FIFTH ICB UNIT FUND

Statement of Financial Position (Un-audited)

as at September 30, 2021

Particulars	Notes	Amount in Taka	
		September 30, 2021	December 31, 2020
Assets			
Marketable investment -at market	3.00	471,138,377	354,357,686
Cash & cash equivalents	4.00	39,733,550	32,934,108
Other current assets	5.00	1,777,684	3,629,869
Deferred revenue expenditure	6.00	768,872	1,230,197
Total Assets		**513,418,483**	**392,151,860**
Capital and Liabilities			
Unit capital	7.00	323,444,680	335,972,330
Unit premium reserve	8.00	1,587,817	357,725
Retained earning	9.00	27,306,947	783,351
Dividend Equalization Fund	10.00	-	10,000,000
Unrealized gain/ (losses) on investments	11.00	39,520,010	(62,106,535)
Total Equity (A)		**391,859,454**	**285,006,871**
Liabilities & Provisions:			
Provision for unrealized losses on Marketable Investments	12.00	74,000,000	62,142,678
Unclaimed/ Dividend payable	13.00	41,464,863	39,763,072
Current liabilities	14.00	6,094,166	5,239,239
Total Liabilities (B)		**121,559,029**	**107,144,989**
Total Equity and Liabilities (A+B)		**513,418,483**	**392,151,860**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	15.00	**13.18**	**12.18**
Net Asset Value-at market	16.00	**14.40**	**10.33**

Chief Executive Officer

Chairman of Trustee Committee

mRahKhan

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

FIFTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from January 01, 2021 to September 30, 2021

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01, 2021 to 30.09.2021	01.01, 2020 to 30.09.2020	01.07, 2021 to 30.09.2021	01.07, 2020 to 30.09.2020
Income					
Profit on sale of investments		34,168,862	6,827,258	17,756,328	5,630,711
Dividend from investment in shares		8,272,065	4,830,137	3,130,840	1,000,739
Premium on sale of units		10,137	26,233	-	586
Interest on Bank deposits & bonds	17.00	2,846,118	1,084,177	1,314,954	51,680
Total Income		**45,297,182**	**12,767,805**	**22,202,122**	**6,683,716**
Expenses					
Management fee		5,217,354	4,361,573	1,854,452	1,517,816
Trustee fee		273,023	215,703	98,419	75,982
Custodian fee		282,973	217,734	108,550	76,749
Annual BSEC fee		290,299	213,171	104,560	79,368
Audit fee		21,563	21,563	7,188	7,187
Other expenses	18.00	290,557	186,068	59,892	69,970
Preliminary expenses written off		461,325	461,325	153,775	153,775
Total Expenses		**6,837,094**	**5,677,137**	**2,386,836**	**1,980,847**
Profit before provision		**38,460,088**	**7,090,668**	**19,815,286**	**4,702,869**
Provision for unrealized losses on Marketable Investm	12.00	11,857,322	-	5,500,000	-
Net Income for the period ended September 30, 2021		**26,602,766**	**7,090,668**	**14,315,286**	**4,702,869**
Add: Other Comprehensive Income					
Unrealized gain/ (losses) on investments	19.00	101,626,545	34,374,134	70,361,314	43,560,723
Total Comprehensive Income		**128,229,311**	**41,464,802**	**84,676,600**	**48,263,592**
Earnings Per Unit	20.00	**0.82**	**0.21**	**0.61**	**0.14**

Chief Executive Officer

Chairman of Trustee Committee

M Rah Khan
Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

FIFTH ICB UNIT FUND

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2021 to September 30, 2021

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at January 01, 2021	**335,972,330**	**357,725**	**10,000,000**	**(62,106,535)**	**783,351**	**285,006,871**
Unit Capital	(12,527,650)	-	-	-	-	(12,527,650)
Unit premium reserve	-	1,230,092	-	-	-	1,230,092
Dividend paid for FY 2020	-	-	(10,000,000)	-	(79,170)	(10,079,170)
Unrealized gain/ (losses) on investments	-	-	-	101,626,545	-	101,626,545
Net Income for the period ended September 30, 2021	-	-	-	-	26,602,766	26,602,766
Balance as at September 30, 2021	**323,444,680**	**1,587,817**	**-**	**39,520,010**	**27,306,947**	**391,859,454**

Statement of Changes in Equity (Un-audited)

For the period from January 01, 2020 to September 30, 2020

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at January 01, 2020	**337,175,730**	**162,340**	**10,000,000**	**(90,864,972)**	**36,214,737**	**292,687,835**
Prior year error adjustment				-	(842)	(842)
	337,175,730	**162,340**	**10,000,000**	**(90,864,972)**	**36,213,895**	**292,686,993**
Unit Capital	(857,420)	-	-	-	-	(857,420)
Unit premium reserve	-	150,407	-	-	-	150,407
Dividend paid for FY 2019	-	-	-	36,144,134	-	36,144,134
Unrealized gain/ (losses) on investments	-	-	-	-	(20,230,544)	(20,230,544)
Net Income for the period ended September 30, 2020	-	-	-	-	7,090,668	7,090,668
Balance as at September 30, 2020	**336,318,310**	**312,747**	**10,000,000**	**(54,720,838)**	**23,074,019**	**314,984,238**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

FIFTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

For the period from January 01, 2021 to September 30, 2021

Particulars	Notes	Amount in Taka	
		01.01, 2021 to 30.09.2021	01.01, 2020 to 30.09.2020
Cash flow from operating activities			
Dividend from investment in shares		10,149,851	7,273,353
Interest on bank deposits & bonds		2,820,517	1,084,177
Premium income on unit sold		10,137	26,233
Expenses		(5,520,842)	(595,127)
Net cash inflow/(outflow) from operating activities		**7,459,663**	**7,788,636**
Cash flow from investment activities			
Purchase of shares-marketable investment		(152,198,183)	(153,886,388)
Sale of shares-marketable investment		171,212,899	164,495,022
Share application money deposited		(24,000,000)	(1,200,000)
Share application money refunded		24,000,000	-
Net cash in flow/(outflow) from investment activities		**19,014,716**	**9,408,634**
Cash flow from financing activities			
Unit capital sold		338,810	874,450
Unit capital surrendered		(12,866,460)	(1,731,870)
Premium received on sales		(109,393)	(96,580)
Premium refunded on surrender		1,339,485	246,987
Dividend paid		(8,377,379)	(17,091,492)
Net cash in flow/(outflow) from financing activities		**(19,674,937)**	**(17,798,505)**
Increase/(Decrease) in cash		**6,799,442**	**(601,235)**
Cash & cash equivalent at beginning of the year		32,934,108	35,233,770
Cash & cash equivalent at end of the year		**39,733,550**	**34,632,535**
Net Operating Cash Flow Per Unit (NOCFPU)	21.00	**0.23**	**0.23**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 October, 2021

FIFTH ICB UNIT FUND

Notes to the financial statements

as at and for the period ended September 30, 2021

1.00 Legal status and nature of business

The Trust Deed of the Fund was registered under the Trust Act,1882 and Registration Act,1908.The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The Fund received consent for issunig Prospectus for public offer from BSEC on March 02,2016.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 39.37 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

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 September 30, 2021.

2.03 Reporting period

These financial statements cover the period from 01 January 2021 to 30 September 2021.

2.04 Provision for unrealized losses on Marketable Investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision . Such provision is created on lump-sum basis when satisfactory unit performance is ensured and transferred to income on rational basis subsequently, if required, to ensure consistent distribution of dividend at a reasonable rate even in the bear market scenario.

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

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.

2.07 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.

2.08 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

2.09 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.

2.10 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.

2.11 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.

2.12 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

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 l8(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 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

2.16 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.

2.17 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 15 and 16.

2.18 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

2.19 Revenue Recognization

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

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

c) Interest income is recognized on accrual basis.

2.20 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.

2.21 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	
	September 30, 2021	December 31, 2020
3.00 Marketable investment at market		
Equity shares	458,028,377	343,717,686
Non listed securities		
Open-end Mutual Funds		
UFS Bank Asia Unit Fund	13,110,000	10,640,000
	471,138,377	**354,357,686**

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

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	35,780,486.28	38,046,488.55	2,266,002
FUNDS	32,201,200.29	33,842,400.00	1,641,200
ENGINEERING	26,395,933.57	26,786,225.25	390,292
FOOD AND ALLIED PRODUCTS	32,595,263.44	36,932,883.40	4,337,620
FUEL AND POWER	55,997,052.01	64,943,108.75	8,946,057
JUTE	193,500.00	0.00	(193,500)
TEXTILES	30,190,053.38	31,012,383.95	822,331
PHARMACEUTICALS AND CHEMICAL	59,950,104.54	76,943,422.75	16,993,318
PAPER AND PRINTINGS	274,250.00	256,750.00	(17,500)
SERVICES	17,838,536.16	16,193,545.20	(1,644,991)
CEMENT	71,777,132.51	65,557,090.55	(6,220,042)
IT	5,014,605.01	4,882,425.50	(132,180)
TANNARY INDUSTRIES	11,917,803.40	9,190,317.50	(2,727,486)
CERAMIC INDUSTRY	2,037,513.27	2,467,567.50	430,054
INSURANCE	4,303,929.24	4,886,070.00	582,141
TELECOMMUNICATION	7,419,758.49	16,740,415.00	9,320,657
FINANCE AND LEASING	8,019,839.05	8,851,912.50	832,073
CORPORATE BOND	19,021,614.20	19,700,725.00	679,111
MISCELLANEOUS	689,791.51	794,645.25	104,854
NON LISTED SECURITIES	10,000,000	13,110,000	3,110,000
	431,618,366	**471,138,377**	**39,520,010**

	September 30, 2021	December 31, 2020
4.00 Cash & cash equivalents		
STD Accounts with		
IFIC Bank (Principal Br.) 1001-077953-041	25,828,964	18,000,413
Agrani Bank (Amin Court Br.) STD A/C- 875813	69,300	68,786
Agrani Bank (Amin Court Br.) STD A/C- 853881	58,507	58,161
IFIC Bank (Principal Br.) C/A -1001-114688-001	32,643	32,643
IFIC Bank (Principal Br.) 1001-121289-041	88,403	86,997
ICB Bogra branch-IFIC	9,109	9,493
ICB Rajshahi Branhc -IFIC	422	415
IFIC Motijheel (Principal Br.) SND A/C- 1001-027481-041	237,930	1,739,885
JBL, Shantinagar Br. STD A/C - 0009-0320000638	280,813	1,779,726
JBL, Shantinagar Br. STD A/C - 0009-0320000754	314,035	1,341,487
JBL, Shantinagar Br. STD A/C - 0009-0320000861	385,546	2,957,192
JBL, Shantinagar Br. STD A/C - 0009-0320001048	1,794,678	-
IFIC Bank (Federation Br.) STD A/C- 1008-111270-041	66,555	65,243
IFIC Bank (Federation Br.) STD A/C- 1008-111285-041	28,119	27,565
IFIC Bank (Federation Br.) STD A/C- 1008-111297-041	139,206	136,461
IFIC Bank (Federation Br.) STD A/C- 1008-111310-041	54,607	53,530
IFIC Bank (Federation Br.) STD A/C- 1008-111326-041	55,529	54,434
IFIC Bank (Federation Br.) STD A/C- 1008-111343-041	28,295	27,737
IFIC Bank (Federation Br.) STD A/C- 1008-111362-041	32,808	279,819
IFIC Bank (Federation Br.) STD A/C- 1008-000122-041	24,340	23,860
IFIC Bank (Federation Br.) STD A/C- 1008-000225-041	35,371	35,308
IFIC Bank (Federation Br.) STD A/C- 1008-000258-041	8,799	8,625
IFIC Bank (Federation Br.) STD A/C- 1008-000348-041	16,193	15,874
IFIC Bank (Federation Br.) STD A/C- 1008-000438-041	56,956	600,681
IFIC Bank (Federation Br.) STD A/C- 1008-000512-041	578	567
IFIC Bank (Federation Br.) STD A/C- 1008-000586-041	50,933	297,587
IFIC Bank (Federation Br.) STD A/C- 1008-000663-041	33,911	231,619
Dhaka Bank Ltd. SND A/C- '1061500000504 (SIP)	1,000	
Fixed Deposit Receipts		
IFIC Bank Limited, Local Office	-	5,000,000
Janata Bank Ltd. Zero Point Cor. Br.	10,000,000	-
Total	**39,733,550**	**32,934,108**

		Amount in Taka	
		September 30, 2021	December 31, 2020
5.00	**Other current assets**		
	Dividend Receivable	1,750,000	3,627,786
	Interest Receivable	27,684	2,083
		1,777,684	**3,629,869**
6.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Opening balance	1,230,197	1,845,297
	Less: Amortization of Preliminary expenses	461,325	615,100
	Balance as on September 30, 2021	**768,872**	**1,230,197**
7.00	**Unit capital**		
	Opening balance	335,972,330	337,175,730
	Add: Unit sold during the year	338,810	924,450
		336,311,140	**338,100,180**
	Less: unit surrender by holder	12,866,460	2,127,850
	Balance as on September 30, 2021	**323,444,680**	**335,972,330**
	The unit capital represents 3,23,44,468 number of units of Tk 10 each.		
8.00	**Unit premium reserve**		
	Premium on surrender of unit	357,725	162,340
	Add: Premium on sales of unit	1,339,485	298,465
	Less: Premium refunded on surrendered of unit	109,393	103,080
	Balance as on September 30, 2021	**1,587,817**	**357,725**
9.00	**Retained earning**		
	Opening balance	783,351	36,214,737
	Less: Dividend paid for FY 2020	79,170	20,230,544
	Add/(Less): Prior year error adjustment	-	(842)
		704,181	**15,983,351**
	Less: Adjust with Provision for marketable Investment	-	15,200,000
	Add: Net income for the year	26,602,766	-
	Balance as on September 30, 2021	**27,306,947**	**783,351**
10.00	**Dividend Equalization Fund**		
	Opening balance	10,000,000	10,000,000
	Less: Dividend paid for FY 2020	10,000,000	-
	Balance as on September 30, 2021	**-**	**10,000,000**
11.00	**Unrealized gain/ (losses) on investments**		
	Opening balance	(62,106,535)	(116,094,972)
	Add/Less: Adjustment during the period	101,626,545	53,988,437
	Balance as on September 30, 2021	**39,520,010**	**(62,106,535)**
12.00	**Provision for unrealized losses on Marketable Investments**		
	Opening balance	62,142,678	27,000,000
	Add: Adjust from Retained Earnings	-	15,200,000
	Add: Addition during the year	11,857,322	19,942,678
	Balance as on September 30, 2021	**74,000,000**	**62,142,678**
13.00	**Unclaimed/ Dividend payable**		
	Add: Addition during the year	39,763,072	36,724,844
	Add: Addition for this year	10,079,170	20,230,544
	Less: Dividend credited to investors account	(8,377,379)	(17,192,316)
	Balance as on September 30, 2021	**41,464,863**	**39,763,072**
14.00	**Current liabilities**		
	Management fee payable to ICB AMCL	5,217,354	5,051,198
	Trustee fee payable to ICB	273,023	-
	Custodian fee payable to ICB	282,973	-
	Annual fee payable to BSEC	290,299	38,385
	Audit fee payable	21,563	28,750
	Unit sales commission	49	49
	Other expenses payable	8,905	120,857
	Total current liabilities	**6,094,166**	**5,239,239**

		Amount in Taka	
		September 30, 2021	December 31, 2020
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	473,898,473	454,258,395
	Less: Liabilities	47,559,029	45,002,311
	Net Asset Value	**426,339,444**	**409,256,084**
	Number of Units	32,344,468	33,597,233
	NAV per Unit at Cost	**13.18**	**12.18**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	513,418,483	392,151,860
	Less: Liabilities	47,559,029	45,002,311
	Net Asset Value	**465,859,454**	**347,149,549**
	Number of Units	32,344,468	33,597,233
	NAV per Unit at Market Value	**14.40**	**10.33**

		Amount in Taka	
		01.01, 2021 to 30.09.2021	01.01, 2020 to 30.09.2020
17.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	510,729	1,084,177
	Interest on Fixed Deposits	343,309	-
	Interest on Listed Bond	1,992,080	-
		2,846,118	**1,084,177**
18.00	**Other operating expenses**		
	Bank charges and excise duty	10,494	3,062
	CDBL charges	8,377	1,961
	Publicity expenses	166,211	126,446
	Dividend Distribution expenses	-	34,366
	IPO application expenses	18,000	3,000
	Others	87,475	17,233
		290,557	**186,068**
19.00	**Calculation of Unrealized gain/ (losses) on investments**		
	Unrealized Gain/(losses) as on December 31, 2020	(62,106,535)	(116,094,972)
	Unrealized Gain/(losses) as on September 30, 2021	39,520,010	(81,720,838)
	Increase/(decrease)	**101,626,545**	**34,374,134**
20.00	**EPU**		
	Net profit after Provision	26,602,766	7,090,668
	Number of Units	32,344,468	33,631,831
	Earnings Per Unit	**0.82**	**0.21**

**** Earnings Per Unit (EPU) has been increased due to increase of Profit on sale of investments than previous year.****

21.00	**NOCFPU**		
	Net cash inflow/(outflow) from operating activities	7,459,663	7,788,636
	Number of Units	32,344,468	33,631,831
	NOCFPU Per Unit	**0.23**	**0.23**
22.00	**Reconciliation between net profit to operating cash flow**		
	Net Profit before provision	38,460,088	7,090,668
	Less: Profit on sale of investment	(34,168,862)	(6,827,258)
	Operating cash flow before changes in working capital	**4,291,226**	**263,410**
	Changes in Working capital:		
	Decrease/(Increase) of Other Current Assets	1,852,185	2,443,216
	(Decrease)/Increase of Current liabilities	1,316,252	5,082,010
		3,168,437	**7,525,226**
	Net operating cash flows	**7,459,663**	**7,788,636**

FIFTH ICB UNIT FUND

Print date: 19-Oct-2021

PORTFOLIO STATEMENT

AS ON: **30-Sep-2021**

	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	AB BANK LTD.	94,000	13.90	1,306,863.26	15.20	15.30	15.25	1,433,500.00	126,636.74	9.69	0.31
2	AL ARAFA ISLAMI BANK LTD.	100,000	25.40	2,540,076.30	26.10	26.50	26.30	2,630,000.00	89,923.70	3.54	0.60
3	DHAKA BANK LTD.	118,800	14.95	1,776,109.84	14.20	14.40	14.30	1,698,840.00	-77,269.84	-4.35	0.42
4	EXIM BANK OF BANGLADESH LTD.	335,116	13.23	4,433,607.82	12.70	12.80	12.75	4,272,729.00	-160,878.82	-3.63	1.05
5	FIRST SECURITY ISLAMI BANK LTD.	100,000	11.04	1,103,950.18	12.10	12.30	12.20	1,220,000.00	116,049.82	10.51	0.26
6	I.F.I.C. BANK LTD.	59,000	12.45	734,747.26	16.00	16.00	16.00	944,000.00	209,252.74	28.48	0.17
7	ISLAMI BANK LTD.	400,000	30.76	12,302,397.76	30.10	29.90	30.00	12,000,000.00	-302,397.76	-2.46	2.92
8	JAMUNA BANK LTD.	300,000	22.33	6,698,370.00	24.70	24.40	24.55	7,365,000.00	666,630.00	9.95	1.59
9	PRIME BANK LIMITED	27,000	19.19	518,247.22	22.40	22.10	22.25	600,750.00	82,502.78	15.92	0.12
10	SHAHJALAL ISLAMI BANK LTD.	60,879	20.04	1,220,014.86	21.60	21.70	21.65	1,318,030.35	98,015.49	8.03	0.29
11	SOUTH BANGLA AGR.& COMM. BANK LTD	117,096	10.00	1,170,960.00	20.20	20.20	20.20	2,365,339.20	1,194,379.20	102.00	0.28
12	SOUTHEAST BANK LIMITED	47,000	13.14	617,447.78	16.40	16.40	16.40	770,800.00	153,352.22	24.84	0.15
13	THE CITY BANK LTD.	50,000	27.15	1,357,694.00	28.40	28.70	28.55	1,427,500.00	69,806.00	5.14	0.32
	Sector Total:	1,808,891		35,780,486.28				38,046,488.55	2,266,002.27	6.33	8.49
	CEMENT										
14	HEIDELBERG CEMENT BD. LTD.	59,260	562.59	33,339,315.05	360.10	351.20	355.65	21,075,819.00	-12,263,496.05	-36.78	7.91
15	LAFARGE HOLCIM BANGLADESH LIMITED	330,577	76.01	25,126,360.01	92.40	92.30	92.35	30,528,785.95	5,402,425.94	21.50	5.96
16	PREMIER CEMENT MILLS LIMITED	156,418	85.10	13,311,457.45	90.40	88.00	89.20	13,952,485.60	641,028.15	4.82	3.16
	Sector Total:	546,255		71,777,132.51				65,557,090.55	-6,220,041.96	-8.67	17.02
	CERAMIC INDUSTRY										
17	BENGAL FINE CERAMICS LTD.	1,300	60.00	78,000.00	70.00	78.75	74.38	96,687.50	18,687.50	23.96	0.02
18	RAK CERAMICS(BANGLADESH) LTD.	49,600	39.51	1,959,513.27	47.80	47.80	47.80	2,370,880.00	411,366.73	20.99	0.46
	Sector Total:	50,900		2,037,513.27				2,467,567.50	430,054.23	21.11	0.48
	CORPORATE BOND										
19	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	5,000.00	10,000,000.00	5,221.0(	5,200.0C	5,210.50	10,421,000.00	421,000.00	4.21	2.37
20	IBBL MUDARABA PERPETUAL BOND	9,100	991.39	9,021,614.20	1,013.5(	1,026.0C	1,019.75	9,279,725.00	258,110.80	2.86	2.14
	Sector Total:	11,100		19,021,614.20				19,700,725.00	679,110.80	3.57	4.51
	ENGINEERING										
21	APPOLLO ISPAT COMPLEX LIMITED	500,000	13.14	6,572,327.23	11.90	11.80	11.85	5,925,000.00	-647,327.23	-9.85	1.56
22	BSRM STEELS LIMITED	77,719	83.16	6,462,999.27	72.40	71.90	72.15	5,607,425.85	-855,573.42	-13.24	1.53
23	GPH ISPAT LTD.	98,000	34.60	3,390,645.66	59.00	59.00	59.00	5,782,000.00	2,391,354.34	70.53	0.80
24	IFAD AUTOS LIMITED	33,000	55.29	1,824,541.83	56.90	57.40	57.15	1,885,950.00	61,408.17	3.37	0.43
25	JAGO CORPORATION LIMITED	9,900	100.00	990,000.00	60.00	39.75	49.88	493,762.50	-496,237.50	-50.13	0.23
26	KARIM PIPE MILLS LTD.	5,425	27.25	147,831.25	0.00	0.00	0.00	0.00	-147,831.25	-100.00	0.04
27	MARK BD. SHILPA AND ENG	5,000	17.00	85,000.00	0.00	0.00	0.00	0.00	-85,000.00	-100.00	0.02
28	QUASEM INDUSTRIES LIMITED	68,258	62.53	4,267,980.75	63.10	63.30	63.20	4,313,905.60	45,924.85	1.08	1.01
29	RUNNER AUTO MOBILES	36,536	62.11	2,269,389.60	63.20	63.40	63.30	2,312,728.80	43,339.20	1.91	0.54
30	SINGER BANGLADESH LTD.	2,390	161.18	385,217.98	194.20	195.30	194.75	465,452.50	80,234.52	20.83	0.09
	Sector Total:	836,228		26,395,933.57				26,786,225.25	390,291.68	1.48	6.26
	FINANCE AND LEASING										
31	DELTA BRAC HOUSING CORPORATION	102,750	78.05	8,019,839.05	86.30	86.00	86.15	8,851,912.50	832,073.45	10.38	1.90
	Sector Total:	102,750		8,019,839.05				8,851,912.50	832,073.45	10.38	1.90
	FOOD AND ALLIED PRODUCT!										
32	BATBC	30,000	323.95	9,718,398.76	651.00	650.90	650.95	19,528,500.00	9,810,101.24	100.94	2.31
33	BIONIC SEA FOOD EXPORTS LTD.	6,500	6.40	41,600.00	6.40	0.00	6.40	41,600.00	0.00	0.00	0.01
34	GOLDEN HARVEST AGRO IND. LTD.	345,819	27.52	9,516,435.41	20.50	20.60	20.55	7,106,580.45	-2,409,854.96	-25.32	2.26
35	MEGHNA SHRIMP LTD.	540	115.75	62,505.00	86.50	105.00	95.75	51,705.00	-10,800.00	-17.28	0.01
36	OLYMPIC INDUSTRIES LTD.	52,237	253.77	13,256,324.27	196.80	193.90	195.35	10,204,497.95	-3,051,826.32	-23.02	3.14
	Sector Total:	435,096		32,595,263.44				36,932,883.40	4,337,619.96	13.31	7.73
	FUEL AND POWER										
37	JAMUNA OIL COMPANY LTD.	66,376	184.11	12,220,741.83	183.90	182.20	183.05	12,150,126.80	-70,615.03	-0.58	2.90

FIFTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON: **30-Sep-2021**

	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	LINDE BANGLADESH LIMITED	16,735	1,187.94	19,880,118.61	1,581.0	1,590.0	1,585.50	26,533,342.50	6,653,223.89	33.47	4.72
39	MEGHNA PETROLEUM LTD.	20,000	135.30	2,706,000.00	202.80	202.40	202.60	4,052,000.00	1,346,000.00	49.74	0.64
40	MJL BANGLADESH LIMITED	173,219	100.88	17,474,421.95	102.10	101.00	101.55	17,590,389.45	115,967.50	0.66	4.14
41	POWER GRID CO. OF BANGLADESH LTD.	73,000	50.90	3,715,769.62	63.10	63.40	63.25	4,617,250.00	901,480.38	24.26	0.88
	Sector Total:	349,330		55,997,052.01				64,943,108.75	8,946,056.74	15.98	13.28
	FUNDS										
42	DBH FIRST MUTUAL FUND	300,000	9.29	2,785,550.00	7.90	8.00	7.95	2,385,000.00	-400,550.00	-14.38	0.66
43	EBL FIRST MUTUAL FUND	125,000	7.13	891,780.00	7.90	8.00	7.95	993,750.00	101,970.00	11.43	0.21
44	GREEN DELTA MUTUAL FUND	447,000	7.83	3,501,527.20	7.90	8.00	7.95	3,553,650.00	52,122.80	1.49	0.83
45	L R GLOBAL BANGLADESH M F ONE	1,200,000	7.90	9,476,883.13	9.10	9.00	9.05	10,860,000.00	1,383,116.87	14.59	2.25
46	NCCBL MUTUAL FUND-1	300,000	8.45	2,535,652.87	8.70	8.70	8.70	2,610,000.00	74,347.13	2.93	0.60
47	POPULAR LIFE FIRST MUTUAL FUND	1,000,000	5.91	5,914,312.94	6.00	6.10	6.05	6,050,000.00	135,687.06	2.29	1.40
48	TRUST BANK 1ST MUTUAL FUND	1,000,000	6.14	6,143,594.15	6.30	6.40	6.35	6,350,000.00	206,405.85	3.36	1.46
49	VANGUARD AML BD FINANCE MUTUAL	100,000	9.52	951,900.00	10.40	10.40	10.40	1,040,000.00	88,100.00	9.26	0.23
	Sector Total:	4,472,000		32,201,200.29				33,842,400.00	1,641,199.71	5.10	7.64
	INSURANCE										
50	EASTLAND INSURANCE CO.LTD.	111,300	38.67	4,303,929.24	44.10	43.70	43.90	4,886,070.00	582,140.76	13.53	1.02
	Sector Total:	111,300		4,303,929.24				4,886,070.00	582,140.76	13.53	1.02
	IT										
51	INFORMATION TECHNOLOGY CONSULTANTS LTD.	116,110	43.19	5,014,605.01	42.10	42.00	42.05	4,882,425.50	-132,179.51	-2.64	1.19
	Sector Total:	116,110		5,014,605.01				4,882,425.50	-132,179.51	-2.64	1.19
	JUTE										
52	ISLAM JUTE MILLS LTD.	1,500	129.00	193,500.00	0.00	0.00	0.00	0.00	-193,500.00	-100.00	0.05
	Sector Total:	1,500		193,500.00				0.00	-193,500.00	-100.00	0.05
	MISCELLANEOUS										
53	BSC	15,445	44.66	689,791.51	51.40	51.50	51.45	794,645.25	104,853.74	15.20	0.16
	Sector Total:	15,445		689,791.51				794,645.25	104,853.74	15.20	0.16
	PAPER AND PRINTINGS										
54	MAQ ENTERPRISES LTD.	5,000	37.75	188,750.00	33.75	39.25	36.50	182,500.00	-6,250.00	-3.31	0.04
55	MAQ PAPER INDUSTRIES LTD.	2,000	42.75	85,500.00	38.00	36.25	37.13	74,250.00	-11,250.00	-13.16	0.02
	Sector Total:	7,000		274,250.00				256,750.00	-17,500.00	-6.38	0.07
	PHARMACEUTICALS AND CHE										
56	ACI LIMITED	32,650	339.86	11,096,385.99	300.60	304.90	302.75	9,884,787.50	-1,211,598.49	-10.92	2.63
57	B. C. I. L. (SHARE)	4,110	53.75	220,912.50	51.00	59.00	55.00	226,050.00	5,137.50	2.33	0.05
58	BEXIMCO PHARMACEUTICALS LTD.	14,000	75.07	1,050,952.30	240.30	239.20	239.75	3,356,500.00	2,305,547.70	219.38	0.25
59	RENATA (BD) LTD.	2,970	687.89	2,043,020.12	1,432.5	0.00	1,432.50	4,254,525.00	2,211,504.88	108.25	0.48
60	SQUARE PHARMACEUTICALS LTD.	196,731	187.73	36,931,470.42	242.20	242.60	242.40	47,687,594.40	10,756,123.98	29.12	8.76
61	THE ACME LABORATORIES LTD.	106,451	80.86	8,607,363.21	107.70	109.00	108.35	11,533,965.85	2,926,602.64	34.00	2.04
	Sector Total:	356,912		59,950,104.54				76,943,422.75	16,993,318.21	28.35	14.22
	SERVICES										
62	SUMMIT ALLIANCE PORT LIMITED	515,718	34.59	17,838,536.16	31.50	31.30	31.40	16,193,545.20	-1,644,990.96	-9.22	4.23
	Sector Total:	515,718		17,838,536.16				16,193,545.20	-1,644,990.96	-9.22	4.23
	TANNARY INDUSTRIES										
63	BATA SHOES (BD) LTD.	9,925	1,183.34	11,744,678.40	898.60	919.60	909.10	9,022,817.50	-2,721,860.90	-23.18	2.79
64	EXCELSIOR SHOES LIMITED	2,500	69.25	173,125.00	67.00	0.00	67.00	167,500.00	-5,625.00	-3.25	0.04
	Sector Total:	12,425		11,917,803.40				9,190,317.50	-2,727,485.90	-22.89	2.83
	TELECOMMUNICATION										
65	GRAMEEN PHONE LTD.	16,900	291.11	4,919,758.49	380.20	380.50	380.35	6,427,915.00	1,508,156.51	30.66	1.17
66	ROBI AXIATA LIMITED	250,000	10.00	2,500,000.00	41.20	41.30	41.25	10,312,500.00	7,812,500.00	312.50	0.59
	Sector Total:	266,900		7,419,758.49				16,740,415.00	9,320,656.51	125.62	1.76
	TEXTILES										
67	APEX WEAVING & FINISHING MILLS	15,540	15.67	243,511.80	15.67	15.67	15.67	243,511.80	0.00	0.00	0.06
68	ASHRAF TEXTILE MILLS LTD.	175	17.80	3,115.00	14.90	16.50	15.70	2,747.50	-367.50	-11.80	0.00
69	BD.DYEING & FINISHING IND	780	64.25	50,115.00	64.75	59.00	61.88	48,262.50	-1,852.50	-3.70	0.01

FIFTH ICB UNIT FUND

PORTFOLIO STATEMENT
AS ON: **30-Sep-2021**

	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	EVINCE TEXTILES LTD.	500,000	13.88	6,939,064.73	14.10	14.20	14.15	7,075,000.00	135,935.27	1.96	1.65
71	FAR EAST KNITTING & DYEING INDUSTRIES LT	98,863	15.07	1,490,181.07	18.80	18.80	18.80	1,858,624.40	368,443.33	24.72	0.35
72	SAIHAM COTTON MILLS LTD.	150,000	18.60	2,790,570.00	20.00	20.00	20.00	3,000,000.00	209,430.00	7.50	0.66
73	SIMTEX INDUSTRIES LIMITED	38,000	18.04	685,368.00	23.30	22.70	23.00	874,000.00	188,632.00	27.52	0.16
74	SQUARE TEXTILE MILLS LTD.	335,641	52.96	17,774,977.78	53.00	52.50	52.75	17,705,062.75	-69,915.03	-0.39	4.22
75	SREEPUR TEXTILE MILLS LTD.	5,800	36.75	213,150.00	33.75	37.00	35.38	205,175.00	-7,975.00	-3.74	0.05
	Sector Total:	1,144,799		30,190,053.38				31,012,383.95	822,330.57	2.72	7.16
	Listed Securities:	**11,160,659**		**421,618,366.35**				**458,028,376.65**	**36,410,010.30**		**100.0(**

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
	OPEN-END MUTUAL FUNDS						
1	UFS Bank Asia Unit Fund	1,000,000	10,000,000.00	13.11	13,110,000.00	3,110,000.00	0.00
		1,000,000	**10,000,000.00**		**13,110,000.00**	**3,110,000.00**	
	Total Non Listed Securities	**1,000,000**	**10,000,000.00**		**13,110,000.00**	**3,110,000.00**	
	Total Listed Securities:	**11,160,659**	**421,618,366.35**		**458,028,376.65**	**36,410,010.30**	
	Grand Total:	**12,160,659**	**431,618,366.35**		**471,138,376.65**	**39,520,010.30**	