ Dividend payable | 13.00 | 52,242,622 | 50,199,692 |
| Current liabilities | 14.00 | 6,330,223 | 5,356,728 |
| **Total Liabilities (B)** | | **103,072,845** | **90,056,420** |
| **Total Equity and Liabilities (A+B)** | | **375,904,876** | **341,621,050** |
| **Net Asset Value (NAV) per unit** | | | |
| **Net Asset Value-at cost** | 15.00 | **14.34** | **12.77** |
| **Net Asset Value-at market** | 16.00 | **14.33** | **11.40** |

The annexed notes from 1 to 22 and Annexure A, B, C, D, an integral part of these financial statements.

For ICB Asset management company Ltd.
Asset manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Signed as per our separate report on same date.

Place: Dhaka
Date: 06 February 2022
DVC: 2203240603AS545168

**Ahemd Zaker & Co.**
Chartered Accountants

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

# SIXTH ICB UNIT FUND
## Statement of Profit or Loss and Other Comprehensive Income
### For the Year ended December 31, 2021

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | **2021** | **2020** |
| **Income** | | | |
| Profit on sale of investments | Annexure-A | 37,009,133 | 14,161,694 |
| Dividend from investment in shares | Annexure-B | 11,900,750 | 7,847,647 |
| Premium on sale of units | | - | 54,631 |
| Interest on Bank deposits & bonds | 17.00 | 3,934,700 | 3,262,422 |
| **Total Income** | | **52,844,583** | **25,326,394** |
| **Expenses** | | | |
| Management fee | | 5,967,942 | 4,991,815 |
| Trustee fee | | 297,863 | 237,091 |
| Custodian fee | | 340,607 | 290,505 |
| Annual BSEC fee | | 230,819 | 286,065 |
| Audit fee | | 28,750 | 28,750 |
| Other expenses | 18.00 | 599,820 | 382,523 |
| Preliminary expenses written off | | 418,704 | 418,704 |
| **Total Expenses** | | **7,884,505** | **6,635,453** |
| **Profit before provision** | | **44,960,078** | **18,690,941** |
| Provision for unrealized losses on Marketable Investments | 12.00 | 10,000,000 | 4,500,000 |
| **Net Income for the period ended December 31, 2021** | | **34,960,078** | **14,190,941** |
| **Add: Other Comprehensive Income** | | | |
| Unrealized gain/ (losses) on investments | 19.00 | 34,200,321 | 53,341,009 |
| **Total Comprehensive Income** | | **69,160,399** | **67,531,950** |
| **Earnings Per Unit** | 20.00 | **1.58** | **0.57** |

The annexed notes from 1 to 22 and Annexure A, B, C, D, an integral part of these financial statements.

For ICB Asset management company Ltd.
Asset manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Signed as per our separate report on same date.

Place: Dhaka
Date: 06 February 2022
DVC: 2203240603AS545168

**Ahemd Zaker & Co.**
Chartered Accountants

# SIXTH ICB UNIT FUND

## Statement of Changes in Equity

### For the Year ended December 31, 2021

| Particulars | Unit Capital | Unit Premium reserve | Dividend Equalization Fund | Unrealized gain/ (losses) on investments | Retained Earnings | Total Equity |
|---|---|---|---|---|---|---|
| **Balance as at January 01, 2021** | **251,000,840** | **1,663,895** | **10,000,000** | **(34,405,047)** | **23,304,942** | **251,564,630** |
| Unit Capital | (29,603,320) | - | - | - | - | (29,603,320) |
| Unit premium reserve | - | (3,229,628) | - | - | - | (3,229,628) |
| Dividend paid for FY 2020 | - | - | - | - | (15,060,050) | (15,060,050) |
| Unrealized gain/ (losses) on investments | - | - | - | 34,200,321 | - | 34,200,321 |
| Net Income for the period ended December 31, | - | - | - | - | 34,960,078 | 34,960,078 |
| **Balance as at December 31, 2021** | **221,397,520** | **(1,565,733)** | **10,000,000** | **(204,726)** | **43,204,970** | **272,832,031** |

### Statement of Changes in Equity
### For the year ended December 31, 2020

| Particulars | Unit Capital | Unit Premium reserve | Dividend Equalization Fund | Unrealized gain/ (losses) on investments | Retained Earnings | Total Equity |
|---|---|---|---|---|---|---|
| **Balance as at January 01, 2020** | **264,101,470** | **507,731** | **10,000,000** | **(87,746,056)** | **27,602,186** | **214,465,331** |
| Prior year error adjustment | | | | - | (1,082) | (1,082) |
| | **264,101,470** | **507,731** | **10,000,000** | **(87,746,056)** | **27,601,104** | **214,464,249** |
| Unit Capital | (13,100,630) | - | - | | - | (13,100,630) |
| Unit premium reserve | - | 1,156,164 | - | | - | 1,156,164 |
| Dividend paid for FY 2019 | - | - | - | - | (18,487,103) | (18,487,103) |
| Unrealized gain/ (losses) on investments | - | - | - | 53,341,009 | - | 53,341,009 |
| Net Income for the period ended December 31, | - | - | - | | 14,190,941 | 14,190,941 |
| **Balance as at December 31, 2020** | **251,000,840** | **1,663,895** | **10,000,000** | **(34,405,047)** | **23,304,942** | **251,564,630** |

The annexed notes from 1 to 22 and Annexure A, B, C, D, an integral part of these financial statements.

For ICB Asset management company Ltd.
Asset manager

For Investment Corporation of Bangladesh (ICB)
Trustee

AHMED ZAKER & CO. * Dhaka * Chartered Accountants

Place: Dhaka
Date: 06 February 2022



GGi INDEPENDENT MEMBER

# SIXTH ICB UNIT FUND
## Statement of Cash Flows
## For the Year ended December 31, 2021

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 2021 | 2020 |
| **Cash flow from operating activities** | | | |
| Dividend from investment in shares | | 11,321,745 | 7,791,907 |
| Interest on bank deposits & bonds | | 3,927,200 | 3,262,422 |
| Premium income on unit sold | | - | 54,631 |
| Expenses | | (6,295,913) | (7,444,478) |
| **Net cash inflow/(outflow) from operating activities** | | **8,953,032** | **3,664,482** |
| **Cash flow from investment activities** | | | |
| Purchase of shares-marketable investment | | (139,567,204) | (60,830,736) |
| Sale of shares-marketable investment | | 203,681,529 | 84,563,678 |
| Share application money deposited | | (60,540,340) | (7,380,000) |
| Share application money refunded | | 37,680,000 | 7,380,000 |
| **Net cash in flow/(outflow) from investment activities** | | **41,253,985** | **23,732,942** |
| **Cash flow from financing activities** | | | |
| Unit capital sold | | 1,732,600 | 1,821,030 |
| Unit capital surrendered | | (31,335,920) | (14,921,660) |
| Premium received on sales | | 69,555 | (161,989) |
| Premium refunded on surrender | | (3,299,183) | 1,318,153 |
| Dividend paid | | (13,017,120) | (16,541,662) |
| **Net cash in flow/(outflow) from financing activities** | | **(45,850,068)** | **(28,486,128)** |
| **Increase/(Decrease) in cash** | | **4,356,949** | **(1,088,704)** |
| Cash & cash equivalent at beginning of the period | | 15,371,015 | 16,459,719 |
| **Cash & cash equivalent at end of the period** | | **19,727,964** | **15,371,015** |
| **Net Operating Cash Flow Per Unit (NOCFPU)** | 21.00 | **0.40** | **0.15** |

The annexed notes from 1 to 22 and Annexure A, B, C, D, an integral part of these financial statements.

For ICB Asset management company Ltd.

Asset manager

For Investment Corporation of Bangladesh (ICB)

Trustee

Place: Dhaka
Date: 06 February 2022

AHMED ZAKER & CO. Chartered Accountants Dhaka

**SIXTH ICB UNIT FUND**
**Notes to the financial statements**
**as at and for the year ended December 31, 2021**

## 1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act,1882 and Registration Act,1908.The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the wmwKDwiwUR I G·‡PÄ Kwgkb (wgDPz¨qvj dvÛ) wewagvjv 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 39.37 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

## 1.02 Objectives of the Fund

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

## 2.00 Significant Accounting Policies

## 2.01 Basis of Preparation of Accounts

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

## 2.02 Financial instruments

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

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

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on December 31, 2021.

## 2.03 Reporting period

These financial statements cover 1 (one) for the period from 01 January 2021 to 31 December 2021.

## 2.04 Provision for unrealized losses on Marketable Investments

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

AHMED ZAKER & CO. Dhaka Chartered Accountants

**2.05 Pricing of units**

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

**2.06 Investment Policy**

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

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

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

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

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

**2.07 Dividend policy**

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

**2.08 Management fee**

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

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

**2.09 Trustee fee**

The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the entire life of the Fund.

**2.10 Custodian fee**

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

**2.11 Annual BSEC fee**

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

AHMED ZAKER & CO. Dhaka Chartered Accountants

**2.12 Cash and cash equivalents**

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

**2.13 Statement of cash flows**

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

**2.14 Dividend Equalization Reserve:**

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

**2.15 Taxation**

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

**2.16 Financial Risk Management**

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

**2.17 Net Asset Value (NAV) Per Unit**

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 15 and 16.

**2.18 Components of financial statements**

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

**2.19 Revenue Recognization**

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

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

**2.20 Earning Per Unit**

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

**2.21 General**

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

AHMED ZAKER & CO.

| | | Amount in Taka | |
|---|---|---|---|
| | | 2021 | 2020 |
| 3.00 | **Marketable investment at market** | | |
| | Equity shares | 315,876,584 | 310,997,848 |
| | **Non listed securities** | | |
| | **Open-end Mutual Funds** | | |
| | UFS Bank Asia Unit Fund | 12,160,000 | 10,640,000 |
| | | **328,036,584** | **321,637,848** |

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

| Sector/category | Total cost price (Tk) | Total market price (Tk) | Difference excess/(short) |
|---|---|---|---|
| BANKS | 19,824,602 | 21,459,050 | 1,634,449 |
| FUNDS | 20,648,907 | 18,580,000 | (2,068,907) |
| ENGINEERING | 25,940,403 | 17,270,167 | (8,670,236) |
| FOOD AND ALLIED PRODUCTS | 42,749,709 | 35,393,567 | (7,356,142) |
| FUEL AND POWER | 22,477,055 | 26,526,616 | 4,049,561 |
| TEXTILES | 42,032,588 | 35,843,988 | (6,188,600) |
| PHARMACEUTICALS AND CHEMICAL | 43,959,672 | 56,867,602 | 12,907,930 |
| PAPER AND PRINTINGS | 445,250 | - | (445,250) |
| CEMENT | 24,458,627 | 17,293,150 | (7,165,477) |
| TANNARY INDUSTRIES | 3,515,555 | 2,058,020 | (1,457,535) |
| INSURANCE | 5,718,517 | 13,737,500 | 8,018,983 |
| TELECOMMUNICATION | 14,325,584 | 20,668,600 | 6,343,016 |
| FINANCE AND LEASING | 12,889,977 | 9,128,661 | (3,761,316) |
| CORPORATE BOND | 38,831,113 | 41,049,662 | 2,218,549 |
| MISCELLANEOUS | 423,750 | - | (423,750) |
| NON LISTED SECURITIES | 10,000,000 | 12,160,000 | 2,160,000 |
| **Total** | **328,241,310** | **328,036,584** | **(204,726)** |

***Annexure- D*** may kindly be seen for details.

| | | 2021 | 2020 |
|---|---|---|---|
| 4.00 | **Cash & cash equivalents** | | |
| | **STD Accounts with** | | |
| | IFIC, Motijheel Branch 1001-007986-041 | 398,437 | 5,755,411 |
| | Agrani Bank Ltd., Amin Court Branch 020000087582 | 69,177 | 68,490 |
| | Agrani Bank Ltd., Amin Court Branch 020000085388 | 69,359 | 68,667 |
| | IFIC, Motijheel Branch 1001-121290-041 | 108,706 | 92,807 |
| | JBL, Shantinagar FY 2017 no. 009-0320000647 | 591,728 | 3,584,232 |
| | JBL, Shantinagar FY 2018 no. 009-0320000763 | 357,500 | 3,421,406 |
| | JBL, Shantinagar FY 2019 no. 009-0320000870 | 392,647 | 1,824,832 |
| | JBL, Shantinagar FY 2020 no. 009-0320001057 | 2,181,901 | - |
| | IFIC, Federation FY 2000-01 no. 1008-111271-041 | 208 | 201 |
| | IFIC, Federation FY 2001-02 no. 1008-111286-041 | 16,948 | 16,313 |
| | IFIC, Federation FY 2002-03 no. 1008-111298-041 | 113,850 | 109,584 |
| | IFIC, Federation FY 2003-04 no. 1008-111311-041 | 16,069 | 15,467 |
| | IFIC, Federation FY 2004-05 no. 1008-111327-041 | 6,680 | 6,430 |
| | IFIC, Federation FY 2005-06 no. 1008-111344-041 | 19,859 | 19,115 |
| | IFIC, Federation FY 2006-07 no. 1008-111363-041 | 37,828 | 36,411 |
| | IFIC, Federation FY 2007-08 no. 1008-000123-041 | 24,789 | 23,860 |
| | IFIC, Federation FY 2007-08 & 200/-09 no. 1008-0 | 105,011 | 101,076 |
| | IFIC, Federation FY 2009-10 no. 1008-000259-041 | 61,538 | 59,232 |
| | IFIC, Federation FY 2010-11 No. 1008-000349-041 | 17,786 | 18,880 |
| | IFIC, Federation FY 2011-12 No. 1008-000439-041 | 38,227 | 37,780 |
| | IFIC, Federation FY 2012-13 No. 1008-000513-041 | 22,855 | 26,260 |
| | IFIC, Federation FY 2013-14 No. 1008-000585-041 | 55,078 | 54,098 |
| | IFIC, Federation FY 2014-15 No. 1008-000664-041 | 21,783 | 30,463 |
| | **FDR Account** | | |
| | Agrani Bank Ltd. Foreign Exchange Br. | 15,000,000 | - |
| | **Total** | **19,727,964** | **15,371,015** |
| 5.00 | **Other current assets** | | |
| | Dividend receivable | 3,935,077 | 3,356,072 |
| | Interest receivable | 7,500 | - |
| | IPO application | 22,860,340 | - |
| | Receivable from ISTCL | 500,000 | - |
| | | **27,302,917** | **3,356,072** |

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

AHMED ZAKER & CO

| | | | |
|---|---|---|---|
| **6.00** | **Deferred revenue expenditure (Preliminary and Issue Expenses)** | | |
| | Opening balance | 1,256,115 | 1,674,819 |
| | Less: Amortization of Preliminary expenses | 418,704 | 418,704 |
| | **Balance as on December 31, 2021** | **837,411** | **1,256,115** |
| **7.00** | **Unit capital** | | |
| | Opening balance | 251,000,840 | 264,101,470 |
| | Add: Unit sold during the year | 1,732,600 | 1,821,030 |
| | | **252,733,440** | **265,922,500** |
| | Less: unit surrender by holder | 31,335,920 | 14,921,660 |
| | **Balance as on December 31, 2021** | **221,397,520** | **251,000,840** |
| | The unit capital represents 2,21,39,752 number of units of Tk 10 each. | | |
| **8.00** | **Unit premium reserve** | | |
| | Premium on surrender of unit | 1,663,895 | 507,731 |
| | Add: Premium on sales of unit | 69,555 | 1,318,153 |
| | Less: Premium refunded on surrendered of unit | 3,299,183 | 161,989 |
| | **Balance as on December 31, 2021** | **(1,565,733)** | **1,663,895** |
| **9.00** | **Retained earning** | | |
| | Opening balance | 23,304,942 | 27,602,186 |
| | Less: Dividend paid for FY 2020 | 15,060,050 | 18,487,103 |
| | Add/(Less): Prior year error adjustment | - | (1,082) |
| | | **8,244,892** | **9,114,001** |
| | Add: Net income for the period | 34,960,078 | 14,190,941 |
| | **Balance as on December 31, 2021** | **43,204,970** | **23,304,942** |
| **10.00** | **Dividend Equalization Fund** | | |
| | Opening balance | 10,000,000 | 10,000,000 |
| | Add: Addition during the period | - | - |
| | **Balance as on December 31, 2021** | **10,000,000** | **10,000,000** |
| **11.00** | **Unrealized gain/ (losses) on investments** | | |
| | Opening balance | (34,405,047) | (87,746,056) |
| | Add/Less: Adjustment during the period | 34,200,321 | 53,341,009 |
| | **Balance as on December 31, 2021** | **(204,726)** | **(34,405,047)** |
| **12.00** | **Provision for unrealized losses on Marketable Investments** | | |
| | Opening balance | 34,500,000 | 30,000,000 |
| | Add: Addition during the period | 10,000,000 | 4,500,000 |
| | **Balance as on December 31, 2021** | **44,500,000** | **34,500,000** |
| **13.00** | **Unclaimed/ Dividend payable** | | |
| | Opening balance | 50,199,692 | 48,254,251 |
| | Add: Addition for this year | 15,060,050 | 18,487,103 |
| | Less: Dividend credited to investors account | (13,017,120) | (16,541,662) |
| | **Balance as on December 31, 2021** | **52,242,622** | **50,199,692** |
| **13.01** | **Year wise breakup of unclaimed/ Dividend payable as on December 31, 2021** | | |
| | Dividend payable up to FY 2014-15 | 41,783,546 | 41,801,396 |
| | Dividend payable 2017 | 3,219,427 | 3,237,126 |
| | Dividend payable 2018 | 3,008,523 | 3,093,625 |
| | Dividend payable 2019 | 2,022,824 | 2,067,545 |
| | Dividend payable 2020 | 2,208,302 | - |
| | | **52,242,622** | **50,199,692** |
| **14.00** | **Current liabilities** | | |
| | Management fee payable to ICB AMCL | 5,967,942 | 4,991,815 |
| | Trustee fee payable to ICB | - | - |
| | Custodian fee payable to ICB | - | - |
| | Annual Fee payable | 13,024 | 29,312 |
| | Audit fee payable | 28,750 | 28,750 |
| | Others payable | 320,507 | 110,458 |
| | Payable to ISTCL for sell of Shares | - | 196,393 |
| | **Total current liabilities** | **6,330,223** | **5,356,728** |

AHMED ZAKER & CO.

| | | | |
|---|---|---|---|
| 15.00 | **Net Asset Value (NAV) Per Unit (At Cost Price) :** | | |
| | Total Assets (Investment considered at cost price) | 376,109,602 | 376,026,097 |
| | Less: Liabilities | 58,572,845 | 55,556,420 |
| | **Net Asset Value** | **317,536,757** | **320,469,677** |
| | Number of Units | 22,139,752 | 25,100,084 |
| | **NAV per Unit at Cost** | **14.34** | **12.77** |
| 16.00 | **Net Asset Value (NAV) Per Unit (At Market Price) :** | | |
| | Total Assets | 375,904,876 | 341,621,050 |
| | Less: Liabilities | 58,572,845 | 55,556,420 |
| | **Net Asset Value** | **317,332,031** | **286,064,630** |
| | Number of Units | 22,139,752 | 25,100,084 |
| | **NAV per Unit at Market Value** | **14.33** | **11.40** |
| 17.00 | **Interest on Bank deposits & bonds** | | |
| | Interest on Short Term Deposit | 837,284 | 972,576 |
| | Interest on Fixed Deposit | 217,500 | - |
| | Interest on Listed Bond | 2,879,916 | 2,289,846 |
| | | **3,934,700** | **3,262,422** |
| 18.00 | **Other operating expenses** | | |
| | Bank charges and excise duty | 62,526 | 40,225 |
| | Postage & Telegram | 30,033 | - |
| | Printing & Stationary | 35,781 | 21,072 |
| | CDBL charges | 131,193 | 17,730 |
| | Publicity expenses | 206,435 | 135,714 |
| | Dividend Distribution expenses | 10,959 | 85,477 |
| | Annual CDBL Fee & connection charge | - | 46,000 |
| | IPO application expenses | 36,000 | 12,000 |
| | Others | 86,893 | 24,305 |
| | | **599,820** | **382,523** |
| 19.00 | **Calculation of Unrealized gain/ (losses) on investments** | | |
| | Unrealized Gain/(losses) as on December 31, 2020 | (34,405,047) | (87,746,056) |
| | Unrealized Gain/(losses) as on December 31, 2021 | (204,726) | (34,405,047) |
| | **Increase/(decrease)** | **34,200,321** | **53,341,009** |
| 20.00 | **EPU** | | |
| | Net profit after Provision | 34,960,078 | 14,190,941 |
| | Number of Units | 22,139,752 | 25,100,084 |
| | **Earnings Per Unit** | **1.58** | **0.57** |
| 21.00 | **NOCFPU** | | |
| | Net cash inflow/(outflow) from operating activities | 8,953,032 | 3,664,482 |
| | Number of Units | 22,139,752 | 25,100,084 |
| | **NOCFPU Per Unit** | **0.40** | **0.15** |
| 22.00 | **Reconciliation between net profit to operating cash flow** | | |
| | Net Profit before provision | 44,960,078 | 18,690,941 |
| | Less: Profit on sale of investment | (37,009,133) | (14,161,694) |
| | Operating cash flow before changes in working capital | **7,950,945** | **4,529,247** |
| | **Changes in Working capital:** | | |
| | Decrease/(Increase) of Other Current Assets | (586,505) | (55,740) |
| | (Decrease)/Increase of Current liabilities | 1,588,592 | (809,025) |
| | | **1,002,087** | **(864,765)** |
| | **Net operating cash flows** | **8,953,032** | **3,664,482** |

AHMED ZAKER & CO.

**SIXTH ICB UNIT FUND**

STATEMENT OF PROFIT ON SALE INVESTMENT FOR FY 2021

Annexure-A

Amount in Taka

| SL | Name of the Company | No. of the Share | Sell Price | Cost Price | Profit/Loss |
|---|---|---|---|---|---|
| 1 | ACI FORMULATION LIMITED | 19,973 | 3,275,562 | 2,684,805 | 590,757 |
| 2 | ACME PESTICIDES LIMITED | 29,703 | 1,040,646 | 297,030 | 743,616 |
| 3 | AFC AGRO BIOTECH LTD. | 268,119 | 6,845,564 | 6,024,848 | 820,715 |
| 4 | AGNI SYSTEMS LIMITED | 100,000 | 2,424,242 | 1,902,240 | 522,002 |
| 5 | APEX TANNERY LTD. | 17,229 | 2,166,512 | 2,033,050 | 133,463 |
| 6 | ARGON DENIMS LIMITED | 100,000 | 2,600,888 | 2,004,000 | 596,888 |
| 7 | BANGLADESH BUILDING SYSTEM LTD | 330,122 | 5,914,473 | 5,724,635 | 189,837 |
| 8 | BANGLADESH STEEL RE-ROLLING MILLS LIMITED | 2,000 | 155,488 | 142,103 | 13,385 |
| 9 | BBS CABLES LTD. | 5,000 | 305,388 | 280,560 | 24,828 |
| 10 | BENGAL WINDSOR THERMOPLASTICS | 6,273 | 148,999 | 139,490 | 9,509 |
| 11 | BERGER PAINTS BANGLADESH LTD. | 120 | 188,023 | 162,887 | 25,136 |
| 12 | BEXIMCO PHARMACEUTICALS LTD. | 6,451 | 1,313,358 | 442,452 | 870,906 |
| 13 | BSC | 40,000 | 2,264,163 | 1,770,935 | 493,228 |
| 14 | CITY GENERAL INSURANCE CO. LTD. | 130,000 | 5,414,948 | 3,760,999 | 1,653,950 |
| 15 | CRYSTAL INSURANCE COMPANY LIMITED | 19,277 | 1,028,211 | 192,770 | 835,441 |
| 16 | CVO PETROCHEMICAL REFINERY LIMITED | 31,004 | 5,929,318 | 5,534,589 | 394,729 |
| 17 | DELTA LIFE INSURANCE CO.LTD. | 7,434 | 864,348 | 607,307 | 257,041 |
| 18 | DESH GENERAL INSURANCE COMPANY LIMITED | 18,837 | 509,462 | 188,370 | 321,092 |
| 19 | DHAKA ELECTRIC SUPPLY CO. LTD. | 68,022 | 2,449,462 | 2,384,888 | 64,575 |
| 20 | DOREEN POWER GENERATIONS AND SYSTEMS LTD | 23,000 | 1,466,761 | 1,463,221 | 3,540 |
| 21 | EGENERATION LIMITED | 15,625 | 508,107 | 156,250 | 351,857 |
| 22 | ESQUIRE KNIT COMPOSITE LTD. | 50,000 | 1,646,600 | 1,334,106 | 312,495 |
| 23 | EXIM BANK OF BANGLADESH LTD. | 157,000 | 2,125,441 | 1,868,080 | 257,360 |
| 24 | FAR CHEMICAL INDUSTRIES LTD. | 108,900 | 1,554,155 | 1,393,680 | 160,475 |
| 25 | FAR EAST KNITTING & DYEING INDUSTRIES LTD | 3,000 | 54,191 | 44,108 | 10,084 |
| 26 | FU-WANG CERAMICS INDS.LTD. | 129,311 | 2,464,708 | 1,791,322 | 673,386 |
| 27 | FU-WANG FOODS LIMITED | 398,000 | 8,041,784 | 6,464,919 | 1,576,865 |
| 28 | GPH ISPAT LTD. | 205,425 | 7,980,642 | 6,656,613 | 1,324,029 |
| 29 | GRAMEEN ONE : SCHEME TWO | 89,997 | 1,499,944 | 1,411,774 | 88,170 |
| 30 | HAMID FABRICS LIMITED | 653,739 | 16,344,290 | 14,494,636 | 1,849,655 |
| 31 | IFAD AUTOS LIMITED | 11,000 | 742,113 | 608,180 | 133,933 |
| 32 | INFORMATION TECHNOLOGY CONSULTANTS LTD. | 65,895 | 2,351,960 | 1,945,322 | 406,638 |
| 33 | ISLAMI BANK LTD. | 250,000 | 7,984,499 | 7,530,400 | 454,099 |
| 34 | ISLAMIC FINANCE AND INVESTMENT | 233,668 | 5,099,214 | 4,136,409 | 962,805 |
| 35 | LANKABANGLA FINANCE LTD. | 420,032 | 16,377,918 | 11,488,739 | 4,889,178 |
| 36 | MEGHNA CEMENT MILLS LTD. | 50,000 | 3,792,400 | 3,740,735 | 51,665 |
| 37 | MEGHNA LIFE INSURANCE CO. LTD | 40,000 | 2,864,251 | 2,321,002 | 543,249 |
| 38 | MITHUN KNITTING AND DYEING LTD | 28,023 | 666,902 | 615,167 | 51,736 |
| 39 | MJL BANGLADESH LIMITED | 178,045 | 17,218,055 | 15,847,785 | 1,370,270 |
| 40 | N C C BANK LTD. | 20,427 | 295,599 | 222,383 | 73,216 |
| 41 | NATIONAL POLYMER LIMITED | 32,000 | 2,047,896 | 1,313,042 | 734,854 |
| 42 | NRB COMMERCIAL BANK LIMITED | 168,741 | 2,701,900 | 1,687,410 | 1,014,490 |
| 43 | ONE BANK LIMITED | 500,000 | 9,670,121 | 7,221,250 | 2,448,871 |
| 44 | ORION PHARMA LIMITED | 18,260 | 964,214 | 875,972 | 88,241 |
| 45 | PACIFIC DENIMS LIMITED | 236,744 | 3,871,367 | 3,136,738 | 734,628 |
| 46 | QUASEM INDUSTRIES LIMITED | 15,000 | 730,536 | 655,809 | 74,727 |
| 47 | RAK CERAMICS(BANGLADESH) LTD. | 93,500 | 3,685,864 | 3,606,183 | 79,681 |

| | | | | | |
|---|---|---|---|---|---|
| 48 | RECKITT BENCHKISER(BD) LTD. | 10 | 47,156 | 124 | 47,032 |
| 49 | ROBI AXIATA LIMITED | 7,805 | 326,363 | 78,050 | 248,313 |
| 50 | RUPALI BANK LTD. | 2,000 | 63,872 | 59,819 | 4,053 |
| 51 | S.S STEEL LIMITED | 5,200 | 106,387 | 61,076 | 45,311 |
| 52 | SAIF POWERTEC LIMITED | 120,750 | 2,757,923 | 1,812,020 | 945,904 |
| 53 | SALVO CHEMICAL INDUSTRY LTD. | 152,380 | 3,144,109 | 2,670,185 | 473,924 |
| 54 | SEA PEARL BEACH RESORT & SPA LIMITED | 5,515 | 222,911 | 52,526 | 170,385 |
| 55 | SENA KALYAN INSURANCE COMPANY LIMITED | 17,977 | 1,299,390 | 179,770 | 1,119,620 |
| 56 | SHAHJIBAZAR POWER CO. LTD. | 127,873 | 14,043,318 | 12,534,498 | 1,508,820 |
| 57 | SOUTHEAST BANK 1ST MUTUAL FUND | 100,000 | 1,247,500 | 1,138,950 | 108,550 |
| 58 | SOUTHEAST BANK LIMITED | 25,000 | 424,150 | 308,115 | 116,035 |
| 59 | STANDARD INSURANCE LIMITED | 100,000 | 4,969,242 | 4,098,688 | 870,554 |
| 60 | SUMMIT ALLIANCE PORT LIMITED | 99,570 | 3,045,503 | 2,776,898 | 268,605 |
| 61 | SUMMIT POWER LTD. | 3,000 | 149,401 | 128,120 | 21,281 |
| 62 | SONALI LIFE INSURANCE COMPANY LIMITED | 20,000 | 1,479,465 | 200,000 | 1,279,465 |
| 63 | TAUFIKA FOODS AND LOVELLO ICE-CREAM PLC | 32,609 | 777,796 | 326,090 | 451,706 |
| 64 | THE CITY BANK LTD. | 3,150 | 88,652 | 77,254 | 11,398 |
| 65 | UTTARA FINANCE & INVEST. LTD | 7,772 | 397,906 | 361,023 | 36,884 |
| | **Total:** | | **204,181,529** | **167,172,396** | **37,009,133** |

Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

**SIXTH ICB UNIT FUND**

Dividend Income for FY 2021

Annexure B
Amount in Taka

| Sl. | Company Name | No. of Share | Dividend /Share | Dividend Amount |
|---|---|---|---|---|
| 1 | DHAKA ELECTRIC SUPPLY CO. LTD. | 19322 | 1.00 | 19,322.00 |
| 2 | SHAHJIBAZAR POWER CO. LTD. | 71445 | 2.80 | 200,046.00 |
| 3 | ESQUIRE KNIT COMPOSITE LTD. | 3000 | 1.50 | 4,500.00 |
| 4 | BENGAL WINDSOR THERMOPLASTICS | 6273 | 0.25 | 1,568.25 |
| 5 | NCCBL MUTUAL FUND-1 | 200000 | 0.73 | 145,000.00 |
| 6 | BSRM STEELS LIMITED | 90200 | 1.00 | 90,200.00 |
| 7 | JAMUNA OIL COMPANY LTD. | 12181 | 12.00 | 146,172.00 |
| 8 | BATBC | 8100 | 30.00 | 243,000.00 |
| 9 | BATBC | 300 | 30.00 | 9,000.00 |
| 10 | RAK CERAMICS(BANGLADESH) LTD. | 93500 | 1.00 | 93,500.00 |
| 11 | GOLDEN HARVEST AGRO IND. LTD. | 310061 | 0.20 | 62,012.20 |
| 12 | SINGER BANGLADESH LTD. | 3100 | 3.00 | 9,300.00 |
| 13 | GRAMEEN PHONE LTD | 56000 | 14.50 | 812,000.00 |
| 14 | MERCANTILE BANK LIMITED | 267688 | 1.00 | 267,688.00 |
| 15 | UNILEVER CONSUMER CARE LIMITED | 500 | 44.00 | 22,000.00 |
| 16 | ROBI AXIATA LIMITED | 30000 | 0.30 | 9,000.00 |
| 17 | THE CITY BANK LTD. | 3000 | 1.75 | 5,250.00 |
| 18 | LINDE BANGLADESH LIMITED | 8900 | 40.00 | 356,000.00 |
| 19 | LINDE BANGLADESH | 75 | 40.00 | 3,000.00 |
| 20 | RECKITT BENCHKISER(BD) LTD. | 170 | 140.00 | 23,800.00 |
| 21 | RECKITT BENCHKISER(BD) LTD. | 50 | 140.00 | 7,000.00 |
| 22 | ISLAMIC FINANCE AND INVESTMENT | 127968 | 1.00 | 127,968.00 |
| 23 | ONE BANK LIMITED | 362215 | 0.60 | 217,329.00 |
| 24 | ISLAMI BANK LTD. | 282810 | 1.00 | 282,810.00 |
| 25 | AMBEE PHARMACEUTICALS LIMITED | 180 | 1.50 | 270.00 |
| 26 | HEIDELBERG CEMENT BD. LTD. | 9000 | 2.00 | 18,000.00 |
| 27 | HEIDELBERG CEMENT BD. LTD. | 280 | 2.00 | 560.00 |
| 28 | EXIM BANK OF BANGLADESH LTD. | 340000 | 0.75 | 255,000.00 |
| 29 | CITY GENERAL INSURANCE CO. LTD. | 40000 | 1.00 | 40,000.00 |
| 30 | SONALI LIFE INSURANCE COMPANY LIMITED | 8613 | 0.20 | 1,722.60 |
| 31 | GRAMEEN PHONE LTD. | 56000 | 12.50 | 700,000.00 |
| 32 | BATA SHOES (BD) LTD. | 2145 | 2.50 | 5,362.50 |
| 33 | DBH FIRST MUTUAL FUND | 200000 | 1.20 | 240,000.00 |
| 34 | GREEN DELTA MUTUAL FUND | 250000 | 1.20 | 300,000.00 |
| 35 | EBL FIRST MUTUAL FUND | 100000 | 1.30 | 130,000.00 |
| 36 | POPULAR LIFE FIRST MUTUAL FUND | 700000 | 0.85 | 595,000.00 |
| 37 | TRUST BANK 1ST MUTUAL FUND | 125000 | 0.90 | 112,500.00 |
| 38 | SOUTH BANGLA AGR.& COMM. BANK | 117096 | 0.40 | 46,838.40 |
| 39 | EASTERN HOUSING LIMITED | 200 | 1.50 | 300.00 |
| 40 | BATBC | 900 | 12.50 | 11,250.00 |
| 41 | BATBC | 24300 | 12.50 | 303,750.00 |
| 42 | BATA SHOES (BD) LTD. | 2145 | 7.50 | 16,087.50 |

| | | | | |
|---|---|---|---|---|
| 43 | THE IBN SINA PHARMA. LTD. | 2541 | 4.70 | 11,942.70 |
| 44 | L R GLOBAL BANGLADESH M F ONE | 950000 | 1.51 | 1,434,500.00 |
| 45 | SUMMIT POWER LTD. | 8000 | 3.50 | 28,000.00 |
| 46 | SAIHAM COTTON MILLS LTD. | 50000 | 1.00 | 50,000.00 |
| 47 | SQUARE PHARMACEUTICALS LTD. | 126525 | 6.00 | 759,150.00 |
| 48 | SQUARE TEXTILE MILLS LTD. | 355887 | 2.00 | 711,774.00 |
| 49 | IFAD AUTOS LIMITED | 22000 | 1.10 | 24,200.00 |
| 50 | BEXIMCO PHARMACEUTICALS LTD. | 43549 | 3.50 | 152,421.50 |
| 51 | BSRM STEELS LIMITED | 90200 | 3.00 | 270,600.00 |
| 52 | FAR EAST KNITTING & DYEING INDUSTRIES LTD. | 283694 | 1.00 | 283,694.00 |
| 53 | RUNNER AUTO MOBILES | 28542 | 1.00 | 28,542.00 |
| 54 | SIMTEX INDUSTRIES LIMITED | 465357 | 0.40 | 186,142.80 |
| 55 | WESTERN MARINE SHIPYARD LTD. | 125000 | 0.10 | 12,500.00 |
| 56 | ACI LIMITED | 39188 | 6.50 | 254,722.00 |
| 57 | OLYMPIC INDUSTRIES LTD. | 74452 | 5.40 | 402,040.80 |
| 58 | PREMIER CEMENT MILLS LIMITED | 229000 | 2.00 | 458,000.00 |
| 59 | THE ACME LABORATORIES LTD. | 80558 | 2.50 | 201,395.00 |
| 60 | NTC | 2529 | 1.00 | 2,529.00 |
| 61 | GOLDEN HARVEST AGRO IND. LTD. | 310061 | 0.30 | 93,018.30 |
| 62 | UFS-BANK ASIA UNIT FUND | 1000000 | 0.60 | 600,000.00 |
| 63 | FRACTIONAL DIVIDEND | | | 1,471.87 |
| | | | **Total** | **11,900,750.42** |

AHMED ZAKER & CO. Chartered Accountants Dhaka

**SIXTH ICB UNIT FUND**

Dividend Receivable as at 31 December 2021

Annexure C

Amount in Taka

| Sl. | Company Name | No. of Share | Dividend/Share | Dividend Amount |
|---|---|---|---|---|
| 1 | SUMMIT POWER LTD. | 8000 | 3.50 | 28,000.00 |
| 2 | SAIHAM COTTON MILLS LTD. | 50000 | 1.00 | 50,000.00 |
| 3 | SQUARE PHARMACEUTICALS LTD. | 126525 | 6.00 | 759,150.00 |
| 4 | SQUARE TEXTILE MILLS LTD. | 355887 | 2.00 | 711,774.00 |
| 5 | IFAD AUTOS LIMITED | 22000 | 1.10 | 24,200.00 |
| 6 | BEXIMCO PHARMACEUTICALS LTD. | 43549 | 3.50 | 152,421.50 |
| 7 | BSRM STEELS LIMITED | 90200 | 3.00 | 270,600.00 |
| 8 | FAR EAST KNITTING & DYEING INDUSTRIES LTD. | 283694 | 1.00 | 283,694.00 |
| 9 | RUNNER AUTO MOBILES | 28542 | 1.00 | 28,542.00 |
| 10 | SIMTEX INDUSTRIES LIMITED | 465357 | 0.40 | 186,142.80 |
| 11 | WESTERN MARINE SHIPYARD LTD. | 125000 | 0.10 | 12,500.00 |
| 12 | ACI LIMITED | 39188 | 6.50 | 254,722.00 |
| 13 | OLYMPIC INDUSTRIES LTD. | 74452 | 5.40 | 402,040.80 |
| 14 | PREMIER CEMENT MILLS LIMITED | 229000 | 2.00 | 458,000.00 |
| 15 | THE ACME LABORATORIES LTD. | 80558 | 2.50 | 201,395.00 |
| 16 | NTC | 2529 | 1.00 | 2,529.00 |
| 17 | GOLDEN HARVEST AGRO IND. LTD. | 310061 | 0.30 | 93,018.30 |
| | Total | | | **3,918,729.40** |

AHMED ZAKER & CO. Chartered Accountants Dhaka

## SIXTH ICB UNIT FUND

Annexure-D

PORTFOLIO STATEMENT
AS ON: **30-Dec-2021**

| | Company Name | No. of Shares | Cost Price Rate | Cost Price Total | Market Rate DSE | Market Rate CSE | Market Rate Average | Total Market Price | Appreciation /Erosion | % of Appreciation | Total Invest(%) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **BANKS** | | | | | | | | | | | |
| 1 | DHAKA BANK LTD. | 150,000 | 14.90 | 2,234,385.88 | 14.00 | 14.00 | 14.00 | 2,100,000.00 | -134,385.88 | 0.00 | 0.70 |
| 2 | EXIM BANK OF BANGLADESH LTD. | 191,500 | 11.90 | 2,278,578.80 | 12.70 | 12.50 | 12.60 | 2,412,900.00 | 134,321.20 | 0.00 | 0.72 |
| 3 | ISLAMI BANK LTD. | 100,000 | 30.12 | 3,012,157.49 | 32.00 | 32.00 | 32.00 | 3,200,000.00 | 187,842.51 | 0.00 | 0.95 |
| 4 | JAMUNA BANK LTD. | 301,865 | 22.31 | 6,734,472.38 | 23.40 | 23.70 | 23.55 | 7,108,920.75 | 374,448.37 | 0.00 | 2.12 |
| 5 | MERCANTILE BANK LIMITED | 281,072 | 15.63 | 4,394,046.96 | 17.10 | 17.00 | 17.05 | 4,792,277.60 | 398,230.64 | 0.00 | 1.38 |
| 6 | SOUTH BANGLA AGR.& COMM. BANK LTD | 121,779 | 9.62 | 1,170,960.00 | 15.20 | 15.10 | 15.15 | 1,844,951.85 | 673,991.85 | 0.01 | 0.37 |
| | Sector Total: | 1,146,216 | | 19,824,601.51 | | | | 21,459,050.20 | 1,634,448.69 | 8.24 | 6.23 |
| **CEMENT** | | | | | | | | | | | |
| 7 | HEIDELBERG CEMENT BD. LTD. | 9,000 | 528.45 | 4,756,081.69 | 272.40 | 260.20 | 266.30 | 2,396,700.00 | -2,359,381.69 | 0.00 | 1.49 |
| 8 | PREMIER CEMENT MILLS LIMITED | 229,000 | 86.04 | 19,702,545.64 | 65.10 | 65.00 | 65.05 | 14,896,450.00 | -4,806,095.64 | 0.00 | 6.19 |
| | Sector Total: | 238,000 | | 24,458,627.33 | | | | 17,293,150.00 | -7,165,477.33 | -29.30 | 7.69 |
| **CORPORATE BOND** | | | | | | | | | | | |
| 9 | AIBL MUDARABA PERPETUAL BOND | 1,476 | 5,000.00 | 7,380,000.00 | 4,807.5 | 4,782.0 | 4,794.75 | 7,077,051.00 | -302,949.00 | 0.00 | 2.32 |
| 10 | APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND | 1,500 | 5,000.00 | 7,500,000.00 | 5,325.5 | 5,290.0 | 5,307.75 | 7,961,625.00 | 461,625.00 | 0.00 | 2.36 |
| 11 | IBBL MUDARABA PERPETUAL BOND | 24,412 | 981.12 | 23,951,112.69 | 1,111.0 | 1,020.0 | 1,065.50 | 26,010,986.00 | 2,059,873.31 | 0.00 | 7.53 |
| | Sector Total: | 27,388 | | 38,831,112.69 | | | | 41,049,662.00 | 2,218,549.31 | 5.71 | 12.20 |
| **ENGINEERING** | | | | | | | | | | | |
| 12 | APPOLLO ISPAT COMPLEX LIMITED | 597,456 | 15.24 | 9,107,876.37 | 8.40 | 8.40 | 8.40 | 5,018,630.40 | -4,089,245.97 | 0.00 | 2.86 |
| 13 | BSRM STEELS LIMITED | 90,200 | 86.91 | 7,839,020.79 | 71.10 | 71.40 | 71.25 | 6,426,750.00 | -1,412,270.79 | 0.00 | 2.46 |
| 14 | IFAD AUTOS LIMITED | 22,000 | 55.29 | 1,216,361.70 | 47.30 | 46.80 | 47.05 | 1,035,100.00 | -181,261.70 | 0.00 | 0.38 |
| 15 | JAGO CORPORATION LIMITED | 9,900 | 100.00 | 990,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -990,000.00 | -0.01 | 0.31 |
| 16 | KARIM PIPE MILLS LTD. | 2,590 | 27.25 | 70,577.50 | 0.00 | 0.00 | 0.00 | 0.00 | -70,577.50 | -0.01 | 0.02 |
| 17 | MARK BD. SHILPA AND ENG | 5,000 | 17.00 | 85,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -85,000.00 | -0.01 | 0.03 |
| 18 | RUNNER AUTO MOBILES | 28,542 | 61.38 | 1,752,016.20 | 51.30 | 50.70 | 51.00 | 1,455,642.00 | -296,374.20 | 0.00 | 0.55 |
| 19 | SINGER BANGLADESH LTD. | 3,100 | 166.16 | 515,098.14 | 169.90 | 167.80 | 168.85 | 523,435.00 | 8,336.86 | 0.00 | 0.16 |
| 20 | WESTERN MARINE SHIPYARD LTD. | 125,000 | 17.44 | 2,180,452.20 | 10.70 | 10.60 | 10.65 | 1,331,250.00 | -849,202.20 | 0.00 | 0.69 |
| 21 | WONDERLAND TOYS LIMITED | 32,000 | 68.25 | 2,184,000.00 | 23.20 | 69.25 | 46.23 | 1,479,360.00 | -704,640.00 | 0.00 | 0.69 |
| | Sector Total: | 915,788 | | 25,940,402.90 | | | | 17,270,167.40 | -8,670,235.50 | -33.42 | 8.15 |
| **FINANCE AND LEASING** | | | | | | | | | | | |
| 22 | DELTA BRAC HOUSING CORPORATION | 63,000 | 79.30 | 4,995,771.22 | 77.10 | 76.50 | 76.80 | 4,838,400.00 | -157,371.22 | 0.00 | 1.57 |
| 23 | INTL. LEASING & FIN. SERVICES | 645,152 | 12.24 | 7,894,205.97 | 6.60 | 6.70 | 6.65 | 4,290,260.80 | -3,603,945.17 | 0.00 | 2.48 |
| | Sector Total: | 708,152 | | 12,889,977.19 | | | | 9,128,660.80 | -3,761,316.39 | -29.18 | 4.05 |
| **FOOD AND ALLIED PRODUCTS** | | | | | | | | | | | |
| 24 | ALPHA TOBACCO CO. LTD. | 7,620 | 24.60 | 187,452.00 | 0.00 | 0.00 | 0.00 | 0.00 | -187,452.00 | -0.01 | 0.06 |
| 25 | BATBC | 24,300 | 369.52 | 8,979,344.97 | 635.60 | 634.40 | 635.00 | 15,430,500.00 | 6,451,155.03 | 0.01 | 2.82 |
| 26 | DHAKA VEGETABLE OIL INDS.LTD. | 4,000 | 23.00 | 92,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -92,000.00 | -0.01 | 0.03 |
| 27 | GOLDEN HARVEST AGRO IND. LTD. | 310,061 | 24.96 | 7,738,143.28 | 16.50 | 16.40 | 16.45 | 5,100,503.45 | -2,637,639.83 | 0.00 | 2.43 |
| 28 | MEGHNA SHRIMP LTD. | 10,380 | 115.75 | 1,201,485.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1,201,485.00 | -0.01 | 0.38 |
| 29 | MEGHNA VEGETABLE OIL IND.LTD. | 4,400 | 33.25 | 146,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | -146,300.00 | -0.01 | 0.05 |
| 30 | NTC | 2,529 | 717.76 | 1,815,209.27 | 579.50 | 647.10 | 613.30 | 1,551,035.70 | -264,173.57 | 0.00 | 0.57 |
| 31 | OLYMPIC INDUSTRIES LTD. | 74,452 | 292.50 | 21,777,486.73 | 160.60 | 157.00 | 158.80 | 11,822,977.60 | -9,954,509.13 | 0.00 | 6.84 |
| 32 | UNILEVER CONSUMER CARE LIMITED | 500 | 1,624.58 | 812,287.70 | 2,977.1 | 0.00 | 2,977.10 | 1,488,550.00 | 676,262.30 | 0.01 | 0.26 |
| | Sector Total: | 438,242 | | 42,749,708.95 | | | | 35,393,566.75 | -7,356,142.20 | -17.21 | 13.43 |
| **FUEL AND POWER** | | | | | | | | | | | |
| 33 | JAMUNA OIL COMPANY LTD. | 32,434 | 184.43 | 5,981,646.67 | 171.10 | 171.90 | 171.50 | 5,562,431.00 | -419,215.67 | 0.00 | 1.88 |
| 34 | LINDE BANGLADESH LIMITED | 8,900 | 1,129.30 | 10,050,770.00 | 1,579.8 | 1,571.5 | 1,575.65 | 14,023,285.00 | 3,972,515.00 | 0.00 | 3.16 |
| 35 | POWER GRID CO. OF BANGLADESH LTD. | 64,000 | 44.82 | 2,868,224.77 | 59.60 | 59.20 | 59.40 | 3,801,600.00 | 933,375.23 | 0.00 | 0.90 |
| 36 | SHAHJIBAZAR POWER CO. LTD. | 33,000 | 98.02 | 3,234,760.80 | 85.90 | 85.50 | 85.70 | 2,828,100.00 | -406,660.80 | 0.00 | 1.02 |
| 37 | SUMMIT POWER LTD. | 8,000 | 42.71 | 341,653.25 | 38.90 | 38.90 | 38.90 | 311,200.00 | -30,453.25 | 0.00 | 0.11 |
| | Sector Total: | 146,334 | | 22,477,055.49 | | | | 26,526,616.00 | 4,049,560.51 | 18.02 | 7.06 |

AHMED ZAKER & CO.

**SIXTH ICB UNIT FUND**

PORTFOLIO STATEMENT
AS ON: **30-Dec-2021**

| | Company Name | No. of Shares | Cost Price Rate | Cost Price Total | Market Rate DSE | Market Rate CSE | Market Rate Average | Total Market Price | Appreciation /Erosion | % of Appreciation | Total Invest(%) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 38 | DBH FIRST MUTUAL FUND | 200,000 | 9.27 | 1,853,700.00 | 7.40 | 7.80 | 7.60 | 1,520,000.00 | -333,700.00 | 0.00 | 0.58 |
| 39 | EBL FIRST MUTUAL FUND | 100,000 | 6.94 | 693,586.02 | 7.50 | 7.30 | 7.40 | 740,000.00 | 46,413.98 | 0.00 | 0.22 |
| 40 | GREEN DELTA MUTUAL FUND | 250,000 | 9.36 | 2,339,670.00 | 7.40 | 7.60 | 7.50 | 1,875,000.00 | -464,670.00 | 0.00 | 0.74 |
| 41 | L R GLOBAL BANGLADESH M F ONE | 950,000 | 7.85 | 7,454,783.81 | 6.90 | 6.80 | 6.85 | 6,507,500.00 | -947,283.81 | 0.00 | 2.34 |
| 42 | NCCBL MUTUAL FUND-1 | 400,000 | 8.79 | 3,517,521.00 | 8.70 | 8.70 | 8.70 | 3,480,000.00 | -37,521.00 | 0.00 | 1.11 |
| 43 | POPULAR LIFE FIRST MUTUAL FUND | 700,000 | 5.71 | 3,997,982.85 | 5.40 | 5.30 | 5.35 | 3,745,000.00 | -252,982.85 | 0.00 | 1.26 |
| 44 | TRUST BANK 1ST MUTUAL FUND | 125,000 | 6.33 | 791,663.73 | 5.70 | 5.70 | 5.70 | 712,500.00 | -79,163.73 | 0.00 | 0.25 |
| | Sector Total: | 2,725,000 | | 20,648,907.41 | | | | 18,580,000.00 | -2,068,907.41 | -10.02 | 6.49 |
| | **INSURANCE** | | | | | | | | | | |
| 45 | DELTA LIFE INSURANCE CO.LTD. | 70,000 | 81.69 | 5,718,517.38 | 196.50 | 196.00 | 196.25 | 13,737,500.00 | 8,018,982.62 | 0.01 | 1.80 |
| | Sector Total: | 70,000 | | 5,718,517.38 | | | | 13,737,500.00 | 8,018,982.62 | 140.23 | 1.80 |
| | **MISCELLANEOUS** | | | | | | | | | | |
| 46 | BD LUGGAGE IND.(SHARE) | 15,000 | 28.25 | 423,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | -423,750.00 | -0.01 | 0.13 |
| | Sector Total: | 15,000 | | 423,750.00 | | | | 0.00 | -423,750.00 | -100.00 | 0.13 |
| | **PAPER AND PRINTINGS** | | | | | | | | | | |
| 47 | MAQ ENTERPRISES LTD. | 5,000 | 37.75 | 188,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | -188,750.00 | -0.01 | 0.06 |
| 48 | MAQ PAPER INDUSTRIES LTD. | 6,000 | 42.75 | 256,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | -256,500.00 | -0.01 | 0.08 |
| | Sector Total: | 11,000 | | 445,250.00 | | | | 0.00 | -445,250.00 | -100.00 | 0.14 |
| | **PHARMACEUTICALS AND CHE** | | | | | | | | | | |
| 49 | ACI LIMITED | 45,066 | 253.79 | 11,437,307.06 | 285.40 | 282.90 | 284.15 | 12,805,503.90 | 1,368,196.84 | 0.00 | 3.59 |
| 50 | BEXIMCO PHARMACEUTICALS LTD. | 43,549 | 68.59 | 2,986,877.84 | 192.70 | 191.50 | 192.10 | 8,365,762.90 | 5,378,885.06 | 0.02 | 0.94 |
| 51 | PETRO SYNTHETIC | 1,800 | 7.00 | 12,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | -12,600.00 | -0.01 | 0.00 |
| 52 | RECKITT BENCHKISER(BD) LTD. | 170 | 12.35 | 2,100.07 | 5,729.9 | 5,609.0 | 5,669.45 | 963,806.50 | 961,706.43 | 4.58 | 0.00 |
| 53 | SQUARE PHARMACEUTICALS LTD. | 126,525 | 181.42 | 22,954,504.50 | 214.30 | 213.80 | 214.05 | 27,082,676.25 | 4,128,171.75 | 0.00 | 7.21 |
| 54 | THE ACME LABORATORIES LTD. | 80,558 | 74.25 | 5,981,272.21 | 86.50 | 86.60 | 86.55 | 6,972,294.90 | 991,022.69 | 0.00 | 1.88 |
| 55 | THE IBN SINA PHARMA. LTD. | 2,541 | 230.23 | 585,010.34 | 271.30 | 262.00 | 266.65 | 677,557.65 | 92,547.31 | 0.00 | 0.18 |
| | Sector Total: | 300,209 | | 43,959,672.02 | | | | 56,867,602.10 | 12,907,930.08 | 29.36 | 13.81 |
| | **TANNARY INDUSTRIES** | | | | | | | | | | |
| 56 | BATA SHOES (BD) LTD. | 2,145 | 1,154.69 | 2,476,805.10 | 966.90 | 952.00 | 959.45 | 2,058,020.25 | -418,784.85 | 0.00 | 0.78 |
| 57 | EXCELSIOR SHOES LIMITED | 15,000 | 69.25 | 1,038,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1,038,750.00 | -0.01 | 0.33 |
| | Sector Total: | 17,145 | | 3,515,555.10 | | | | 2,058,020.25 | -1,457,534.85 | -41.46 | 1.10 |
| | **TELECOMMUNICATION** | | | | | | | | | | |
| 58 | GRAMEEN PHONE LTD. | 56,000 | 250.46 | 14,025,583.60 | 349.50 | 351.70 | 350.60 | 19,633,600.00 | 5,608,016.40 | 0.00 | 4.41 |
| 59 | ROBI AXIATA LIMITED | 30,000 | 10.00 | 300,000.00 | 34.60 | 34.40 | 34.50 | 1,035,000.00 | 735,000.00 | 0.02 | 0.09 |
| | Sector Total: | 86,000 | | 14,325,583.60 | | | | 20,668,600.00 | 6,343,016.40 | 44.28 | 4.50 |
| | **TEXTILES** | | | | | | | | | | |
| 60 | APEX WEAVING & FINISHING MILLS | 310,800 | 15.67 | 4,870,236.00 | 5.90 | 15.67 | 10.79 | 3,353,532.00 | -1,516,704.00 | 0.00 | 1.53 |
| 61 | ASHRAF TEXTILE MILLS LTD. | 17,970 | 17.80 | 319,866.00 | 0.00 | 0.00 | 0.00 | 0.00 | -319,866.00 | -0.01 | 0.10 |
| 62 | BANGLADESH ZIPPER INDS.LTD | 6,650 | 43.75 | 290,937.50 | 0.00 | 0.00 | 0.00 | 0.00 | -290,937.50 | -0.01 | 0.09 |
| 63 | BD.DYEING & FINISHING IND | 5,900 | 64.25 | 379,075.00 | 0.00 | 0.00 | 0.00 | 0.00 | -379,075.00 | -0.01 | 0.12 |
| 64 | CHIC TEX LIMITED | 24,000 | 2.70 | 64,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | -64,800.00 | -0.01 | 0.02 |
| 65 | DANDY DYEING LTD. | 5,000 | 98.50 | 492,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | -492,500.00 | -0.01 | 0.15 |
| 66 | EAGLE STAR TEXTILES LTD. | 10,650 | 9.90 | 105,435.00 | 0.00 | 0.00 | 0.00 | 0.00 | -105,435.00 | -0.01 | 0.03 |
| 67 | FAMILYTEX (BD) LTD. | 249,219 | 8.56 | 2,133,609.95 | 4.60 | 4.70 | 4.65 | 1,158,868.35 | -974,741.60 | 0.00 | 0.67 |
| 68 | FAR EAST KNITTING & DYEING INDUSTRIES LT | 283,694 | 14.70 | 4,171,012.68 | 15.60 | 15.40 | 15.50 | 4,397,257.00 | 226,244.32 | 0.00 | 1.31 |
| 69 | M.H.GARMENTS WASHING & DYING | 5,000 | 34.75 | 173,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | -173,750.00 | -0.01 | 0.05 |
| 70 | QUASEM TEXTILE | 2,500 | 14.00 | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -35,000.00 | -0.01 | 0.01 |
| 71 | SAIHAM COTTON MILLS LTD. | 50,000 | 18.64 | 931,860.00 | 15.80 | 16.00 | 15.90 | 795,000.00 | -136,860.00 | 0.00 | 0.29 |
| 72 | SIMTEX INDUSTRIES LIMITED | 465,357 | 19.43 | 9,043,121.39 | 17.00 | 16.80 | 16.90 | 7,864,533.30 | -1,178,588.09 | 0.00 | 2.84 |
| 73 | SQUARE TEXTILE MILLS LTD. | 355,887 | 51.86 | 18,455,434.65 | 52.20 | 50.50 | 51.35 | 18,274,797.45 | -180,637.20 | 0.00 | 5.80 |
| 74 | SREEPUR TEXTILE MILLS LTD. | 15,400 | 36.75 | 565,950.00 | 0.00 | 0.00 | 0.00 | 0.00 | -565,950.00 | -0.01 | 0.18 |
| | Sector Total: | 1,808,027 | | 42,032,588.17 | | | | 35,843,988.10 | -6,188,600.07 | -14.72 | 13.21 |

AHMED ZAKER & CO.

**SIXTH ICB UNIT FUND** Print date: 12-Jan-2022

PORTFOLIO STATEMENT

AS ON: **30-Dec-2021**

| Company Name | No. of Shares | Cost Price Rate | Cost Price Total | Market Rate DSE | Market Rate CSE | Market Rate Average | Total Market Price | Appreciation /Erosion | % of Appreciation | Total Invest(%) |
|---|---|---|---|---|---|---|---|---|---|---|
| **Listed Securities:** | **8,652,501** | | **318,241,309.74** | | | | **315,876,583.60** | **-2,364,726.14** | | **100.0C** |

**Non Listed Securities:**

| SL | Investments in Stocks/Securities | No. of Shares/Units | Total Cost Value | Market Rate | Total Market Value | Appreciation( or Diminution of M.V) | | %Changes(in terms of cost) |
|---|---|---|---|---|---|---|---|---|
| **A.OPEN-END MUTUAL FUNDS(Script wise)** | | | | | | | | |
| 1 | UFS Bank Asia Unit Fund | 1,000,000 | 10,000,000.00 | 12.16 | 12,160,000.00 | 2,160,000.00 | | 0.00 |
| | | **1,000,000** | **10,000,000.00** | | **12,160,000.00** | **2,160,000.00** | | |
| **Total Non Listed Securities** | | **1,000,000** | **10,000,000.00** | | **12,160,000.00** | **2,160,000.00** | | |
| **Total Listed Securities:** | | **8,652,501** | **318,241,309.74** | | **315,876,583.60** | **-2,364,726.14** | | |
| **Grand Total:** | | **9,652,501** | **328,241,309.74** | | **328,036,583.60** | **-204,726.14** | | |

AHMED ZAKER & CO. Chartered Accountants Dhaka