Q3

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, 2023 to September 30, 2023

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

Statement of Financial Position (Un-audited)

as at September 30, 2023

Particulars	Notes	Amount in Taka	
		September 30, 2023	December 31, 2022
Assets			
Current Assets		**394,925,122**	**394,448,691**
Marketable investment -at market	3.00	363,398,824	343,941,303
Investments in Money Market (FDR)	4.00	10,000,000	-
Cash & cash equivalents	5.00	20,262,537	44,273,233
Other current assets	6.00	1,263,761	6,234,155
Total Assets		**394,925,122**	**394,448,691**
Capital and Liabilities			
Equity		**337,941,158**	**339,815,036**
Unit capital	7.00	282,714,140	277,831,630
Unit premium reserve	8.00	(934,436)	(1,385,810)
Retained earning	9.00	41,161,454	48,369,216
Dividend Equalization Fund	10.00	15,000,000	15,000,000
Liabilities		**56,983,964**	**54,633,655**
Unclaimed/ Dividend payable	11.00	51,344,058	47,615,611
Current liabilities	12.00	5,639,906	7,018,044
Total Equity and Liabilities (A+B)		**394,925,122**	**394,448,691**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	**13.48**	**14.19**
Net Asset Value-at market	14.00	**11.95**	**12.23**

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

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

Place: Dhaka, Bangladesh.

Dated: October 30, 2023

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, 2023 to September 30, 2023

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022 (Restated)	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022 (Restated)
Income					
Profit on sale of investments	15.00	2,409,736	19,717,693	108,882	8,739,879
Dividend from investment in shares	16.00	4,979,987	9,769,592	161,726	2,796,637
Interest on Bank deposits & bonds	17.00	2,229,011	1,865,011	545,809	542,860
Total Income		**9,618,734**	**31,352,296**	**816,417**	**12,079,376**
Expenses					
Management fee	18.00	4,841,374	4,953,983	1,649,324	1,643,090
Trustee fee	19.00	247,964	255,471	84,750	84,334
Custodian fee	20.00	268,361	276,003	92,331	89,171
Annual BSEC fee	21.00	253,456	252,597	85,313	81,355
Audit fee		28,750	28,750	-	-
Other expenses	22.00	242,504	224,015	104,803	42,654
Preliminary expenses written off		-	461,325	-	153,775
Total Expenses		**5,882,409**	**6,452,144**	**2,016,521**	**2,094,379**
Profit before provision		**3,736,325**	**24,900,152**	**(1,200,104)**	**9,984,997**
(Provision)/Write back of provision against diminution in value of investment	3.02	11,332,443	(31,381,915)	(2,121,292)	(10,924,093)
Net Income for the period ended September 30, 2023		**15,068,768**	**(6,481,763)**	**(3,321,396)**	**(939,096)**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**15,068,768**	**(6,481,763)**	**(3,321,396)**	**(939,096)**
Earnings Per Unit	23.00	**0.53**	**(0.23)**	**(0.13)**	**(0.03)**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.
Dated: October 30, 2023

FIFTH ICB UNIT FUND

Statement of Changes in Equity (Un-audited)
as at September 30, 2023

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**277,831,630**	**(1,385,810)**	**15,000,000**	**48,369,216**	**339,815,036**
Prior year adjustment				(50,000)	(50,000)
	277,831,630	**(1,385,810)**	**15,000,000**	**48,319,216**	**339,765,036**
Unit Capital	4,882,510	-	-	-	4,882,510
Unit premium reserve	-	451,374	-	-	451,374
Dividend paid for FY 2022	-	-	-	(22,226,530)	(22,226,530)
Net Income for the period ended September 30, 2023	-	-	-	15,068,768	15,068,768
Balance as at September 30, 2023	**282,714,140**	**(934,436)**	**15,000,000**	**41,161,454**	**337,941,158**

Statement of Changes in Equity (Un-audited)
as at September 30, 2022 (Restated)

Balance as at January 01, 2022	**284,387,830**	**(1,271,814)**	**-**	**97,062,129**	**380,178,145**
Unit Capital	(5,838,770)	-	-	-	(5,838,770)
Unit premium reserve	-	(75,863)	-	-	(75,863)
Dividend Equalization Fund	-	-	15,000,000	(15,000,000)	-
Net Income for the period ended September 30, 2022	-	-	-	(6,481,763)	(6,481,763)
Balance as at September 30, 2022	**278,549,060**	**(1,347,677)**	**15,000,000**	**47,141,583**	**339,342,966**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.
Dated: October 30, 2023

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

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

Particulars	Notes	Amount in Taka	
		01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
Cash flow from operating activities			
Dividend from Investment in Securities	23.00	9,977,881	15,842,131
Interest on Bank Deposits & Bonds	24.00	2,201,511	1,865,011
Profit on Sale of Investments	14.00	2,409,736	19,717,693
Payment of Fees & Expenses	25.00	(7,310,547)	(7,564,707)
Net cash inflow/(outflow) from operating activities	30.00	**7,278,581**	**29,860,128**
Cash flow from investment activities			
Sale of Securities (At Cost)	26.00	9,774,431	53,750,685
Purchase of Securities	27.00	(17,899,509)	(51,369,226)
Share Application Money		(680,000)	(7,680,000)
Refund of Share Application Money		680,000	23,502,840
Investment in FDR		(10,000,000)	-
Encashment of FDR		-	-
Net cash in flow/(outflow) from investment activities		**(18,125,078)**	**18,204,299**
Cash flow from financing activities			
Unit capital sold		5,910,970	1,004,110
Unit capital surrendered		(1,028,460)	(6,842,880)
Premium received on sales		490,566	(115,935)
Premium refunded on surrender of units		(39,192)	40,072
Dividend Paid during the Period	28.00	(18,498,083)	(22,146,257)
Net cash in flow/(outflow) from financing activities		**(13,164,199)**	**(28,060,890)**
Increase/(Decrease) in cash		**(24,010,696)**	**20,003,537**
Cash & cash equivalent at beginning of the year		44,273,233	4,444,154
Cash & cash equivalent at end of the year		**20,262,537**	**24,447,691**
Net Operating Cash Flow Per Unit (NOCFPU)	29.00	**0.26**	**1.07**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.
Dated: October 30, 2023

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Notes to the financial statements (Un-audited)

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

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, 2023.

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 9 months from 01 January 2023 to 30 September 2023.

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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

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.

ICB Asset Management Company Ltd. Accounts Department

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 @ 0.25% 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 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 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 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.

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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.

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	Amount in Taka	
	September 30, 2023	December 31, 2022
3.00 Marketable investment at market		
Marketable Investment (3.01)	363,398,824	343,941,303
	363,398,824	**343,941,303**

3.01 Sector wise break up of investments in shares as on 30.09.2023 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	17,594,397.82	16,595,428.80	(998,969)
FUNDS	33,884,543.05	28,850,550.00	(5,033,993)
ENGINEERING	30,618,799.44	23,662,067.80	(6,956,732)
FOOD AND ALLIED PRODUCTS	35,200,463.44	32,153,356.50	(3,047,107)
FUEL AND POWER	57,874,662.33	60,242,634.35	2,367,972
JUTE	193,500.00	0.00	(193,500)
TEXTILES	21,077,711.52	19,667,572.50	(1,410,139)
PHARMACEUTICALS AND CHEMICAL	53,145,871.00	56,942,735.70	3,796,865
PAPER AND PRINTINGS	188,750.00	0.00	(188,750)
SERVICES	15,270,709.23	12,180,750.00	(3,089,959)
CEMENT	63,752,839.07	40,463,424.50	(23,289,415)
IT	8,301,508.84	7,701,237.20	(600,272)
TANNARY INDUSTRIES	12,285,479.64	10,075,735.45	(2,209,744)
CERAMIC INDUSTRY	78,000.00	0.00	(78,000)
INSURANCE	10,170,426.82	8,078,572.35	(2,091,854)
TELECOMMUNICATION	9,779,925.02	9,973,906.80	193,982
FINANCE AND LEASING	8,019,839.05	6,553,952.25	(1,465,887)
CORPORATE BOND	19,021,614.20	20,236,900.00	1,215,286
NON LISTED SECURITIES	10,000,000.00	10,020,000.00	20,000
	406,459,040	**363,398,824**	**(43,060,216)**

	Amount in Taka	
	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
3.02 Calculation of (Provision)/Write back of provision against diminution in value of investment		
Unrealized Gain/(Loss) as on July 01	(54,392,659)	(16,437,609)
Unrealized Gain/(Loss) as on September 30	(43,060,216)	(47,819,524)
Increase/(decrease)	**11,332,443**	**(31,381,915)**

	Amount in Taka	
	September 30, 2023	December 31, 2022
4.00 Investments in Money Market (FDR)		
Name of the Bank and Branches		
NRB Bank Ltd. Nagar Principal Branch	10,000,000	
	10,000,000	**-**
4.00 Cash & cash equivalents		
Main Bank Accounts (N:4.01)	11,389,022	36,161,541
Dividend Accounts (N:4.02)	8,873,515	8,111,692
	20,262,537	**44,273,233**

4.01 Main Bank Accounts

Name of the Bank and Branches	Account no.	September 30, 2023	December 31, 2022
IFIC Bank PLC (Principal Br)	1001-077953-041	11,375,203	35,901,742
Agrani Bank LTD, Amin Court Branch	0200000853881	-	69,731
Agrani Bank LTD, Amin Court Branch	0200000875813	-	58,599
IFIC Bank PLC (Principal Br)	1001-121289-041	-	90,401
IFIC Bank PLC (Principal Br)	1001-114688-001	-	32,643
IFIC Bank PLC (Bogra branch)	6082077953041	7,327	7,853
IFIC Bank PLC (Rajshahi Branch)	6080001455041	450	443
Dhaka Bank LTD (SIP)	1061500000504	6,042	129
		11,389,022	**36,161,541**

4.02 Dividend Accounts

Name of the Bank and Branches	Year	Account no.	September 30, 2023	December 31, 2022
IFIC Bank PLC (Federation Branch)	2000-01	1008-111270-041	71,683	70,209
IFIC Bank PLC (Federation Branch)	2001-02	1008-111285-041	30,286	29,663
IFIC Bank PLC (Federation Branch)	2002-03	1008-111297-041	149,931	146,849
IFIC Bank PLC (Federation Branch)	2003-04	1008-111310-041	58,814	57,605
IFIC Bank PLC (Federation Branch)	2004-05	1008-111326-041	59,352	58,372

ICB Asset Management Company Ltd. Accounts Department

IFIC Bank PLC (Federation Branch)	2005-06	1008-111343-041	30,243	29,743
IFIC Bank PLC (Federation Branch)	2006-07	1008-111362-041	35,066	34,487
IFIC Bank PLC (Federation Branch)	2007-08	1008-000122-041	26,215	25,677
IFIC Bank PLC (Federation Branch)	2008-09	1008-000226-041	35,455	35,363
IFIC Bank PLC (Federation Branch)	2009-10	1008-000258-041	9,476	9,282
IFIC Bank PLC (Federation Branch)	2010-11	1008-000348-041	17,440	17,082
IFIC Bank PLC (Federation Branch)	2011-12	1008-000438-041	61,344	60,083
IFIC Bank PLC (Federation Branch)	2012-13	1008-000512-041	5,200	5,093
IFIC Bank PLC (Federation Branch)	2013-14	1008-000586-041	52,492	51,413
IFIC Bank PLC (Federation Branch)	2014-15	1008-000663-041	33,483	32,862
IFIC Bank PLC (Principal Br)	2016	1001-027481-041	239,591	239,760
Jamuna Bank Limited (Shantinagar Branch)	2017	1201000018209	254,318	272,007
Jamuna Bank Limited (Shantinagar Branch)	2018	1201000018323	238,072	276,450
Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018436	296,237	326,678
Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018617	1,739,499	1,741,521
Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018833	4,446,092	4,591,493
IFIC Bank PLC (Principal Br)	2022	0100-100479-041	983,226	-
Total			**8,873,515**	**8,111,692**

		Amount in Taka	
		September 30, 2023	**December 31, 2022**
5.00	**Other current assets**		
	Dividend Receivable	250,000	5,734,155
	Interest Receivable	27,500	-
	Income Tax Deducted at Source	486,261	-
	Receivable from ISTCL	500,000	500,000
		1,263,761	**6,234,155**
6.00	**Unit capital**		
	Opening balance	277,831,630	284,387,830
	Add: Unit sold during the year	5,910,970	1,138,900
		283,742,600	**285,526,730**
	Less: unit surrender by holder	1,028,460	7,695,100
	Balance as on September 30, 2023	**282,714,140**	**277,831,630**
	The unit capital represents 2,82,71,414 number of units of Tk 10 each.		
7.00	**Unit premium reserve**		
	Opening balance	(1,385,810)	(1,271,814)
	Add: Premium on sales of unit	490,566	52,165
	Less: Premium refunded on surrendered of unit	(39,192)	(166,161)
	Balance as on September 30, 2023	**(934,436)**	**(1,385,810)**
8.00	**Retained earning**		
	Opening balance	48,369,216	97,062,129
	Less: Dividend paid for FY 2022	(22,226,530)	(28,438,783)
	Less: Dividend Equalization Fund	-	(15,000,000)
	Add/(Less): Prior year adjustment	(50,000)	-
		26,092,686	**53,623,346**
	Add: Net income for the year	15,068,768	(5,254,130)
	Balance as on September 30, 2023	**41,161,454**	**48,369,216**
9.00	**Dividend Equalization Fund**		
	Opening balance	15,000,000	-
	Add: Addition during the year	-	15,000,000
	Balance as on September 30, 2023	**15,000,000**	**15,000,000**
10.00	**Unclaimed/ Dividend payable**		
	Opening balance	47,615,611	41,413,481
	Add: Addition for this year	22,226,530	28,438,783
	Less: Dividend credited to investors account	(18,498,083)	(22,236,653)
	Balance as on September 30, 2023	**51,344,058**	**47,615,611**
10.01	**Year wise breakup of unclaimed/ Dividend payable as on September 30, 2023**		
	Dividend payable up to FY 2014-15	22,429,910	22,429,910
	Dividend payable 2016	4,011,321	4,015,890
	Dividend payable 2017	5,192,503	5,210,626
	Dividend payable 2018	4,765,729	4,804,509

ICB Asset Management Company Ltd. Accounts Department

Dividend payable 2019	2,992,751	3,023,822
Dividend payable 2020	1,766,431	1,774,655
Dividend payable 2021	6,193,959	6,356,199
Dividend payable 2022	3,991,454	-
	51,344,058	**47,615,611**

		Amount in Taka	
		September 30, 2023	**December 31, 2022**
11.00	**Current liabilities**		
	Management fee payable to ICB AMCL	4,841,374	6,604,522
	Trustee fee payable to ICB	247,964	-
	Custodian fee payable to ICB	268,361	371,558
	Annual fee payable to BSEC	253,456	4,746
	Audit fee payable	28,750	28,750
	Unit sales commission	-	175
	Other expenses payable	1	8,293
	Total current liabilities	**5,639,906**	**7,018,044**
12.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	437,985,338	448,841,350
	Less: Liabilities	56,983,964	54,633,655
	Net Asset Value	**381,001,374**	**394,207,695**
	Number of Units	28,271,414	27,783,163
	NAV per Unit at Cost	**13.48**	**14.19**
13.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	394,925,122	394,448,691
	Less: Liabilities	56,983,964	54,633,655
	Net Asset Value	**337,941,158**	**339,815,036**
	Number of Units	28,271,414	27,783,163
	NAV per Unit at Market Value	**11.95**	**12.23**

		Amount in Taka	
		01.01.2023 to 30.09.2023	**01.01.2022 to 30.09.2022**
14.00	**Profit on Sale of Investments**	**2,409,736**	**19,717,693**
15.00	**Dividend from Investment in Securities**	**4,979,987**	**9,769,592**
16.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	555,871	286,201
	Interest on Fixed Deposits	27,500	-
	Interest on Listed Bond	1,645,640	1,578,810
		2,229,011	**1,865,011**
17.00	**Management Fee**		
	Management Fee for IAMCL (N:17.01)	**4,841,374**	**4,953,983**

17.01 Calculation For the period from January 01, 2023 to September 30, 2023

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	12,929,536,864
Number of Week	39
Average NAV	**331,526,586**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	50,000,000	934,932
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	2,991,781
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	81,526,586	914,661
Total		**331,526,586**	**4,841,374**

18.00	**Trustee Fee**		
	Trustee Fee for ICB (N:18.01)	**247,964**	**255,471**

18.01 Calculation For the period from January 01, 2023 to September 30, 2023

Average NAV (Total NAV/No. of NAV Week)	331,526,586
Parcentage of Trustee Fee	0.10
Trustee Fee	**247,964**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
19.00 Custodian Fee		
Custodian Fee for ICB (N:19.01)	**268,361**	**276,003**

19.01 Calculation For the period from January 01, 2023 to September 30, 2023

Monthly Average Securities Value (Total Listed and Nonlisted/No. of Month)	358,798,187
Parcentage of Custodian Fee	0.10
Custodian Fee	**268,361**

20.00 Annual BSEC Fee		
Annual Fee for BSEC (N:20.01)	**253,456**	**252,597**

21.01 Calculation For the period from January 01, 2023 to September 30, 2023

Net Asset Value (NAV) of the Fund	**337,941,158**
Parcentage of BSEC Fee	**0.10**
Annual BSEC Fee	**253,456**

21.00 Other operating expenses		
Bank charges	9,775	6,841
Printing & Stationary	7,914	9,850
CDBL charges	4,733	27,665
Unit sales commission	144	175
Advertisement Expenses	142,388	68,582
Dividend Distribution expenses	19,017	18,070
Annual CDBL Fee & connection charge	46,000	46,000
IPO application expenses	3,000	16,000
Others	9,533	30,832
	242,504	**224,015**

Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).

22.00 EPU		
Net profit after Provision	15,068,768	(6,481,763)
Number of Units	28,271,414	27,854,906
Earnings Per Unit	**0.53**	**(0.23)**

N.B: Earnings Per Unit (EPU) has been increased due to increase of provision write back than previous year.

23.00 Dividend Received from Investment in Securities		
Dividend Income from Investment in Securities	4,979,987	9,769,592
Add: Previous year Dividend Receivable	5,734,155	6,072,539
	10,714,142	**15,842,131**
Less: Income Tax Deducted at Source	(486,261)	-
Less: Current year Dividend Receivable	(250,000)	-
	9,977,881	**15,842,131**

24.00 Interest Received on Bank Deposits and Bonds		
Interest Income on Bank Deposits and Bonds	2,229,011	1,865,011
Add: Previous year Interest Receivable on FDR & Bonds	-	-
	2,229,011	**1,865,011**
Less: Current year Interest Receivable on FDR & Bonds	(27,500)	-
	2,201,511	**1,865,011**

25.00 Payment of Fees & Expenses		
Total Expenses	5,882,409	6,452,144
Less: Preliminary Expenses	-	(461,325)
Add: Adjustment of retained earnings	50,000	

ICB Asset Management Company Ltd. Accounts Department

	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
Add: Previous year Operating Expenses payable (N: 25.01)	7,018,044	7,338,700
	12,950,453	**13,329,519**
Less: Current year Operating Expenses payable (N: 25.02)	(5,639,906)	(5,764,812)
	7,310,547	**7,564,707**

	Amount in Taka	
	01.01.2023 to 30.09.2023	01.01.2022 to 30.09.2022
25.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	7,018,044	7,338,700
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	7,018,044	**7,338,700**
25.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	5,639,906	5,764,812
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	5,639,906	**5,764,812**
26.00 Sale of Securities (at Cost)		
Sales from direct share (Investment at cost price)	9,774,431	54,784,016
Add: Sale of Unit Certificates	-	-
Add: Previous year Receivable from ISTCL	500,000	-
	10,274,431	**54,784,016**
Less: Current year Receivable from ISTCL	(500,000)	(1,033,331)
	9,774,431	**53,750,685**
27.00 Purchase of Securities		
Purchase from direct share (cost price)	17,837,689	49,568,856
Add: Purchase of IPO Securities	61,820	1,800,370
Add: Purchase of Unit Certificates	-	-
Add: Previous year payable to ISTCL	-	-
	17,899,509	**51,369,226**
Less: Current year payable to ISTCL	-	-
	17,899,509	**51,369,226**
28.00 Dividend paid during the Period		
Dividend declared during the year	22,226,530	28,438,783
Add: Previous year dividend payable	47,615,611	41,413,481
	69,842,141	69,852,264
Less: Current year dividend payable	(51,344,058)	(47,706,007)
	18,498,083	**22,146,257**
29.00 Reconciliation Between Profit to Operating Cash Flows		
Profit Before Provision	3,736,325	24,900,152
Operating Cash Flow Before Changes in Working Capital	**3,736,325**	**24,900,152**
Changes in Working Capital		
(Decrease)/Increase of Other Current Assets (29.01)	4,970,394	6,072,539
Decrease/(Increase) of Current Liabilities (N: 29.02)	(1,428,138)	(1,112,563)
	3,542,256	**4,959,976**
Net Cash Generated from Operating Activities	**7,278,581**	**29,860,128**
29.01 Decrease/(Increase) of Other Current Assets		
Add: Previous year Dividend Receivable	5,734,155	6,072,539
Less: Current year Dividend Receivable	(250,000)	-
Less: Income Tax deducted at source	(486,261)	-
	4,997,894	**6,072,539**
Add: Previous year Interest Receivable on FDR & Bonds	-	-
Less: Current year Interest Receivable on FDR & Bonds	(27,500)	-
	4,970,394	**6,072,539**

ICB Asset Management Company Ltd. Accounts Department

	Amount in Taka	
	01.01.2023 to 30.09.2023	**01.01.2022 to 30.09.2022**
29.02 (Decrease)/Increase of Current Liabilities		
Add: Previous year Operating Expenses payable	7,018,044	7,338,700
Less: Current year Operating Expenses payable	(5,639,906)	(5,764,812)
Add: Adjustment of retained earnings	50,000	
Less: Preliminary Expenses	-	(461,325)
	(1,428,138)	**(1,112,563)**
30.00 NOCFPU		
Net cash inflow/(outflow) from operating activities	7,278,581	29,860,128
Number of Units	28,271,414	27,854,906
NOCFPU Per Unit	**0.26**	**1.07**

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

31.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	48,369,216	97,062,129
Less: Dividend Paid	(22,226,530)	(28,438,783)
Less: Transferd to Dividend Equalization Reserve	-	(15,000,000)
	26,142,686	**53,623,346**
Add: Profit for the year	15,068,768	(6,481,763)
	41,211,454	**47,141,583**
Add: Dividend Equalization Reserve	15,000,000	15,000,000
	56,211,454	**62,141,583**
Number of Units	28,271,414	27,854,906
Profit Available for Distribution	**1.99**	**2.23**

32.00 Approval of the Financial Statements

The Trustee committee at the meeting held on October 29, 2023, approved the unaudited financial statements of the Fund for the period ended September 30, 2023, and authorized the same for an issue.

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

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

Place: Dhaka, Bangladesh.
Dated: October 30, 2023

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Print date: 11-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **27-Sep-2023**

	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	AL ARAFA ISLAMI BANK LTD.	81,632	24.66	2,013,136.70	23.70	24.20	23.95	1,955,086.40	-58,050.30	0.00	0.51
2	DHAKA BANK LTD.	212,000	13.80	2,925,203.44	12.50	12.60	12.55	2,660,600.00	-264,603.44	0.00	0.74
3	EXIM BANK OF BANGLADESH LTD.	285,116	13.14	3,746,867.82	10.40	10.50	10.45	2,979,462.20	-767,405.62	0.00	0.95
4	JAMUNA BANK LTD.	325,500	20.58	6,698,370.00	20.90	20.90	20.90	6,802,950.00	104,580.00	0.00	1.69
5	SOUTH BANGLA AGR.& COMM. BANK LTD	74,664	9.52	710,819.86	10.50	10.60	10.55	787,705.20	76,885.34	0.00	0.18
6	UNION BANK LIMITED	157,500	9.52	1,500,000.00	8.90	9.00	8.95	1,409,625.00	-90,375.00	0.00	0.38
	Sector Total:	1,136,412		17,594,397.82				16,595,428.80	-998,969.02	-5.68	4.44
	CEMENT										
7	HEIDELBERG CEMENT BD. LTD.	59,260	562.60	33,339,676.00	263.40	263.20	263.30	15,603,158.00	-17,736,518.00	-0.01	8.41
8	LAFARGE HOLCIM BANGLADESH LIMITED	225,000	76.01	17,101,705.62	69.40	69.20	69.30	15,592,500.00	-1,509,205.62	0.00	4.31
9	PREMIER CEMENT MILLS LIMITED	156,418	85.10	13,311,457.45	59.00	59.50	59.25	9,267,766.50	-4,043,690.95	0.00	3.36
	Sector Total:	440,678		63,752,839.07				40,463,424.50	-23,289,414.57	-36.53	16.08
	CERAMIC INDUSTRY										
10	BENGAL FINE CERAMICS LTD.	1,300	60.00	78,000.00	0.00	0.00	0.00	0.00	-78,000.00	-0.01	0.02
	Sector Total:	1,300		78,000.00				0.00	-78,000.00	-100.00	0.02
	CORPORATE BOND										
11	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	5,000.00	10,000,000.00	5,500.0(	5,100.0(	5,300.00	10,600,000.00	600,000.00	0.00	2.52
12	IBBL MUDARABA PERPETUAL BOND	9,100	991.39	9,021,614.20	1,053.0(	1,065.0(	1,059.00	9,636,900.00	615,285.80	0.00	2.28
	Sector Total:	11,100		19,021,614.20				20,236,900.00	1,215,285.80	6.39	4.80
	ENGINEERING										
13	APPOLLO ISPAT COMPLEX LIMITED	500,000	13.14	6,572,327.23	8.20	8.30	8.25	4,125,000.00	-2,447,327.23	0.00	1.66
14	BANGLADESH BUILDING SYSTEM LTD	100,000	25.84	2,583,684.93	21.60	21.80	21.70	2,170,000.00	-413,684.93	0.00	0.65
15	BSRM STEELS LIMITED	236,872	79.12	18,740,394.25	63.90	65.00	64.45	15,266,400.40	-3,473,993.85	0.00	4.73
16	GPH ISPAT LTD.	7,385	29.81	220,172.18	44.80	45.20	45.00	332,325.00	112,152.82	0.01	0.06
17	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
18	MARK BD. SHILPA AND ENG	5,000	17.00	85,000.00	0.00	0.00	0.00	0.00	-85,000.00	-0.01	0.02
19	RUNNER AUTO MOBILES	36,536	62.11	2,269,389.60	48.40	48.40	48.40	1,768,342.40	-501,047.20	0.00	0.57
	Sector Total:	891,218		30,618,799.44				23,662,067.80	-6,956,731.64	-22.72	7.72
	FINANCE AND LEASING										
20	DELTA BRAC HOUSING CORPORATION	115,285	69.57	8,019,839.05	56.70	57.00	56.85	6,553,952.25	-1,465,886.80	0.00	2.02
	Sector Total:	115,285		8,019,839.05				6,553,952.25	-1,465,886.80	-18.28	2.02
	FOOD AND ALLIED PRODUCT!										
21	BIONIC SEA FOOD EXPORTS LTD.	6,500	6.40	41,600.00	0.00	0.00	0.00	0.00	-41,600.00	-0.01	0.01
22	BRITISH AMERICAN TOBACCO BANGLADESH COMPANY LIMITED	35,000	352.10	12,323,598.76	518.70	519.10	518.90	18,161,500.00	5,837,901.24	0.00	3.11
23	GOLDEN HARVEST AGRO IND. LTD.	345,819	27.52	9,516,435.41	17.50	17.50	17.50	6,051,832.50	-3,464,602.91	0.00	2.40
24	MEGHNA SHRIMP LTD.	540	115.75	62,505.00	0.00	0.00	0.00	0.00	-62,505.00	-0.01	0.02
25	OLYMPIC INDUSTRIES LTD.	52,237	253.77	13,256,324.27	153.10	150.90	152.00	7,940,024.00	-5,316,300.27	0.00	3.34
	Sector Total:	440,096		35,200,463.44				32,153,356.50	-3,047,106.94	-8.66	8.88
	FUEL AND POWER										
26	DOREEN POWER GENERATIONS AND SYSTEMS LTD	5,600	62.60	350,549.40	61.00	60.80	60.90	341,040.00	-9,509.40	0.00	0.09
27	JAMUNA OIL COMPANY LTD.	68,376	184.05	12,584,868.63	177.10	176.40	176.75	12,085,458.00	-499,410.63	0.00	3.17
28	LINDE BANGLADESH LIMITED	17,800	1,202.87	21,411,170.35	1,397.7(	1,418.7(	1,408.20	25,065,960.00	3,654,789.65	0.00	5.40
29	LUB-RREF (BANGLADESH) LIMITED	110,000	31.66	3,482,952.00	35.10	35.60	35.35	3,888,500.00	405,548.00	0.00	0.88
30	MEGHNA PETROLEUM LTD.	19,000	135.30	2,570,700.00	203.00	202.50	202.75	3,852,250.00	1,281,550.00	0.00	0.65
31	MJL BANGLADESH LIMITED	173,219	100.88	17,474,421.95	87.00	86.30	86.65	15,009,426.35	-2,464,995.60	0.00	4.41
	Sector Total:	393,995		57,874,662.33				60,242,634.35	2,367,972.02	4.09	14.60
	FUNDS										
32	DBH FIRST MUTUAL FUND	500,000	8.94	4,468,910.00	6.90	7.10	7.00	3,500,000.00	-968,910.00	0.00	1.13
33	EBL FIRST MUTUAL FUND	125,000	7.13	891,780.00	7.40	7.50	7.45	931,250.00	39,470.00	0.00	0.22
34	GREEN DELTA MUTUAL FUND	447,000	7.83	3,501,527.20	6.90	6.90	6.90	3,084,300.00	-417,227.20	0.00	0.88

ICB Asset Management Company Ltd.
Accounts Department

FIFTH ICB UNIT FUND

Print date: 11-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **27-Sep-2023**

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(%)
35 L R GLOBAL BANGLADESH M F ONE	1,200,000	7.90	9,476,883.13	6.40	6.50	6.45	7,740,000.00	-1,736,883.13	0.00	2.39
36 NCCBL MUTUAL FUND-1	300,000	8.45	2,535,652.87	6.80	6.90	6.85	2,055,000.00	-480,652.87	0.00	0.64
37 POPULAR LIFE FIRST MUTUAL FUND	1,000,000	5.91	5,914,295.70	5.10	5.20	5.15	5,150,000.00	-764,295.70	0.00	1.49
38 TRUST BANK 1ST MUTUAL FUND	1,000,000	6.14	6,143,594.15	5.60	5.70	5.65	5,650,000.00	-493,594.15	0.00	1.55
39 VANGUARD AML BD FINANCE MUTUAL	100,000	9.52	951,900.00	7.30	7.50	7.40	740,000.00	-211,900.00	0.00	0.24
Sector Total:	4,672,000		33,884,543.05				28,850,550.00	-5,033,993.05	-14.86	8.55
INSURANCE										
40 CENTRAL INSURANCE CO.LTD.	20,000	47.54	950,898.00	39.50	39.00	39.25	785,000.00	-165,898.00	0.00	0.24
41 EASTLAND INSURANCE CO.LTD.	130,000	38.41	4,993,595.82	28.00	28.00	28.00	3,640,000.00	-1,353,595.82	0.00	1.26
42 GREEN DELTA INSURANCE	36,027	75.02	2,702,893.00	73.10	73.00	73.05	2,631,772.35	-71,120.65	0.00	0.68
43 PHOENIX INSURANCE CO.LTD.	26,000	58.58	1,523,040.00	39.60	39.00	39.30	1,021,800.00	-501,240.00	0.00	0.38
Sector Total:	212,027		10,170,426.82				8,078,572.35	-2,091,854.47	-20.57	2.57
IT										
44 AAMRA TECHNOLOGIES LTD.	177,722	36.46	6,480,021.53	32.60	32.60	32.60	5,793,737.20	-686,284.33	0.00	1.63
45 INFORMATION TECHNOLOGY CONSULTANTS LTD.	50,000	36.43	1,821,487.31	38.10	38.20	38.15	1,907,500.00	86,012.69	0.00	0.46
Sector Total:	227,722		8,301,508.84				7,701,237.20	-600,271.64	-7.23	2.09
JUTE										
46 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	-100.00	0.05
PAPER AND PRINTINGS										
47 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	-100.00	0.05
PHARMACEUTICALS AND CHE										
48 ACI LIMITED	47,951	275.49	13,210,153.58	260.20	261.20	260.70	12,500,825.70	-709,327.88	0.00	3.33
49 ADVENT PHARMA LIMITED	60,000	28.59	1,715,423.20	23.00	22.90	22.95	1,377,000.00	-338,423.20	0.00	0.43
50 B. C. I. L. (SHARE)	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	146.20	145.70	145.95	1,751,400.00	683,488.70	0.01	0.27
52 SQUARE PHARMACEUTICALS LTD.	196,731	187.73	36,931,470.42	209.80	210.20	210.00	41,313,510.00	4,382,039.58	0.00	9.32
Sector Total:	320,792		53,145,871.00				56,942,735.70	3,796,864.70	7.14	13.41
SERVICES										
53 SUMMIT ALLIANCE PORT LIMITED	447,000	34.16	15,270,709.23	27.20	27.30	27.25	12,180,750.00	-3,089,959.23	0.00	3.85
Sector Total:	447,000		15,270,709.23				12,180,750.00	-3,089,959.23	-20.23	3.85
TANNARY INDUSTRIES										
54 BATA SHOES (BD) LTD.	10,483	1,171.94	12,285,479.64	972.00	950.30	961.15	10,075,735.45	-2,209,744.19	0.00	3.10
Sector Total:	10,483		12,285,479.64				10,075,735.45	-2,209,744.19	-17.99	3.10
TELECOMMUNICATION										
55 GRAMEEN PHONE LTD.	34,716	281.71	9,779,925.02	286.60	288.00	287.30	9,973,906.80	193,981.78	0.00	2.47
Sector Total:	34,716		9,779,925.02				9,973,906.80	193,981.78	1.98	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 BD.DYEING & FINISHING IND	780	64.25	50,115.00	0.00	0.00	0.00	0.00	-50,115.00	-0.01	0.01
58 EVINCE TEXTILES LTD.	500,000	13.88	6,939,064.73	9.40	9.40	9.40	4,700,000.00	-2,239,064.73	0.00	1.75
59 SAIHAM COTTON MILLS LTD.	400,000	17.91	7,162,521.78	16.40	16.60	16.50	6,600,000.00	-562,521.78	0.00	1.81
60 SHASHA DENIMS LIMITED	25,000	27.05	676,363.76	27.00	27.20	27.10	677,500.00	1,136.24	0.00	0.17
61 SQUARE TEXTILE MILLS LTD.	113,927	52.96	6,033,381.25	67.50	67.50	67.50	7,690,072.50	1,656,691.25	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:	1,045,682		21,077,711.52				19,667,572.50	-1,410,139.02	-6.69	5.32
Listed Securities:	**10,407,006**		**396,459,040.47**				**353,378,824.20**	**-43,080,216.27**		**100.0C**

ICB Asset Management Company Ltd.
Accounts 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/Unit	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	10,000,000.00	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:	**10,407,006**	**396,459,040.47**		**353,378,824.20**	**-43,080,216.27**	
	Grand Total:	**11,407,006**	**406,459,040.47**		**363,398,824.20**	**-43,060,216.27**	

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2023 TO: 30-Sep-2023

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
ENGINEERING						
1	JAGO CORPORATION LIMITED	9,900	116.77	100.00	1,155,983.40	165,983.40
					Sub Total:	**165,983.40**
FUEL AND POWER						
2	LUB-RREF (BANGLADESH) LIMITED	50,000	38.06	31.66	1,902,886.60	319,726.60
					Sub Total:	**319,726.60**
INSURANCE						
3	CHARTERED LIFE INSURANCE COMPANY	5,000	74.75	10.00	373,751.00	323,751.00
4	ISLAMI COMMERCIAL INSURANCE COMPA	7,614	49.20	10.00	374,619.46	298,479.46
5	TRUST ISLAMI LIFE INSURANCE LIMITED	6,182	79.04	10.00	488,635.17	426,815.17
					Sub Total:	**1,049,045.63**
IT						
6	INFORMATION TECHNOLOGY CONSULTAN	190,000	39.78	36.46	7,558,951.80	631,140.70
					Sub Total:	**631,140.70**
PAPER AND PRINTINGS						
7	MAQ PAPER INDUSTRIES LTD.	2,000	164.67	42.75	329,340.00	243,840.00
					Sub Total:	**243,840.00**
	Grand Total:	**270,696**			**12,184,167.43**	**2,409,736.33**

ICB Asset Management Company Ltd. Accounts Department