SIXTH ICB UNIT FUND

Statement of Financial Position (Un-audited)

as at June 30, 2023

Particulars	Notes	Amount in Taka	
		June 30, 2023	December 31, 2022
Assets			
Non-current Assets		**209,355**	**418,707**
Deferred revenue expenditure	6.00	209,355	418,707
Current Assets		**377,720,248**	**349,294,257**
Marketable investment -at market	3.00	323,841,398	304,619,814
Investment in money market (FDR)	4.00	20,000,000	-
Cash & cash equivalents	5.00	29,735,648	40,539,841
Other current assets	6.00	4,143,202	4,134,602
Total Assets		**377,929,603**	**349,712,964**
Capital and Liabilities			
Equity		**315,740,514**	**287,778,651**
Unit capital	7.00	251,902,710	219,686,200
Unit premium reserve	8.00	1,473,790	(1,265,890)
Retained earning	9.00	40,364,014	47,358,341
Dividend Equalization Fund	10.00	22,000,000	22,000,000
Liabilities :		**62,189,089**	**61,934,313**
Unclaimed/ Dividend payable	11.00	58,836,855	55,863,285
Current liabilities	12.00	3,352,234	6,071,028
Total Equity and Liabilities (A+B)		**377,929,603**	**349,712,964**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	**13.70**	**14.84**
Net Asset Value-at market	14.00	**12.53**	**13.10**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 27 July, 2023

ICB Asset Management Company Ltd. DHAKA

SIXTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

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

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01.2023 to 30.06.2023	01.01.2022 to 30.06.2022 (Restated)	01.04.2023 to 30.06.2023	01.04.2022 to 30.06.2022 (Restated)
Income					
Profit on sale of investments		2,346,150	10,243,026	1,516,593	4,589,343
Dividend from investment in shares		4,035,243	5,970,601	2,892,378	2,916,300
Interest on Bank deposits & bonds	15.00	3,381,896	2,805,408	2,407,334	2,218,236
Total Income		**9,763,289**	**19,019,035**	**6,816,305**	**9,723,879**
Expenses					
Management fee		2,864,762	2,842,243	1,468,095	1,401,475
Trustee fee		141,395	139,894	72,941	68,500
Custodian fee		158,842	152,587	82,866	74,997
Annual BSEC fee		157,870	142,364	88,527	73,146
Audit fee		28,750	28,750	-	-
Other expenses	16.00	152,150	258,572	78,760	89,212
Issue & Conversion expenses written off		209,352	209,352	104,676	104,676
Total Expenses		**3,713,121**	**3,773,762**	**1,895,865**	**1,812,006**
Profit before provision		**6,050,168**	**15,245,273**	**4,920,440**	**7,911,873**
(Provision)/Write back of provision against diminution in value of investment	17.00	8,924,125	(23,558,003)	6,723,262	(15,051,400)
Net Income for the period ended June 30, 2023		**14,974,293**	**(8,312,730)**	**11,643,702**	**(7,139,527)**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**14,974,293**	**(8,312,730)**	**11,643,702**	**(7,139,527)**
Earnings Per Unit	18.00	**0.59**	**(0.38)**	**0.45**	**(0.33)**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 27 July, 2023

ICB Asset Management Company Ltd. DHAKA

SIXTH ICB UNIT FUND

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2023 to June 30, 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	32,216,510	-	-	-	32,216,510
Unit premium reserve	-	2,739,680	-	-	2,739,680
Dividend paid for FY 2022	-	-	-	(21,968,620)	(21,968,620)
Net Income for the period ended June 30, 2023	-	-	-	14,974,293	14,974,293
Balance as at June 30, 2023	**251,902,710**	**1,473,790**	**22,000,000**	**40,364,014**	**315,740,514**

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2022 to June 30, 2022 (Restated)

Balance as at January 01, 2022	**221,397,520**	**(1,565,733)**	**10,000,000**	**87,500,244**	**317,332,031**
Unit Capital	(2,177,580)	-	-	-	(2,177,580)
Unit premium reserve	-	(47,407)	-	-	(47,407)
Dividend Equalization Fund	-	-	12,000,000	(12,000,000)	-
Dividend paid for FY 2021	-	-	-	(22,139,752)	(22,139,752)
Net Income for the period ended June 30, 2022	-	-	-	(8,312,730)	(8,312,730)
Balance as at June 30, 2022	**219,219,940**	**(1,613,140)**	**22,000,000**	**45,047,762**	**284,654,562**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 27 July, 2023

ICB Asset Management Company Ltd. DHAKA

SIXTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

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

Particulars	Notes	Amount in Taka 01.01.2023 to 30.06.2023	01.01.2022 to 30.06.2022 (Restated)
Cash flow from operating activities			
Dividend from investment in shares		5,911,893	8,751,640
Interest on bank deposits & bonds		1,496,646	2,577,908
Profit on sale of investments		2,346,150	10,243,026
Expenses		(6,222,563)	(6,395,706)
Net cash inflow/(outflow) from operating activities	20.00	**3,532,126**	**15,176,868**
Cash flow from investment activities			
Purchase of shares-marketable investment		(15,756,482)	(35,269,806)
Sale of shares-marketable investment		5,459,023	23,893,334
Share application money deposited		(680,000)	(3,530,000)
Share application money refunded		680,000	26,390,340
Investment in New FDR		(20,000,000)	-
Encashment of FDR		-	-
Net cash in flow/(outflow) from investment activities		**(30,297,459)**	**11,483,868**
Cash flow from financing activities			
Unit capital sold		33,227,690	1,939,200
Unit capital surrendered		(1,011,180)	(4,116,780)
Premium received on sales		2,795,697	110,454
Premium refunded on surrender		(56,017)	(157,861)
Dividend paid		(18,995,050)	(18,413,536)
Net cash in flow/(outflow) from financing activities		**15,961,140**	**(20,638,523)**
Increase/(Decrease) in cash		**(10,804,193)**	**6,022,213**
Cash & cash equivalent at beginning of the period		40,539,841	19,727,964
Cash & cash equivalent at end of the period		**29,735,648**	**25,750,177**
Net Operating Cash Flow Per Unit (NOCFPU)	19.00	**0.14**	**0.69**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 27 July, 2023

ICB Asset Management Company Ltd. DHAKA

SIXTH ICB UNIT FUND

Notes to the financial statements (Un-audited)

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

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 June 30, 2023.

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

2.03 Reporting period

These financial statements cover the period of 6 months from 01 January 2023 to 30 June 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.

ICB Asset Management Company Ltd. DHAKA

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 @ 0.25% 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 18(a) of IAS 7: Statements of Cash Flows. In investing and financing activities as prescribed in paragraph 10 and 18(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 13 and 14.

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.

ICB Asset Management Company Ltd DHAKA

	Amount in Taka	
	June 30, 2023	December 31, 2022
3.00 Marketable investment at market		
Marketable Investment (3.01)	323,841,398	304,619,814
	323,841,398	**304,619,814**

3.01 Sector wise break up of investments in securities as on 30.06.2023 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	19,021,735.62	18,106,353.15	(915,382)
FUNDS	20,648,907.41	17,068,750.00	(3,580,157)
ENGINEERING	31,865,541.22	23,445,832.55	(8,419,709)
FOOD AND ALLIED PRODUCTS	43,109,995.62	32,436,339.90	(10,673,656)
FUEL AND POWER	36,431,757.34	37,358,222.05	926,465
TEXTILES	24,932,683.99	23,553,788.25	(1,378,896)
PHARMACEUTICALS AND CHEMICAL	47,185,388.50	54,968,160.85	7,782,772
PAPER AND PRINTINGS	188,750.00	0.00	(188,750)
CEMENT	24,458,627.33	15,342,100.00	(9,116,527)
IT	11,035,634.68	12,002,000.00	966,365
TANNARY INDUSTRIES	2,476,805.10	2,150,148.00	(326,657)
INSURANCE	10,317,998.84	7,526,339.20	(2,791,660)
TELECOMMUNICATION	18,082,681.60	20,398,300.00	2,315,618
FINANCE AND LEASING	14,125,043.19	8,655,446.20	(5,469,597)
CORPORATE BOND	38,831,112.69	40,809,618.00	1,978,505
MISCELLANEOUS	423,750.00	0.00	(423,750)
NON LISTED SECURITIES	10,000,000.00	10,020,000.00	20,000
Total	**353,136,413**	**323,841,398**	**(29,295,015)**

	June 30, 2023	December 31, 2022
4.00 Investment in Money Market (FDR)		
Pubali Bank Limited, Dhaka Stadium Branch	10,000,000	-
IFIC Bank PLC, Principal branch	10,000,000	-
	20,000,000	**-**
4.00 Cash & cash equivalents		
SND & STD accounts (note 4.01)	23,180,728	35,024,105
Dividend account (note 4.02)	6,554,920	5,515,736
	29,735,648	**40,539,841**
4.01 SND & STD accounts		
IFIC, Motijheel Branch 1001-007986-041	23,024,792	34,757,818
Dhaka Bank Ltd. SND A/C- '1061500000515 (SIP)	16,427	1,879
Agrani Bank Ltd., Amin Court Branch 020000087582	69,661	69,420
Agrani Bank Ltd., Amin Court Branch 020000085388	69,848	69,606
IFIC, Motijheel Branch 1001-121290-041	-	125,382
	23,180,728	**35,024,105**
4.02 Dividend Accounts		
JBL, Shantinagar FY 2017 no. 009-0320000647	587,572	585,845
JBL, Shantinagar FY 2018 no. 009-0320000763	310,759	333,219
JBL, Shantinagar FY 2019 no. 009-0320000870	354,917	367,828
JBL, Shantinagar FY 2020 no. 009-0320001057	2,164,481	2,156,319
JBL, Shantinagar FY 2021 no. 009-0320001271	1,378,636	1,495,447
IFIC Motijheel (Principal Br.) SND A/C- 0100-100480-041	1,169,693	-
IFIC, Federation FY 2000-01 no. 1008-111271-041	219	215
IFIC, Federation FY 2001-02 no. 1008-111286-041	17,923	17,555
IFIC, Federation FY 2002-03 no. 1008-111298-041	120,401	117,926
IFIC, Federation FY 2003-04 no. 1008-111311-041	16,994	16,644
IFIC, Federation FY 2004-05 no. 1008-111327-041	7,010	6,895

ICB Asset Management Company Ltd DHAKA

IFIC, Federation FY 2005-06 no. 1008-111344-041	20,842	20,498
IFIC, Federation FY 2006-07 no. 1008-111363-041	39,701	39,045
IFIC, Federation FY 2007-08 no. 1008-000123-041	26,215	25,676
IFIC, Federation FY 2008-09 no. 1008-000227-041	111,052	108,770
IFIC, Federation FY 2009-10 no. 1008-000259-041	65,079	63,741
IFIC, Federation FY 2010-11 No. 1008-000349-041	18,810	18,423
IFIC, Federation FY 2011-12 No. 1008-000439-041	40,426	39,596
IFIC, Federation FY 2012-13 No. 1008-000513-041	24,170	23,673
IFIC, Federation FY 2013-14 No. 1008-000585-041	57,111	55,937
IFIC, Federation FY 2014-15 No. 1008-000664-041	22,909	22,484
Total	**6,554,920**	**5,515,736**

		Amount in Taka	
		June 30, 2023	**December 31, 2022**
5.00	**Other current assets**		
	Dividend receivable	1,191,727	3,830,994
	Interest receivable on Fixed Deposit	203,263	-
	Interest receivable on Bond	1,681,987	-
	Income Tax Deducted at Source	762,617	-
	Receivable from ISTCL	303,608	303,608
		4,143,202	**4,134,602**
6.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Opening balance	418,707	837,411
	Less: Amortization of Preliminary expenses	(209,352)	(418,704)
	Balance as on June 30, 2023	**209,355**	**418,707**
7.00	**Unit capital**		
	Opening balance	219,686,200	221,397,520
	Add: Unit sold during the year	33,227,690	7,863,970
		252,913,890	**229,261,490**
	Less: unit surrender by holder	1,011,180	9,575,290
	Balance as on June 30, 2023	**251,902,710**	**219,686,200**
	The unit capital represents 2,51,90,271 number of units of Tk 10 each.		
8.00	**Unit premium reserve**		
	Opening balance	(1,265,890)	(1,565,733)
	Add: Premium on sales of unit	2,795,697	920,559
	Less: Premium refunded on surrendered of unit	(56,017)	(620,716)
	Balance as on June 30, 2023	**1,473,790**	**(1,265,890)**
9.00	**Retained earning**		
	Opening balance	47,358,341	87,500,244
	Less: Dividend paid for FY 2022	(21,968,620)	(22,139,752)
	Less: Dividend Equalization Fund	-	(12,000,000)
		25,389,721	**53,360,492**
	Add: Net income for the period	14,974,293	(6,002,151)
	Balance as on June 30, 2023	**40,364,014**	**47,358,341**
10.00	**Dividend Equalization Fund**		
	Opening balance	22,000,000	10,000,000
	Add: Addition during the period	-	12,000,000
	Balance as on June 30, 2023	**22,000,000**	**22,000,000**

ICB Asset Management Company Ltd DHAKA

	Amount in Taka	
	June 30, 2023	**December 31, 2022**
11.00 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	(18,995,050)	(18,519,089)
Balance as on June 30, 2023	**58,836,855**	**55,863,285**
11.01 Year wise breakup of unclaimed/ Dividend payable as on June 30, 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	3,613,826	3,737,612
Dividend payable 2022	3,137,190	
	58,836,855	**55,863,285**
12.00 Current liabilities		
Management fee payable to ICB AMCL	2,864,762	5,711,665
Trustee fee payable to ICB	141,395	-
Custodian fee payable to ICB	158,842	312,328
Annual Fee payable	157,870	9,984
Audit fee payable	28,750	28,750
Others payable	615	8,301
Total current liabilities	**3,352,234**	**6,071,028**
13.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	407,224,618	387,932,104
Less: Liabilities	62,189,089	61,934,313
Net Asset Value	**345,035,529**	**325,997,791**
Number of Units	25,190,271	21,968,620
NAV per Unit at Cost	**13.70**	**14.84**
14.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	377,929,603	349,712,964
Less: Liabilities	62,189,089	61,934,313
Net Asset Value	**315,740,514**	**287,778,651**
Number of Units	25,190,271	21,968,620
NAV per Unit at Market Value	**12.53**	**13.10**

ICB Asset Management Company Ltd. DHAKA

	Amount in Taka	
	01.01.2023 to 30.06.2023	**01.01.2022 to 30.06.2022**
15.00 Interest on Bank deposits & bonds		
Interest on Short Term Deposit	606,190	296,367
Interest on Fixed Deposit	203,263	452,500
Interest on Listed Bond	2,572,443	2,056,541
	3,381,896	**2,805,408**
16.00 Other operating expenses		
Bank charges	7,065	19,948
Printing & Stationary	7,914	9,850
CDBL charges	2,288	21,752
Advertisement expense	90,454	66,668
Dividend Distribution expenses	34,551	65,674
Annual CDBL Fee & connection charge	-	46,000
IPO application expenses	3,000	8,000
Others	6,878	20,680
	152,150	**258,572**

17.00 Calculation of (Provision)/Write back of provision against diminution in value of investment

Unrealized Gain/(losses) as on December 31, 2022	(38,219,140)	(204,726)
Unrealized Gain/(losses) as on June 30, 2023	(29,295,015)	(23,762,729)
Increase/(decrease)	**8,924,125**	**(23,558,003)**

18.00 EPU

Net profit after Provision	14,974,293	(8,312,730)
Number of Units	25,190,271	21,946,191
Earnings Per Unit	**0.59**	**(0.38)**

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

19.00 NOCFPU

Net cash inflow/(outflow) from operating activities	3,532,126	15,176,868
Number of Units	25,190,271	21,946,191
NOCFPU Per Unit	**0.14**	**0.69**

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

20.00 Reconciliation between net profit to operating cash flow

Profit before provision	6,050,168	15,245,273
Operating cash flow before changes in working capital	**6,050,168**	**15,245,273**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	(8,600)	2,553,539
(Decrease)/Increase of Current liabilities	(2,509,442)	(2,621,944)
	(2,518,042)	**(68,405)**
Net operating cash flows	**3,532,126**	**15,176,868**

ICB Asset Management Company Ltd. DHAKA

SIXTH ICB UNIT FUND Print date: 26-Jul-2023

PORTFOLIO STATEMENT

AS ON: **26-Jun-2023**

	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	0.30
2	DHAKA BANK LTD.	185,500	13.99	2,595,108.39	12.50	12.60	12.55	2,328,025.00	-267,083.39	0.00	0.76
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	0.66
4	JAMUNA BANK LTD.	327,523	20.56	6,734,472.38	20.90	20.90	20.90	6,845,230.70	110,758.32	0.00	1.96
5	MERCANTILE BANK LIMITED	301,027	14.60	4,394,042.05	13.30	13.50	13.40	4,033,761.80	-360,280.25	0.00	1.28
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	210,000	9.52	2,000,000.00	8.90	9.00	8.95	1,879,500.00	-120,500.00	0.00	0.58
	Sector Total:	1,265,689		19,021,735.62				18,106,353.15	-915,382.47	-4.81	5.54
	CEMENT										
8	HEIDELBERG CEMENT BD. LTD.	9,000	528.45	4,756,081.69	266.50	260.00	263.25	2,369,250.00	-2,386,831.69	-0.01	1.39
9	PREMIER CEMENT MILLS LIMITED	229,000	86.04	19,702,545.64	56.70	56.60	56.65	12,972,850.00	-6,729,695.64	0.00	5.74
	Sector Total:	238,000		24,458,627.33				15,342,100.00	-9,116,527.33	-37.27	7.13
	CORPORATE BOND										
10	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	4,895.0(	4,600.0(	4,747.50	7,007,310.00	-372,690.00	0.00	2.15
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	0.00	2.19
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	6.98
	Sector Total:	27,388		38,831,112.69				40,809,618.00	1,978,505.31	5.10	11.32
	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	2.65
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	1.10
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	2.46
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	1.25
17	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
18	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	0.02
19	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	0.51
20	WESTERN MARINE SHIPYARD LTD.	126,725	17.21	2,180,452.20	11.20	11.10	11.15	1,412,983.75	-767,468.45	0.00	0.64
21	WONDERLAND TOYS LIMITED	32,000	68.25	2,184,000.00	56.80	46.10	63.03	2,016,960.00	-167,040.00	0.00	0.64
	Sector Total:	1,048,304		31,865,541.22				23,445,832.55	-8,419,708.67	-26.42	9.29
	FINANCE AND LEASING										
22	DELTA BRAC HOUSING CORPORATION	88,700	70.25	6,230,837.22	56.70	57.00	56.85	5,042,595.00	-1,188,242.22	0.00	1.82
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	-0.01	2.30
	Sector Total:	733,852		14,125,043.19				8,655,446.20	-5,469,596.99	-38.72	4.12
	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	-0.01	0.05
25	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	3.49
26	DHAKA VEGETABLE OIL INDS.LTD.	4,000	23.00	92,000.00	0.00	0.00	0.00	0.00	-92,000.00	-0.01	0.03
27	GOLDEN HARVEST AGRO IND. LTD.	310,061	24.96	7,738,143.28	17.50	17.50	17.50	5,426,067.50	-2,312,075.78	0.00	2.26
28	MEGHNA SHRIMP LTD.	10,380	115.75	1,201,485.00	0.00	0.00	0.00	0.00	-1,201,485.00	-0.01	0.35
29	MEGHNA VEGETABLE OIL IND.LTD.	4,400	33.25	146,300.00	0.00	0.00	0.00	0.00	-146,300.00	-0.01	0.04
30	OLYMPIC INDUSTRIES LTD.	74,452	292.50	21,777,486.73	153.60	153.80	153.70	11,443,272.40	-10,334,214.33	0.00	6.35
	Sector Total:	440,913		43,109,995.62				32,436,339.90	-10,673,655.72	-24.76	12.56
	FUEL AND POWER										
31	ASSOCIATED OXYGEN LIMITED	120,000	32.97	3,955,896.00	36.50	36.80	36.65	4,398,000.00	442,104.00	0.00	1.15
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	1.14
33	JAMUNA OIL COMPANY LTD.	32,434	184.43	5,981,646.67	179.90	177.10	178.50	5,789,469.00	-192,177.67	0.00	1.74
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	2.93
35	MEGHNA PETROLEUM LTD.	3,000	200.43	601,300.14	203.20	204.30	203.75	611,250.00	9,949.86	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	0.94
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	1.32

ICB Asset Management Company Ltd. DHAKA

SIXTH ICB UNIT FUND

Print date: 26-Jul-2023

PORTFOLIO STATEMENT

AS ON: **26-Jun-2023**

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	1.15
Sector Total:	400,275		36,431,757.34				37,358,222.05	926,464.71	2.54	10.62
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	0.54
41 EBL FIRST MUTUAL FUND	100,000	6.94	693,586.02	7.40	7.90	7.65	765,000.00	71,413.98	0.00	0.20
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	0.68
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	2.17
44 NCCBL MUTUAL FUND-1	400,000	8.79	3,517,521.00	6.80	6.90	6.85	2,740,000.00	-777,521.00	0.00	1.03
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	1.17
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	0.23
Sector Total:	2,725,000		20,648,907.41				17,068,750.00	-3,580,157.41	-17.34	6.02
INSURANCE										
47 ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	7,614	10.00	76,140.00	35.40	35.20	35.30	268,774.20	192,634.20	0.03	0.02
48 MERCHANTILE INSURANCE CO. LTD.	201,593	46.18	9,309,440.51	31.00	31.00	31.00	6,249,383.00	-3,060,057.51	0.00	2.71
49 SANDHANI LIFE INSURANCE CO.LTD	32,522	28.67	932,418.33	30.90	31.10	31.00	1,008,182.00	75,763.67	0.00	0.27
Sector Total:	241,729		10,317,998.84				7,526,339.20	-2,791,659.64	-27.06	3.01
IT										
50 AAMRA TECHNOLOGIES LTD.	210,000	36.29	7,620,210.00	36.60	36.80	36.70	7,707,000.00	86,790.00	0.00	2.22
51 INFORMATION TECHNOLOGY CONSULTANTS LTD.	100,000	34.15	3,415,424.68	43.10	42.80	42.95	4,295,000.00	879,575.32	0.00	1.00
Sector Total:	310,000		11,035,634.68				12,002,000.00	966,365.32	8.76	3.22
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	0.12
Sector Total:	15,000		423,750.00				0.00	-423,750.00	-100.00	0.12
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
Sector Total:	5,000		188,750.00				0.00	-188,750.00	-100.00	0.06
PHARMACEUTICALS AND CHE										
54 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	3.33
55 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	0.01	1.04
56 PETRO SYNTHETIC	1,800	7.00	12,600.00	0.00	0.00	0.00	0.00	-12,600.00	-0.01	0.00
57 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	2.69
58 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	6.69
Sector Total:	230,683		47,185,388.50				54,968,160.85	7,782,772.35	16.49	13.75
TANNARY INDUSTRIES										
59 BATA SHOES (BD) LTD.	2,145	1,154.69	2,476,805.10	1,016.8	988.00	1,002.40	2,150,148.00	-326,657.10	0.00	0.72
Sector Total:	2,145		2,476,805.10				2,150,148.00	-326,657.10	-13.19	0.72
TELECOMMUNICATION										
60 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	0.00	5.27
Sector Total:	71,000		18,082,681.60				20,398,300.00	2,315,618.40	12.81	5.27
TEXTILES										
61 ASHRAF TEXTILE MILLS LTD.	17,970	17.80	319,866.00	0.00	0.00	0.00	0.00	-319,866.00	-0.01	0.09
62 BANGLADESH ZIPPER INDS.LTD	6,650	43.75	290,937.50	0.00	0.00	0.00	0.00	-290,937.50	-0.01	0.08
63 BD.DYEING & FINISHING IND	5,900	64.25	379,075.00	0.00	0.00	0.00	0.00	-379,075.00	-0.01	0.11
64 CHIC TEX LIMITED	24,000	2.70	64,800.00	0.00	0.00	0.00	0.00	-64,800.00	-0.01	0.02
65 DANDY DYEING LTD.	5,000	98.50	492,500.00	0.00	0.00	0.00	0.00	-492,500.00	-0.01	0.14
66 DRAGON SWEATER AND SPINNING LIMITED	54,401	15.33	833,999.97	17.00	17.10	17.05	927,537.05	93,537.08	0.00	0.24
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	0.62
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	1.27
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	2.06
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	2.36

SIXTH ICB UNIT FUND

PORTFOLIO STATEMENT
AS ON: **26-Jun-2023**

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	0.16
Sector Total:	1,052,690		24,932,683.99				23,553,788.25	-1,378,895.74	-5.53	7.27
Listed Securities:	**8,807,668**		**343,136,413.13**				**313,821,398.15**	**-29,315,014.98**		**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:	**8,807,668**	**343,136,413.13**		**313,821,398.15**	**-29,315,014.98**	
	Grand Total:	**9,807,668**	**353,136,413.13**		**323,841,398.15**	**-29,295,014.98**	

ICB Asset Management Company Ltd DHAKA