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SIXTH ICB UNIT FUND

TRUSTEE : INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR : INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
SIXTH ICB UNIT FUND

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

ICB ASSET MANAGEMENT COMPANY LTD.
Asset Manager
Green City Edge (4th floor)
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SIXTH 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		**29,96,44,698**	**39,99,06,204**
Marketable investment -at market	3.00	26,02,53,300	34,09,85,497
Investment in money market (FDR)	4.00	2,00,00,000	3,99,70,000
Cash & cash equivalents	5.00	1,51,04,591	1,21,74,908
Other current assets	6.00	42,86,807	67,75,799
Total Assets		**29,96,44,698**	**39,99,06,204**
Capital and Liabilities			
A) Equity		**23,48,53,184**	**33,44,85,079**
Unit capital	8.00	27,78,37,530	26,67,88,870
Unit premium reserve	9.00	42,49,995	35,82,180
Retained earnings	10.00	(6,92,34,341)	4,21,14,029
Dividend Equalization Fund	11.00	2,20,00,000	2,20,00,000
B) Liabilities :		**6,47,91,514**	**6,54,21,126**
Unclaimed/ Dividend payable	12.00	6,15,92,736	5,86,71,846
Current liabilities	13.00	31,98,779	67,49,280
Total Equity and Liabilities (A+B)		**29,96,44,698**	**39,99,06,204**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	14.00	**12.67**	**13.69**
Net Asset Value-at market	15.00	**8.45**	**12.54**

The financial statements should be read in conjunction with the annexed notes.

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 July 2024

Asset Management Company Ltd. Accounts Department

SIXTH 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 investments	16.00	4,25,993	23,46,150	1,17,752	15,16,593
Dividend from investment in shares	17.00	33,57,322	40,35,243	18,28,072	28,92,378
Interest on Bank deposits & bonds	18.00	39,07,262	33,81,896	29,03,547	24,07,334
Total Income		**76,90,576**	**97,63,289**	**48,49,370**	**68,16,305**
Expenses					
Management fee	19.00	27,62,604	28,64,762	12,83,489	14,68,095
Trustee fee	20.00	1,34,311	1,41,395	60,634	72,941
Custodian fee	21.00	1,53,632	1,58,842	71,182	82,866
Annual BSEC fee	22.00	1,17,427	1,57,870	50,175	88,527
Audit fee		28,750	28,750	-	-
Other expenses	23.00	2,20,135	1,52,150	74,784	78,760
Issue & Conversion expenses written off		-	2,09,352	-	1,04,676
Total Expenses		**34,16,859**	**37,13,121**	**15,40,265**	**18,95,865**
Profit before provision		**42,73,717**	**60,50,168**	**33,09,105**	**49,20,440**
(Provision)/Write back of provision against diminution in value of investment	3.02	(8,62,75,310)	89,24,125	(3,57,87,926)	67,23,262
Net Income for the period ended June 30, 2024		**(8,20,01,593)**	**1,49,74,293**	**(3,24,78,821)**	**1,16,43,702**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**(8,20,01,593)**	**1,49,74,293**	**(3,24,78,821)**	**1,16,43,702**
Earnings Per Unit	24.00	**(2.95)**	**0.59**	**(1.18)**	**0.45**

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

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

SIXTH 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	**26,67,88,870**	**35,82,179**	**2,20,00,000**	**4,21,14,029**	**33,44,85,078**
Unit Capital	1,10,48,660	-	-	-	1,10,48,660
Unit premium reserve	-	6,67,816	-	-	6,67,816
Dividend paid for FY 2023	-	-	-	(2,93,46,776)	(2,93,46,776)
Net Income for the period ended June 30, 2024	-	-	-	(8,20,01,593)	(8,20,01,593)
Balance as at June 30, 2024	**27,78,37,530**	**42,49,995**	**2,20,00,000**	**(6,92,34,340)**	**23,48,53,184**

Statement of Changes in Equity (Unaudited) For the period from January 01, 2023 to June 30, 2023					
Balance as at January 01, 2023	**21,96,86,200**	**(12,65,890)**	**2,20,00,000**	**4,73,58,341**	**28,77,78,651**
Unit Capital	3,22,16,510	-	-	-	3,22,16,510
Unit premium reserve	-	27,39,680	-	-	27,39,680
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2022	-	-	-	(2,19,68,620)	(2,19,68,620)
Net Income for the period ended June 30, 2023	-	-	-	1,49,74,293	1,49,74,293
Balance as at June 30, 2023	**25,19,02,710**	**14,73,790**	**2,20,00,000**	**4,03,64,014**	**31,57,40,514**

The financial statements should be read in conjunction with the annexed notes.

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

SIXTH 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 30.06.2024	01.01. 2023 to 30.06.2023
Cash flow from operating activities			
Dividend from Investment in Securities	25.00	65,47,847	59,11,893
Interest on Bank Deposits & Bonds	26.00	28,34,304	14,96,646
Profit on Sale of Investments	16.00	4,25,993	23,46,150
Payment of Fees & Expenses	27.00	(69,67,361)	(62,22,563)
Net cash inflow/(outflow) from operating activities	31.00	**28,40,783**	**35,32,126**
Cash flow from investment activities			
Sale of Securities (At Cost)	28.00	18,89,309	54,59,023
Purchase of Securities	29.00	(77,40,997)	(1,57,56,482)
Share Application Money		(50,00,000)	(6,80,000)
Refund of Share Application Money		56,80,000	6,80,000
Investment in New FDR		(15,000)	(2,00,00,000)
Encashment of FDR		1,99,85,000	-
Net cash in flow/(outflow) from investment activities		**1,47,98,312**	**(3,02,97,459)**
Cash flow from financing activities			
Unit capital sold		2,04,55,320	3,32,27,690
Unit capital surrendered		(94,06,660)	(10,11,180)
Premium received on sales		(2,79,654)	27,95,697
Premium refunded on surrender		9,47,471	(56,017)
Dividend Paid during the Period	30.00	(2,64,25,886)	(1,89,95,050)
Net cash in flow/(outflow) from financing activities		**(1,47,09,411)**	**1,59,61,140**
Increase/(Decrease) in cash		**29,29,684**	**(1,08,04,193)**
Cash & cash equivalent at beginning of the period		1,21,74,908	4,05,39,841
Cash & cash equivalent at end of the period		**1,51,04,591**	**2,97,35,648**
Net Operating Cash Flow Per Unit (NOCFPU)	32.00	**0.10**	**0.14**

The financial statements should be read in conjunction with the annexed notes.

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

SIXTH ICB UNIT FUND

Notes to the financial statements (Unaudited)

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

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 2001.The Fund received consent for issunig Prospectus for public offer from BSEC on March 02,2016.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 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 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 .

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 (মিউচুয়াল 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 Earnings Per Unit

The mutual fund calculates Earnings 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 l8(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)	26,02,53,300	34,09,85,497
		26,02,53,300	**34,09,85,497**

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

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	1,90,21,733	1,45,18,668	(45,03,065)
FUNDS	2,06,48,907	1,06,06,250	(1,00,42,657)
ENGINEERING	3,18,65,541	1,57,56,247	(1,61,09,294)
FOOD AND ALLIED PRODUCTS	4,31,09,996	2,36,81,215	(1,94,28,780)
FUEL AND POWER	3,92,02,287	3,00,27,833	(91,74,454)
TEXTILES	2,46,35,255	1,70,29,462	(76,05,793)
PHARMACEUTICALS AND CHEMICAL	5,62,58,975	4,89,25,485	(73,33,490)
PAPER AND PRINTINGS	1,88,750	0	(1,88,750)
CEMENT	2,44,58,627	1,66,87,250	(77,71,377)
IT	1,10,35,635	87,50,500	(22,85,135)
TANNARY INDUSTRIES	24,76,805	20,66,922	(4,09,883)
INSURANCE	2,03,20,665	1,45,32,484	(57,88,181)
G-SEC	45,14,994	45,53,280	38,286
TELECOMMUNICATION	1,80,82,682	1,75,40,550	(5,42,132)
FINANCE AND LEASING	1,41,25,043	51,79,900	(89,45,143)
CORPORATE BOND	3,69,56,113	3,03,97,254	(65,58,859)
MISCELLANEOUS	4,23,750	0	(4,23,750)
NON LISTED SECURITIES	1,00,00,000	0	(1,00,00,000)
Total	**37,73,25,758**	**26,02,53,300**	**(11,70,72,457)**

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	(3,07,97,147)	(3,82,19,140)
	Unrealized Gain/(Loss) as on June 30	(11,70,72,457)	(2,92,95,015)
	Increase/(decrease)	**(8,62,75,310)**	**89,24,125**

Notes	Particulars	Amount in Taka	
4.00	**Investment in Money Market (FDR)**		
	Name of the Bank and Branches	**30-Jun-24**	**31-Dec-23**
	Pubali Bank Limited, Dhaka Stadium Branch	1,00,00,000	99,85,000
	Pubali Bank Limited, Principal Branch	-	99,85,000
	IFIC Bank PLC, Principal Branch	1,00,00,000	1,00,00,000
	EXIM Bank Ltd, Bashundhara Branch	-	1,00,00,000
		2,00,00,000	**3,99,70,000**
5.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:5.01)	56,39,880	57,59,608
	Dividend Accounts (N:5.02)	94,64,711	64,15,300
		1,51,04,591	**1,21,74,908**

5.01 Main Bank Accounts

Name of the Bank and Branches	Account no.	30-Jun-24	31-Dec-23
IFIC Bank PLC (Principal Br)	1001-007986-041	54,05,277	55,23,288
IFIC Bank PLC (Bogra Br)	0210-181399-041	21,108	21,602
Dhaka Bank LTD (SIP)	1061500000515	2,13,495	2,14,718
		56,39,880	**57,59,608**

5.02 Dividend Accounts

Name of the Bank and Branches	Year	Account no.	30-Jun-24	31-Dec-23
IFIC Bank PLC (Federation Branch)	2000-01	1008-111271-041	228	223
IFIC Bank PLC (Federation Branch)	2001-02	1008-111286-041	18,752	18,335
IFIC Bank PLC (Federation Branch)	2002-03	1008-111298-041	1,25,972	1,23,170
IFIC Bank PLC (Federation Branch)	2003-04	1008-111311-041	17,780	17,385
IFIC Bank PLC (Federation Branch)	2004-05	1008-111327-041	7,269	7,140
IFIC Bank PLC (Federation Branch)	2005-06	1008-111344-041	21,612	21,225

Notes	Particulars			Amount in Taka 30-Jun-24	31-Dec-23
	IFIC Bank PLC (Federation Branch)	2006-07	1008-111363-041	41,167	40,431
	IFIC Bank PLC (Federation Branch)	2007-08	1008-000123-041	27,428	26,818
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000227-041	1,16,191	1,13,607
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000259-041	68,090	66,576
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000349-041	19,680	19,242
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000439-041	42,297	41,356
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000513-041	25,288	24,726
	IFIC Bank PLC (Federation Branch)	2013-14	1008-000585-041	59,754	58,425
	IFIC Bank PLC (Federation Branch)	2014-15	1008-000664-041	23,862	23,383
	Jamuna Bank Limited (Shantinagar Brancl	2017	1201000018210	5,91,255	5,88,886
	Jamuna Bank Limited (Shantinagar Brancl	2018	1201000018334	3,12,272	3,11,291
	Jamuna Bank Limited (Shantinagar Brancl	2019	1201000018447	3,56,834	3,55,631
	Jamuna Bank Limited (Shantinagar Brancl	2020	1201000018628	21,79,979	21,69,705
	Jamuna Bank Limited (Shantinagar Brancl	2021	1201000018844	13,93,426	13,87,066
	IFIC Bank PLC (Principal Br)	2022	0100-100480-041	10,25,965	10,00,679
	IFIC Bank PLC (Principal Br)	2023	0100-100595-041	29,89,609	-
	Total			**94,64,711**	**64,15,300**

Notes	Particulars	30-Jun-24	31-Dec-23
6.00	**Other current assets**		
	Dividend receivable	13,39,343	45,42,288
	Interest receivable on Fixed Deposit	2,87,014	4,46,875
	Interest receivable on Bond	18,39,455	6,06,636
	Share Application Money for IPO	-	6,80,000
	Advance payment of Annual Fee	-	-
	Income Tax Deducted at Source	12,420	-
	Receivable from ISTCL	8,08,575	5,00,000
	Interest Paid against T-Bond	-	
		42,86,807	**67,75,799**

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

Notes	Particulars	30-Jun-24	31-Dec-23
8.00	**Unit capital**		
	Opening balance	26,67,88,870	21,96,86,200
	Add: Unit sold during the year	2,04,55,320	4,92,20,640
		28,72,44,190	**26,89,06,840**
	Less: unit surrender by holder	(94,06,660)	(21,17,970)
	Balance as on March 31, 2024	**27,78,37,530**	**26,67,88,870**

The unit capital represents 2,77,83,753 number of units of Tk 10 each.

Notes	Particulars	30-Jun-24	31-Dec-23
9.00	**Unit premium reserve**		
	Opening balance	35,82,179	(12,65,890)
	Add: Premium on sales of unit	(2,79,654)	50,22,309
	Less: Premium refunded on surrendered of unit	9,47,471	(1,74,239)
	Balance as on March 31, 2024	**42,49,995**	**35,82,180**
10.00	**Retained earning**		
	Opening balance	4,21,14,029	4,73,58,341
	Less: Dividend paid	(2,93,46,776)	(2,19,68,620)
	Less: Dividend Equalization Fund	-	-
		1,27,67,252	**2,53,89,721**
	Add: Net income for the year	(8,20,01,593)	1,67,24,308
	Balance as on March 31, 2024	**(6,92,34,341)**	**4,21,14,029**
11.00	**Dividend Equalization Fund**		
	Opening balance	2,20,00,000	2,20,00,000
	Add: Addition during the period	-	
	Balance as on March 31, 2024	**2,20,00,000**	**2,20,00,000**
12.00	**Unclaimed/ Dividend payable**		
	Opening balance	5,86,71,846	5,58,63,285
	Add: Addition for this year	2,93,46,776	2,19,68,620
	Less: Dividend credited to investors account	(2,64,25,885)	(1,91,60,059)
	Balance as on March 31, 2024	**6,15,92,736**	**5,86,71,846**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		30-Jun-24	31-Dec-23
12.01	**Year wise breakup of unclaimed/ Dividend payable as on March 31, 2024**		
	Dividend payable up to FY 2014-15	4,17,82,446	4,17,82,446
	Dividend payable 2017	32,07,260	32,07,260
	Dividend payable 2018	29,57,767	29,57,767
	Dividend payable 2019	19,80,468	19,80,468
	Dividend payable 2020	21,57,898	21,57,898
	Dividend payable 2021	36,20,826	36,20,826
	Dividend payable 2022	29,63,452	29,65,181
	Dividend payable 2023	29,22,619	
		6,15,92,736	**5,86,71,846**
13.00	**Current liabilities**		
	Management fee payable to ICB AMCL	27,62,604	60,59,893
	Trustee fee payable to ICB	1,34,311	3,97,510
	Custodian fee payable to ICB	1,53,632	2,49,307
	Annual Fee payable	1,17,427	4,593
	Audit fee payable	28,750	34,500
	Unit Sales Commission	1,110	1,395
	SIP- Fractional Amount of Investor	134	82
	Others payable		2,000
	Income Tax Deducted at Source	-	-
	Payable to ISTCL for Purchase of Securities	500	-
	Unit sale commition (others)	310	
	Total current liabilities	**31,98,779**	**67,49,280**
14.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	41,67,17,155	43,07,03,351
	Less: Liabilities	6,47,91,514	6,54,21,126
	Net Asset Value	**35,19,25,641**	**36,52,82,225**
	Number of Units	2,77,83,753	2,66,78,887
	NAV per Unit at Cost	**12.67**	**13.69**
15.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	29,96,44,698	39,99,06,204
	Less: Liabilities	6,47,91,514	6,54,21,126
	Net Asset Value	**23,48,53,184**	**33,44,85,078**
	Number of Units	2,77,83,753	2,66,78,887
	NAV per Unit at Market Value	**8.45**	**12.54**

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	**01.01.2023 to 30.06.2023**
16.00	**Profit on Sale of Investments**	**4,25,993**	**23,46,150**
	Annexure-A may kindly be seen for details of Profit on Sale of Investments.		
17.00	**Dividend from Investment in Securities**	**33,57,322**	**40,35,243**
18.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	3,86,880	6,06,190
	Interest on Fixed Deposit	11,61,805	2,03,263
	Interest on Listed Bond	23,58,577	25,72,443
		39,07,262	**33,81,896**
19.00	**Management Fee**		
	Management Fee for IAMCL (N:19.01)	**27,62,604**	**28,64,762**
19.01	**Calculation For the year ended from January 01, 2024 to March 31, 2024**		
	Weekly Average Net Asset Value		
	Total NAV (Sum of NAV Computed each week)	7,00,33,38,928	
	Number of Week	26	
	Average NAV	**26,93,59,190**	

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	20,00,00,000	19,94,521
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	1,93,59,190	1,44,796
Total		**26,93,59,190**	**27,62,604**

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
20.00	**Trustee Fee**		
	Trustee Fee for ICB (N:20.01)	**1,34,311**	**1,41,395**
20.01	**Calculation For the year ended from January 01, 2024 to March 31, 2024**		
	Average NAV (Total NAV/No. of NAV Week)	26,93,59,190	
	Parcentage of Trustee Fee	0.10	
	Trustee Fee	**1,34,311**	
21.00	**Custodian Fee**		
	Custodian Fee for ICB (N:21.01)	**1,53,632**	**1,58,842**
21.01	**Calculation For the year ended from January 01, 2024 to March 31, 2024**		
	Securities Value at the end of each month		
	Total Listed (Average Closing market price on CSE & DSE)	1,66,85,74,553	
	Total Non-Listed (Price made by AMC and Trustee)	4,00,80,000	
	Total Fixed Deposit	14,00,00,000	
	Total Securities Value	**1,84,86,54,553**	
	Number of month	3	
	Monthly Average Securities Value	**61,62,18,184**	
	Percentage of Safekeeping Fee	0.10	
	Custodian Fee	**1,53,632**	
22.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:22.01)	**1,17,427**	**1,57,870**
22.01	**Calculation For the year ended from January 01, 2024 to March 31, 2024**		
	Net Asset Value (NAV) of the Fund	**23,48,53,184**	
	Parcentage of BSEC Fee	0.10	
	Annual BSEC Fee	**1,17,427**	
23.00	**Other operating expenses**		
	Bank charges	6,315	7,065
	Excise Duty	33,000	-
	Postage & Telegram	-	-
	Printing & Stationary	45,157	7,914
	CDBL charges	2,566	2,288
	Advertisement expense	98,868	90,454
	Unit Sales Commission	25	-
	Dividend Distribution expenses	25,480	34,551
	Annual CDBL Fee & connection charge	-	-
	IPO Application expenses		3,000
	Others	8,725	6,878
		2,20,135	**1,52,150**

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).

Notes	Particulars	01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
24.00	**EPU**		
	Net profit after Provision	(8,20,01,593)	1,49,74,293
	Number of Units	2,77,83,753	2,51,90,271
	Earnings Per Unit	**(2.95)**	**0.59**

N.B: Earnings Per Unit (EPU) has been decreased due to provision made more than previous year.

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
25.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	33,57,322	40,35,243
	Add: Previous year Dividend Receivable	45,42,288	38,30,994
	Less: Tax Deducted at source	-	
		78,99,610	**78,66,237**
	Less: Income Tax Deducted at Source	(12,420)	(7,62,617)
	Less: Current year Dividend Receivable	(13,39,343)	(11,91,727)
		65,47,847	**59,11,893**
26.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	39,07,262	33,81,896
	Add: Previous year Interest Receivable on FDR & Bonds	10,53,511	
		49,60,773	**33,81,896**
	Less: Current year Interest Receivable on FDR & Bonds	(21,26,469)	(18,85,250)
		28,34,304	**14,96,646**
27.00	**Payment of Fees & Expenses**		
	Total Expenses	34,16,859	37,13,121
	Less: Preliminary Expenses	-	(2,09,352)
	Add: Previous year Operating Expenses payable (N: 27.01)	67,49,280	60,71,028
		1,01,66,139	**95,74,797**
	Less: Current year Operating Expenses payable (N: 27.02)	(31,98,779)	(33,52,234)
		69,67,361	**62,22,563**
27.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	67,49,280	60,71,028
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		67,49,280	**60,71,028**
27.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	31,98,779	33,52,234
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		31,98,779	**33,52,234**
28.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	21,97,885	54,59,023
	Add: Sale of Unit Certificates	-	-
	Add: Previous year Receivable from ISTCL	5,00,000	3,03,608
		26,97,885	**57,62,631**
	Less: Current year Receivable from ISTCL	(8,08,575)	(3,03,608)
		18,89,309	**54,59,023**
29.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	31,51,286	1,57,56,482
	Add: Purchase of IPO Securities	74,720	
	Add: Purcashe of G-Sec	45,14,991	
		77,40,997	**1,57,56,482**
	Less: Current year payable to ISTCL	-	-
		77,40,997	**1,57,56,482**
30.00	**Dividend paid during the Period**		
	Dividend declared during the year	2,93,46,776	2,19,68,620
	Add: Previous year dividend payable	5,86,71,846	5,58,63,285
		8,80,18,622	7,78,31,905
	Less: Current year dividend payable	(6,15,92,736)	(5,88,36,855)
		2,64,25,886	**1,89,95,050**
31.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	42,73,717	60,50,168
	Operating Cash Flow Before Changes in Working Capital	**42,73,717**	**60,50,168**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (31.01)	21,17,567	15,93,256
	Decrease/(Increase) of Current Liabilities (N: 31.02)	(35,50,501)	(27,18,794)
		(14,32,934)	**(11,25,538)**
	Net Cash Generated from Operating Activities	**28,40,783**	**49,24,630**

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
31.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous year Dividend Receivable	45,42,288	38,30,994
	Less: Current year Dividend Receivable	(13,39,343)	(11,91,727)
	Less: Income Tax deducted at source	(12,420)	-
		31,90,525	**26,39,267**
	Add: Previous year Interest Receivable on FDR & Bonds	10,53,511	7,500
	Less: Current year Interest Receivable on FDR & Bonds	(21,26,469)	(10,53,511)
		21,17,567	**15,93,256**
31.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous year Operating Expenses payable	67,49,280	60,71,028
	Less: Current year Operating Expenses payable	(31,98,779)	(33,52,234)
	Less: Preliminary Expenses	-	-
		(35,50,501)	**(27,18,794)**
32.00	**NOCFPU**		
	Net cash inflow/(outflow) from operating activities	28,40,783	35,32,126
	Number of Units	2,77,83,753	2,51,90,271
	NOCFPU Per Unit	**0.10**	**0.14**
33.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	4,21,14,029	4,73,58,341
	Less: Dividend Paid	(2,93,46,776)	2,19,68,620
	Less: Transferd to Dividend Equalization Reserve	-	
		1,27,67,253	**6,93,26,961**
	Add: Profit for the year	(8,20,01,593)	1,49,74,293
		(6,92,34,340)	**8,43,01,254**
	Add: Dividend Equalization Reserve	2,20,00,000	2,20,00,000
		(4,72,34,340)	**10,63,01,254**
	Number of Units	2,77,83,753	2,51,90,271
	Profit Available for Distribution	**(1.70)**	**4.22**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Date: 30 July 2024

SIXTH 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(%)
	BANKS										
1	BANK ASIA PLC	50,000	20.39	1,019,534.00	18.30	17.50	17.90	895,000.00	-124,534.00	0.00	0.28
2	DHAKA BANK PLC	185,500	13.99	2,595,105.88	9.90	9.70	9.80	1,817,900.00	-777,205.88	0.00	0.71
3	EXPORT IMPORT BANK OF BANGLADESH PLC	191,500	11.90	2,278,578.80	8.30	8.20	8.25	1,579,875.00	-698,703.80	0.00	0.62
4	JAMUNA BANK PLC	355,362	18.95	6,734,472.38	16.60	16.70	16.65	5,916,777.30	-817,695.08	0.00	1.83
5	MERCANTILE BANK PLC	301,027	14.60	4,394,042.05	9.80	9.90	9.85	2,965,115.95	-1,428,926.10	0.00	1.20
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	0.54
	Sector Total:	1,293,389		19,021,733.11				14,518,668.25	-4,503,064.86		5.18
	CEMENT										
7	HEIDELBERG MATERIALS BANGLADESH PLC	9,000	528.45	4,756,081.69	242.70	226.50	234.60	2,111,400.00	-2,644,681.69	-0.01	1.29
8	PREMIER CEMENT MILLS PLC	229,000	86.04	19,702,545.64	63.30	64.00	63.65	14,575,850.00	-5,126,695.64	0.00	5.36
	Sector Total:	238,000		24,458,627.33				16,687,250.00	-7,771,377.33		6.66
	CORPORATE BOND										
9	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	4,499.0	4,600.0	4,549.50	6,715,062.00	-664,938.00	0.00	2.01
10	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	1,500	3,750.00	5,625,000.00	4,317.5	3,750.0	4,033.75	6,050,625.00	425,625.00	0.00	1.53
11	IBBL MUDARABA PERPETUAL BOND	24,412	981.12	23,951,112.69	832.50	612.00	722.25	17,631,567.00	-6,319,545.69	0.00	6.52
	Sector Total:	27,388		36,956,112.69				30,397,254.00	-6,558,858.69		10.06
	ENGINEERING										
12	APPOLLO ISPAT COMPLEX LIMITED	597,456	15.24	9,107,876.37	3.80	3.60	3.70	2,210,587.20	-6,897,289.17	-0.01	2.48
13	BBS CABLES PLC	73,500	51.14	3,758,685.41	25.50	25.20	25.35	1,863,225.00	-1,895,460.41	-0.01	1.02
14	BSRM STEELS LIMITED	98,200	86.00	8,445,130.59	57.90	59.50	58.70	5,764,340.00	-2,680,790.59	0.00	2.30
15	IFAD AUTOS PLC	84,291	50.80	4,281,802.95	27.80	28.50	28.15	2,372,791.65	-1,909,011.30	0.00	1.17
16	KARIM PIPE MILLS LTD.	2,590	27.25	70,577.50	0.00	0.00	0.00	0.00	-70,577.50	-0.01	0.02
17	MARK BD. SHILPA AND ENG LTD.	5,000	17.00	85,000.00	0.00	0.00	0.00	0.00	-85,000.00	-0.01	0.02
18	RUNNER AUTOMOBILES PLC	28,542	61.38	1,752,016.20	24.50	24.30	24.40	696,424.80	-1,055,591.40	-0.01	0.48
19	WESTERN MARINE SHIPYARD LIMITED	126,725	17.21	2,180,452.20	9.30	9.40	9.35	1,184,878.75	-995,573.45	0.00	0.59
20	WONDERLAND TOYS LIMITED	32,000	68.25	2,184,000.00	44.80	59.20	52.00	1,664,000.00	-520,000.00	0.00	0.59
	Sector Total:	1,048,304		31,865,541.22				15,756,247.40	-16,109,293.82		8.68
	FINANCE AND LEASING										
21	DBH FINANCE PLC	88,700	70.25	6,230,837.22	31.70	32.00	31.85	2,825,095.00	-3,405,742.22	-0.01	1.70
22	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	645,152	12.24	7,894,205.97	3.70	3.60	3.65	2,354,804.80	-5,539,401.17	-0.01	2.15
	Sector Total:	733,852		14,125,043.19				5,179,899.80	-8,945,143.39		3.85
	FOOD AND ALLIED PRODUCT!										
23	ALPHA TOBACCO MANUFACTURING CO. LTD.	7,620	24.60	187,452.00	0.00	0.00	0.00	0.00	-187,452.00	-0.01	0.05
24	BATBC LIMITED	30,000	398.90	11,967,128.61	322.80	323.00	322.90	9,687,000.00	-2,280,128.61	0.00	3.26
25	DHAKA VEGETABLE OIL INDS.LTD.	4,450	20.67	92,000.00	0.00	0.00	0.00	0.00	-92,000.00	-0.01	0.03
26	GOLDEN HARVEST AGRO INDUSTRIES LTD	310,061	24.96	7,738,143.28	13.80	13.70	13.75	4,263,338.75	-3,474,804.53	0.00	2.11
27	MEGHNA SHRIMP CULTURE LTD.	10,380	115.75	1,201,485.00	0.00	0.00	0.00	0.00	-1,201,485.00	-0.01	0.33
28	MEGHNA VEGETABLE OIL INDS LTD.	4,400	33.25	146,300.00	0.00	0.00	0.00	0.00	-146,300.00	-0.01	0.04
29	OLYMPIC INDUSTRIES LTD.	74,452	292.50	21,777,486.73	132.40	129.00	130.70	9,730,876.40	-12,046,610.33	-0.01	5.93
	Sector Total:	441,363		43,109,995.62				23,681,215.15	-19,428,780.47		11.74
	FUEL AND POWER										
30	ASSOCIATED OXYGEN LIMITED	210,000	32.97	6,922,818.00	17.70	18.00	17.85	3,748,500.00	-3,174,318.00	0.00	1.88
31	DOREEN POWER GENERATIONS & SYSTEMS LTD	56,714	69.16	3,922,303.87	25.70	25.40	25.55	1,449,042.70	-2,473,261.17	-0.01	1.07
32	JAMUNA OIL COMPANY LIMITED	31,434	184.04	5,785,254.67	174.60	174.00	174.30	5,478,946.20	-306,308.47	0.00	1.57
33	LINDE BANGLADESH LIMITED	8,900	1,129.30	10,050,770.00	1,283.2	1,237.5	1,260.35	11,217,115.00	1,166,345.00	0.00	2.74
34	MEGHNA PETROLEUM LIMITED	3,000	200.43	601,300.14	198.60	198.20	198.40	595,200.00	-6,100.14	0.00	0.16
35	MJL BANGLADESH PLC	2,616	88.58	231,727.79	77.60	78.60	78.10	204,309.60	-27,418.19	0.00	0.06
36	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	0.88
37	SUMMIT POWER LIMITED	125,000	36.16	4,519,993.25	22.10	21.20	21.65	2,706,250.00	-1,813,743.25	0.00	1.23

ICB Asset Management Company Ltd. Accounts Department

Print date: 29-Jul-2024

Annexure A

SIXTH ICB UNIT FUND

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(%)
38 UNITED POWER GEN. & DIST. CO. LTD.	15,919	247.09	3,933,358.82	143.20	141.00	142.10	2,262,089.90	-1,671,268.92	0.00	1.07
Sector Total:	489,275		39,202,287.34				30,027,833.00	-9,174,454.34		10.67
FUNDS										
39 DBH FIRST MUTUAL FUND	200,000	9.27	1,853,700.00	4.30	4.40	4.35	870,000.00	-983,700.00	-0.01	0.50
40 EBL FIRST MUTUAL FUND	100,000	6.94	693,586.02	3.90	4.00	3.95	395,000.00	-298,586.02	0.00	0.19
41 GREEN DELTA MUTUAL FUND	250,000	9.36	2,339,670.00	3.80	3.50	3.65	912,500.00	-1,427,170.00	-0.01	0.64
42 L R GLOBAL BANGLADESH M F ONE	950,000	7.85	7,454,783.81	3.80	3.80	3.80	3,610,000.00	-3,844,783.81	-0.01	2.03
43 NCCBL MUTUAL FUND-1	400,000	8.79	3,517,521.00	5.00	5.50	5.25	2,100,000.00	-1,417,521.00	0.00	0.96
44 POPULAR LIFE FIRST MUTUAL FUND	700,000	5.71	3,997,982.85	3.30	3.20	3.25	2,275,000.00	-1,722,982.85	0.00	1.09
45 TRUST BANK 1ST MUTUAL FUND	125,000	6.33	791,663.73	3.50	3.60	3.55	443,750.00	-347,913.73	0.00	0.22
Sector Total:	2,725,000		20,648,907.41				10,606,250.00	-10,042,657.41		5.62
G-SEC										
46 5Y BGTB 13/12/2028	48,000	94.06	4,514,993.70	94.49	95.22	94.86	4,553,280.00	38,286.30	0.00	1.23
Sector Total:	48,000		4,514,993.70				4,553,280.00	38,286.30		1.23
INSURANCE										
47 ISLAMI COMMERCIAL INSURANCE COMPANY LTD	7,614	10.00	76,140.00	24.10	24.50	24.30	185,020.20	108,880.20	0.01	0.02
48 MERCANTILE ISLAMI INSURANCE PLC	202,193	46.15	9,331,504.55	31.70	28.10	29.90	6,045,570.70	-3,285,933.85	0.00	2.54
49 POPULAR LIFE INSURANCE CO. LTD	146,167	68.67	10,037,942.81	51.90	51.40	51.65	7,549,525.55	-2,488,417.26	0.00	2.73
50 SANDHANI LIFE INSURANCE CO. LTD	30,522	28.67	875,077.53	24.40	24.90	24.65	752,367.30	-122,710.23	0.00	0.24
Sector Total:	386,496		20,320,664.89				14,532,483.75	-5,788,181.14		5.53
IT										
51 AAMRA TECHNOLOGIES LIMITED	210,000	36.29	7,620,210.00	21.30	21.80	21.55	4,525,500.00	-3,094,710.00	0.00	2.07
52 IT CONSULTANTS PLC	100,000	34.15	3,415,424.68	42.40	42.10	42.25	4,225,000.00	809,575.32	0.00	0.93
Sector Total:	310,000		11,035,634.68				8,750,500.00	-2,285,134.68		3.00
MISCELLANEOUS										
53 BANGLADESH LUGGAGE INDUSTRIES LTD	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		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	-0.01	0.05
Sector Total:	5,000		188,750.00				0.00	-188,750.00		0.05
PHARMACEUTICALS AND CHE										
55 ACI LIMITED	47,319	241.71	11,437,307.06	132.20	129.90	131.05	6,201,154.95	-5,236,152.11	0.00	3.11
56 ACME PESTICIDES LIMITED	200,000	31.96	6,392,760.00	14.80	15.00	14.90	2,980,000.00	-3,412,760.00	-0.01	1.74
57 BANGLADESH CHEMICAL INDUSTRIES LTD	4,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 BEXIMCO PHARMACEUTICALS LTD.	45,000	74.86	3,368,797.30	118.10	118.40	118.25	5,321,250.00	1,952,452.70	0.01	0.92
59 PETRO SYNTHETIC PRODUCTS LTD.	1,800	7.00	12,600.00	0.00	0.00	0.00	0.00	-12,600.00	-0.01	0.00
60 RENATA PLC	10,000	1,209.30	12,093,005.74	770.10	0.00	770.10	7,701,000.00	-4,392,005.74	0.00	3.29
61 SQUARE PHARMACEUTICALS PLC	126,525	181.42	22,954,504.50	210.90	211.50	211.20	26,722,080.00	3,767,575.50	0.00	6.25
Sector Total:	434,644		56,258,974.60				48,925,484.95	-7,333,489.65		15.32
TANNARY INDUSTRIES										
62 BATA SHOE COMPANY (BD) LIMITED	2,145	1,154.69	2,476,805.10	977.20	950.00	963.60	2,066,922.00	-409,883.10	0.00	0.67
Sector Total:	2,145		2,476,805.10				2,066,922.00	-409,883.10		0.67
TELECOMMUNICATION										
63 GRAMEEN PHONE LTD.	71,000	254.69	18,082,681.60	247.70	246.40	247.05	17,540,550.00	-542,131.60	0.00	4.92
Sector Total:	71,000		18,082,681.60				17,540,550.00	-542,131.60		4.92
TEXTILES										
64 ASHRAF TEXTILE MILLS LTD.	18,070	17.70	319,866.00	0.00	0.00	0.00	0.00	-319,866.00	-0.01	0.09
65 BANGLADESH DYEING & FINISHING IND. LTD.	7,900	47.98	379,075.00	0.00	0.00	0.00	0.00	-379,075.00	-0.01	0.10
66 BANGLADESH ZIPPER INDUSTRIES LTD	6,650	43.75	290,937.50	0.00	0.00	0.00	0.00	-290,937.50	-0.01	0.08
67 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
68 DANDY DYEING LTD.	5,000	98.50	492,500.00	0.00	0.00	0.00	0.00	-492,500.00	-0.01	0.13
69 DRAGON SWEATER AND SPINNING LIMITED	35,000	15.33	536,571.00	9.10	9.10	9.10	318,500.00	-218,071.00	0.00	0.15

SIXTH 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(%)
70	EAGLE STAR TEXTILE MILLS LTD.	10,650	9.90	105,435.00	0.00	0.00	0.00	0.00	-105,435.00	-0.01	0.03
71	FAMILYTEX (BD) LIMITED	249,219	8.56	2,133,609.95	3.30	3.20	3.25	809,961.75	-1,323,648.20	-0.01	0.58
72	M. HOSSAIN GARMENTS WASHING & DYING LTD.	5,000	34.75	173,750.00	0.00	0.00	0.00	0.00	-173,750.00	-0.01	0.05
73	QUASEM TEXTILE MILLS LTD.	2,500	14.00	35,000.00	0.00	0.00	0.00	0.00	-35,000.00	-0.01	0.01
74	SAIHAM COTTON MILLS LTD.	250,000	17.47	4,367,718.00	13.50	13.20	13.35	3,337,500.00	-1,030,218.00	0.00	1.19
75	SHASHA DENIMS LIMITED	250,000	28.32	7,080,264.71	21.80	21.30	21.55	5,387,500.00	-1,692,764.71	0.00	1.93
76	SQUARE TEXTILES PLC	156,000	51.86	8,089,777.86	46.20	45.80	46.00	7,176,000.00	-913,777.86	0.00	2.20
77	SREEPUR TEXTILE MILLS LTD.	15,400	36.75	565,950.00	0.00	0.00	0.00	0.00	-565,950.00	-0.01	0.15
	Sector Total:	1,035,389		24,635,255.02				17,029,461.75	-7,605,793.27		6.71
	Listed Securities:	**9,304,245**		**367,325,757.50**				**260,253,300.05**	**-107,072,457.45**		**100.0(**

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)
	A.OPEN-END MUTUAL FUNDS(Script wise)							
1	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000.00	0.00	0.00	-10,000,000.00	-0.01
		1,000,000		**10,000,000.00**		**0.00**	**-10,000,000.00**	
	Total Non Listed Securities	**1,000,000**		**10,000,000.00**		**0.00**	**-10,000,000.00**	
	Total Listed Securities:	**9,304,245**		**367,325,757.50**		**260,253,300.05**	**-107,072,457.45**	
	Grand Total:	**10,304,245**		**377,325,757.50**		**260,253,300.05**	**-117,072,457.45**	

ICB Asset Management Company Ltd. Accounts Department

SIXTH 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.	139	7.29	0.00	1,012.67	1,012.67
					Sub Total:	**1,012.67**
INSURANCE						
2	SANDHANI LIFE INSURANCE CO. LTD	2,000	35.83	28.67	71,656.40	14,315.60
3	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
					Sub Total:	**307,228.46**
PHARMACEUTICALS AND CHE						
4	BEXIMCO PHARMACEUTICALS LTD.	2,549	121.06	74.86	308,575.31	117,751.56
					Sub Total:	**117,751.56**
	Grand Total:	**12,160**			**748,877.24**	**425,992.69**

ICB Asset Management Company Ltd. Accounts Department