FIFTH ICB UNIT FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
FIFTH ICB UNIT FUND
For the period from January 01, 2024 to March 31, 2024

ICB ASSET MANAGEMENT COMPANY LTD.
Accounts Department
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FIFTH ICB UNIT FUND

Statement of Financial Position (Un-audited)

as at March 31, 2024

Particulars	Notes	Amount in Taka	
		31-Mar-24	31-Dec-23
Assets			
Current Assets		**34,89,22,674**	**40,58,26,493**
Marketable investment -at market	3.00	32,44,63,041	37,22,65,512
Investments in Money Market (FDR)	4.00	-	1,00,00,000
Cash & cash equivalents	5.00	1,72,90,597	1,56,07,967
Other current assets	6.00	71,69,036	79,53,014
Total Assets		**34,89,22,674**	**40,58,26,493**
Capital and Liabilities			
Equity (A)		**28,38,15,092**	**34,72,10,892**
Unit capital	7.00	28,77,25,470	28,67,92,320
Unit premium reserve	8.00	(4,83,179)	(5,15,944)
Retained earning	9.00	(1,84,27,199)	4,59,34,516
Dividend Equalization Fund	10.00	1,50,00,000	1,50,00,000
Liabilities (B)		**6,51,07,582**	**5,86,15,601**
Unclaimed/ Dividend payable	11.00	5,67,83,278	5,13,64,867
Current liabilities	12.00	83,24,304	72,50,734
Total Equity and Liabilities (A+B)		**34,89,22,674**	**40,58,26,493**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	**12.72**	**13.64**
Net Asset Value-at market	14.00	**9.86**	**12.11**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 April 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

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

For the period from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Income			
Profit on sale of investments	15.00	17,56,854	5,69,077
Dividend from investment in shares	16.00	21,55,832	16,57,957
Interest on Bank deposits & bonds	17.00	6,44,728	5,25,027
Total Income		**45,57,414**	**27,52,061**
Expenses			
Management fee	18.00	15,42,620	15,81,294
Trustee fee	19.00	77,910	80,762
Custodian fee	20.00	84,791	85,808
Annual BSEC fee		70,759	80,221
Audit fee		34,500	28,750
Other expenses	21.00	94,860	73,845
Total Expenses		**19,05,440**	**19,30,680**
Profit before provision		**26,51,974**	**8,21,381**
(Provision)/Write back of provision against diminution in value of investment	3.02	(3,83,34,458)	21,76,019
Net Income for the period March 31, 2024		**(3,56,82,483)**	**29,97,400**
Other Comprehensive Income		-	-
Total Comprehensive Income		**(3,56,82,483)**	**29,97,400**
Earnings Per Unit	23.00	**(1.24)**	**0.11**

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 April 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Statement of Changes in Equity (Unaudited)

For the period from January 01, 2024 to March 31,2024

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**28,67,92,320**	**(5,15,944)**	**1,50,00,000**	**4,59,34,516**	**34,72,10,892**
Prior year adjustment				-	-
	28,67,92,320	**(5,15,944)**	**1,50,00,000**	**4,59,34,516**	**34,72,10,892**
Unit Capital	9,33,150	-	-	-	9,33,150
Unit premium reserve	-	32,765	-	-	32,765
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2023	-	-	-	(2,86,79,232)	(2,86,79,232)
Net Income for the period March 31, 2024	-	-	-	(3,56,82,483)	(3,56,82,483)
Balance as at March 31, 2024	**28,77,25,470**	**(4,83,179)**	**1,50,00,000**	**(1,84,27,199)**	**28,38,15,092**

Statement of Changes in Equity (Unaudited)

For the period from January 01, 2023 to March 31,2023

Balance as at January 01, 2023	**27,78,31,630**	**(13,85,810)**	**1,50,00,000**	**4,83,69,215**	**33,98,15,035**
Unit Capital	2,82,900	-	-	-	2,82,900
Unit premium reserve	-	15,383	-	-	15,383
Dividend Equalization Fund	-	-	-	-	-
Dividend paid for FY 2022	-	-	-	(2,22,26,530)	(2,22,26,530)
Net Income for the period March 31, 2023	-	-	-	29,97,400	29,97,400
Balance as at March 31, 2023	**27,81,14,530**	**(13,70,427)**	**1,50,00,000**	**2,91,40,085**	**32,08,84,188**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 April 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND
Statement of Cash Flows (Un-audited)
For the period from January 01, 2024 to March 31, 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	24.00	6,867,135	6,189,350
Interest on Bank Deposits & Bonds	25.00	675,422	525,027
Profit on Sale of Investments	14.00	1,756,854	569,077
Payment of Fees & Expenses	25.00	(831,870)	(7,062,810)
Net cash inflow/(outflow) from operating activities	30.00	**8,467,541**	**220,644**
Cash flow from investment activities			
Sale of Securities (At Cost)	26.00	9,542,733	495,660
Purchase of Securities	27.00	(74,720)	(5,644,353)
Share Application Money		(5,000,000)	
Refund of Share Application Money		1,041,981	
Investment in FDR			-
Encashment of FDR		10,000,000	-
Net cash in flow/(outflow) from investment activities		**15,509,994**	**(5,148,693)**
Cash flow from financing activities			
Unit capital sold		2,054,840	658,120
Unit capital surrendered		(1,121,690)	(375,220)
Premium received on sales		32,765	(4,361)
Premium refunded on surrender of units		-	19,744
Dividend Paid during the Period	28.00	(23,260,821)	(16,533,399)
Net cash in flow/(outflow) from financing activities		**(22,294,906)**	**(16,235,116)**
Increase/(Decrease) in cash		**1,682,629**	**(21,163,165)**
Cash & cash equivalent at beginning of the year		15,607,967	44,273,233
Cash & cash equivalent for the period		**17,290,597**	**23,110,067**
Net Operating Cash Flow Per Unit (NOCFPU)	29.00	**0.29**	**0.01**

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 April 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Notes to the financial statements (Un-audited)
For the period from January 01, 2024 to March 31, 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 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

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

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial instruments

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

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

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on March 31, 2024.

2.02.03: Last week surrender price (Reporting period) of unit cirtificate has been recognized as market price.

2.02.04: As most of the securities in OTC market are rarely traded, it is dificult to determined the fair value that's why market price of OTC, De-Listed securities has been shown as zero (0) value.

2.03 Reporting period

These financial statements cover the period of 3 Month from 01 January 2024 to 31 March 2024.

ICB Asset Management Company Ltd. Accounts Department

2.04 Pricing of units

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

2.05 Investment Policy

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

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

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

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

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

2.05.01 Valuation policy

a) Listed securities (other than mutual Fund) has valued at 'Fair Value Through Profit or Loss' as per Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 and related unrealized loss and right back of unrealized loss has been charged in the Statement of Profit or Loss and unrealized gain has been recognized in other comprehensive income through in the Statement of changes in equity. Mutual Fund securities are valued as per SRO No. SEC/CMRRCD/2009-193/172 dated 30 September 2015.

b) Market value is determined by taking the closing price of the securities in Dhaka Stock Exchange (DSE) at the statement of financial position date.

2.06 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

2.07 Management fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average net asset value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5 crore	2.50%
Exceeding Taka 5 crore and up to Taka 25 crore	2.00% on additional amount
Exceeding Taka 25 crore and up to Taka 50 crore	1.50% on additional amount
Exceeding Taka 50 crore	1.00% on additional amount

ICB Asset Management Company Ltd. Accounts Department

2.08 Trustee fee

The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the entire life of the Fund.

2.09 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% of the balance of securities and assets held by the fund calculated on the basis of average month end value per annum.

2.10 Annual BSEC fee

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

2.11 Commission to Selling Agents

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

2.12 Cash and cash equivalents

Cash and cash equivalents comprise bank balances.

2.13 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.14 Dividend Equalization Reserve:

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

2.15 Financial Risk Management

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

2.16 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 13 and 14.

2.17 Components of financial statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

ICB Asset Management Company Ltd. Accounts Department

2.18 Revenue Recognization

a) Gains/ Losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

b) Cash Dividend is recognized on accrual basis. Net dividend income (Gross dividend income-Deducted tax) has been recognized as dividend income during the period.Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognized when shareholders' right to receive dividend is established.

c) Interest income is recognized on accrual basis. Net interest income (Gross interest income-Deducted tax) has been recognized as interest income during the period.

d) Capital gain is recognised on being realised.

2.19 Earning Per Unit

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

2.20 General

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

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

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		31-Mar-24	31-Dec-2023
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	32,44,63,041	37,22,65,512
		32,44,63,041	**37,22,65,512**

3.01 Sector wise break up of investments in shares as on 31.03.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	1,75,94,380.26	1,60,77,766.40	(15,16,614)
FUNDS	3,38,84,560.29	2,23,99,500.00	(1,14,85,060)
ENGINEERING	3,03,98,627.26	1,92,72,169.20	(1,11,26,458)
FOOD AND ALLIED PRODUCTS	3,52,00,463.44	2,82,75,358.60	(69,25,105)
FUEL AND POWER	6,11,71,242.33	5,46,89,429.05	(64,81,813)
JUTE	1,93,500.00	0.00	(1,93,500)
TEXTILES	1,46,93,775.52	1,31,17,741.60	(15,76,034)
PHARMACEUTICALS AND CHEMICAL	5,92,52,727.00	5,77,59,327.45	(14,93,400)
PAPER AND PRINTINGS	1,88,750.00	0.00	(1,88,750)
SERVICES	1,52,70,709.23	1,19,34,900.00	(33,35,809)
CEMENT	6,37,52,839.07	3,80,38,589.50	(2,57,14,250)
IT	83,01,508.84	72,17,380.10	(10,84,129)
TANNARY INDUSTRIES	1,22,85,479.64	1,04,82,475.85	(18,03,004)
INSURANCE	1,01,70,426.82	75,33,345.75	(26,37,081)
TELECOMMUNICATION	97,79,925.02	82,76,294.40	(15,03,631)
FINANCE AND LEASING	80,19,839.05	47,38,213.50	(32,81,626)
CORPORATE BOND	1,65,21,614.20	1,46,30,550.00	(18,91,064)
NON LISTED SECURITIES	1,00,00,000.00	1,00,20,000.00	20,000
	40,66,80,368	**32,44,63,041**	**(8,22,17,327)**

		Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
3.02	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(4,38,82,869)	(5,43,92,659)
	Unrealized Gain/(Loss) as on March 31	(8,22,17,327)	(5,22,16,641)
	Increase/(decrease)	**(3,83,34,458)**	**21,76,019**

				Amount in Taka	
				31-Mar-24	31-Dec-2023
4.00	**Investments in Money Market (FDR)**				
	Name of the Bank and Branches				
	NRB Bank Ltd. Nagar Principal Branch			-	1,00,00,000
				-	**1,00,00,000**
5.00	**Cash & cash equivalents**				
	Main Bank Accounts (N:5.01)			29,25,688	66,66,059
	Dividend Accounts (N:5.02)			1,43,64,909	89,41,908
				1,72,90,597	**1,56,07,967**
5.01	**Main Bank Accounts**				
	Name of the Bank and Branches		**Account no.**		
	IFIC Bank PLC (Principal Br)		1001-077953-041	29,05,837	66,51,093
	IFIC Bank PLC (Bogra branch)		6082077953041	6,804	6,919
	IFIC Bank PLC (Rajshahi Branch)		6080001455041	458	458
	Dhaka Bank LTD (SIP)		1061500000504	12,589	7,589
				29,25,688	**66,66,059**
5.02	**Dividend Accounts**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	IFIC Bank PLC (Federation Branch)	2000-01	1008-111270-041	73,331	73,331
	IFIC Bank PLC (Federation Branch)	2001-02	1008-111285-041	30,982	30,982
	IFIC Bank PLC (Federation Branch)	2002-03	1008-111297-041	1,53,379	1,53,379
	IFIC Bank PLC (Federation Branch)	2003-04	1008-111310-041	60,167	60,167
	IFIC Bank PLC (Federation Branch)	2004-05	1008-111326-041	60,444	60,444
	IFIC Bank PLC (Federation Branch)	2005-06	1008-111343-041	30,799	30,799
	IFIC Bank PLC (Federation Branch)	2006-07	1008-111362-041	35,712	35,712
	IFIC Bank PLC (Federation Branch)	2007-08	1008-000122-041	26,818	26,818
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000226-041	35,614	35,614
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000258-041	9,694	9,694
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000348-041	17,842	17,842
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000438-041	62,755	62,755
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000512-041	5,319	5,319
	IFIC Bank PLC (Federation Branch)	2013-14	1008-000586-041	53,699	53,699
	IFIC Bank PLC (Federation Branch)	2014-15	1008-000663-041	34,176	34,176
	IFIC Bank PLC (Principal Br)	2016	1001-027481-041	2,44,376	2,44,375

ICB Asset Management Company Ltd. Accounts Department

				Amount in Taka	
				31-Mar-24	31-Dec-2023
	Jamuna Bank Limited (Shantinagar Branch)	2017	1201000018209	2,44,499	2,44,499
	Jamuna Bank Limited (Shantinagar Branch)	2018	1201000018323	2,33,664	2,33,664
	Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018436	2,91,518	2,91,518
	Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018617	17,37,983	17,37,983
	Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018833	45,20,440	45,20,440
	IFIC Bank PLC (Principal Br)	2022	0100-100479-041	9,83,287	9,78,698
	IFIC Bank PLC (Principal Br.)	2023	0100-100594-041	54,18,411	-
		Total		**1,43,64,909**	**89,41,908**
6.00	**Other current assets**				
	Dividend Receivable			20,31,017	67,42,320
	Interest Receivable			-	30,694
	IPO Application			46,38,019	6,80,000
	Receivable from ISTCL			5,00,000	5,00,000
				71,69,036	**79,53,014**
7.00	**Unit capital**				
	Opening balance			28,67,92,320	27,78,31,630
	Add: Unit sold during the year			20,54,840	1,22,12,800
				28,88,47,160	**29,00,44,430**
	Less: unit surrender by holder			(11,21,690)	(32,52,110)
	Balance as on March 31, 2024			**28,77,25,470**	**28,67,92,320**
	The unit capital represents 2,87,72,547 number of units of Tk 10 each.				
8.00	**Unit premium reserve**				
	Opening balance			(5,15,944)	(13,85,810)
	Add: Premium on sales of unit			32,765	10,85,731
	Less: Premium refunded on surrendered of unit			-	(2,15,865)
	Balance as on March 31, 2024			**(4,83,179)**	**(5,15,944)**
9.00	**Retained earning**				
	Opening balance			4,59,34,516	4,83,69,215
	Less: Dividend paid for FY 2023			(2,86,79,232)	(2,22,26,530)
	Add/(Less): Prior year adjustment			-	(60,473)
				1,72,55,284	**2,60,82,212**
	Add: Net income for the year			(3,56,82,483)	1,98,52,304
	Balance as on March 31, 2024			**(1,84,27,199)**	**4,59,34,516**
10.00	**Dividend Equalization Fund**				
	Opening balance			1,50,00,000	1,50,00,000
	Balance as on March 31, 2024			**1,50,00,000**	**1,50,00,000**
11.00	**Unclaimed/ Dividend payable**				
	Opening balance			5,13,64,867	4,76,15,611
	Add: Addition for this year			2,86,79,232	2,22,26,530
	Less: Dividend credited to investors account			(2,32,60,821)	(1,84,77,274)
	Balance as on March 31, 2024			**5,67,83,278**	**5,13,64,867**
11.01	**Year wise breakup of unclaimed/ Dividend payable as on March 31, 2024**				
	Dividend payable up to FY 2014-15			2,24,29,910	2,24,29,910
	Dividend payable 2016			40,11,321	40,11,321
	Dividend payable 2017			51,82,146	51,82,146
	Dividend payable 2018			47,60,855	47,60,855
	Dividend payable 2019			29,87,269	29,87,269
	Dividend payable 2020			17,59,730	17,59,730
	Dividend payable 2021			62,49,492	62,49,492
	Dividend payable 2022			39,84,144	39,84,144
	Dividend payable 2023			54,18,411	
				5,67,83,278	**5,13,64,867**
12.00	**Current liabilities**				
	Management fee payable to ICB AMCL			80,56,168	65,13,549
	Trustee fee payable to ICB			77,910	3,34,237
	Custodian fee payable to ICB			84,791	3,63,063
	Annual fee payable to BSEC			70,759	3,378
	Audit fee payable			34,500	34,500
	Unit sales commission			168	-
	SIP- Fractional Amount of Investor			8	7
	Other expenses payable			-	2,000
	Total current liabilities			**83,24,304**	**72,50,734**

ICB Asset Management Company Ltd. Accounts Department

		Amount in Taka	
		31-Mar-24	31-Dec-2023
13.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	43,11,40,001	44,97,09,362
	Less: Liabilities	6,51,07,582	5,86,15,601
	Net Asset Value	**36,60,32,419**	**39,10,93,761**
	Number of Units	2,87,72,547	2,86,79,232
	NAV per Unit at Cost	**12.72**	**13.64**
14.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	34,89,22,674	40,58,26,493
	Less: Liabilities	6,51,07,582	5,86,15,601
	Net Asset Value	**28,38,15,092**	**34,72,10,892**
	Number of Units	2,87,72,547	2,86,79,232
	NAV per Unit at Market Value	**9.86**	**12.11**

		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
15.00	**Profit on Sale of Investments**	**17,56,854**	**5,69,077**

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

16.00	**Dividend from Investment in Securities**	**21,55,832**	**16,57,957**

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

17.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	4,589	27
	Interest on Fixed Deposits	1,15,139	-
	Interest on Listed Bond	5,25,000	5,25,000
		6,44,728	**5,25,027**
18.00	**Management Fee**		
	Management Fee for IAMCL (N:18.01)	**15,42,620**	**15,81,294**

18.01 Calculation For the period from January 01, 2024 to March 31, 2024

Weekly Average Net Asset Value

Total NAV (Sum of NAV Computed each week)	4,06,24,39,753
Number of Week	13
Average NAV	**31,24,95,366**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	3,11,644
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000	9,97,260
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	6,24,95,366	2,33,716
Total		**31,24,95,366**	**15,42,620**

19.00	**Trustee Fee**		
	Trustee Fee for ICB (N:19.01)	**77,910**	**80,762**

19.01 Calculation For the period from January 01, 2024 to March 31, 2024

Average NAV (Total NAV/No. of NAV Week)	31,24,95,366
Parcentage of Trustee Fee	0.10
Trustee Fee	**77,910**

20.00	**Custodian Fee**		
	Custodian Fee for ICB (N:20.01)	**84,791**	**85,808**

20.01 Calculation For the period 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)	99,02,27,139
Total Non-Listed (Price made by AMC and Trustee)	3,00,60,000
Total Fixed Deposit	
Total Securities Value	**1,02,02,87,139**
Number of month	3
Monthly Average Securities Value	**34,00,95,713**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**84,791**

21.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:21.01)	**70,759**	**80,221**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023

21.01 Calculation For the period from January 01, 2024 to March 31, 2024

Net Asset Value (NAV) of the Fund	28,38,15,092
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**70,759**

22.00 Other operating expenses

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Bank charges	195	575
Excise Duty	6,000	
Printing & Stationary	8,887	7,914
CDBL charges	2,142	265
Unit sales commission	168	144
Advertisement Expenses	60,952	52,543
Dividend Distribution expenses	10,416	8,151
Annual CDBL Fee & connection charge	-	
IPO application expenses	-	
Others	6,100	4,253
	94,860	**73,845**

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).

23.00 EPU

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Net profit after Provision	(3,56,82,483)	29,97,400
Number of Units	2,87,72,547	2,78,11,453
Earnings Per Unit	**(1.24)**	**0.11**

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

24.00 Dividend Received from Investment in Securities

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Dividend Income from Investment in Securities	21,55,832	16,57,957
Add: Previous year Dividend Receivable	67,42,320	57,34,155
Less: Tax deducted at Source		(12,02,762)
	88,98,152	**61,89,350**
Less: Current year Dividend Receivable	(20,31,017)	-
	68,67,135	**61,89,350**

25.00 Interest Received on Bank Deposits and Bonds

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Interest Income on Bank Deposits and Bonds	6,44,728	5,25,027
Add: Previous year Interest Receivable on FDR & Bonds	30,694	
	6,75,422	**5,25,027**
Less: Current year Interest Receivable on FDR & Bonds	-	-
	6,75,422	**5,25,027**

26.00 Payment of Fees & Expenses

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Total Expenses	19,05,440	19,30,680
Add: Adjustment of retained earnings	-	-
Add: Previous year Operating Expenses payable (N: 26.01)	72,50,734	70,18,044
	91,56,174	**89,48,724**
Less: Current year Operating Expenses payable (N: 26.02)	(83,24,304)	(18,85,914)
	8,31,870	**70,62,810**

26.01 Previous year Operating Expenses payable

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Current Liabilities (Previous Year)	72,50,734	70,18,044
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	72,50,734	**70,18,044**

26.02 Current year Operating Expenses payable

	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Current Liabilities (Current Year)	83,24,304	18,85,914
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	83,24,304	**18,85,914**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
27.00 Sale of Securities (at Cost)		
Sales from direct share (Investment at cost price)	95,42,733	4,95,660
Add: Sale of Unit Certificates	-	-
Add: Previous year Receivable from ISTCL	5,00,000	5,00,000
	1,00,42,733	**9,95,660**
Less: Current year Receivable from ISTCL	(5,00,000)	(5,00,000)
	95,42,733	**4,95,660**
28.00 Purchase of Securities		
Purchase from direct share (cost price)	-	56,44,353
Add: Purchase of IPO Securities	74,720	
Add: Purchase of Unit Certificates	-	-
Add: Previous year payable to ISTCL	-	-
	74,720	**56,44,353**
Less: Current year payable to ISTCL	-	-
	74,720	**56,44,353**
29.00 Dividend paid during the Period		
Dividend declared during the year	2,86,79,232	2,22,26,530
Add: Previous year dividend payable	5,13,64,867	4,76,15,611
	8,00,44,099	6,98,42,141
Less: Current year dividend payable	(5,67,83,278)	(5,33,08,742)
	2,32,60,821	**1,65,33,399**
30.00 Reconciliation Between Profit to Operating Cash Flows		
Profit Before Provision	26,51,974	8,21,381
Operating Cash Flow Before Changes in Working Capital	**26,51,974**	**8,21,381**
Changes in Working Capital		
(Decrease)/Increase of Other Current Assets (30.01)	47,41,997	57,34,155
Decrease/(Increase) of Current Liabilities (N: 30.02)	(10,73,570)	51,32,130
	36,68,427	**1,08,66,285**
Net Cash Generated from Operating Activities	**63,20,401**	**1,16,87,666**
30.01 Decrease/(Increase) of Other Current Assets		
Add: Previous year Dividend Receivable	67,42,320	57,34,155
Less: Current year Dividend Receivable	(20,31,017)	-
	47,11,303	**57,34,155**
Add: Previous year Interest Receivable on FDR & Bonds	30,694	-
Less: Current year Interest Receivable on FDR & Bonds	-	-
	47,41,997	**57,34,155**
30.02 (Decrease)/Increase of Current Liabilities		
Add: Previous year Operating Expenses payable	72,50,734	70,18,044
Less: Current year Operating Expenses payable	(83,24,304)	(18,85,914)
Add: Adjustment of retained earnings	-	-
Less: Preliminary Expenses	-	-
	(10,73,570)	**51,32,130**
31.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	84,67,541	2,20,644
Number of Units	2,87,72,547	2,78,11,453
NOCFPU Per Unit	**0.29**	**0.01**

N.B: Net operating cash flow per unit (NOCFPU) has been increased due to decrease of payment of fees & expenses & increased of profit on sale of investment than previous year.

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
32.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	4,59,34,516	4,83,69,215
Less: Dividend Paid	(2,86,79,232)	2,22,26,530
Less: Transferd to Dividend Equalization Reserve	-	
	1,72,55,284	**7,05,95,745**
Add: Profit for the year	(3,56,82,483)	29,97,400
	(1,84,27,199)	**7,35,93,145**
Add: Dividend Equalization Reserve	1,50,00,000	1,50,00,000
	(34,27,199)	**8,85,93,145**
Number of Units	2,87,72,547	2,78,11,453
Profit Available for Distribution	**(0.12)**	**3.19**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 30 April 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND Print date: 05-May-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **31-Mar-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	AI-ARAFAH ISLAMI BANK PLC	81,632	24.66	2,013,119.14	24.00	24.20	24.10	1,967,331.20	-45,787.94	0.00	0.51
2	DHAKA BANK PLC	212,000	13.80	2,925,203.44	11.70	11.90	11.80	2,501,600.00	-423,603.44	0.00	0.74
3	EXIM BANK LIMITED	285,116	13.14	3,746,867.82	9.30	9.40	9.35	2,665,834.60	-1,081,033.22	0.00	0.94
4	JAMUNA BANK PLC	325,500	20.58	6,698,370.00	21.80	21.50	21.65	7,047,075.00	348,705.00	0.00	1.69
5	SBAC BANK PLC	74,664	9.52	710,819.86	9.10	9.20	9.15	683,175.60	-27,644.26	0.00	0.18
6	UNION BANK PLC	157,500	9.52	1,500,000.00	7.70	7.70	7.70	1,212,750.00	-287,250.00	0.00	0.38
	Sector Total:	1,136,412		17,594,380.26				16,077,766.40	-1,516,613.86		4.44
	CEMENT										
7	HEIDELBERG CEMENT BANGLADESH LTD	59,260	562.60	33,339,676.00	224.90	215.00	219.95	13,034,237.00	-20,305,439.00	-0.01	8.40
8	LAFARGE HOLCIM BANGLADESH LIMITED	225,000	76.01	17,101,705.62	68.30	68.80	68.55	15,423,750.00	-1,677,955.62	0.00	4.31
9	PREMIER CEMENT MILLS PLC	156,418	85.10	13,311,457.45	61.50	61.00	61.25	9,580,602.50	-3,730,854.95	0.00	3.36
	Sector Total:	440,678		63,752,839.07				38,038,589.50	-25,714,249.57		16.07
	CORPORATE BOND										
10	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	3,750.00	7,500,000.00	3,976.0(	3,825.0(	3,900.50	7,801,000.00	301,000.00	0.00	1.89
11	IBBL MUDARABA PERPETUAL BOND	9,100	991.39	9,021,614.20	751.00	750.00	750.50	6,829,550.00	-2,192,064.20	0.00	2.27
	Sector Total:	11,100		16,521,614.20				14,630,550.00	-1,891,064.20		4.16
	ENGINEERING										
12	APPOLLO ISPAT COMPLEX LIMITED	500,000	13.14	6,572,327.23	5.00	5.00	5.00	2,500,000.00	-4,072,327.23	-0.01	1.66
13	BANGLADESH BUILDING SYSTEMS LTD	100,000	25.84	2,583,684.93	17.30	17.60	17.45	1,745,000.00	-838,684.93	0.00	0.65
14	BSRM STEELS LIMITED	236,872	79.12	18,740,394.25	58.70	58.00	58.35	13,821,481.20	-4,918,913.05	0.00	4.72
15	KARIM PIPE MILLS LTD.	5,425	27.25	147,831.25	0.00	0.00	0.00	0.00	-147,831.25	-0.01	0.04
16	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
17	RUNNER AUTOMOBILES PLC	36,536	62.11	2,269,389.60	33.00	33.00	33.00	1,205,688.00	-1,063,701.60	0.00	0.57
	Sector Total:	883,833		30,398,627.26				19,272,169.20	-11,126,458.06		7.66
	FINANCE AND LEASING										
18	DBH FINANCE PLC	115,285	69.57	8,019,839.05	40.80	41.40	41.10	4,738,213.50	-3,281,625.55	0.00	2.02
	Sector Total:	115,285		8,019,839.05				4,738,213.50	-3,281,625.55		2.02
	FOOD AND ALLIED PRODUCT!										
19	BATBC LIMITED	35,000	352.10	12,323,598.76	403.80	403.40	403.60	14,126,000.00	1,802,401.24	0.00	3.11
20	BIONIC SEAFOOD EXPORTS LTD.	6,500	6.40	41,600.00	0.00	0.00	0.00	0.00	-41,600.00	-0.01	0.01
21	GOLDEN HARVEST AGRO INDUSTRIES LTD	345,819	27.52	9,516,435.41	18.20	18.30	18.25	6,311,196.75	-3,205,238.66	0.00	2.40
22	MEGHNA SHRIMP CULTURE LTD.	540	115.75	62,505.00	0.00	0.00	0.00	0.00	-62,505.00	-0.01	0.02
23	OLYMPIC INDUSTRIES LTD.	52,237	253.77	13,256,324.27	152.10	148.00	150.05	7,838,161.85	-5,418,162.42	0.00	3.34
	Sector Total:	440,096		35,200,463.44				28,275,358.60	-6,925,104.84		8.87
	FUEL AND POWER										
24	ASSOCIATED OXYGEN LIMITED	100,000	32.97	3,296,580.00	25.30	25.00	25.15	2,515,000.00	-781,580.00	0.00	0.83
25	DOREEN POWER GENERATIONS & SYSTEMS LTD	5,600	62.60	350,549.40	37.30	36.90	37.10	207,760.00	-142,789.40	0.00	0.09
26	JAMUNA OIL COMPANY LIMITED	68,376	184.05	12,584,868.63	173.30	173.00	173.15	11,839,304.40	-745,564.23	0.00	3.17
27	LINDE BANGLADESH LIMITED	17,800	1,202.87	21,411,170.35	1,090.7(	1,090.0(	1,090.35	19,408,230.00	-2,002,940.35	0.00	5.40
28	LUB-RREF (BANGLADESH) LIMITED	110,000	31.66	3,482,952.00	24.50	24.30	24.40	2,684,000.00	-798,952.00	0.00	0.88
29	MEGHNA PETROLEUM LIMITED	19,000	135.30	2,570,700.00	198.60	198.30	198.45	3,770,550.00	1,199,850.00	0.00	0.65
30	MJL BANGLADESH PLC	173,219	100.88	17,474,421.95	82.70	82.00	82.35	14,264,584.65	-3,209,837.30	0.00	4.41
	Sector Total:	493,995		61,171,242.33				54,689,429.05	-6,481,813.28		15.42
	FUNDS										
31	DBH FIRST MUTUAL FUND	500,000	8.94	4,468,910.00	5.50	5.40	5.45	2,725,000.00	-1,743,910.00	0.00	1.13
32	EBL FIRST MUTUAL FUND	125,000	7.13	891,780.00	5.10	5.00	5.05	631,250.00	-260,530.00	0.00	0.22
33	GREEN DELTA MUTUAL FUND	447,000	7.83	3,501,527.20	4.90	4.60	4.75	2,123,250.00	-1,378,277.20	0.00	0.88
34	L R GLOBAL BANGLADESH M F ONE	1,200,000	7.90	9,476,883.13	4.80	4.90	4.85	5,820,000.00	-3,656,883.13	0.00	2.39
35	NCCBL MUTUAL FUND-1	300,000	8.45	2,535,652.87	5.80	6.50	6.15	1,845,000.00	-690,652.87	0.00	0.84
36	POPULAR LIFE FIRST MUTUAL FUND	1,000,000	5.91	5,914,312.94	4.30	4.00	4.15	4,150,000.00	-1,764,312.94	0.00	1.49

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Print date: 05-May-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **31-Mar-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(%)
37	TRUST BANK 1ST MUTUAL FUND	1,000,000	6.14	6,143,594.15	4.50	4.50	4.50	4,500,000.00	-1,643,594.15	0.00	1.55
38	VANGUARD AML BD FINANCE MUTUAL	100,000	9.52	951,900.00	5.50	6.60	6.05	605,000.00	-346,900.00	0.00	0.24
	Sector Total:	4,672,000		33,884,560.29				22,399,500.00	-11,485,060.29		8.54
	INSURANCE										
39	CENTRAL INSURANCE COMPANY LTD.	20,000	47.54	950,898.00	55.60	51.30	53.45	1,069,000.00	118,102.00	0.00	0.24
40	EASTLAND INSURANCE COMPANY LTD	130,000	38.41	4,993,595.82	26.50	26.00	26.25	3,412,500.00	-1,581,095.82	0.00	1.26
41	GREEN DELTA INSURANCE LTD	36,027	75.02	2,702,893.00	57.00	57.50	57.25	2,062,545.75	-640,347.25	0.00	0.68
42	PHOENIX INSURANCE COMPANY LTD	26,000	58.58	1,523,040.00	35.40	40.70	38.05	989,300.00	-533,740.00	0.00	0.38
	Sector Total:	212,027		10,170,426.82				7,533,345.75	-2,637,081.07		2.56
	IT										
43	AAMRA TECHNOLOGIES LIMITED	177,722	36.46	6,480,021.53	26.80	27.30	27.05	4,807,380.10	-1,672,641.43	0.00	1.63
44	IT CONSULTANTS PLC	50,000	36.43	1,821,487.31	48.40	48.00	48.20	2,410,000.00	588,512.69	0.00	0.46
	Sector Total:	227,722		8,301,508.84				7,217,380.10	-1,084,128.74		2.09
	JUTE										
45	ISLAM JUTE MILLS LTD.	1,500	129.00	193,500.00	0.00	0.00	0.00	0.00	-193,500.00	-0.01	0.05
	Sector Total:	1,500		193,500.00				0.00	-193,500.00		0.05
	PAPER AND PRINTINGS										
46	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 CHI										
47	ACI LIMITED	47,951	275.49	13,210,153.58	155.40	150.00	152.70	7,322,117.70	-5,888,035.88	0.00	3.33
48	ACME PESTICIDES LIMITED	200,000	31.96	6,392,760.00	25.00	24.90	24.95	4,990,000.00	-1,402,760.00	0.00	1.61
49	ADVENT PHARMA LIMITED	50,000	28.59	1,429,519.20	26.20	26.20	26.20	1,310,000.00	-119,519.20	0.00	0.36
50	BANGLADESH CHEMICAL INDUSTRIES LTD	4,110	53.75	220,912.50	0.00	0.00	0.00	0.00	-220,912.50	-0.01	0.06
51	BEXIMCO PHARMACEUTICALS LTD.	12,000	88.99	1,067,911.30	116.40	116.50	116.45	1,397,400.00	329,488.70	0.00	0.27
52	SQUARE PHARMACEUTICALS PLC	196,731	187.73	36,931,470.42	217.70	216.80	217.25	42,739,809.75	5,808,339.33	0.00	9.31
	Sector Total:	510,792		59,252,727.00				57,759,327.45	-1,493,399.55		14.94
	SERVICES										
53	SUMMIT ALLIANCE PORT LIMITED	447,000	34.16	15,270,709.23	27.00	26.40	26.70	11,934,900.00	-3,335,809.23	0.00	3.85
	Sector Total:	447,000		15,270,709.23				11,934,900.00	-3,335,809.23		3.85
	TANNARY INDUSTRIES										
54	BATA SHOE COMPANY (BD) LIMITED	10,483	1,171.94	12,285,479.64	988.60	1,011.3(	999.95	10,482,475.85	-1,803,003.79	0.00	3.10
	Sector Total:	10,483		12,285,479.64				10,482,475.85	-1,803,003.79		3.10
	TELECOMMUNICATION										
55	GRAMEEN PHONE LTD.	34,716	281.71	9,779,925.02	237.80	239.00	238.40	8,276,294.40	-1,503,630.62	0.00	2.47
	Sector Total:	34,716		9,779,925.02				8,276,294.40	-1,503,630.62		2.47
	TEXTILES										
56	ASHRAF TEXTILE MILLS LTD.	175	17.80	3,115.00	0.00	0.00	0.00	0.00	-3,115.00	-0.01	0.00
57	BANGLADESH DYEING & FINISHING IND. LTD.	1,080	46.40	50,115.00	0.00	0.00	0.00	0.00	-50,115.00	-0.01	0.01
58	EVINCE TEXTILES LIMITED	40,000	13.88	555,128.73	13.90	13.80	13.85	554,000.00	-1,128.73	0.00	0.14
59	SAIHAM COTTON MILLS LTD.	400,000	17.91	7,162,521.78	15.70	15.40	15.55	6,220,000.00	-942,521.78	0.00	1.81
60	SHASHA DENIMS LIMITED	25,000	27.05	676,363.76	22.10	22.40	22.25	556,250.00	-120,113.76	0.00	0.17
61	SQUARE TEXTILES PLC	113,927	52.96	6,033,381.25	50.10	51.50	50.80	5,787,491.60	-245,889.65	0.00	1.52
62	SREEPUR TEXTILE MILLS LTD.	5,800	36.75	213,150.00	0.00	0.00	0.00	0.00	-213,150.00	-0.01	0.05
	Sector Total:	585,982		14,693,775.52				13,117,741.60	-1,576,033.92		3.70
	Listed Securities:	**10,228,621**		**396,680,367.97**				**314,443,041.40**	**-82,237,326.57**		**100.0(**

ICB Asset Management Company Ltd. Records Department

Company Name	No. of Shares	Cost Price		Market Rate		Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE Average				

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	10.02	10,020,000.00	20,000.00	0.00
		1,000,000		**10,000,000.00**		**10,020,000.00**	**20,000.00**	
	Total Non Listed Securities	**1,000,000**		**10,000,000.00**		**10,020,000.00**	**20,000.00**	
	Total Listed Securities:	**10,228,621**		**396,680,367.97**		**314,443,041.40**	**-82,237,326.57**	
	Grand Total:	**11,228,621**		**406,680,367.97**		**324,463,041.40**	**-82,217,326.57**	

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2024 TO: 31-Mar-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
CERAMIC INDUSTRY						
1	BENGAL FINE CERAMICS LTD.	1,300	105,089.00	60.00	210,178.80	132,178.80
					Sub Total:	**132,178.80**
ENGINEERING						
2	GPH ISPAT LTD.	7,754	121,881.00	28.39	243,762.50	23,590.00
					Sub Total:	**23,590.00**
INSURANCE						
3	SIKDER INSURANCE COMPANY LIMITED	7,472	183,816.00	10.00	367,632.86	292,912.86
					Sub Total:	**292,912.86**
PHARMACEUTICALS AND CHE						
4	ADVENT PHARMA LIMITED	10,000	162,175.00	28.59	324,350.00	38,446.00
					Sub Total:	**38,446.00**
TEXTILES						
5	EVINCE TEXTILES LIMITED	460,000	,826,831.00	13.88	7,653,662.00	1,269,726.00
					Sub Total:	**1,269,726.00**
	Grand Total:	**486,526**			**8,799,586.16**	**1,756,853.66**