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FOURTH ICB UNIT FUND

UNAUDITED FINANCIAL STATEMENTS
OF
FOURTH ICB UNIT FUND

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

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FOURTH ICB UNIT FUND

Statement of Financial Position (Unaudited)

As at June 30, 2024

Particulars	Notes	Amount in Taka	
		30-Jun-24	31-Dec-23
Assets			
Current Assets		**19,41,04,846**	**24,15,64,240**
Marketable investment -at market	3.00	18,26,40,938	22,75,65,179
Cash & cash equivalents	4.00	1,01,33,269	99,69,190
Other current assets	5.00	13,30,639	40,29,871
Total Assets		**19,41,04,846**	**24,15,64,240**
Capital and Liabilities			
Equity:		**15,96,75,334**	**20,68,50,432**
Unit capital	6.00	18,15,38,260	17,66,15,710
Unit premium reserve	7.00	1,46,416	1,35,457
Retained earning	8.00	(3,20,09,342)	1,70,99,265
Dividend Equalization Fund	9.00	1,00,00,000	1,30,00,000
Liabilities :		**3,44,29,512**	**3,47,13,808**
Unclaimed/ Dividend payable	10.00	3,22,30,842	2,99,04,093
Current liabilities	11.00	21,98,671	48,09,715
Total Equity and Liabilities (A+B)		**19,41,04,846**	**24,15,64,240**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	12.00	**13.18**	**14.05**
Net Asset Value-at market	13.00	**8.80**	**11.71**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

FOURTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the period from January 01, 2024 to June 30, 2024

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023	01.04.2024 to 30.06.2024	01.04.2023 to 30.06.2023
Income					
Profit on sale of investment	14	18,29,353	25,85,205	0	17,28,566
Dividend from investment in shares	15	34,37,922	33,35,550	16,82,867	26,23,719
Interest on Bank deposits & bonds	16	9,06,551	6,84,975	3,74,068	1,59,950
Total Income		**61,73,826**	**66,05,730**	**20,56,935**	**45,12,235**
Expenses					
Management fee	17	18,96,657	21,22,977	8,84,947	10,76,294
Trustee fee	18	88,600	99,950	41,131	50,698
Custodian fee	19	98,809	1,12,601	46,251	57,506
Annual BSEC fee	20	79,838	1,03,723	35,207	54,817
Audit fee		34,500	28,750	-	-
Other expenses	15.00	1,32,127	1,29,581	51,590	55,828
Total Expenses		**23,30,530**	**25,97,582**	**10,59,125**	**12,95,143**
Profit before provision		**38,43,296**	**40,08,148**	**9,97,810**	**32,17,092**
(Provision)/Write back of provision against diminution in value of investment	3.02	(3,82,90,334)	77,70,643	(1,96,78,780)	83,96,504
Net Income for the period ended June 30, 2024		**(3,44,47,038)**	**1,17,78,791**	**(1,86,80,970)**	**1,16,13,596**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**(3,44,47,038)**	**1,17,78,791**	**(1,86,80,970)**	**1,16,13,596**
Earnings Per Unit	22.00	**(1.90)**	**0.66**	**(1.03)**	**0.66**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Date: 30 July 2024

ICB Asset Management Company Ltd.
Accounts Department

FOURTH ICB UNIT FUND

Statement of Changes in Equity (Unaudited)

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

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**17,66,15,710**	**1,35,457**	**1,30,00,000**	**1,70,99,265**	**20,68,50,432**
Unit Capital	49,22,550	-	-	-	49,22,550
Unit premium reserve	-	10,960	-	-	10,960
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2023	-	-	(30,00,000)	(1,46,61,570)	(1,76,61,570)
Net Income for the period ended June 30, 2024	-	-	-	(3,44,47,038)	(3,44,47,038)
Balance as at June 30, 2024	**18,15,38,260**	**1,46,417**	**1,00,00,000**	**(3,20,09,342)**	**15,96,75,334**

Statement of Changes in Equity

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

(Amount in Taka)

Balance as at January 01, 2023	**17,59,28,660**	**82,280**	**1,30,00,000**	**1,92,83,807**	**20,82,94,747**
Unit Capital	13,74,620	-	-	-	13,74,620
Unit premium reserve	-	72,021	-	-	72,021
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2023	-	-	-	(1,40,74,293)	(1,40,74,293)
Net Income for the period ended June 30, 2023	-	-	-	1,17,78,791	1,17,78,791
Balance as at June 30, 2023	**17,73,03,280**	**1,54,301**	**1,30,00,000**	**1,69,88,305**	**20,74,45,886**

Chief Executive Officer

Chairman of Trustee Committee

ICB Asset Management Company Ltd. Accounts Department

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

FOURTH ICB UNIT FUND

Statement of Cash Flows (Unaudited)

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

Particulars	Notes	Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Cash flow from operating activities			
Dividend from Investment in Securities	23.00	54,92,777	50,12,955
Interest on Bank Deposits & Bonds	24.00	8,83,348	6,84,975
Profit on Sale of Investments	14.00	18,29,353	25,85,205
Payment of Fees & Expenses	25.00	(49,53,995)	(50,06,781)
Net cash inflow/(outflow) from operating activities	29.00	**32,51,484**	**32,76,354**
Cash flow from investment activities			
Sale of Securities (At Cost)	26.00	1,12,23,619	51,51,547
Purchase of Securities	27.00	(45,89,711)	(37,52,186)
Share Application Money		(50,00,000)	(6,80,000)
Refund of Share Application Money		56,80,000	6,80,000
Net cash in flow/(outflow) from investment activities		**73,13,908**	**13,99,361**
Cash flow from financing activities			
Unit capital sold		52,76,540	20,36,240
Unit capital surrendered		(3,53,990)	(6,61,620)
Premium received on sales		14,684	81,406
Premium refunded on surrender		(3,724)	(9,385)
Dividend Paid during the Period	28.00	(1,53,34,821)	(1,36,34,551)
Net cash in flow/(outflow) from financing activities		**(1,04,01,313)**	**(1,21,87,910)**
Increase/(Decrease) in cash		**1,64,079**	**(75,12,195)**
Cash & cash equivalent at beginning of the year		99,69,190	1,50,45,657
Cash & cash equivalent for the period		**1,01,33,268**	**75,33,462**
Net Operating Cash Flow Per Unit (NOCFPU)	30.00	**0.18**	**0.18**

Chief Executive Officer | **Chairman of Trustee Committee**

Head of Finance & Accounts | **Member-Secretary of Trustee Committee**

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

FOURTH ICB UNIT FUND
Notes to the financial statements (Unaudited)
Statement of Profit or Loss and Other Comprehensive Income (Revenue Income)

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

Fourth 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 Instruments", the investment in securities will be measured at fair value and recognized in profit or loss.

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the unrealized loss will also be charged in profit and loss account.

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, 2024.

2.02.04: Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated June 30, 2015.

2.02.05: Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value.

2.02.06: Investment in securities transferred to OTC market have been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 6 Month from **01 January 2024 to 30 June 2024.**

2.04 Provision

Required Provision has been kept from current year income according to IFRS-9. Due to increase of errosion of marketable investment new provision has been made from profit and loss .

ICB Asset Management Company Ltd. Accounts Department

2.05 Pricing of units

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

2.06 Investment Policy

2.06.01: The fund shall invest subject to সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

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

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

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

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

2.07 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per prospectus (4.4) of the fund using the following formula:

Total NAV $= V_A - L_T$

Where,

V_A: Value of total assets of the Fund as on date

L_T: Total liabilities of the Fund as on date

NAV per unit = Total NAV/No. of units outstanding.

V_A: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortized on that date - Printing, publication and stationery expenses amortized on date.

L_T: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

2.08 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.

2.09 Components of Financial Statements

The Financial Statement as per IAS-1 (10) comprise of:

- Statement Of Financial Position (Balance Sheet) As at June 30, 2024;
- Statement Of Profit Or Loss And Other Comprehensive Income (Revenue Income) For the Year ended June 30, 2024;
- Statement Of Changes In Equity As at June 30, 2024;
- Statement Of Cash Flows For the Year ended June 30, 2024 &
- Notes On The Financial Statements , comprising a summary of significant Accounting Policies and Other Explanatory Information.

ICB Asset Management Company Ltd. Accounts Department

2.10 Revenue Recognization

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission on sale of shares (Note:).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS 1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note:).

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis (Note:).

2.11 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

2.12 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.

2.13 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.

2.14 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.

2.15 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.

2.16 Earning Per Unit

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

2.17 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. Cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

2.18 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.

2.19 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 12 and 13.

2.20 Statement of Changes in Equity

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

2.21 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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, 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.

2.22 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

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

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

2.23 Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which from the basis of making judgments about the carrying, values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

2.24 Financial Risk Management

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

2.25 General

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

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

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		30-Jun-24	31-Dec-23
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	18,26,40,938	22,75,65,179
		18,26,40,938	**22,75,65,179**

3.01 Sector wise break up of investments in shares as on 30.06.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	1,31,53,222.33	91,65,052.05	(39,88,170)
FUNDS	3,24,23,384.82	1,69,34,450.45	(1,54,88,934)
ENGINEERING	2,49,18,235.37	1,72,93,031.70	(76,25,204)
FOOD AND ALLIED PRODUCTS	1,46,16,321.85	1,53,83,900.00	7,67,578
FUEL AND POWER	2,47,75,483.41	1,91,18,445.40	(56,57,038)
JUTE	1,57,500.00	0.00	(1,57,500)
TEXTILES	57,50,601.97	44,71,250.00	(12,79,352)
PHARMACEUTICALS AND CHEMICAL	2,12,60,983.67	1,68,59,388.95	(44,01,595)
SERVICES	1,04,77,553.21	75,43,823.80	(29,33,729)
CEMENT	5,78,80,201.18	3,73,25,803.45	(2,05,54,398)
IT	36,90,365.48	21,55,000.00	(15,35,365)
TANNARY INDUSTRIES	34,15,206.16	28,95,618.00	(5,19,588)
INSURANCE	2,90,29,979.08	1,62,66,759.50	(1,27,63,220)
G-SEC	45,14,991.20	45,53,280.00	38,289
TELECOMMUNICATION	16,13,169.67	13,58,775.00	(2,54,395)
FINANCE AND LEASING	71,25,878.62	32,48,859.25	(38,77,019)
CORPORATE BOND	75,00,000.00	80,67,500.00	5,67,500
TOTAL	**26,23,03,078**	**18,26,40,938**	**(7,96,62,140)**

Annexure- D may kindly be seen for details.

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
3.02	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	-	(4,71,75,805)
	Unrealized Gain/(Loss) as on June 30	(3,82,90,333.67)	(3,94,05,162)
	Increase/(decrease)	**(3,82,90,333.67)**	**77,70,643**

Notes	Particulars	Amount in Taka	
		30-Jun-24	31-Dec-23
4.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:4.01)	25,23,530	48,04,814
	Dividend Accounts (N:4.02)	76,09,740	51,64,376
		1,01,33,269	**99,69,190**

4.01 Main Bank Accounts

Name of the Bank and Branches	Account no.	30-Jun-24	31-Dec-23
IFIC Bank PLC (Principal Br)	1001-077950-041	25,09,704	47,86,550
Dhaka Bank LTD (SIP)	1061500000488	13,826	18,264
		25,23,530	**48,04,814**

4.02 Dividend Accounts

Name of the Bank and Branches	Year	Account no.	30-Jun-24	31-Dec-23
IFIC Bank PLC (Federation Branch)	2000-01	1008-111269-041	16,847	16,472
IFIC Bank PLC (Federation Branch)	2001-02	1008-111284-041	84,422	82,544
IFIC Bank PLC (Federation Branch)	2002-03	1008-111296-041	38,230	37,380
IFIC Bank PLC (Federation Branch)	2004-05	1008-111325-041	24,825	24,381
IFIC Bank PLC (Federation Branch)	2005-06	1008-111342-041	1,05,690	1,03,801
IFIC Bank PLC (Federation Branch)	2006-07	1008-111361-041	1,34,457	1,32,054
IFIC Bank PLC (Federation Branch)	2007-08	1008-000121-041	27,428	26,818
IFIC Bank PLC (Federation Branch)	2008-09	1008-000225-041	54,513	53,301
IFIC Bank PLC (Federation Branch)	2009-10	1008-000257-041	176	172
IFIC Bank PLC (Federation Branch)	2010-11	1008-000347-041	374	366
IFIC Bank PLC (Federation Branch)	2011-12	1008-000437-041	30,773	30,088
IFIC Bank PLC (Federation Branch)	2012-13	1008-000511-041	7,227	7,082
IFIC Bank PLC (Federation Branch)	2013-14	1008-000587-041	21,197	20,725
IFIC Bank PLC (Federation Branch)	2014-15	1008-000662-041	39,646	38,850

			Amount in Taka	
			30-June-2024	31-Dec-2023
IFIC Bank PLC (Principal Br)	2016	1001-027443-041	39,919	39,593
Jamuna Bank Limited (Shantinagar Brar	2017	1201000018196	1,44,914	1,44,765
Jamuna Bank Limited (Shantinagar Brar	2018	1201000018312	33,203	33,610
Jamuna Bank Limited (Shantinagar Brar	2019	1201000018425	2,20,793	2,22,133
Jamuna Bank Limited (Shantinagar Brar	2020	1201000018606	11,72,573	11,67,312
Jamuna Bank Limited (Shantinagar Brar	2021	1201000018822	13,50,732	13,44,584
IFIC Bank PLC (Principal Br)	2022	0100-100478-041	16,82,653	16,38,345
IFIC Bank PLC (Principal Br)	2023	0100-100593-041	23,79,148	-
	Total		**76,09,740**	**51,64,376**

		30-June-2024	31-Dec-2023
5.00	**Other current assets**		
	Dividend Receivable	12,95,016	33,49,871
	Interest Receivable	23,202	
	IPO Application	-	6,80,000
	Income Tax duducted at source	12,420	-
		13,30,639	**40,29,871**
6.00	**Unit capital**		
	Opening balance	17,66,15,710	17,59,28,660
	Add: Unit sold during the year	52,76,540	25,40,200
		18,18,92,250	**17,84,68,860**
	Less: unit surrender by holder	(3,53,990)	(18,53,150)
	Balance as on June 30, 2024	**18,15,38,260**	**17,66,15,710**

The unit capital represents 1,81,53,826 number of units of Tk 10 each.

		30-June-2024	31-Dec-2023
7.00	**Unit premium reserve**		
	Opening balance	1,35,457	82,280
	Add: Premium on sales of unit	14,684	1,23,448
	Less: Premium on surrendered of unit	(3,724)	(70,271)
	Balance as on June 30, 2024	**1,46,416**	**1,35,457**
8.00	**Retained earnings**		
	Opening balance	1,70,99,265	1,92,83,807
	Less: Dividend paid for FY 2023	(1,46,61,570)	(1,40,74,293)
		24,37,695	**52,09,514**
	Add: Net income for the year	(3,44,47,038)	1,18,89,751
	Balance as on June 30, 2024	**(3,20,09,342)**	**1,70,99,265**
9.00	**Dividend Equalization Fund**		
	Opening balance	1,30,00,000	1,30,00,000
	Less: Dividend paid for FY 2023	(30,00,000)	-
	Balance as on June 30, 2024	**1,00,00,000**	**1,30,00,000**
10.00	**Unclaimed/ Dividend payable**		
	Opening balance	2,99,04,093	2,80,82,851
	Add: Addition for this year	1,76,61,570	1,40,74,293
	Less: Dividend credited to investors account	(1,53,34,821)	(1,22,53,051)
	Balance as on June 30, 2024 (10.01)	**3,22,30,842**	**2,99,04,093**
10.01	**Year wise breakup of unclaimed/ Dividend payable as on June 30, 2024**		
	Dividend payable up to FY 2014-15	1,40,96,095	1,40,96,095
	Dividend payable 2016	20,30,350	20,30,350
	Dividend payable 2017	27,42,016	27,42,016
	Dividend payable 2018	26,21,492	26,21,492
	Dividend payable 2019	17,35,461	17,37,332
	Dividend payable 2020	12,26,946	12,26,946
	Dividend payable 2021	33,59,887	33,59,887
	Dividend payable 2022	20,89,974	20,89,975
	Dividend payable 2023	23,28,621	
		3,22,30,842	**2,99,04,093**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	30 June 2024	31-Dec-2023
11.00 Current liabilities		
Management fee payable to ICB AMCL	18,96,657	43,40,057
Trustee fee payable to ICB	88,600	2,04,503
Custodian fee payable to ICB	98,809	2,28,227
Annual fee payable to BSEC	79,838	2,421
Audit fee payable	34,500	34,500
Unit Sales Commission	256	-
SIP- fractional amount to investors	11	7
Total current liabilities	**21,98,671**	**48,09,715**
12.00 Net Asset Value (NAV) Per Unit (At Cost Price) :		
Total Assets (Investment considered at cost price)	27,37,66,986	28,29,36,047
Less: Liabilities	3,44,29,512	3,47,13,808
Net Asset Value	**23,93,37,474**	**24,82,22,239**
Number of Units	1,81,53,826	1,76,61,571
NAV per Unit at Cost	**13.18**	**14.05**
13.00 Net Asset Value (NAV) Per Unit (At Market Price) :		
Total Assets	19,41,04,846	24,15,64,240
Less: Liabilities	3,44,29,512	3,47,13,808
Net Asset Value	**15,96,75,334**	**20,68,50,432**
Number of Units	1,81,53,826	1,76,61,571
NAV per Unit at Market Value	**8.80**	**11.71**

	Amount in Taka	
	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
14.00 Profit on Sale of Investments	**18,29,353**	**25,85,205**

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

15.00 Dividend from Investment in Securities	**34,37,922**	**33,35,550**
16.00 Interest on Bank deposits & bonds		
Interest on Short Term Deposit	2,32,976	25
Interest on Listed Bond	6,73,574	5,25,000
	9,06,551	**6,84,975**
17.00 Management Fee		
Management Fee for IAMCL (N:17.01)	**18,96,657**	**21,22,977**

17.01 <u>Calculation For the period ended from January 01, 2024 to June 30, 2024</u>

Weekly Average Net Asset Value

Total NAV (Sum of NAV Computed each week)	4,61,98,56,289
Number of Week	26
Average NAV	**17,76,86,780**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	6,23,288
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	12,76,86,780	12,73,370
Total		**17,76,86,780**	**18,96,657**

	Amount in Taka	
	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023

18.00 Trustee Fee

Trustee Fee for ICB (N:18.01)	88,600	99,950

18.01 Calculation For the period ended from January 01, 2024 to June 30, 2024

Average NAV (Total NAV/No. of NAV Week)	17,76,86,780
Parcentage of Trustee Fee	0.10
Trustee Fee	**88,600**

19.00 Custodian Fee

Custodian Fee for ICB (N:19.01)	98,809	1,12,601

19.01 Calculation For the period ended from January 01, 2024 to June 30, 2024

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	1,18,89,62,699
Total Non-Listed (Price made by AMC and Trustee)	-
Total Fixed Deposit	-
Total Securities Value	**1,18,89,62,699**
Number of month	6
Monthly Average Securities Value	**19,81,60,450**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**98,809**

20.00 Annual BSEC Fee

Annual Fee for BSEC (N:20.01)	79,838	1,03,723

20.01 Calculation For the period ended from January 01, 2024 to June 30, 2024

Net Asset Value (NAV) of the Fund	**15,96,75,334**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**79,838**

21.00 Other operating expenses

Bank charges	5,932	7,462
Printing & Stationary expenses	9,283	7,914
CDBL charges	4,903	1,199
Unit Sales Commission	256	203
Postage & Telegram	-	-
Advertisement Expenses	98,868	90,454
Dividend Distribution expenses	4,160	12,471
Annual Fee of CDBL & connection fee		-
IPO application expenses	-	3,000
Others	8,725	6,878
	1,32,127	**1,29,581**

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).

22.00 EPU

Net profit after Provision	(3,44,47,038)	1,17,78,791
Number of Units	1,81,53,826	1,77,30,328
Earnings Per Unit	**(1.90)**	**0.66**

N.B: Earnings Per Unit (EPU) has decreased due to increase of provision made morethan previous year .

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
23.00 Dividend Received from Investment in Securities		
Dividend Income from Investment in Securities	34,37,922	33,35,550
Add: Previous year Dividend Receivable	33,49,871	30,48,908
Less : Income Tax deducted at source		(5,63,616)
	67,87,793	**58,20,842**
Less: Current year Dividend Receivable	(12,95,016)	(8,07,887)
	54,92,777	**50,12,955**
24.00 Interest Received on Bank Deposits and Bonds		
Interest Income on Bank Deposits and Bonds	9,06,551	5,25,025
Add: Previous year Interest Receivable on FDR & Bonds	-	-
	9,06,551	**5,25,025**
Less: Current year Interest Receivable on FDR & Bonds	(23,202)	-
	8,83,348	**5,25,025**
25.00 Payment of Fees & Expenses		
Total Expenses	23,30,530	25,97,582
Less: Preliminary Expenses	-	-
Add: Previous year Operating Expenses payable (N: 25.01)	48,09,715	48,77,508
	71,40,245	**74,75,090**
Less: Current year Operating Expenses payable (N: 25.02)	(21,86,251)	(24,68,309)
	49,53,995	**50,06,781**
25.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	48,09,715	48,77,508
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	48,09,715	**48,77,508**
25.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	21,98,671	24,68,309
Less: Advance Payment of Fees, Tax & Suspense's	(12,420)	-
	21,86,251	**24,68,309**
26.00 Sale of Securities (at Cost)		
Sales from direct share (Investment at cost price)	1,12,23,619	46,51,547
Add: Sale of Unit Certificates	-	-
Add: Previous year Receivable from ISTCL	-	5,00,000
	1,12,23,619	**51,51,547**
Less: Current year Receivable from ISTCL	-	-
	1,12,23,619	**51,51,547**
27.00 Purchase of Securities		
Purchase from direct share (cost price)		37,52,186
Add: Purchase of IPO Securities	74,720	
Add: Purchase of Unit Certificates	-	-
Add: Purchase of G-Sec	45,14,991	
Add: Previous year payable to ISTCL	-	-
	45,89,711	**37,52,186**
Less: Current year payable to ISTCL	-	-
	45,89,711	**37,52,186**
28.00 Dividend paid during the Period		
Dividend declared during the year	1,76,61,570	1,40,74,293
Add: Previous year dividend payable	2,99,04,093	2,80,82,851
	4,75,65,663	4,21,57,144
Less: Current year dividend payable	(3,22,30,842)	(2,85,22,593)
	1,53,34,821	**1,36,34,551**

	Amount in Taka	
	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
29.00 Reconciliation Between Profit to Operating Cash Flows		
Profit Before Provision	38,43,296	40,08,148
Operating Cash Flow Before Changes in Working Capital	**38,43,296**	**40,08,148**
Changes in Working Capital		
(Decrease)/Increase of Other Current Assets (29.01)	20,31,652	22,41,021
Decrease/(Increase) of Current Liabilities (N: 29.02)	(26,23,464)	(24,09,199)
	(5,91,812)	**(1,68,178)**
Net Cash Generated from Operating Activities	**32,51,484**	**38,39,970**
29.01 Decrease/(Increase) of Other Current Assets		
Add: Previous year Dividend Receivable	33,49,871	30,48,908
Less: Current year Dividend Receivable	(12,95,016)	(8,07,887)
	20,54,855	**22,41,021**
Add: Previous year Interest Receivable on FDR & Bonds	-	-
Less: Current year Interest Receivable on FDR & Bonds	(23,202)	-
	20,31,652	**22,41,021**
29.02 (Decrease)/Increase of Current Liabilities		
Add: Previous year Operating Expenses payable	48,09,715	48,77,508
Less: Current year Operating Expenses payable	(21,86,251)	(24,68,309)
Less: Preliminary Expenses	-	-
	(26,23,464)	**(24,09,199)**
30.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	32,51,484	32,76,354
Number of Units	1,81,53,826	1,77,30,328
NOCFPU Per Unit	**0.18**	**0.18**
31.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	1,70,99,265	1,92,83,807
Less: Dividend Paid	(1,46,61,570)	1,40,74,293
Less: Transferd to Dividend Equalization Reserve		
	24,37,695	**3,33,58,100**
Add: Profit for the year	(3,44,47,038)	1,17,78,791
	(3,20,09,342)	**4,51,36,891**
Add: Dividend Equalization Reserve	1,00,00,000	1,30,00,000
	(2,20,09,342)	**5,81,36,891**
Number of Units	1,81,53,826	1,77,30,328
Profit Available for Distribution	**(1.21)**	**3.28**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

FOURTH ICB UNIT FUND

Print date: 29-Jul-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Jun-2024**

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
	BANKS										
1	DHAKA BANK PLC	159,000	13.94	2,216,925.00	9.90	9.70	9.80	1,558,200.00	-658,725.00	0.00	0.85
2	EXPORT IMPORT BANK OF BANGLADESH PLC	200,000	13.09	2,617,542.52	8.30	8.20	8.25	1,650,000.00	-967,542.52	0.00	1.00
3	JAMUNA BANK PLC	113,673	19.07	2,167,292.33	16.60	16.70	16.65	1,892,655.45	-274,636.88	0.00	0.83
4	MERCANTILE BANK PLC	117,711	15.23	1,792,399.80	9.80	9.90	9.85	1,159,453.35	-632,946.45	0.00	0.68
5	SOUTHEAST BANK PLC	168,729	13.98	2,359,062.68	9.20	9.30	9.25	1,560,743.25	-798,319.43	0.00	0.90
6	UNION BANK PLC	210,000	9.52	2,000,000.00	6.40	6.40	6.40	1,344,000.00	-656,000.00	0.00	0.76
	Sector Total:	969,113		13,153,222.33				9,165,052.05	-3,988,170.28		5.01
	CEMENT										
7	HEIDELBERG MATERIALS BANGLADESH PLC	46,853	550.00	25,769,150.00	242.70	226.50	234.60	10,991,713.80	-14,777,436.20	-0.01	9.82
8	LAFARGE HOLCIM BANGLADESH LIMITED	203,000	75.18	15,260,949.00	62.30	62.80	62.55	12,697,650.00	-2,563,299.00	0.00	5.82
9	PREMIER CEMENT MILLS PLC	214,241	78.65	16,850,102.18	63.30	64.00	63.65	13,636,439.65	-3,213,662.53	0.00	6.42
	Sector Total:	464,094		57,880,201.18				37,325,803.45	-20,554,397.73		22.07
	CORPORATE BOND										
10	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	3,750.00	7,500,000.00	4,317.5(	3,750.0(	4,033.75	8,067,500.00	567,500.00	0.00	2.86
	Sector Total:	2,000		7,500,000.00				8,067,500.00	567,500.00		2.86
	ENGINEERING										
11	APPOLLO ISPAT COMPLEX LIMITED	300,000	13.27	3,980,802.99	3.80	3.60	3.70	1,110,000.00	-2,870,802.99	-0.01	1.52
12	BANGLADESH BUILDING SYSTEMS LTD	50,000	25.45	1,272,741.98	14.00	14.10	14.05	702,500.00	-570,241.98	0.00	0.49
13	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	92,969	111.47	10,363,574.02	90.00	90.60	90.30	8,395,100.70	-1,968,473.32	0.00	3.95
14	BSRM STEELS LIMITED	70,930	79.60	5,646,258.98	57.90	59.50	58.70	4,163,591.00	-1,482,667.98	0.00	2.15
15	IFAD AUTOS PLC	33,600	51.90	1,743,857.40	27.80	28.50	28.15	945,840.00	-798,017.40	0.00	0.66
16	WONDERLAND TOYS LIMITED	38,000	50.29	1,911,000.00	44.80	59.20	52.00	1,976,000.00	65,000.00	0.00	0.73
	Sector Total:	585,499		24,918,235.37				17,293,031.70	-7,625,203.67		9.50
	FINANCE AND LEASING										
17	DBH FINANCE PLC	102,005	69.86	7,125,878.62	31.70	32.00	31.85	3,248,859.25	-3,877,019.37	-0.01	2.72
	Sector Total:	102,005		7,125,878.62				3,248,859.25	-3,877,019.37		2.72
	FOOD AND ALLIED PRODUCT:										
18	BANGLADESH LEAF TOBACCO CO. LTD.	60	24.38	1,463.00	0.00	0.00	0.00	0.00	-1,463.00	-0.01	0.00
19	BATBC LIMITED	44,000	305.59	13,445,754.80	322.80	323.00	322.90	14,207,600.00	761,845.20	0.00	5.13
20	OLYMPIC INDUSTRIES LTD.	9,000	129.90	1,169,104.05	132.40	129.00	130.70	1,176,300.00	7,195.95	0.00	0.45
	Sector Total:	53,060		14,616,321.85				15,383,900.00	767,578.15		5.57
	FUEL AND POWER										
21	BARAKA POWER LIMITED	100,000	23.23	2,323,235.66	12.10	12.30	12.20	1,220,000.00	-1,103,235.66	0.00	0.89
22	BD. WELDING ELECTRODES (DEB)	38	600.00	22,800.00	0.00	0.00	0.00	0.00	-22,800.00	-0.01	0.01
23	DOREEN POWER GENERATIONS & SYSTEMS LTD	25,536	65.69	1,677,407.32	25.70	25.40	25.55	652,444.80	-1,024,962.52	-0.01	0.64
24	JAMUNA OIL COMPANY LIMITED	37,887	179.08	6,784,722.24	174.60	174.00	174.30	6,603,704.10	-181,018.14	0.00	2.59
25	MJL BANGLADESH PLC	136,265	102.50	13,967,318.19	77.60	78.60	78.10	10,642,296.50	-3,325,021.69	0.00	5.32
	Sector Total:	299,726		24,775,483.41				19,118,445.40	-5,657,038.01		9.45
	FUNDS										
26	DBH FIRST MUTUAL FUND	283,207	8.41	2,380,407.31	4.30	4.40	4.35	1,231,950.45	-1,148,456.86	0.00	0.91
27	EBL FIRST MUTUAL FUND	150,000	7.16	1,074,645.00	3.90	4.00	3.95	592,500.00	-482,145.00	0.00	0.41
28	GRAMEEN ONE : SCHEME TWO	100,000	16.05	1,605,106.63	11.60	11.70	11.65	1,165,000.00	-440,106.63	0.00	0.61
29	GREEN DELTA MUTUAL FUND	400,000	9.34	3,737,460.00	3.80	3.50	3.65	1,460,000.00	-2,277,460.00	-0.01	1.42
30	IFIC BANK 1ST MF	50,000	5.81	290,676.20	3.30	3.20	3.25	162,500.00	-128,176.20	0.00	0.11
31	L R GLOBAL BANGLADESH M F ONE	1,450,000	7.95	11,524,403.20	3.80	3.80	3.80	5,510,000.00	-6,014,403.20	-0.01	4.39
32	NCCBL MUTUAL FUND-1	250,000	8.74	2,184,360.00	5.00	5.50	5.25	1,312,500.00	-871,860.00	0.00	0.83
33	POPULAR LIFE FIRST MUTUAL FUND	600,000	5.74	3,441,873.38	3.30	3.20	3.25	1,950,000.00	-1,491,873.38	0.00	1.31
34	TRUST BANK 1ST MUTUAL FUND	1,000,000	6.18	6,184,453.10	3.50	3.60	3.55	3,550,000.00	-2,634,453.10	0.00	2.36
	Sector Total:	4,283,207		32,423,384.82				16,934,450.45	-15,488,934.37		12.36

FOURTH ICB UNIT FUND

Print date: 29-Jul-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Jun-2024**

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
	G-SEC										
35	5Y BGTB 13/12/2028	48,000	94.06	4,514,991.20	94.49	95.22	94.86	4,553,280.00	38,288.80	0.00	1.72
	Sector Total:	48,000		4,514,991.20				4,553,280.00	38,288.80		1.72
	INSURANCE										
36	AGRANI INSURANCE CO. LTD.	53,500	48.71	2,606,117.13	29.10	0.00	29.10	1,556,850.00	-1,049,267.13	0.00	0.99
37	CENTRAL INSURANCE COMPANY LTD.	100,000	54.27	5,427,269.89	46.70	49.20	47.95	4,795,000.00	-632,269.89	0.00	2.07
38	GREEN DELTA INSURANCE PLC	41,222	105.34	4,342,254.37	47.70	45.70	46.70	1,925,067.40	-2,417,186.97	-0.01	1.66
39	NITOL INSURANCE CO. LTD.	29,000	48.04	1,393,236.31	31.00	31.50	31.25	906,250.00	-486,986.31	0.00	0.53
40	PHOENIX INSURANCE COMPANY LTD	253,438	60.22	15,261,101.38	27.70	28.20	27.95	7,083,592.10	-8,177,509.28	-0.01	5.82
	Sector Total:	477,160		29,029,979.08				16,266,759.50	-12,763,219.58		11.07
	IT										
41	AAMRA TECHNOLOGIES LIMITED	100,000	36.90	3,690,365.48	21.30	21.80	21.55	2,155,000.00	-1,535,365.48	0.00	1.41
	Sector Total:	100,000		3,690,365.48				2,155,000.00	-1,535,365.48		1.41
	JUTE										
42	ISLAM JUTE MILLS LTD.	1,500	105.00	157,500.00	0.00	0.00	0.00	0.00	-157,500.00	-0.01	0.06
	Sector Total:	1,500		157,500.00				0.00	-157,500.00		0.06
	PHARMACEUTICALS AND CHE										
43	ACI LIMITED	38,399	277.50	10,655,747.55	132.20	129.90	131.05	5,032,188.95	-5,623,558.60	-0.01	4.06
44	SQUARE PHARMACEUTICALS PLC	56,000	189.38	10,605,236.12	210.90	211.50	211.20	11,827,200.00	1,221,963.88	0.00	4.04
	Sector Total:	94,399		21,260,983.67				16,859,388.95	-4,401,594.72		8.11
	SERVICES										
45	SUMMIT ALLIANCE PORT LIMITED	293,534	35.69	10,477,553.21	25.70	25.70	25.70	7,543,823.80	-2,933,729.41	0.00	3.99
	Sector Total:	293,534		10,477,553.21				7,543,823.80	-2,933,729.41		3.99
	TANNARY INDUSTRIES										
46	BATA SHOE COMPANY (BD) LIMITED	3,005	1,136.51	3,415,206.16	977.20	950.00	963.60	2,895,618.00	-519,588.16	0.00	1.30
	Sector Total:	3,005		3,415,206.16				2,895,618.00	-519,588.16		1.30
	TELECOMMUNICATION										
47	GRAMEEN PHONE LTD.	5,500	293.30	1,613,169.67	247.70	246.40	247.05	1,358,775.00	-254,394.67	0.00	0.62
	Sector Total:	5,500		1,613,169.67				1,358,775.00	-254,394.67		0.62
	TEXTILES										
48	ASHRAF TEXTILE MILLS LTD.	299	17.80	5,322.20	0.00	0.00	0.00	0.00	-5,322.20	-0.01	0.00
49	BANGLADESH DYEING & FINISHING IND. LTD.	1,920	64.25	123,360.00	0.00	0.00	0.00	0.00	-123,360.00	-0.01	0.05
50	DANDY DYEING LTD.	2,000	5.80	11,600.00	0.00	0.00	0.00	0.00	-11,600.00	-0.01	0.00
51	HWA WELL TEXTILES (BD) PLC	50,000	50.28	2,513,889.27	42.40	43.00	42.70	2,135,000.00	-378,889.27	0.00	0.96
52	SAIHAM COTTON MILLS LTD.	175,000	17.69	3,096,430.50	13.50	13.20	13.35	2,336,250.00	-760,180.50	0.00	1.18
	Sector Total:	229,219		5,750,601.97				4,471,250.00	-1,279,351.97		2.19
	Listed Securities:	8,011,021		262,303,078.02				182,640,937.55	-79,662,140.47		100.00

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares	Cost Price	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
0								
	Total Non Listed Securities	0		0.00		0.00	0.00	
	Total Listed Securities:	8,011,021		262,303,078.02		182,640,937.55	-79,662,140.47	
	Grand Total:	8,011,021		262,303,078.02		182,640,937.55	-79,662,140.47	

ICB Asset Management Company Ltd. Accounts Department

FOURTH ICB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2024 TO: 30-Jun-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	NATIONAL BANK LTD.	205	7.29	0.00	1,493.51	1,493.51
					Sub Total:	**1,493.51**
CERAMIC INDUSTRY						
2	BENGAL FINE CERAMICS LTD.	1,850	161.68	60.00	299,100.60	188,100.60
					Sub Total:	**188,100.60**
INSURANCE						
3	CENTRAL INSURANCE COMPANY LTD.	81,014	61.39	54.27	4,973,586.89	576,738.37
4	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
					Sub Total:	**869,651.23**
TEXTILES						
5	EVINCE TEXTILES LIMITED	300,000	16.37	13.80	4,911,158.00	770,108.00
					Sub Total:	**770,108.00**
	Grand Total:	**390,541**			**10,552,971.86**	**1,829,353.34**

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