Sixth ICB Unit Fund

Dhaka

For The Year ended December 31, 2022

Malek Siddiqui Wali
Chartered Accountants
Since 1965
9-G, Motijheel C/A (L-2), Dhaka-1000, Bangladesh.

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CHARTERED ACCOUNTANTS

Independent Auditor's Report

To The Trustee of Sixth ICB Unit Fund

Report on the Audit of the Financial Statements

Opinion:

We have audited the financial statements of Sixth ICB Unit Fund, which comprise the Statement of Financial Position as at December 31, 2022, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the fund as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations.

Basis for Opinion:

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 both the Fund and Asset Management Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, 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 opinion.

Other Matter Paragraph:

1. According to the Directive of Bangladesh Securities and Exchange Commission, No: SEC/CMRRCD/2009-193/172, dated 30 June 2015, fund need to follow the directive to maintain provision of closed-end and open-end mutual funds. Though in the financial statements the mutual funds securities were valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation.
2. According to the Directive of Bangladesh Securities and Exchange Commission, No: BSEC/CMRRCD/2021-386/03, dated 14 January 2021 cash dividend shall be kept in a separate bank account. Though the fund has maintained separate bank statements for dividend paid, there is a shortfall of bank balance of dividend distribution bank account by Tk. 50,344,549 in compare with outstanding balance of dividend warrants.

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 IFRSs, Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's 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 the Fund or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements:

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001, we also report that:

a) We have obtained all the information and explanations 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 accounts, records and other statutory books as required by law have been kept by the Fund so far as it appeared from our examinations of those books;

c) The Statement of Financial Position and Statement of profit and loss and other comprehensive Income of the Fund dealt with by the report are in agreement with the books of account and returns; and

d) The investment was made both as per Rule 56 and Fifth (5th) Schedule of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001.

Malek Siddiqui Wali, Chartered Accountants

Swadesh Ranjan Saha, FCA
Enrollment No: 0718

Dated, Dhaka
March 12, 2023

Data Verification Code (DVC) No. 2303220718AS278180

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Financial Position

as at December 31, 2022

Particulars	Notes	Amount in Taka		
		2022	2021 (Re-stated)	2020 (Re-stated)
Assets				
Non-current Assets		**418,707**	**837,411**	**1,256,115**
Deferred revenue expenditure	6.00	418,707	837,411	1,256,115
Current Assets		**349,294,257**	**375,067,465**	**340,364,935**
Marketable investment -at market	3.00	304,619,814	328,036,584	321,637,848
Cash & cash equivalents	4.00	40,539,841	19,727,964	15,371,015
Other current assets	5.00	4,134,602	27,302,917	3,356,072
Total Assets		**349,712,964**	**375,904,876**	**341,621,050**
Capital and Liabilities				
Equity		**287,778,651**	**317,332,031**	**286,064,630**
Unit capital	7.00	219,686,200	221,397,520	251,000,840
Unit premium reserve	8.00	(1,265,890)	(1,565,733)	1,663,895
Retained earning	9.00	47,358,341	87,500,244	23,399,895
Dividend Equalization Fund	10.00	22,000,000	10,000,000	10,000,000
Liabilities :		**61,934,313**	**58,572,845**	**55,556,420**
Unclaimed/ Dividend payable	13.00	55,863,285	52,242,622	50,199,692
Current liabilities	14.00	6,071,028	6,330,223	5,356,728
Total Equity and Liabilities (A+B)		**349,712,964**	**375,904,876**	**341,621,050**
Net Asset Value (NAV) per unit				
Net Asset Value-at cost	15.00	**14.84**	**14.34**	**12.77**
Net Asset Value-at market	16.00	**13.10**	**14.33**	**11.40**

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

The financial statements were approved and authorized by the Trustee Committee and were signed on behalf by:

For ICB Asset Management Company Ltd.
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Signed interms of our separate report of even date.

Malek Siddiqui Wali, Chartered Accountants

Swadesh Ranjan Saha, FCA
Enrollment No: 0718

Place: Dhaka
Date: 12 March, 2023
Data Verification Code (DVC) No: 2303220718AS278180

MSW CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income
For the period from January 01, 2022 to December 31, 2022

Particulars	Notes	Amount in Taka		
		2022	2021 (Re-stated)	2020 (Re-stated)
Income				
Profit on sale of investments	Annexure-A	23,339,104	37,009,133	14,161,694
Dividend from investment in shares	Annexure-B	12,373,962	11,900,750	7,847,647
Premium on sale of units		-	-	54,631
Interest on Bank deposits & bonds	17.00	3,820,956	3,934,700	3,262,422
Total Income		**39,534,022**	**52,844,583**	**25,326,394**
Expenses				
Management fee		5,711,665	5,967,942	4,991,815
Trustee fee		280,778	297,863	237,091
Custodian fee		312,328	340,607	290,505
Annual BSEC fee		287,782	230,819	286,065
Audit fee		28,750	28,750	28,750
Other expenses	18.00	481,752	599,820	382,523
Preliminary expenses written off		418,704	418,704	418,704
Total Expenses		**7,521,759**	**7,884,505**	**6,635,453**
Profit before provision		**32,012,263**	**44,960,078**	**18,690,941**
(Provision)/Write back of provision against diminution in value of investment	12.00	(38,014,414)	34,200,321	(4,405,047)
Net Income for the period ended December 31, 2022		**(6,002,151)**	**79,160,399**	**14,285,894**
Other Comprehensive Income		-	-	-
Total Comprehensive Income		**(6,002,151)**	**79,160,399**	**14,285,894**
Earnings Per Unit	20.00	**(0.27)**	**3.58**	**0.57**

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For ICB Asset Management Company Ltd.
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Signed interms of our separate report of even date.

Malek Siddiqui Wali, Chartered Accountants

Swadesh Ranjan Saha, FCA
Enrollment No: 0718

Place: Dhaka
Date:12 March, 2023

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Changes in Equity

For the period from January 01, 2022 to December 31, 2022

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2022	**221,397,520**	**(1,565,733)**	**10,000,000**	**87,500,244**	**317,332,031**
Unit Capital	(1,711,320)	-	-	-	(1,711,320)
Unit premium reserve	-	299,843	-	-	299,843
Dividend Equalization Fund	-	-	12,000,000	(12,000,000)	-
Dividend paid for FY 2021	-	-	-	(22,139,752)	(22,139,752)
Net Income for the year ended December 31, 2022	-	-	-	(6,002,151)	(6,002,151)
Balance as at December 31, 2022	**219,686,200**	**(1,265,890)**	**22,000,000**	**47,358,341**	**287,778,651**

Statement of Changes in Equity

For the period from January 01, 2021 to December 31, 2021

Balance as at January 01, 2021	**251,000,840**	**1,663,895**	**10,000,000**	**23,399,895**	**286,064,630**
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)
Net Income for the year ended December 31, 2021	-	-	-	79,160,399	79,160,399
Balance as at December 31, 2021	**221,397,520**	**(1,565,733)**	**10,000,000**	**87,500,244**	**317,332,031**

The financial statements were approved and authorized by the Trustee Committee and were signed on behalf by:

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Asset Manager

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Trustee

Signed interms of our separate report of even date.

Malek Siddiqui Wali, Chartered Accountants

Swadesh Ranjan Saha, FCA
Enrollment No: 0718

Place: Dhaka
Date: 12 March, 2023

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

For the period from January 01, 2022 to December 31, 2022

Particulars	Notes	Amount in Taka	
		2022	2021
Cash flow from operating activities			
Dividend from investment in shares		12,478,045	11,321,745
Interest on bank deposits & bonds		3,828,456	3,927,200
Expenses		(7,362,250)	(6,295,913)
Net cash inflow/(outflow) from operating activities	22.00	**8,944,251**	**8,953,032**
Cash flow from investment activities			
Purchase of shares-marketable investment		(78,589,358)	(139,567,204)
Sale of shares-marketable investment		87,527,210	203,681,529
Share application money deposited		(5,027,500)	(60,540,340)
Share application money refunded		27,887,840	37,680,000
Net cash in flow/(outflow) from investment activities		**31,798,192**	**41,253,985**
Cash flow from financing activities			
Unit capital sold		7,863,970	1,732,600
Unit capital surrendered		(9,575,290)	(31,335,920)
Premium received on sales		920,559	69,555
Premium refunded on surrender		(620,716)	(3,299,183)
Dividend paid		(18,519,089)	(13,017,120)
Net cash in flow/(outflow) from financing activities		**(19,930,566)**	**(45,850,068)**
Increase/(Decrease) in cash		**20,811,877**	**4,356,949**
Cash & cash equivalent at beginning of the period		19,727,964	15,371,015
Cash & cash equivalent at end of the period		**40,539,841**	**19,727,964**
Net Operating Cash Flow Per Unit (NOCFPU)	21.00	**0.41**	**0.40**

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

The financial statements were approved and authorized by the Trustee Committee and were signed on behalf t

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Swadesh Ranjan Saha, FCA
Enrollment No: 0718

Place: Dhaka
Date: 12 March, 2023

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Notes to the financial statements

For the period from January 01, 2022 to December 31, 2022

1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act,1882 and Registration Act,1908.The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The Fund received consent for issunig Prospectus for public offer from BSEC on March 02,2016.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 39.37 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

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

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial instruments

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

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

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on December 31, 2022.

2.03 Reporting period

These financial statements cover for the period 1 year from 01 January 2022 to 31 December 2022.

2.04 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.

2.05 Investment Policy

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

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

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

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

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

2.05.01 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 June 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.

2.06 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.

2.07 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

2.08 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.

2.09 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.

2.10 Annual BSEC fee

CHARTERED ACCOUNTANTS

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

2.11 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

2.12 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 I8(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.

2.13 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.

2.14 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.

2.15 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.

2.16 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

2.17 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.

2.18 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.

2.19 Subsequent Event

The Board of Trustee has declared Tk. 1 cash dividend for the year ended on 31 December 2022 in its Board of Trustee meeting dated 30 January 2023 .

2.20 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

	Amount in Taka	
	2022	2021
3.00 Marketable investment at market		
Investment in Securities (3.01)	304,619,814	328,036,584
	304,619,814	**328,036,584**

3.01 Sector wise break up of investments in shares as on 31.12.2022 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	19,021,733.11	17,696,952.90	(1,324,780)
FUNDS	20,648,907.41	17,108,750.00	(3,540,157)
ENGINEERING	32,855,541.22	23,433,160.05	(9,422,381)
FOOD AND ALLIED PRODUCTS	43,109,995.62	30,169,276.50	(12,940,719)
FUEL AND POWER	32,475,861.34	32,564,694.25	88,833
TEXTILES	24,098,684.02	22,626,251.20	(1,472,433)
PHARMACEUTICALS AND CHEMICAL	47,185,388.50	54,999,067.70	7,813,679
PAPER AND PRINTINGS	445,250.00	0.00	(445,250)
CEMENT	24,458,629.84	11,854,100.00	(12,604,530)
IT	6,852,803.68	6,750,000.00	(102,804)
TANNARY INDUSTRIES	2,476,805.10	2,008,041.75	(468,763)
INSURANCE	10,367,998.84	7,883,014.55	(2,484,984)
TELECOMMUNICATION	15,461,449.60	17,525,300.00	2,063,850
FINANCE AND LEASING	14,125,043.19	8,974,817.15	(5,150,226)
CORPORATE BOND	38,831,112.69	41,006,388.00	2,175,275
MISCELLANEOUS	423,750.00	0.00	(423,750)
NON LISTED SECURITIES	10,000,000.00	10,020,000.00	20,000
Total	**342,838,954**	**304,619,814**	**(38,219,140)**

Annexure- D may kindly be seen for details.

	2022	2021
4.00 Cash & cash equivalents		
STD Accounts with:		
IFIC, Motijheel Branch 1001-007986-041	34,757,818	398,437
Dhaka Bank Ltd. SND A/C- '1061500000515 (SIP)	1,879	-
Agrani Bank Ltd., Amin Court Branch 020000087582	69,420	69,177
Agrani Bank Ltd., Amin Court Branch 020000085388	69,606	69,359
IFIC, Motijheel Branch 1001-121290-041	125,382	108,706
Dividend Accounts with:		
JBL, Shantinagar FY 2017 no. 009-0320000647	585,845	591,728
JBL, Shantinagar FY 2018 no. 009-0320000763	333,219	357,500
JBL, Shantinagar FY 2019 no. 009-0320000870	367,828	392,647
JBL, Shantinagar FY 2020 no. 009-0320001057	2,156,319	2,181,901
JBL, Shantinagar FY 2021 no. 009-0320001271	1,495,447	-
IFIC, Federation FY 2000-01 no. 1008-111271-041	215	208
IFIC, Federation FY 2001-02 no. 1008-111286-041	17,555	16,948
IFIC, Federation FY 2002-03 no. 1008-111298-041	117,926	113,850
IFIC, Federation FY 2003-04 no. 1008-111311-041	16,644	16,069
IFIC, Federation FY 2004-05 no. 1008-111327-041	6,895	6,680
IFIC, Federation FY 2005-06 no. 1008-111344-041	20,498	19,859
IFIC, Federation FY 2006-07 no. 1008-111363-041	39,045	37,828
IFIC, Federation FY 2007-08 no. 1008-000123-041	25,676	24,789
IFIC, Federation FY 2008-09 no. 1008-000227-041	108,770	105,011
IFIC, Federation FY 2009-10 no. 1008-000259-041	63,741	61,538
IFIC, Federation FY 2010-11 No. 1008-000349-041	18,423	17,786
IFIC, Federation FY 2011-12 No. 1008-000439-041	39,596	38,227
IFIC, Federation FY 2012-13 No. 1008-000513-041	23,673	22,855
IFIC, Federation FY 2013-14 No. 1008-000585-041	55,937	55,078
IFIC, Federation FY 2014-15 No. 1008-000664-041	22,484	21,783
FDR Accounts with:		
Agrani Bank Ltd. Foreign Exchange Br.		15,000,000
Total	**40,539,841**	**19,727,964**

CHARTERED ACCOUNTANTS

		Amount in Taka	
		2022	2021
5.00	**Other current assets**		
	Dividend receivable	3,830,994	3,935,077
	Interest receivable	-	7,500
	Share Application Money for IPO	-	22,860,340
	Receivable from ISTCL	303,608	500,000
		4,134,602	**27,302,917**
	Annexure-C may kindly be seen for details of Dividend receivable.		
6.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Opening balance	837,411	1,256,115
	Less: Amortization of Preliminary expenses	(418,704)	(418,704)
	Balance as on December 31, 2022	**418,707**	**837,411**
7.00	**Unit capital**		
	Opening balance	221,397,520	251,000,840
	Add: Unit sold during the year	7,863,970	1,732,600
		229,261,490	**252,733,440**
	Less: unit surrender by holder	9,575,290	31,335,920
	Balance as on December 31, 2022	**219,686,200**	**221,397,520**
	The unit capital represents 2,198,620 number of units of Tk 10 each.		
8.00	**Unit premium reserve**		
	Opening balance	(1,565,733)	1,663,895
	Add: Premium on sales of unit	920,559	69,555
	Less: Premium refunded on surrendered of unit	620,716	3,299,183
	Balance as on December 31, 2022	**(1,265,890)**	**(1,565,733)**
9.00	**Retained earning**		
	Opening balance	87,500,244	23,399,895
	Less: Dividend paid for FY 2021	(22,139,752)	(15,060,050)
	Less: Dividend Equalization Fund	(12,000,000)	-
		53,360,492	**8,339,845**
	Add: Net income for the period	(6,002,151)	79,160,399
	Balance as on December 31, 2022	**47,358,341**	**87,500,244**
10.00	**Dividend Equalization Fund**		
	Opening balance	10,000,000	10,000,000
	Add: Addition during the period	12,000,000	-
	Balance as on December 31, 2022	**22,000,000**	**10,000,000**
13.00	**Unclaimed/ Dividend payable**		
	Opening balance	52,242,622	50,199,692
	Add: Addition for this year	22,139,752	15,060,050
	Less: Dividend credited to investors account	(18,519,089)	(13,017,120)
	Balance as on December 31, 2022	**55,863,285**	**52,242,622**
13.01	**Year wise breakup of unclaimed/ Dividend payable as on December 31, 2022**		
	Dividend payable up to FY 2014-15	41,782,446	41,783,546
	Dividend payable 2017	3,207,812	3,219,427
	Dividend payable 2018	2,981,195	3,008,523
	Dividend payable 2019	1,994,549	2,022,824
	Dividend payable 2020	2,159,671	2,208,302
	Dividend payable 2021	3,737,612	-
		55,863,285	**52,242,622**

Amount in Taka

CHARTERED ACCOUNTANTS

		2022	2021
14.00	**Current liabilities**		
	Management fee payable to ICB AMCL	5,711,665	5,967,942
	Custodian fee payable to ICB	312,328	-
	Annual Fee payable	9,984	13,024
	Audit fee payable	28,750	28,750
	Others payable	8,301	320,507
	Total current liabilities	**6,071,028**	**6,330,223**
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	387,932,104	376,109,602
	Less: Liabilities	61,934,313	58,572,845
	Net Asset Value	**325,997,791**	**317,536,757**
	Number of Units	21,968,620	22,139,752
	NAV per Unit at Cost	**14.84**	**14.34**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	349,712,964	375,904,876
	Less: Liabilities	61,934,313	58,572,845
	Net Asset Value	**287,778,651**	**317,332,031**
	Number of Units	21,968,620	22,139,752
	NAV per Unit at Market Value	**13.10**	**14.33**
17.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	547,540	837,284
	Interest on Fixed Deposit	823,125	217,500
	Interest on Listed Bond	2,450,291	2,879,916
		3,820,956	**3,934,700**
18.00	**Other operating expenses**		
	Bank charges and excise duty	63,001	62,526
	Postage & Telegram	-	30,033
	Printing & Stationary	37,350	35,781
	CDBL charges	37,892	131,193
	Advertisement expense	125,646	206,435
	Dividend Distribution expenses	67,324	10,959
	Annual CDBL Fee & connection charge	92,000	-
	IPO application expenses	14,000	36,000
	Others	44,539	86,893
		481,752	**599,820**
19.00	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(losses) as on December 31, 2021	(204,726)	(34,405,047)
	Unrealized Gain/(losses) as on December 31, 2022	(38,219,140)	(204,726)
	Increase/(decrease)	**(38,014,414)**	**34,200,321**
20.00	**EPU**		
	Net profit after Provision	(6,002,151)	79,160,399
	Number of Units	21,968,620	22,139,752
	Earnings Per Unit	**(0.27)**	**3.58**

N.B: Earnings Per Unit (EPU) has decreased due to implementation of IFRS.

		Amount in Taka	
		2022	2021
21.00	**NOCFPU**		

Net cash inflow/(outflow) from operating activities	8,944,251	8,953,032
Number of Units	21,968,620	22,139,752
NOCFPU Per Unit	**0.41**	**0.40**

N.B: Net operating cash flow per unit (NOCFPU) has been increased due to increase of cash collection from dividend and interest than previous year.

22.00 Reconciliation between net profit to operating cash flow

Net Profit before provision	32,012,263	44,960,078
Less: Profit on sale of investment	(23,339,104)	(37,009,133)
Operating cash flow before changes in working capital	**8,673,159**	**7,950,945**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	111,583	(586,505)
(Decrease)/Increase of Current liabilities	159,509	1,588,592
	271,092	**1,002,087**
Net operating cash flows	**8,944,251**	**8,953,032**

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

STATEMENT OF PROFIT ON SALE INVESTMENT FOR FY 2022

Annexure-A

Amount in Taka

SL	Name of the Company	No. of the Share	Sell Price	Cost Price	Profit/Loss
1	APEX WEAVING & FINISHING MILLS	310,800	6,559,714	4,870,236	1,689,478
2	BBS CABLES LTD.	7,018	420,352	376,835	43,517
3	BD THAI FOOD & BEVERAGE LTD.	6,130	271,378	61,300	210,078
4	CHARTERED LIFE INSURANCE COMPANY LIMITED	2,005	144,071	20,050	124,021
5	DELTA LIFE INSURANCE CO.LTD.	81,000	12,105,492	7,063,401	5,042,091
6	DOREEN POWER GENERATIONS AND SYSTEMS LTD	9,000	694,309	693,184	1,125
7	EXCELSIOR SHOES LIMITED	15,000	1,976,040	1,038,750	937,290
8	FAR EAST KNITTING & DYEING INDUSTRIES LT	283,694	5,846,648	4,171,011	1,675,637
9	INFORMATION TECHNOLOGY CONSULTANTS LTD.	137,810	5,830,468	4,721,922	1,108,546
10	ISLAMI BANK LTD.	100,000	3,267,652	3,012,155	255,497
11	LAFARGE HOLCIM BANGLADESH LIMITED	5,000	394,210	358,516	35,695
12	MEGHNA INSURANCE COMPANY LID	7,312	413,031	73,120	339,911
13	NTC	2,529	2,168,139	1,815,209	352,930
14	POWER GRID CO. OF BANGLADESH LTD.	64,000	4,116,281	2,868,225	1,248,056
15	RAK CERAMICS(BANGLADESH) LTD.	5,000	242,514	218,940	23,574
16	RECKITT BENCHKISER(BD) LTD.	170	997,601	2,100	995,501
17	ROBI AXIATA LIMITED	30,000	1,148,798	300,000	848,798
18	SHASHA DENIMS LIMITED	2,000	61,976	57,886	4,090
19	SIMTEX INDUSTRIES LIMITED	468,357	10,586,065	9,099,738	1,486,327
20	SINGER BANGLADESH LTD.	13,100	2,051,279	2,037,136	14,143
21	SOUTH BANGLA AGR.& COMM. BANK LTD	121,779	1,336,890	1,170,966	165,924
22	SQUARE TEXTILE MILLS LTD.	199,887	14,057,996	10,365,657	3,692,339
23	SUMMIT ALLIANCE PORT LIMITED	65,375	2,155,967	1,879,937	276,030
24	THE ACME LABORATORIES LTD.	80,558	7,632,187	5,981,272	1,650,915
25	THE IBN SINA PHARMA. LTD.	2,541	722,483	585,010	137,473
26	UNILEVER CONSUMER CARE LIMITED	500	1,454,685	812,288	642,397
27	UNION BANK LIMITED	24,337	340,037	243,370	96,667
28	UNION INSURANCE COMPANY LIMITED	9,350	334,555	93,500	241,055
	Total:		**87,330,817**	**63,991,714**	**23,339,104**

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Dividend Income for FY 2022

Annexure B

Amount in Taka

Sl.#	Company Name	No. of Share	Dividend/ Share	Gross Dividend	Tax	Net Dividend
1	ACI LIMITED	45066	5.00	225,330		225,330
2	BANK ASIA LIMITED	50000	1.50	75,000		75,000
3	BATA SHOES (BD) LTD.	2145	2.50	5,363		5,363
4	BATA SHOES (BD) LTD.	2145	26.00	55,770	8,366	47,405
5	BATBC	24300	15.00	364,500		364,500
6	BATBC	900	15.00	13,500		13,500
7	BATBC	30000	10.00	300,000	45,000	255,000
8	BATBC	700	10.00	7,000	1,050	5,950
9	BBS CABLES LTD.	70000	0.80	56,000		56,000
10	BEXIMCO PHARMACEUTICALS LTD.	47549	3.50	166,422		166,422
11	BSRM STEELS LIMITED	98200	3.00	294,600		294,600
12	DBH FIRST MUTUAL FUND	200000	0.70	140,000	17,250	122,750
13	DELTA BRAC HOUSING CORPORATION	79056	1.50	118,584		118,584
14	DHAKA BANK LTD.	175000	1.20	210,000		210,000
15	DOREEN POWER GENERATIONS AND SYS	50638	1.80	91,148		91,148
16	EBL FIRST MUTUAL FUND	100000	0.60	60,000		60,000
17	EXIM BANK OF BANGLADESH LTD.	191500	1.00	191,500	38,300	153,200
18	GOLDEN HARVEST AGRO IND. LTD.	310061	0.20	62,012		62,012
19	GRAMEEN PHONE LTD.	56000	12.50	700,000		700,000
20	GRAMEEN PHONE LTD.	56000	12.50	700,000	140,000	560,000
21	GREEN DELTA MUTUAL FUND	250000	0.70	175,000	22,500	152,500
22	HEIDELBERG CEMENT BD. LTD.	9000	2.60	23,400		23,400
23	IFAD AUTOS LIMITED	80278	0.50	40,139		40,139
24	INFORMATION TECHNOLOGY CONSULTA	200000	0.60	120,000		120,000
25	JAMUNA BANK LTD.	301865	1.75	528,264		528,264
26	JAMUNA OIL COMPANY LTD.	31434	12.00	377,208		377,208
27	L R GLOBAL BANGLADESH M F ONE	950000	0.60	570,000	81,750	488,250
28	LAFARGE HOLCIM BANGLADESH LIMITED	5000	1.50	7,500	1,500	6,000
29	LINDE BANGLADESH LIMITED	8900	55.00	489,500		489,500
30	LINDE BANGLADESH LIMITED	75	55.00	4,125		4,125
31	MERCANTILE BANK LIMITED	281072	1.25	351,340		351,340
32	MERCHANTILE INSURANCE CO. LTD.	130187	1.00	130,187		130,187
33	MJL BANGLADESH LIMITED	2616	5.00	13,080		13,080
34	NCCBL MUTUAL FUND-1	400000	1.20	480,000		480,000
35	POPULAR LIFE FIRST MUTUAL FUND	700000	0.70	490,000		490,000
36	POWER GRID CO. OF BANGLADESH LTD.	64000	2.00	128,000		128,000
37	RECKITT BENCKISER	50	165.00	8,250		8,250
38	RENATA (BD) LTD.	7000	14.00	98,000		98,000
39	ROBI AXIATA LIMITED	9000	0.20	1,800		1,800
40	RUNNER AUTO MOBILES	28542	1.00	28,542		28,542
41	SAIHAM COTTON MILLS LTD.	250000	1.10	275,000		275,000
42	SANDHANI LIFE INSURANCE CO.LTD	32522	1.20	39,026		39,026
43	SHAHJIBAZAR POWER CO. LTD.	33000	2.80	92,400		92,400
44	SHASHA DENIMS LIMITED	250000	1.00	250,000		250,000
45	SINGER BANGLADESH LTD.	3100	6.00	18,600		18,600
46	Sonali Life Insurance Company Limited	8613	1.00	8,613		8,613

CHARTERED ACCOUNTANTS

Sl.#	Company Name	No. of Share	Dividend/ Share	Gross Dividend	Tax	Net Dividend
47	SOUTH BANGLA AGR.& COMM. BANK LT	121779	0.30	36,534		36,534
48	SQUARE PHARMACEUTICALS LTD.	126525	10.00	1,265,250		1,265,250
49	SQUARE TEXTILE MILLS LTD.	156000	3.50	546,000		546,000
50	SUMMIT POWER LTD.	125000	2.00	250,000	37,500	212,500
51	TRUST BANK 1ST MUTUAL FUND	125000	0.70	87,500		87,500
52	UFS-BANK ASIA UNIT FUND	1000000	1.60	1,600,000		1,600,000
53	UNILEVER CONSUMER CARE LIMITED	500	44.00	22,000		22,000
54	UNION BANK LIMITED	200000	0.50	100,000		100,000
55	UNION INSURANCE COMPANY LIMITED	9000	0.50	4,500	900	3,600
56	UNITED POWER GENERATION & DISTRIBU	15919	17.00	270,623		270,623
57	FRACTIONAL DIVIDEND			968		968
			Total	**12,768,077**	**394,116**	**12,373,962**

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Dividend Receivable as at 31 December 2022

Annexure C

Amount in Taka

Sl.#	Company Name	No. of Share	Dividend/ Share	Dividend Amount
1	ACI LIMITED	45066	5.00	225,330
2	BBS CABLES LTD.	70000	0.80	56,000
3	BEXIMCO PHARMACEUTICALS LTD.	47549	3.50	166,422
4	BSRM STEELS LIMITED	98200	3.00	294,600
5	DOREEN POWER GENERATIONS AND SYSTEMS LTD	50638	1.80	91,148
6	GOLDEN HARVEST AGRO IND. LTD.	310061	0.20	62,012
7	IFAD AUTOS LIMITED	80278	0.50	40,139
8	INFORMATION TECHNOLOGY CONSULTANTS LTD.	200000	0.60	120,000
9	MJL BANGLADESH LIMITED	2616	5.00	13,080
10	RENATA (BD) LTD.	7000	14.00	98,000
11	RUNNER AUTO MOBILES	28542	1.00	28,542
12	RUNNER AUTO MOBILES (FY 2019)	12898	1.00	12,898
13	SAIHAM COTTON MILLS LTD.	250000	1.10	275,000
14	SHASHA DENIMS LIMITED	250000	1.00	250,000
15	SQUARE PHARMACEUTICALS LTD.	126525	10.00	1,265,250
16	SQUARE TEXTILE MILLS LTD.	156000	3.50	546,000
17	UNITED POWER GENERATION & DISTRIBUTION COM	15919	17.00	270,623
18	WESTERN MARINE SHIPYARD LTD. (FY 2020)	69000	0.05	3,450
19	WESTERN MARINE SHIPYARD LTD.	125000	0.10	12,500
	Total			**3,830,994**

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND Print date: 08-Jan-2023

PORTFOLIO STATEMENT

AS ON: **29-Dec-2022**

	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	BANK ASIA LIMITED	50,000	20.39	1,019,534.00	20.20	20.50	20.35	1,017,500.00	-2,034.00	0.00	0.31
2	DHAKA BANK LTD.	175,000	14.83	2,595,105.88	13.20	13.30	13.25	2,318,750.00	-276,355.88	0.00	0.78
3	EXIM BANK OF BANGLADESH LTD.	191,500	11.90	2,278,578.80	10.40	10.50	10.45	2,001,175.00	-277,403.80	0.00	0.68
4	JAMUNA BANK LTD.	301,865	22.31	6,734,472.38	21.30	21.50	21.40	6,459,911.00	-274,561.38	0.00	2.02
5	MERCANTILE BANK LIMITED	295,125	14.89	4,394,042.05	13.60	13.70	13.65	4,028,456.25	-365,585.80	0.00	1.32
6	NATIONAL BANK LTD.	139	0.00	0.00	8.30	8.40	8.35	1,160.65	1,160.65	1,160.65	0.00
7	UNION BANK LIMITED	200,000	10.00	2,000,000.00	9.30	9.40	9.35	1,870,000.00	-130,000.00	0.00	0.60
	Sector Total:	1,213,629		19,021,733.11				17,696,952.90	-1,324,780.21	-6.96	5.71
	CEMENT										
8	HEIDELBERG CEMENT BD. LTD.	9,000	528.45	4,756,081.69	179.10	185.50	182.30	1,640,700.00	-3,115,381.69	-0.01	1.43
9	PREMIER CEMENT MILLS LIMITED	229,000	86.04	19,702,548.15	44.50	44.70	44.60	10,213,400.00	-9,489,148.15	0.00	5.92
	Sector Total:	238,000		24,458,629.84				11,854,100.00	-12,604,529.84	-51.53	7.35
	CORPORATE BOND										
10	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	5,100.0	4,560.0	4,830.00	7,129,080.00	-250,920.00	0.00	2.22
11	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	1,500	5,000.00	7,500,000.00	5,500.0	5,200.0	5,350.00	8,025,000.00	525,000.00	0.00	2.25
12	IBBL MUDARABA PERPETUAL BOND	24,412	981.12	23,951,112.69	1,053.0	1,065.0	1,059.00	25,852,308.00	1,901,195.31	0.00	7.20
	Sector Total:	27,388		38,831,112.69				41,006,388.00	2,175,275.31	5.60	11.67
	ENGINEERING										
13	APPOLLO ISPAT COMPLEX LIMITED	597,456	15.24	9,107,876.37	8.20	8.30	8.25	4,929,012.00	-4,178,864.37	0.00	2.74
14	BBS CABLES LTD.	73,500	51.14	3,758,685.41	49.90	49.90	49.90	3,667,650.00	-91,035.41	0.00	1.13
15	BSRM STEELS LIMITED	98,200	86.00	8,445,130.59	63.90	65.00	64.45	6,328,990.00	-2,116,140.59	0.00	2.54
16	IFAD AUTOS LIMITED	84,291	50.80	4,281,802.95	44.10	43.90	44.00	3,708,804.00	-572,998.95	0.00	1.29
17	JAGO CORPORATION LIMITED	9,900	100.00	990,000.00	0.00	0.00	0.00	0.00	-990,000.00	-0.01	0.30
18	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
19	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
20	RUNNER AUTO MOBILES	28,542	61.38	1,752,016.20	48.40	48.40	48.40	1,381,432.80	-370,583.40	0.00	0.53
21	WESTERN MARINE SHIPYARD LTD.	126,725	17.21	2,180,452.20	11.00	11.10	11.05	1,400,311.25	-780,140.95	0.00	0.66
22	WONDERLAND TOYS LIMITED	32,000	68.25	2,184,000.00	56.80	37.90	63.03	2,016,960.00	-167,040.00	0.00	0.66
	Sector Total:	1,058,204		32,855,541.22				23,433,160.05	-9,422,381.17	-28.68	9.87
	FINANCE AND LEASING										
23	DELTA BRAC HOUSING CORPORATION	86,961	71.65	6,230,837.22	57.80	58.10	57.95	5,039,389.95	-1,191,447.27	0.00	1.87
24	INTL. LEASING & FIN. SERVICES	645,152	12.24	7,894,205.97	6.20	6.00	6.10	3,935,427.20	-3,958,778.77	-0.01	2.37
	Sector Total:	732,113		14,125,043.19				8,974,817.15	-5,150,226.04	-36.46	4.24
	FOOD AND ALLIED PRODUCT:										
25	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
26	BATBC	30,000	398.90	11,967,128.61	518.70	519.10	518.90	15,567,000.00	3,599,871.39	0.00	3.60
27	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
28	GOLDEN HARVEST AGRO IND. LTD.	310,061	24.96	7,738,143.28	17.50	17.50	17.50	5,426,067.50	-2,312,075.78	0.00	2.32
29	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	0.36
30	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	0.04
31	OLYMPIC INDUSTRIES LTD.	74,452	292.50	21,777,486.73	124.00	122.50	123.25	9,176,209.00	-12,601,277.73	-0.01	6.54
	Sector Total:	440,913		43,109,995.62				30,169,276.50	-12,940,719.12	-30.02	12.95
	FUEL AND POWER										
32	DOREEN POWER GENERATIONS AND SYSTEMS LTD	56,714	69.16	3,922,303.87	61.00	60.80	60.90	3,453,882.60	-468,421.27	0.00	1.18
33	JAMUNA OIL COMPANY LTD.	32,434	184.43	5,981,646.67	167.30	166.30	166.80	5,409,991.20	-571,655.47	0.00	1.80
34	LINDE BANGLADESH LIMITED	8,900	1,129.30	10,050,770.00	1,397.7	1,418.7	1,408.20	12,532,980.00	2,482,210.00	0.00	3.02
35	MEGHNA PETROLEUM LTD.	3,000	200.43	601,300.14	198.60	198.20	198.40	595,200.00	-6,100.14	0.00	0.18
36	MJL BANGLADESH LIMITED	2,616	88.58	231,727.79	86.70	85.90	86.30	225,760.80	-5,966.99	0.00	0.07
37	SHAHJIBAZAR POWER CO. LTD.	35,692	90.63	3,234,760.80	65.50	67.10	66.30	2,366,379.60	-868,381.20	0.00	0.97
38	SUMMIT POWER LTD.	125,000	36.16	4,519,993.25	34.00	34.10	34.05	4,256,250.00	-263,743.25	0.00	1.36

SIXTH ICB UNIT FUND Print date: 08-Jan-2023

PORTFOLIO STATEMENT

AS ON: **29-Dec-2022**

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(%)
39 UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	15,919	247.09	3,933,358.82	233.70	234.20	233.95	3,724,250.05	-209,108.77	0.00	1.18
Sector Total:	280,275		32,475,861.34				32,564,694.25	88,832.91	0.27	9.76
FUNDS										
40 DBH FIRST MUTUAL FUND	200,000	9.27	1,853,700.00	6.90	7.10	7.00	1,400,000.00	-453,700.00	0.00	0.56
41 EBL FIRST MUTUAL FUND	100,000	6.94	693,586.02	7.40	7.50	7.45	745,000.00	51,413.98	0.00	0.21
42 GREEN DELTA MUTUAL FUND	250,000	9.36	2,339,670.00	6.90	6.90	6.90	1,725,000.00	-614,670.00	0.00	0.70
43 L R GLOBAL BANGLADESH M F ONE	950,000	7.85	7,454,783.81	6.40	6.50	6.45	6,127,500.00	-1,327,283.81	0.00	2.24
44 NCCBL MUTUAL FUND-1	400,000	8.79	3,517,521.00	7.10	6.90	7.00	2,800,000.00	-717,521.00	0.00	1.06
45 POPULAR LIFE FIRST MUTUAL FUND	700,000	5.71	3,997,982.85	5.10	5.20	5.15	3,605,000.00	-392,982.85	0.00	1.20
46 TRUST BANK 1ST MUTUAL FUND	125,000	6.33	791,663.73	5.60	5.70	5.65	706,250.00	-85,413.73	0.00	0.24
Sector Total:	2,725,000		20,648,907.41				17,108,750.00	-3,540,157.41	-17.14	6.20
INSURANCE										
47 CHARTERED LIFE INSURANCE COMPANY LIMITED	5,000	10.00	50,000.00	61.40	61.20	61.30	306,500.00	256,500.00	0.05	0.02
48 ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	7,614	10.00	76,140.00	28.10	28.10	28.10	213,953.40	137,813.40	0.02	0.02
49 MERCHANTILE INSURANCE CO. LTD.	201,593	46.18	9,309,440.51	30.60	33.70	32.15	6,481,214.95	-2,828,225.56	0.00	2.80
50 SANDHANI LIFE INSURANCE CO.LTD	32,522	28.67	932,418.33	26.90	27.30	27.10	881,346.20	-51,072.13	0.00	0.28
Sector Total:	246,729		10,367,998.84				7,883,014.55	-2,484,984.29	-23.97	3.12
IT										
51 INFORMATION TECHNOLOGY CONSULTANTS LTD.	200,000	34.26	6,852,803.68	33.70	33.80	33.75	6,750,000.00	-102,803.68	0.00	2.06
Sector Total:	200,000		6,852,803.68				6,750,000.00	-102,803.68	-1.50	2.06
MISCELLANEOUS										
52 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										
53 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
54 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	0.13
PHARMACEUTICALS AND CHE										
55 ACI LIMITED	47,319	241.71	11,437,307.06	260.20	261.20	260.70	12,336,063.30	898,756.24	0.00	3.44
56 BEXIMCO PHARMACEUTICALS LTD.	47,549	74.86	3,559,621.04	146.20	147.00	146.60	6,970,683.40	3,411,062.36	0.01	1.07
57 PETRO SYNTHETIC	1,800	7.00	12,600.00	0.00	0.00	0.00	0.00	-12,600.00	-0.01	0.00
58 RENATA (BD) LTD.	7,490	1,231.16	9,221,355.90	1,217.9(	0.00	1,217.90	9,122,071.00	-99,284.90	0.00	2.77
59 SQUARE PHARMACEUTICALS LTD.	126,525	181.42	22,954,504.50	209.80	210.20	210.00	26,570,250.00	3,615,745.50	0.00	6.90
Sector Total:	230,683		47,185,388.50				54,999,067.70	7,813,679.20	16.56	14.18
TANNARY INDUSTRIES										
60 BATA SHOES (BD) LTD.	2,145	1,154.69	2,476,805.10	952.30	920.00	936.15	2,008,041.75	-468,763.35	0.00	0.74
Sector Total:	2,145		2,476,805.10				2,008,041.75	-468,763.35	-18.93	0.74
TELECOMMUNICATION										
61 GRAMEEN PHONE LTD.	61,000	253.47	15,461,449.60	286.60	288.00	287.30	17,525,300.00	2,063,850.40	0.00	4.65
Sector Total:	61,000		15,461,449.60				17,525,300.00	2,063,850.40	13.35	4.65
TEXTILES										
62 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
63 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
64 BD.DYEING & FINISHING IND	5,900	64.25	379,075.00	0.00	0.00	0.00	0.00	-379,075.00	-0.01	0.11
65 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
66 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
67 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
68 FAMILYTEX (BD) LTD.	249,219	8.56	2,133,609.95	4.90	4.70	4.80	1,196,251.20	-937,358.75	0.00	0.64
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.	250,000	17.47	4,367,718.00	16.40	16.60	16.50	4,125,000.00	-242,718.00	0.00	1.31
72 SHASHA DENIMS LIMITED	250,000	28.32	7,080,264.71	27.00	27.20	27.10	6,775,000.00	-305,264.71	0.00	2.13
73 SQUARE TEXTILE MILLS LTD.	156,000	51.86	8,089,777.86	67.50	67.50	67.50	10,530,000.00	2,440,222.14	0.00	2.43

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND Print date: 08-Jan-2023

PORTFOLIO STATEMENT

AS ON: **29-Dec-2022**

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(%)
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	0.17
Sector Total:	998,289		24,098,684.02				22,626,251.20	-1,472,432.82	-6.11	7.24
Listed Securities:	**8,480,368**		**332,838,954.16**				**294,599,814.05**	**-38,239,140.11**		**100.0(**

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Unit	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	10.02	10,020,000.00	20,000.00	0.00
		1,000,000	**10,000,000.00**		**10,020,000.00**	**20,000.00**	
	Total Non Listed Securities	**1,000,000**	**10,000,000.00**		**10,020,000.00**	**20,000.00**	
	Total Listed Securities:	**8,480,368**	**332,838,954.16**		**294,599,814.05**	**-38,239,140.11**	
	Grand Total:	**9,480,368**	**342,838,954.16**		**304,619,814.05**	**-38,219,140.11**	