

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

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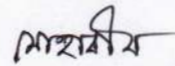
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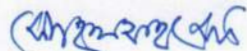
FIFTH ICB UNIT FUND
Statement of Financial Position (Un-audited)
as at March 31, 2024

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



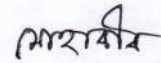
FIFTH ICB UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from January 01, 2024 to March 31, 2024

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



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Head of Finance & Accounts



Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh

Date: 30 April 2024



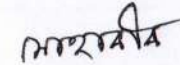
FIFTH ICB UNIT FUND
Statement of Changes in Equity (Unaudited)
For the period from January 01, 2024 to March 31, 2024

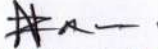
Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	28,67,92,320	(5,15,944)	1,50,00,000	4,59,34,516	34,72,10,892
Prior year adjustment				-	-
	28,67,92,320	(5,15,944)	1,50,00,000	4,59,34,516	34,72,10,892
Unit Capital	9,33,150	-	-	-	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

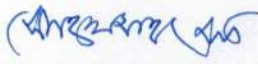
Statement of Changes in Equity (Unaudited)
For the period from January 01, 2023 to March 31, 2023

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


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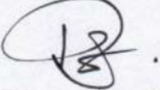
Place: Dhaka, Bangladesh
Date: 30 April 2024

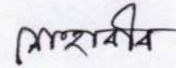


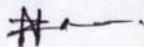
FIFTH ICB UNIT FUND
Statement of Cash Flows (Un-audited)
For the period from January 01, 2024 to March 31, 2024

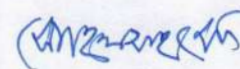
Particulars	Notes	Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Cash flow from operating activities			
Dividend from Investment in Securities	24.00	6,867,135	6,189,350
Interest on Bank Deposits & Bonds	25.00	675,422	525,027
Profit on Sale of Investments	14.00	1,756,854	569,077
Payment 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



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 (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The Fund received consent for issuing 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 (মিউচুয়াল 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 certificate has been recognized as market price.

2.02.04: As most of the securities in OTC market are rarely traded, it is difficult to determine 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.



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 (paise 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 (মিউচুয়াল 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:

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



2.08 Trustee fee

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

2.09 Custodian fee

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

2.10 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (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.

2.11 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 18(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.14 Dividend Equalization Reserve:

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

2.15 Financial Risk Management

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

2.16 Net Asset Value (NAV) Per Unit

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

2.17 Components of financial statements

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



2.18 Revenue Recognition

- 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.



		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)		
	<u>Name of the Bank and Branches</u>		
	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		
	<u>Name of the Bank and Branches</u>	<u>Account no.</u>	
	IFIC Bank PLC (Principal Br)	1001-077953-041	29,05,837
	IFIC Bank PLC (Bogra branch)	6082077953041	6,804
	IFIC Bank PLC (Rajshahi Branch)	6080001455041	458
	Dhaka Bank LTD (SIP)	1061500000504	12,589
			29,25,688
			66,66,059

5.02	Dividend Accounts		
	<u>Name of the Bank and Branches</u>	<u>Year</u>	<u>Account no.</u>
	IFIC Bank PLC (Federation Branch)	2000-01	1008-111270-041
	IFIC Bank PLC (Federation Branch)	2001-02	1008-111285-041
	IFIC Bank PLC (Federation Branch)	2002-03	1008-111297-041
	IFIC Bank PLC (Federation Branch)	2003-04	1008-111310-041
	IFIC Bank PLC (Federation Branch)	2004-05	1008-111326-041
	IFIC Bank PLC (Federation Branch)	2005-06	1008-111343-041
	IFIC Bank PLC (Federation Branch)	2006-07	1008-111362-041
	IFIC Bank PLC (Federation Branch)	2007-08	1008-000122-041
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000226-041
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000258-041
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000348-041
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000438-041
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000512-041
	IFIC Bank PLC (Federation Branch)	2013-14	1008-000586-041
	IFIC Bank PLC (Federation Branch)	2014-15	1008-000663-041
	IFIC Bank PLC (Principal Br)	2016	1001-027481-041
			73,331
			30,982
			1,53,379
			60,167
			60,444
			30,799
			35,712
			26,818
			35,614
			9,694
			17,842
			62,755
			5,319
			53,699
			34,176
			2,44,376
			73,331
			30,982
			1,53,379
			60,167
			60,444
			30,799
			35,712
			26,818
			35,614
			9,694
			17,842
			62,755
			5,319
			53,699
			34,176
			2,44,376



			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



		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
	Not exceeding Taka 5.00 crore	2.5	5,00,00,000
	Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000
	Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	6,24,95,366
	Total		31,24,95,366
			Fee (BDT)
			3,11,644
			9,97,260
			2,33,716
			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	
	Percentage 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



		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		
Percentage of BSEC Fee	0.10		
Annual BSEC Fee	70,759		
22.00 Other operating expenses			
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 Expenses 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			
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			
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			
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			
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			
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			
Current Liabilities (Current Year)	83,24,304	18,85,914	
Less: Advance Payment of Fees, Tax & Suspense's	-	-	
	83,24,304	18,85,914	



		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.



32.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward
Less: Dividend Paid
Less: Transfer to Dividend Equalization Reserve

Add: Profit for the year

Add: Dividend Equalization Reserve

Number of Units
Profit Available for Distribution

Amount in Taka	
01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
4,59,34,516	4,83,69,215
(2,86,79,232)	2,22,26,530
-	-
<u>1,72,55,284</u>	<u>7,05,95,745</u>
(3,56,82,483)	29,97,400
<u>(1,84,27,199)</u>	<u>7,35,93,145</u>
1,50,00,000	1,50,00,000
<u>(34,27,199)</u>	<u>8,85,93,145</u>
2,87,72,547	2,78,11,453
<u>(0.12)</u>	<u>3.19</u>

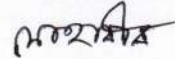


Chief Executive Officer

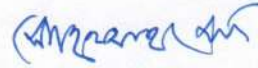


Head of Finance & Accounts

Place: Dhaka, Bangladesh
Date: 30 April 2024



Chairman of Trustee Committee



Member-Secretary of Trustee Committee



FIFTH ICB UNIT FUND

Print date: 05-May-2024

PORTFOLIO STATEMENT

Annexure A

AS ON: 31-Mar-2024

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
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	3,976.00	3,825.00	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	1,090.70	1,090.00	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	0.64
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



FIFTH ICB UNIT FUND

Print date: 05-May-2024

PORTFOLIO STATEMENT

Annexure A

AS ON: 31-Mar-2024

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
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 CHEMICALS										
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	1,011.30	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 GRAAMEEN 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		100.00



FIFTH ICB UNIT FUND

Print date: 05-May-2024

PORTFOLIO STATEMENT

Annexure A

AS ON: 31-Mar-2024

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)	%Change s(in terms of cost)
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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	



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 CHEMICALS						
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	1,826,831.00	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

