Auditors Report and Audited Financial Statements of

SIXTH ICB UNIT FUND

For the year ended December 31, 2023

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, 2023, 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, 2023, 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. 52,256,546 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

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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
RJSC Firm Registration No: P-50041/2022

Swadesh Ranjan Saha ,FCA
Enrolment No: 0718

Dated, Dhaka
February 11, 2024

Data Verification Code (DVC) No. 2402180718AS954246

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Financial Position

as at December 31, 2023

Particulars	Notes	Amount in Taka	
		31-Dec-23	31-Dec-22
Assets			
Non-current Assets		**-**	**418,707**
Deferred revenue expenditure	7.00	-	418,707
Current Assets		**399,906,204**	**349,294,257**
Marketable investment -at market	3.00	340,985,497	304,619,814
Investment in money market (FDR)	4.00	39,970,000	-
Cash & cash equivalents	5.00	12,174,908	40,539,841
Other current assets	6.00	6,775,799	4,134,602
Total Assets		**399,906,204**	**349,712,964**
Capital and Liabilities			
Equity		**334,485,078**	**287,778,651**
Unit capital	8.00	266,788,870	219,686,200
Unit premium reserve	9.00	3,582,180	(1,265,890)
Retained earning	10.00	42,114,028	47,358,341
Dividend Equalization Fund	11.00	22,000,000	22,000,000
Liabilities :		**65,421,126**	**61,934,313**
Unclaimed/ Dividend payable	12.00	58,671,846	55,863,285
Current liabilities	13.00	6,749,280	6,071,028
Total Equity and Liabilities (A+B)		**399,906,204**	**349,712,964**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	14.00	**13.69**	**14.84**
Net Asset Value-at market	15.00	**12.54**	**13.10**

The acounting policies and other notes form an integral part of there financial statements.
The financial statements were approved and authoriezed by the Trustee Committee and were signed on behalf by

For ICB Asset Management Company LTD
Asset Manager

For Investment corpoation of Bangladesh (ICB)
Trustee

Signed in terms of our separate report of even date.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Dated: Dhaka
February 11, 2024

Swadesh Ranjan Saha FCA
Enrollment No: 0718

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MSW CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income

For the year ended from January 01, 2023 to December 31, 2023

Particulars	Notes	Amount in Taka	
		2023	2022
Income			
Profit on sale of investments	16.00	2,390,493	23,339,104
Dividend from investment in shares	17.00	8,753,168	12,373,962
Interest on Bank deposits & bonds	18.00	6,061,282	3,820,956
Total Income		**17,204,943**	**39,534,022**
Expenses			
Management fee	19.00	6,059,893	5,711,665
Trustee fee	20.00	303,993	280,778
Custodian fee	21.00	342,824	312,328
Annual BSEC fee	22.00	334,485	287,782
Audit fee		34,500	28,750
Other expenses	23.00	408,226	481,752
Preliminary expenses written off		418,707	418,704
Total Expenses		**7,902,628**	**7,521,759**
Profit before provision		**9,302,315**	**32,012,263**
(Provision)/Write back of provision against diminution in value of investment	3.02	7,421,993	(38,014,414)
Net Income for the Year ended December 31, 2023		**16,724,308**	**(6,002,151)**
Other Comprehensive Income		-	-
Total Comprehensive Income		**16,724,308**	**(6,002,151)**
Earnings Per Unit for the year	24.00	**0.63**	**(0.27)**

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Trustee

Signed in terms of our separate report of even date.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Dated: Dhaka
February 11, 2024

Swadesh Ranjan Saha FCA
Enrollment No: 0718

Data Verification Code (DVC) No. 2402180718AS954246

SIXTH ICB UNIT FUND
Statement of Changes in Equity
as at December 31, 2023

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**219,686,200**	**(1,265,890)**	**22,000,000**	**47,358,341**	**287,778,651**
Unit Capital	47,102,670	-	-	-	47,102,670
Unit premium reserve	-	4,848,070	-	-	4,848,070
Dividend paid for FY 2022	-	-	-	(21,968,620)	(21,968,620)
Net Income for the year ended December 31, 2023	-	-	-	16,724,308	16,724,308
Balance as at December 31, 2023	**266,788,870**	**3,582,180**	**22,000,000**	**42,114,028**	**334,485,078**

Statement of Changes in Equity
as at December 31, 2022

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**

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

For ICB Asset Management Company LTD
Asset Manager

For Investment corpoation of Bangladesh (ICB)
Trustee

Signed in terms of our separate report of even date.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Swadesh Ranjan Saha FCA
Enrollment No: 0718

Dated: Dhaka
February 11, 2024

2402180718AS954246

Data Verification Code (DVC) No.

MSW CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND
Statement of Cash Flows
For the year ended from January 01, 2023 to December 31, 2023

Particulars	Notes	Amount in Taka	
		2023	2022
Cash flow from operating activities			
Dividend from Investment in Securities	25.00	8,041,874	12,478,045
Interest on Bank Deposits & Bonds	26.00	5,007,771	3,828,456
Profit on Sale of Investments	16.00	2,390,493	23,339,104
Payment of Fees & Expenses	27.00	(6,805,669)	(7,362,250)
Net cash inflow/(outflow) from operating activities	31.00	**8,634,469**	**32,283,355**
Cash flow from investment activities			
Sale of Securities (At Cost)	28.00	5,756,452	64,188,106
Purchase of Securities	29.00	(34,896,535)	(78,589,358)
Share Application Money		(1,360,000)	(5,027,500)
Refund of Share Application Money		680,000	27,887,840
Investment in New FDR		(39,970,000)	-
Encashment of FDR		-	15,000,000
Net cash in flow/(outflow) from investment activities		**(69,790,083)**	**23,459,088**
Cash flow from financing activities			
Unit capital sold		49,220,640	7,863,970
Unit capital surrendered		(2,117,970)	(9,575,290)
Premium received on sales		5,022,309	920,559
Premium refunded on surrender		(174,239)	(620,716)
Dividend Paid during the Period	30.00	(19,160,059)	(18,519,089)
Net cash in flow/(outflow) from financing activities		**32,790,681**	**(19,930,566)**
Increase/(Decrease) in cash		**(28,364,933)**	**35,811,877**
Cash & cash equivalent at beginning of the period		40,539,841	4,727,964
Cash & cash equivalent at end of the period		**12,174,908**	**40,539,841**
Net Operating Cash Flow Per Unit (NOCFPU)	32.00	**0.32**	**1.47**

The acounting policies and other notes form an integral part of there financial statements.
The financial statements were approved and authoriezed by the Trustee Committee and were signed on behalf by

For ICB Asset Management Company LTD
Asset Manager

For Investment corpoation of Bangladesh (ICB)
Trustee

Signed in terms of our separate report of even date.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Swadesh Ranjan Saha FCA
Enrollment No: 0718

Dated: Dhaka
Sunday, February 11, 2024

Data Verification Code (DVC) No. 2402180718AS954246

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Notes to the financial statements

For the year ended from January 01, 2023 to December 31, 2023

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 59.06 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

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

2.02.01: As per paragraph 5.7.1 of IFRS 9 "Financial Instrument", the investment in securities will be measured

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the

2.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on December 31, 2023.

2.02.04: Investment in securities transferred to De-Listed securites has been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 1 year from 01 January 2023 to 31 December 2023.

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.

2.06 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

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 Commission to Selling Agents

As per section 7.2.6 of prospectus, The Fund pays commission to the authorized Selling Agents appointed by the Asset Management Company @ 0.50% on the transaction amount of sales and redemptions.

2.12 Cash and cash equivalents

Cash and cash equivalents comprise bank balances.

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 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.

2.14 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 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.

2.16 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 14 and 15.

2.17 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

2.18 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.

2.19 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.

2.20 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.

2.21 Taxation

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

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

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

		Amount in Taka	
		2023	2022
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	340,985,497	304,619,814
		340,985,497	**304,619,814**

3.01 Sector wise break up of investments in securities as on 31.12.2023 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	19,021,733	18,302,867	(718,866)
FUNDS	20,648,907	17,658,750	(2,990,157)
ENGINEERING	31,865,541	23,629,584	(8,235,957)
FOOD AND ALLIED PRODUCTS	43,109,996	32,201,816	(10,908,180)
FUEL AND POWER	39,202,287	40,139,974	937,686
TEXTILES	24,635,255	23,223,001	(1,412,254)
PHARMACEUTICALS AND CHEMICAL	56,449,801	65,153,047	8,703,247
PAPER AND PRINTINGS	188,750	0	(188,750)
CEMENT	24,458,627	14,228,250	(10,230,377)
IT	11,035,635	10,125,500	(910,135)
TANNARY INDUSTRIES	2,476,805	2,082,688	(394,117)
INSURANCE	17,226,720	14,355,181	(2,871,539)
TELECOMMUNICATION	18,082,682	20,398,300	2,315,618
FINANCE AND LEASING	14,125,043	8,655,446	(5,469,597)
CORPORATE BOND	38,831,113	40,811,094	1,979,981
MISCELLANEOUS	423,750	0	(423,750)
NON LISTED SECURITIES	10,000,000	10,020,000	20,000
Total	**371,782,645**	**340,985,497**	**(30,797,147)**

Annexure- D may kindly be seen for details.

		2023	2022
3.02	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(38,219,140)	(204,726)
	Unrealized Gain/(Loss) as on December 31	(30,797,147)	(38,219,140)
	Increase/(decrease)	**7,421,993**	**(38,014,414)**

		2023	2022
4.00	**Investment in Money Market (FDR)**		
	Name of the Bank and Branches		
	Pubali Bank Limited, Dhaka Stadium Branch	9,985,000	-
	Pubali Bank Limited, Principal Branch	9,985,000	-
	IFIC Bank PLC, Principal Branch	10,000,000	-
	EXIM Bank Ltd, Bashundhara Branch	10,000,000	-
		39,970,000	**-**

		2023	2022
5.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:5.01)	5,759,608	35,024,105
	Dividend Accounts (N:5.02)	6,415,300	5,515,736
		12,174,908	**40,539,841**

5.01 Main Bank Accounts

Name of the Bank and Branches	Account no.	2023	2022
IFIC Bank PLC (Principal Br)	1001-007986-041	5,523,288	34,757,818
Agrani Bank LTD, Amin Court Branch	0200000875820	-	69,420
Agrani Bank LTD, Amin Court Branch	0200000853885	-	69,606
IFIC Bank PLC (Principal Br)	1001-121290-041	-	125,382
IFIC Bank PLC (Bogra Br)	0210-181399-041	21,602	-
Dhaka Bank LTD (SIP)	1061500000515	214,718	1,879
		5,759,608	**35,024,105**

5.02 Dividend Accounts

Name of the Bank and Branches	Year	Account no.	2023	2022
IFIC Bank PLC (Federation Branch)	2000-01	1008-111271-041	223	215
IFIC Bank PLC (Federation Branch)	2001-02	1008-111286-041	18,335	17,555
IFIC Bank PLC (Federation Branch)	2002-03	1008-111298-041	123,170	117,926
IFIC Bank PLC (Federation Branch)	2003-04	1008-111311-041	17,385	16,644
IFIC Bank PLC (Federation Branch)	2004-05	1008-111327-041	7,140	6,895
IFIC Bank PLC (Federation Branch)	2005-06	1008-111344-041	21,225	20,498
IFIC Bank PLC (Federation Branch)	2006-07	1008-111363-041	40,431	39,045
IFIC Bank PLC (Federation Branch)	2007-08	1008-000123-041	26,818	25,676

CHARTERED ACCOUNTANTS

			Amount in Taka	
			2023	2022
IFIC Bank PLC (Federation Branch)	2008-09	1008-000227-041	113,607	108,770
IFIC Bank PLC (Federation Branch)	2009-10	1008-000259-041	66,576	63,741
IFIC Bank PLC (Federation Branch)	2010-11	1008-000349-041	19,242	18,423
IFIC Bank PLC (Federation Branch)	2011-12	1008-000439-041	41,356	39,596
IFIC Bank PLC (Federation Branch)	2012-13	1008-000513-041	24,726	23,673
IFIC Bank PLC (Federation Branch)	2013-14	1008-000585-041	58,425	55,937
IFIC Bank PLC (Federation Branch)	2014-15	1008-000664-041	23,383	22,484
Jamuna Bank Limited (Shantinagar Branch)	2017	1201000018210	588,886	585,845
Jamuna Bank Limited (Shantinagar Branch)	2018	1201000018334	311,291	333,219
Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018447	355,631	367,828
Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018628	2,169,705	2,156,319
Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018844	1,387,066	1,495,447
IFIC Bank PLC (Principal Br)	2022	0100-100480-041	1,000,679	-
Total			**6,415,300**	**5,515,736**

		2023	2022
6.00	**Other current assets**		
	Dividend receivable	4,542,288	3,830,994
	Interest receivable on Fixed Deposit	446,875	-
	Interest receivable on Bond	606,636	-
	Share Application Money for IPO	680,000	-
	Receivable from ISTCL	500,000	303,608
		6,775,799	**4,134,602**

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

		2023	2022
7.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Opening balance	418,707	837,411
	Less: Amortization of Preliminary expenses	(418,707)	(418,704)
	Balance as on December 31, 2023	**-**	**418,707**
8.00	**Unit capital**		
	Opening balance	219,686,200	221,397,520
	Add: Unit sold during the year	49,220,640	7,863,970
		268,906,840	**229,261,490**
	Less: unit surrender by holder	(2,117,970)	(9,575,290)
	Balance as on December 31, 2023	**266,788,870**	**219,686,200**

The unit capital represents 2,66,78,887 number of units of Tk 10 each.

		2023	2022
9.00	**Unit premium reserve**		
	Opening balance	(1,265,890)	(1,565,733)
	Add: Premium on sales of unit	5,022,309	920,559
	Less: Premium refunded on surrendered of unit	(174,239)	(620,716)
	Balance as on December 31, 2023	**3,582,180**	**(1,265,890)**
10.00	**Retained earnings**		
	Opening balance	47,358,341	87,500,244
	Less: Dividend paid	(21,968,620)	(22,139,752)
	Less: Dividend Equalization Fund	-	(12,000,000)
		25,389,721	**53,360,492**
	Add: Net income for the year	16,724,308	(6,002,151)
	Balance as on December 31, 2023	**42,114,028**	**47,358,341**
11.00	**Dividend Equalization Fund**		
	Opening balance	22,000,000	10,000,000
	Add: Addition during the period	-	12,000,000
	Balance as on December 31, 2023	**22,000,000**	**22,000,000**
12.00	**Unclaimed/ Dividend payable**		
	Opening balance	55,863,285	52,242,622
	Add: Addition for this year	21,968,620	22,139,752
	Less: Dividend credited to investors account	(19,160,059)	(18,519,089)
	Balance as on December 31, 2023	**58,671,846**	**55,863,285**

	Amount in Taka	
	2023	2022
12.01 Year wise breakup of unclaimed/ Dividend payable as on December 31, 2023		
Dividend payable up to FY 2014-15	41,782,446	41,782,446
Dividend payable 2017	3,207,260	3,207,812
Dividend payable 2018	2,957,767	2,981,195
Dividend payable 2019	1,980,468	1,994,549
Dividend payable 2020	2,157,898	2,159,671
Dividend payable 2021	3,620,826	3,737,612
Dividend payable 2022	2,965,181	-
	58,671,846	**55,863,285**
13.00 Current liabilities		
Management fee payable to ICB AMCL	6,059,893	5,711,665
Trustee fee payable to ICB	303,993	-
Custodian fee payable to ICB	342,824	312,328
Annual Fee payable	4,593	9,984
Audit fee payable	34,500	28,750
Unit Sales Commission	1,395	-
SIP- Fractional Amount of Investor	82	15
Others payable	2,000	6,542
Income Tax Deducted at Source	-	1,744
Total current liabilities	**6,749,280**	**6,071,028**
14.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	430,703,351	387,932,104
Less: Liabilities	65,421,126	61,934,313
Net Asset Value	**365,282,225**	**325,997,791**
Number of Units	26,678,887	21,968,620
NAV per Unit at Cost Value	**13.69**	**14.84**
15.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	399,906,204	349,712,964
Less: Liabilities	65,421,126	61,934,313
Net Asset Value	**334,485,078**	**287,778,651**
Number of Units	26,678,887	21,968,620
NAV per Unit at Market Value	**12.54**	**13.10**
16.00 Profit on Sale of Investments	**2,390,493**	**23,339,104**

Annexure-A may kindly be seen for details of Profit on Sale of Investments.

17.00 Dividend from Investment in Securities	**8,753,168**	**12,373,962**

Annexure-B may kindly be seen for details of Dividend from Investment in Securities.

18.00 Interest on Bank deposits & bonds		
Interest on Short Term Deposit	1,018,045	547,540
Interest on Fixed Deposit	1,415,348	823,125
Interest on Listed Bond	3,627,889	2,450,291
	6,061,282	**3,820,956**
19.00 Management Fee		
Management Fee for IAMCL (N:19.01)	**6,059,893**	**5,711,665**

19.01 Calculation For the year ended from January 01, 2023 to December 31, 2023

Weekly Average Net Asset Value		
Total NAV (Sum of NAV Computed each week)	15,807,629,802	
Number of Week	52	
Average NAV	**303,992,881**	

			Amount in Taka	
			2023	2022
Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)	
Not exceeding Taka 5.00 crore	2.5	50,000,000	1,250,000	
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	4,000,000	
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	53,992,881	809,893	
Total		**303,992,881**	**6,059,893**	

20.00 Trustee Fee

	2023	2022
Trustee Fee for ICB (N:20.01)	**303,993**	**280,778**

20.01 Calculation For the year ended from January 01, 2023 to December 31, 2023

Average NAV (Total NAV/No. of NAV Week)	303,992,881
Parcentage of Trustee Fee	0.10
Trustee Fee	**303,993**

21.00 Custodian Fee

	2023	2022
Custodian Fee for ICB (N:21.01)	**342,824**	**312,328**

21.01 Calculation For the year ended from January 01, 2023 to December 31, 2023

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	3,763,645,026
Total Non-Listed (Price made by AMC and Trustee)	120,240,000
Total Fixed Deposit	230,000,000
Total Securities Value	**4,113,885,026**
Number of month	12
Monthly Average Securities Value	**342,823,752**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**342,824**

22.00 Annual BSEC Fee

	2023	2022
Annual Fee for BSEC (N:22.01)	**334,485**	**287,782**

22.01 Calculation For the year ended from January 01, 2023 to December 31, 2023

Net Asset Value (NAV) of the Fund	**334,485,078**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**334,485**

23.00 Other operating expenses

	2023	2022
Bank charges	34,952	11,051
Excise Duty	55,100	51,950
Printing & Stationary	26,825	37,350
CDBL charges	7,770	37,892
Advertisement expense	183,060	125,646
Unit Sales Commission	1,395	-
Annual CDBL Fee & connection charge	46,000	92,000
IPO application expenses	6,000	14,000
Others	11,866	44,539
	408,226	**481,752**

Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).

24.00 EPU

	2023	2022
Net profit after Provision	16,724,308	(6,002,151)
Number of Units	26,678,887	21,968,620
Earnings Per Unit	**0.63**	**(0.27)**

N.B: Earnings Per Unit (EPU) has been increased due to provision write back than previous year.

	Amount in Taka	
	2023	2022
25.00 Dividend Received from Investment in Securities		
Dividend Income from Investment in Securities	8,753,168	12,373,962
Add: Previous year Dividend Receivable	3,830,994	3,935,077
	12,584,162	**16,309,039**
Less: Current year Dividend Receivable	(4,542,288)	(3,830,994)
	8,041,874	**12,478,045**
26.00 Interest Received on Bank Deposits and Bonds		
Interest Income on Bank Deposits and Bonds	6,061,282	3,820,956
Add: Previous year Interest Receivable on FDR & Bonds	-	7,500
	6,061,282	**3,828,456**
Less: Current year Interest Receivable on FDR & Bonds	(1,053,511)	-
	5,007,771	**3,828,456**
27.00 Payment of Fees & Expenses		
Total Expenses	7,902,628	7,521,759
Less: Preliminary Expenses	(418,707)	(418,704)
Add: Previous year Operating Expenses payable (N: 27.01)	6,071,028	6,330,223
	13,554,949	**13,433,278**
Less: Current year Operating Expenses payable (N: 27.02)	(6,749,280)	(6,071,028)
	6,805,669	**7,362,250**
27.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	6,071,028	6,330,223
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	6,071,028	**6,330,223**
27.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	6,749,280	6,071,028
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	6,749,280	**6,071,028**
28.00 Sale of Securities (at Cost)		
Sales from direct share (Investment at cost price)	5,952,844	63,991,714
Add: Previous year Receivable from ISTCL	303,608	500,000
	6,256,452	**64,491,714**
Less: Current year Receivable from ISTCL	(500,000)	(303,608)
	5,756,452	**64,188,106**
29.00 Purchase of Securities		
Purchase from direct share (cost price)	34,834,715	75,971,878
Add: Purchase of IPO Securities	61,820	2,617,480
Add: Previous year payable to ISTCL	-	-
	34,896,535	**78,589,358**
Less: Current year payable to ISTCL	-	-
	34,896,535	**78,589,358**
30.00 Dividend paid during the Period		
Dividend declared during the year	21,968,620	22,139,752
Add: Previous year dividend payable	55,863,285	52,242,622
	77,831,905	74,382,374
Less: Current year dividend payable	(58,671,846)	(55,863,285)
	19,160,059	**18,519,089**
31.00 Reconciliation Between Profit to Operating Cash Flows		
Profit Before Provision	9,302,315	32,012,263
Operating Cash Flow Before Changes in Working Capital	**9,302,315**	**32,012,263**
Changes in Working Capital		
(Decrease)/Increase of Other Current Assets (31.01)	(1,764,805)	111,583
Decrease/(Increase) of Current Liabilities (N: 31.02)	1,096,959	159,509
	(667,846)	**271,092**
Net Cash Generated from Operating Activities	**8,634,469**	**32,283,355**

CHARTERED ACCOUNTANTS

	Amount in Taka 2023	Amount in Taka 2022
31.01 (Decrease)/Increase of Other Current Assets		
Add: Previous year Dividend Receivable	3,830,994	3,935,077
Less: Current year Dividend Receivable	(4,542,288)	(3,830,994)
	(711,294)	**104,083**
Add: Previous year Interest Receivable on FDR & Bonds	-	7,500
Less: Current year Interest Receivable on FDR & Bonds	(1,053,511)	-
	(1,764,805)	**111,583**
31.02 Decrease/(Increase) of Current Liabilities		
Add: Previous year Operating Expenses payable	6,071,028	6,330,223
Less: Current year Operating Expenses payable	(6,749,280)	(6,071,028)
Less: Preliminary Expenses	(418,707)	(418,704)
	1,096,959	**159,509**
32.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	8,634,469	32,283,355
Number of Units	26,678,887	21,968,620
NOCFPU Per Unit	**0.32**	**1.47**

N.B: Net operating cash flow per unit (NOCFPU) has been decreased due to reduction of profit on sale of investment than previous year.

	2023	2022
33.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	47,358,341	87,500,244
Less: Dividend Paid	(21,968,620)	(22,139,752)
Less: Transferd to Dividend Equalization Reserve	-	(12,000,000)
	25,389,721	**53,360,492**
Add: Profit for the year	16,724,308	(6,002,151)
	42,114,028	**47,358,341**
Add: Dividend Equalization Reserve	22,000,000	22,000,000
	64,114,028	**69,358,341**
Number of Units	26,678,887	21,968,620
Profit Available for Distribution	**2.40**	**3.16**

34.00 Events After the Reporting Year

(a) The Board of Trustees in its meeting held on 30 January, 2024 approved the financial statements of the Fund for the year ended 31 December 2023 and authorized the same date for issue. The Board of Trustees also approved Tk 1.10 cash dividend per unit for the unit holders for the year 2023.

(b) Except above, no other significant event had occurred till date of signing the financial statements.

For ICB Asset Management Company Ltd.
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Place : Dhaka
February 11, 2024

SIXTH ICB UNIT FUND

STATEMENT OF PROFIT ON SALE INVESTMENT FOR FY 2023

Annexure-A

Amount in Taka

SL	Name of the Company	No. of the Share	Sell Price	Cost Price	Profit/Loss
1	CHARTERED LIFE INSURANCE COMPANY LIMITED	5,000	373,751.00	50,000.00	323,751
2	DRAGON SWEATER AND SPINNING LIMITED	19,401	341,772.68	297,428.97	44,344
3	INFORMATION TECHNOLOGY CONSULTANTS LTD.	120,000	4,798,783.20	4,100,703.00	698,080
4	JAGO CORPORATION LIMITED	9,900	1,155,983.40	990,000.00	165,983
5	MAQ PAPER INDUSTRIES LTD.	6,000	988,020.00	256,500.00	731,520
6	TRUST ISLAMI LIFE INSURANCE LIMITED	6,182	488,635.17	61,820.00	426,815
Total		**166,483**	**8,146,945**	**5,756,452**	**2,390,493**

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Dividend Income from Investment in Securities for FY 2023

ANNEXURE-B

Sl. No	Name of the Company	Dividend Per Share	No of Share	Gross Dividend	Tax Deduction	Net Dividend
Dividend Income						
1	AAMRA TECHNOLOGIES LTD.	1.00	210,000	210,000	0.00	210,000
2	ACI LIMITED	4.00	47,319	189,276	0.00	189,352
3	BANK ASIA LIMITED	1.50	50,000	75,000	11,250.00	63,750
4	BATA SHOES (BD) LTD.	10.50	2,145	22,523	3,378.38	19,144
5	BATA SHOES (BD) LTD.	33.00	2,145	70,785	0.00	70,785
6	BATBC LIMITED	10.00	30,000	300,000	45,000.00	255,000
7	BATBC LIMITED (Folio)	10.00	595	5,950	0.00	5,950
8	BBS CABLES LTD.	0.20	73,500	14,700	0.00	14,700
9	BEXIMCO PHARMACEUTICALS LTD.	3.50	47,549	166,422	0.00	166,422
10	BSRM STEELS LIMITED	2.50	98,200	245,500	0.00	245,500
11	DBH FINANCE PLC	1.50	86,961	130,442	19,566.23	110,888
12	DBH FIRST MUTUAL FUND	0.30	200,000	60,000	0.00	60,000
13	DHAKA BANK LTD.	0.60	175,000	105,000	0.00	105,000
14	DOREEN POWER GENERATIONS AND SYSTEMS LTD	1.10	56,714	62,385	0.00	62,419
15	Dragon Sweater and Spinning Ltd.	0.10	35,000	3,500	0	3,500
16	EXIM BANK OF BANGLADESH LTD.	1.00	191,500	191,500	0.00	191,500
17	GOLDEN HARVEST AGRO IND. LTD.	0.10	310,061	31,006	0.00	31,006
18	GRAMEEN PHONE LTD.	9.50	61,000	579,500	86,925.00	527,575
19	GREEN DELTA MUTUAL FUND	0.15	250,000	37,500	0.00	37,500
20	HEIDELBERG CEMENT BD. LTD.	1.00	9,000	9,000	0.00	9,280
21	IFAD AUTOS LIMITED	1.00	84,291	84,291	0.00	84,331
22	INFORMATION TECHNOLOGY CONSULTANTS LTD.	1.00	100,000	100,000	0.00	100,000
23	ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	1.00	7,614	7,614	0.00	7,614
24	JAMUNA BANK LTD.	1.75	301,865	528,264	79,239.56	449,035
25	JAMUNA OIL COMPANY LTD.	12.00	31,434	377,208	56,581.20	320,627
26	JAMUNA OIL COMPANY LTD.	13.00	31,434	408,642	0	408,642
27	L R Global Bd M F One	0.30	950,000	285,000	0	285,000
28	LAFARGE HOLCIM LTD. (5% TDS RETURN)			375.00	0	375
29	LINDE BANGLADESH LIMITED	42.00	8,900	373,800	56,070.00	320,408
30	MEGHNA PETROLEUM LTD.	15.00	3,000	45,000	6,750.00	38,250
31	Meghna PETROLEUM LTD.	16.00	3,000	48,000	0	48,000
32	MERCANTILE BANK PLC	1.00	295,125	295,125	44,268.75	250,863
33	MERCANTILE ISLAMI INSURANCE PLC	1.00	201,593	201,593	0.00	201,593
34	MJL BANGLADESH PLC	5.00	2,616	13,080	0.00	13,080
35	NCCBL MUTUAL FUND-1	0.60	400,000	240,000	32,250.00	207,750
36	OLYMPIC INDUSTRIES LTD.	4.50	74,452	335,034	50,255.10	284,779
37	OLYMPIC INDUSTRIES LTD.	6.00	74,452	446,712	0.00	446,712
38	POPULAR LIFE FIRST MUTUAL FUND	0.25	700,000	175,000	0.00	175,000
39	POPULAR LIFE INSURANCE CO. LTD	3.80	96,167	365,435	0.00	365,435
40	PREMIER CEMENT MILLS PLC	1.00	229,000	229,000	34,350.00	194,650
41	PREMIER CEMENT MILLS PLC	1.00	229,000	229,000	0.00	229,000
42	RENATA LTD.	6.25	10,000	62,500	0.00	62,500
43	SANDHANI LIFE INSURANCE CO.LTD	1.20	32,522	39,026	0.00	39,026
44	SHAHJIBAZAR POWER CO. LTD.	1.60	34,320	54,912	8,236.80	46,675
45	SHAHJIBAZAR POWER CO. LTD.	1.10	35,692	39,261	0	39,261
46	SHASHA DENIMS LIMITED	1.00	250,000	250,000	0.00	250,000
47	SQUARE PHARMACEUTICALS LTD.	10.50	126,525	1,328,513	0.00	1,391,775
48	SQUARE TEXTILE MILLS LTD.	3.00	156,000	468,000	0.00	495,300
49	TRUST BANK 1ST MUTUAL FUND	0.50	125,000	62,500	0.00	62,500
50	UNION BANK LIMITED	0.50	210,000	105,000	15,750.00	89,250
51	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	8.00	15,919	127,352	0.00	127,352

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Statement of Dividend Income from Investment in Securities for FY 2023

ANNEXURE-B

Sl. No	Name of the Company	Dividend Per Share	No of Share	Gross Dividend	Tax Deduction	Net Dividend
	TDS From Dividend Receivable 2022					
52	INFORMATION TECHNOLOGY CONSULTANTS LTD.				18,000.00	(18,000)
53	RENATA (BD) LTD.				14,700.00	(14,700)
54	SQUARE PHARMACEUTICALS LTD.				253,050.00	(253,050)
55	DOREEN POWER GENERATIONS AND SYSTEMS LTD				13,672.26	(13,672)
56	SHASHA DENIMS LIMITED				37,500.00	(37,500)
57	IFAD AUTOS LIMITED				6,020.85	(6,021)
58	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED				40,593.45	(40,593)
59	BEXIMCO PHARMACEUTICALS LTD.				24,963.22	(24,963)
60	SQUARE TEXTILE MILLS LTD.				109,200.00	(109,200)
61	GOLDEN HARVEST AGRO IND. LTD.				9,301.83	(9,302)
62	SAIHAM COTTON MILLS LTD.				41,250.00	(41,250)
63	ACI LIMITED				33,799.50	(33,800)
64	BBS CABLES LTD.				8,400.00	(8,400)
65	BSRM STEELS LIMITED				44,190.00	(44,190)
66	MJL BANGLADESH LIMITED				1,962.00	(1,962)
67	RUNNER AUTO MOBILES LTD.				4,281.30	(4,281)
	Total Dividend Income			**9,835,224**	**1,210,755**	**8,753,167.63**

MSW CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

Dividend Receivable as at 31 December 2023

Annexure C

Amount in Taka

Sl.	Company Name	Dividend Per Share	No of Share	Dividend Amount
1	AAMRA TECHNOLOGIES LTD.	1.00	210,000.00	210,000.00
2	ACI LIMITED	4.00	47,319.00	189,276.00
3	BEXIMCO PHARMACEUTICALS LTD.	3.50	47,549.00	166,421.50
4	BSRM STEELS LIMITED	2.50	98,200.00	245,500.00
5	DOREEN POWER GENERATIONS AND SYSTEMS LTD	1.10	56,714.00	62,385.40
6	Dragon Sweater and Spinning Ltd.	0.10	35,000.00	3,500.00
7	GOLDEN HARVEST AGRO IND. LTD.	0.10	310,061.00	31,006.10
8	IFAD AUTOS LIMITED	1.00	84,291.00	84,291.00
9	INFORMATION TECHNOLOGY CONSULTANTS LTD.	1.00	100,000.00	100,000.00
10	JAMUNA OIL COMPANY LTD.	13.00	31,434.00	408,642.00
11	Meghna PETROLEUM LTD.	16.00	3,000.00	48,000.00
12	MJL BANGLADESH PLC	5.00	2,616.00	13,080.00
13	OLYMPIC INDUSTRIES LTD.	6.00	74,452.00	446,712.00
14	PREMIER CEMENT MILLS PLC	1.00	229,000.00	229,000.00
15	RENATA LTD.	6.25	10,000.00	62,500.00
16	SHAHJIBAZAR POWER CO. LTD.	1.10	35692	39,261.20
17	SHASHA DENIMS LIMITED	1.00	250,000.00	250,000.00
18	SQUARE PHARMACEUTICALS LTD.	10.50	126,525.00	1,328,512.50
19	SQUARE TEXTILE MILLS LTD.	3.00	156,000.00	468,000.00
20	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	8.00	15,919.00	127,352.00
21	RUNNER AUTOMOBILES (FY 2019)	1.00	12898	12,898.00
22	WESTERN MARINE SHIPYARD LTD.(FY 2020)	0.05	69000	3,450.00
23	WESTERN MARINE SHIPYARD LTD.	0.10	125000	12,500.00
	Total Dividend Receivable			**4,542,288**

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON: **28-Dec-2023**

Annexure D

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	-0.20	0.28
2 DHAKA BANK PLC.	185,500	13.99	2,595,105.88	12.50	12.60	12.55	2,328,025.00	-267,080.88	-10.29	0.72
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	-12.17	0.63
4 JAMUNA BANK LTD.	327,523	20.56	6,734,472.38	20.90	22.10	21.50	7,041,744.50	307,272.12	4.56	1.86
5 MERCANTILE BANK PLC	301,027	14.60	4,394,042.05	13.30	13.50	13.40	4,033,761.80	-360,280.25	-8.20	1.21
6 NATIONAL BANK LTD.	139	0.00	0.00	8.30	8.40	8.35	1,160.65	1,160.65	0.00	0.00
7 UNION BANK LIMITED	210,000	9.52	2,000,000.00	8.90	9.00	8.95	1,879,500.00	-120,500.00	-6.03	0.55
Sector Total:	1,265,689		19,021,733.11				18,302,866.95	-718,866.16	-3.78	5.26
CEMENT										
8 HEIDELBERG CEMENT BD. LTD.	9,000	528.45	4,756,081.69	239.50	235.40	237.45	2,137,050.00	-2,619,031.69	-55.07	1.31
9 PREMIER CEMENT MILLS PLC	229,000	86.04	19,702,545.64	53.60	52.00	52.80	12,091,200.00	-7,611,345.64	-38.63	5.45
Sector Total:	238,000		24,458,627.33				14,228,250.00	-10,230,377.33	-41.83	6.76
CORPORATE BOND										
10 AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	4,897.0(	4,600.0(	4,748.50	7,008,786.00	-371,214.00	-5.03	2.04
11 APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	1,500	5,000.00	7,500,000.00	5,500.0(	5,100.0(	5,300.00	7,950,000.00	450,000.00	6.00	2.07
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	7.94	6.62
Sector Total:	27,388		38,831,112.69				40,811,094.00	1,979,981.31	5.10	10.73
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	-45.88	2.52
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	-2.42	1.04
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	-25.06	2.33
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	-13.38	1.18
17 KARIM PIPE MILLS LTD.	2,590	27.25	70,577.50	0.00	0.00	0.00	0.00	-70,577.50	-100.00	0.02
18 MARK BD. SHILPA AND ENG	5,000	17.00	85,000.00	0.00	0.00	0.00	0.00	-85,000.00	-100.00	0.02
19 RUNNER AUTOMOBILES PLC	28,542	61.38	1,752,016.20	48.40	48.40	48.40	1,381,432.80	-370,583.40	-21.15	0.48
20 WESTERN MARINE SHIPYARD LTD.	126,725	17.21	2,180,452.20	12.60	12.60	12.60	1,596,735.00	-583,717.20	-26.77	0.60
21 WONDERLAND TOYS LIMITED	32,000	68.25	2,184,000.00	56.80	67.70	63.03	2,016,960.00	-167,040.00	-7.65	0.60
Sector Total:	1,048,304		31,865,541.22				23,629,583.80	-8,235,957.42	-25.85	8.81
FINANCE AND LEASING										
22 DBH FINANCE PLC	88,700	70.25	6,230,837.22	56.70	57.00	56.85	5,042,595.00	-1,188,242.22	-19.07	1.72
23 INTL. LEASING & FIN. SERVICES	645,152	12.24	7,894,205.97	5.60	5.60	5.60	3,612,851.20	-4,281,354.77	-54.23	2.18
Sector Total:	733,852		14,125,043.19				8,655,446.20	-5,469,596.99	-38.72	3.90
FOOD AND ALLIED PRODUCT:										
24 ALPHA TOBACCO CO. LTD.	7,620	24.60	187,452.00	0.00	0.00	0.00	0.00	-187,452.00	-100.00	0.05
25 BATBC LIMITED	30,000	398.90	11,967,128.61	518.70	519.10	518.90	15,567,000.00	3,599,871.39	30.08	3.31
26 DHAKA VEGETABLE OIL INDS.LTD.	4,450	20.67	92,000.00	0.00	0.00	0.00	0.00	-92,000.00	-100.00	0.03
27 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	-29.88	2.14
28 MEGHNA SHRIMP LTD.	10,380	115.75	1,201,485.00	0.00	0.00	0.00	0.00	-1,201,485.00	-100.00	0.33
29 MEGHNA VEGETABLE OIL IND.LTD.	4,400	33.25	146,300.00	0.00	0.00	0.00	0.00	-146,300.00	-100.00	0.04
30 OLYMPIC INDUSTRIES LTD.	74,452	292.50	21,777,486.73	152.00	149.10	150.55	11,208,748.60	-10,568,738.13	-48.53	6.02
Sector Total:	441,363		43,109,995.62				32,201,816.10	-10,908,179.52	-25.30	11.92
FUEL AND POWER										
31 ASSOCIATED OXYGEN LIMITED	210,000	32.97	6,922,818.00	36.50	36.80	36.65	7,696,500.00	773,682.00	11.18	1.91
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	-11.94	1.08
33 JAMUNA OIL COMPANY LTD.	31,434	184.04	5,785,254.67	168.50	168.00	168.25	5,288,770.50	-496,484.17	-8.58	1.60
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	24.70	2.78
35 MEGHNA PETROLEUM LTD.	3,000	200.43	601,300.14	198.60	198.20	198.40	595,200.00	-6,100.14	-1.01	0.17
36 MJL BANGLADESH PLC	2,616	88.58	231,727.79	86.70	85.90	86.30	225,760.80	-5,966.99	-2.57	0.06
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	-26.85	0.89
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	-5.84	1.25
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	-5.32	1.09

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON: **28-Dec-2023**

Annexure D

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(%)
Sector Total:	489,275		39,202,287.34				40,139,973.55	937,686.21	2.39	10.84
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	-24.48	0.51
41 EBL FIRST MUTUAL FUND	100,000	6.94	693,586.02	7.40	7.30	7.35	735,000.00	41,413.98	5.97	0.19
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	-26.27	0.65
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	-17.80	2.06
44 NCCBL MUTUAL FUND-1	400,000	8.79	3,517,521.00	8.20	8.60	8.40	3,360,000.00	-157,521.00	-4.48	0.97
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	-9.83	1.11
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	-10.79	0.22
Sector Total:	2,725,000		20,648,907.41				17,658,750.00	-2,990,157.41	-14.48	5.71
INSURANCE										
47 ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	7,614	10.00	76,140.00	31.20	31.40	31.30	238,318.20	162,178.20	213.00	0.02
48 MERCANTILE ISLAMI INSURANCE PLC	202,193	46.15	9,331,504.55	32.90	35.00	33.95	6,864,452.35	-2,467,052.20	-26.44	2.58
49 POPULAR LIFE INSURANCE CO. LTD	96,167	71.61	6,886,656.82	66.50	66.00	66.25	6,371,063.75	-515,593.07	-7.49	1.90
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	-5.48	0.26
Sector Total:	338,496		17,226,719.70				14,355,180.50	-2,871,539.20	-16.67	4.76
IT										
51 AAMRA TECHNOLOGIES LTD.	210,000	36.29	7,620,210.00	30.50	30.60	30.55	6,415,500.00	-1,204,710.00	-15.81	2.11
52 INFORMATION TECHNOLOGY CONSULTANTS LTD.	100,000	34.15	3,415,424.68	37.00	37.20	37.10	3,710,000.00	294,575.32	8.62	0.94
Sector Total:	310,000		11,035,634.68				10,125,500.00	-910,134.68	-8.25	3.05
MISCELLANEOUS										
53 BD LUGGAGE IND.(SHARE)	15,000	28.25	423,750.00	0.00	0.00	0.00	0.00	-423,750.00	-100.00	0.12
Sector Total:	15,000		423,750.00				0.00	-423,750.00	-100.00	0.12
PAPER AND PRINTINGS										
54 MAQ ENTERPRISES LTD.	5,000	37.75	188,750.00	0.00	0.00	0.00	0.00	-188,750.00	-100.00	0.05
Sector Total:	5,000		188,750.00				0.00	-188,750.00	-100.00	0.05
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	7.86	3.16
56 ACME PESTICIDES LIMITED	200,000	31.96	6,392,760.00	35.40	35.50	35.45	7,090,000.00	697,240.00	10.91	1.77
57 B. C. I. L. (SHARE)	4,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 BEXIMCO PHARMACEUTICALS LTD.	47,549	74.86	3,559,621.04	146.20	145.70	145.95	6,939,776.55	3,380,155.51	94.96	0.98
59 PETRO SYNTHETIC	1,800	7.00	12,602.51	0.00	0.00	0.00	0.00	-12,602.51	-100.00	0.00
60 RENATA LTD.	10,000	1,209.30	12,093,005.74	1,217.9	0.00	1,217.90	12,179,000.00	85,994.26	0.71	3.34
61 SQUARE PHARMACEUTICALS LTD.	126,525	181.42	22,954,504.50	210.30	210.30	210.30	26,608,207.50	3,653,703.00	15.92	6.34
Sector Total:	437,193		56,449,800.85				65,153,047.35	8,703,246.50	15.42	15.60
TANNARY INDUSTRIES										
62 BATA SHOES (BD) LTD.	2,145	1,154.69	2,476,805.10	966.90	975.00	970.95	2,082,687.75	-394,117.35	-15.91	0.68
Sector Total:	2,145		2,476,805.10				2,082,687.75	-394,117.35	-15.91	0.68
TELECOMMUNICATION										
63 GRAMEEN PHONE LTD.	71,000	254.69	18,082,681.60	286.60	288.00	287.30	20,398,300.00	2,315,618.40	12.81	5.00
Sector Total:	71,000		18,082,681.60				20,398,300.00	2,315,618.40	12.81	5.00
TEXTILES										
64 ASHRAF TEXTILE MILLS LTD.	18,070	17.70	319,866.00	0.00	0.00	0.00	0.00	-319,866.00	-100.00	0.09
65 BANGLADESH ZIPPER INDS.LTD	6,650	43.75	290,937.50	0.00	0.00	0.00	0.00	-290,937.50	-100.00	0.08
66 BD.DYEING & FINISHING IND	5,900	64.25	379,075.00	0.00	0.00	0.00	0.00	-379,075.00	-100.00	0.10
67 CHIC TEX LIMITED	24,000	2.70	64,800.00	0.00	0.00	0.00	0.00	-64,800.00	-100.00	0.02
68 DANDY DYEING LTD.	5,000	98.50	492,500.00	0.00	0.00	0.00	0.00	-492,500.00	-100.00	0.14
69 DRAGON SWEATER AND SPINNING LIMITED	35,000	15.33	536,571.00	17.00	17.10	17.05	596,750.00	60,179.00	11.22	0.15
70 EAGLE STAR TEXTILES LTD.	10,650	9.90	105,435.00	0.00	0.00	0.00	0.00	-105,435.00	-100.00	0.03
71 FAMILYTEX (BD) LTD.	249,219	8.56	2,133,609.95	4.90	4.70	4.80	1,196,251.20	-937,358.75	-43.93	0.59
72 M.H.GARMENTS WASHING & DYING	5,000	34.75	173,750.00	0.00	0.00	0.00	0.00	-173,750.00	-100.00	0.05
73 QUASEM TEXTILE	2,500	14.00	35,000.00	0.00	0.00	0.00	0.00	-35,000.00	-100.00	0.01
74 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	-5.56	1.21

CHARTERED ACCOUNTANTS

SIXTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON: **28-Dec-2023**

Annexure D

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
75 SHASHA DENIMS LIMITED	250,000	28.32	7,080,264.71	27.00	27.20	27.10	6,775,000.00	-305,264.71	-4.31	1.96
76 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	30.16	2.24
77 SREEPUR TEXTILE MILLS LTD.	15,400	36.75	565,950.00	0.00	0.00	0.00	0.00	-565,950.00	-100.00	0.16
Sector Total:	1,033,389		24,635,255.02				23,223,001.20	-1,412,253.82	-5.73	6.81
Listed Securities:	**9,181,094**		**361,782,644.86**				**330,965,497.40**	**-30,817,147.46**		**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:		**9,181,094**	**361,782,644.86**		**330,965,497.40**	**-30,817,147.46**	
Grand Total:		**10,181,094**	**371,782,644.86**		**340,985,497.40**	**-30,797,147.46**	