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FIFTH ICB UNIT FUND

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

UNAUDITED FINANCIAL STATEMENTS OF FIFTH ICB UNIT FUND

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

ICB ASSET MANAGEMENT COMPANY LTD.
Asset Manager
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89, Kakrail, Dhaka-1000
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FIFTH ICB UNIT FUND

Statement of Financial Position (Unaudited)

As at September 30, 2024

Particulars	Notes	Amount in Taka	
		30-Sep-24	31-Dec-23
Assets			
Current Assets		**350,108,889**	**405,826,493**
Marketable investment -at market	3.00	318,266,010	372,265,512
Investments in Money Market (FDR)	4.00	-	10,000,000
Cash & cash equivalents	5.00	21,933,894	15,607,967
Other current assets	6.00	9,908,985	7,953,014
Total Assets		**350,108,889**	**405,826,493**
Capital and Liabilities			
Equity (A)		**288,988,070**	**347,210,891**
Unit capital	7.00	284,940,940	286,792,320
Unit premium reserve	8.00	(259,635)	(515,945)
Retained earnings	9.00	(10,693,235)	45,934,516
Dividend Equalization Fund	10.00	15,000,000	15,000,000
Liabilities (B)		**61,120,819**	**58,615,602**
Unclaimed/ Dividend payable	11.00	56,142,698	51,364,868
Current liabilities	12.00	4,978,120	7,250,734
Total Equity and Liabilities (A+B)		**350,108,889**	**405,826,493**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	**13.09**	**13.64**
Net Asset Value-at market	14.00	**10.14**	**12.11**

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

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

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

Place: Dhaka, Bangladesh
Date: 29 October 2024

FIFTH ICB UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

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

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023	01.07.2024 to 30.09.2024	01.07.2023 to 30.09.2023
Income					
Profit on sale of investments	15	2,584,267	2,409,736	97,819	108,882
Dividend from investment in shares	16	12,471,216	4,979,987	8,451,479	161,726
Interest on bank deposits & bonds	17	2,342,914	2,229,011	519,315	545,809
Total Income		**17,398,398**	**9,618,734**	**9,068,613**	**816,417**
Expenses					
Management fee	18	4,279,819	4,841,374	1,398,395	1,649,324
Trustee fee	19	210,253	247,964	68,021	84,750
Custodian fee	20	236,593	268,361	77,599	92,331
Annual BSEC fee	21	216,939	253,456	91,710	85,313
Audit fee		34,500	28,750	-	-
Other expenses	22	252,803	242,504	97,770	104,803
Total Expenses		**5,230,906**	**5,882,409**	**1,733,495**	**2,016,521**
Profit before provision		**12,167,492**	**3,736,325**	**7,335,118**	**(1,200,104)**
(Provision)/Write back of provision against diminution in value of investment	3.02	(40,116,010)	11,332,443	31,236,256	(2,121,292)
Net Income for the period ended September 30, 2024		**(27,948,519)**	**15,068,768**	**38,571,374**	**(3,321,396)**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**(27,948,519)**	**15,068,768**	**38,571,374**	**(3,321,396)**
Earnings Per Unit (EPU)	23.00	**(0.98)**	**0.53**	**1.35**	**(0.13)**

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

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh
Date: 29 October 2024

FIFTH ICB UNIT FUND

Statement of Changes in Equity (Unaudited)

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

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**286,792,320**	**(515,945)**	**15,000,000**	**45,934,516**	**347,210,891**
Prior year adjustment	-	-	-	-	-
	286,792,320	**(515,945)**	**15,000,000**	**45,934,516**	**347,210,891**
Unit Capital	(1,851,380)	-	-	-	(1,851,380)
Unit premium reserve	-	256,310	-	-	256,310
Dividend paid for FY 2023	-	-	-	(28,679,232)	(28,679,232)
Net Income for the period September 30, 2024	-	-	-	(27,948,519)	(27,948,519)
Balance as at September 30, 2024	**284,940,940**	**(259,635)**	**15,000,000**	**(10,693,235)**	**288,988,070**

(Amount in Taka)

Statement of Changes in Equity (Unaudited) For the period from January 01, 2023 to September 30,2023					
Balance as at January 01, 2023	**277,831,630**	**(1,385,810)**	**15,000,000**	**48,369,215**	**339,815,035**
Prior year adjustment	-	-	-	**(50,000)**	**(50,000)**
	277,831,630	**(1,385,810)**	**15,000,000**	**48,319,215**	**339,765,035**
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 September 30, 2023	-	-	-	15,068,768	15,068,768
Balance as at September 30, 2023	**282,714,140**	**(934,436)**	**15,000,000**	**41,161,453**	**337,941,157**

The financial statements were approved and authorized by the Trustee Committee and were signed on behalf by:

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh

Date: 29 October 2024

FIFTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

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

Particulars	Notes	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
Cash flows from operating activities			
Dividend from Investment in Securities	24.00	13,362,786	9,977,881
Interest on Bank Deposits & Bonds	25.00	2,224,841	2,201,511
Profit on Sale of Investments	15.00	2,584,267	2,409,736
Payment of Fees & Expenses	26.00	(7,506,224)	(7,310,547)
Net cash inflows/(outflows) from operating activities	30.00	**10,665,671**	**7,278,581**
Cash flows from investment activities			
Sale of Securities (At Cost)	27.00	15,066,439	9,774,431
Purchase of Securities	28.00	(4,589,711)	(17,899,509)
Share Application Money		(5,000,000)	(680,000)
Refund of Share Application Money		5,680,000	680,000
Investment in FDR		-	(10,000,000)
Encashment of FDR		10,000,000	-
Net cash inflows/(outflows) from investment activities		**21,156,728**	**(18,125,078)**
Cash flows from financing activities			
Unit capital sold		2,717,110	5,910,970
Unit capital surrendered		(4,568,490)	(1,028,460)
Premium received on sales		288,145	490,566
Premium refunded on surrender of units		(31,835)	(39,192)
Dividend Paid during the Period	29.00	(23,901,401)	(18,498,083)
Net cash inflows/(outflows) from financing activities		**(25,496,471)**	**(13,164,199)**
Increase/(Decrease) in cash		**6,325,927**	**(24,010,696)**
Cash & cash equivalents at beginning of the year		15,607,967	44,273,233
Cash & cash equivalents for the period		**21,933,894**	**20,262,536**
Net Operating Cash Flows Per Unit (NOCFPU)	31.00	**0.37**	**0.26**

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: 29 October 2024

FIFTH ICB UNIT FUND

Notes to the financial statements (Unaudited)

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

1.00 Legal status and nature of business

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

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 59.06 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

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

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

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

2.02 Financial Instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9 "Financial Instruments", the investment in securities will be measured at fair value and recognized in profit or loss.

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the unrealized loss will also be charged in profit and loss account.

2.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on September 30, 2024.

2.02.04: Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated June 30, 2015.

2.02.05: Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value.

2.02.06: Investment in securities transferred to OTC market have been valued at zero value as a conservative approach.

2.03 Reporting period

These financial statements cover the period of 9 Month from **01 January 2024 to 30 September 2024.**

2.04 Provision

Required Provision has been kept from current year income according to IFRS-9. Due to increase of errosion of marketable investment new provision has been made from profit and loss .

ICB Asset Management Company Ltd. Accounts Department

2.05 Pricing of units

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

2.06 Investment Policy

2.06.01: The fund shall invest subject to সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

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

2:06:03 Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

2:06:04 Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

2:06:05 All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity,preference shares, debentures or securitized debts.

2.07 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per prospectus (4.4) of the fund using the following formula:

Total NAV $= V_A - L_T$

Where,

V_A: Value of total assets of the Fund as on date

L_T: Total liabilities of the Fund as on date

NAV per unit = Total NAV/No. of units outstanding.

V_A: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortized on that date - Printing, publication and stationery expenses amortized on date.

L_T: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

2.08 Dividend policy

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

2.09 Components of Financial Statements

The Financial Statement as per IAS-1 (10) comprise of:

- Statement of Financial Position (Balance Sheet) As at September 30, 2024;
- Statement Of Profit Or Loss And Other Comprehensive Income (Revenue Income) for the period January 01, 2024 to September 30, 2024;
- Statement Of Changes In Equity for the period January 01, 2024 to September 30, 2024;
- Statement Of Cash Flows For thefor the period January 01, 2024 to September 30, 2024 &
- Notes On The Financial Statements , comprising a summary of significant Accounting Policies and Other Explanatory Information.

ICB Asset Management Company Ltd. ★ Accounts Department

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2.10 Revenue Recognization

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission on sale of shares (Note: 15).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS 1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note: 16).

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis (Note: 17).

2.11 Management fee

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

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

2.12 Trustee fee

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

2.13 Custodian fee

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

2.14 Annual BSEC fee

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

2.15 Commission to Selling Agents

As per section 7.2.6 of prospectus, The Fund pays commission to the authorized Selling Agents appointed by the Asset Management Company @ 0.25% on the transaction amount of sales and redemptions.

2.16 Earnings Per Unit

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

2.17 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. Cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

2.18 Dividend Equalization Reserve:

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

ICB Asset Management Company Ltd. Accounts Department

2.19 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 12 and 13.

2.20 Statement of Changes in Equity

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

2.21 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.22 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

Unit holders of the Fund are liable to pay withholding tax on dividend income as per Section 117 of Income Tax Act, 2023. The Tax deduction rates are as under:

Unit holders Criteria	Status	Tax Rate
In case of Company	Resident or non-resident (u/s 102)	20%
In case of Individual	Non-resident (u/s 119)	30%
In case of Individual	Resident (if have TIN)	10%
In case of Individual	Resident (if have no TIN)	15%

2.23 Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which from the basis of making judgments about the carrying, values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

2.24 Financial Risk Management

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

2.25 General

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

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

ICB Asset Management Company Ltd. Accounts Department

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Notes	Particulars	Amount in Taka	
		30-Sep-24	31-Dec-2023
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	318,266,010	372,265,512
		318,266,010	**372,265,512**

3.01 Sector wise break up of investments in shares as on 30.09.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	16,585,983	14,265,392	(2,320,591)
FUNDS	33,884,560	32,925,064	(959,496)
ENGINEERING	30,398,627	17,459,518	(12,939,109)
FOOD AND ALLIED PRODUCTS	35,200,463	27,381,739	(7,818,725)
FUEL AND POWER	53,249,169	50,332,360	(2,916,810)
JUTE	193,500	-	(193,500)
TEXTILES	14,693,776	13,350,043	(1,343,732)
PHARMACEUTICALS AND CHEMICAL	59,252,727	56,565,816	(2,686,911)
PAPER AND PRINTINGS	188,750	-	(188,750)
SERVICES	15,270,709	8,783,550	(6,487,159)
CEMENT	63,752,839	40,464,228	(23,288,612)
IT	8,301,509	5,385,826	(2,915,683)
TANNARY INDUSTRIES	12,285,480	9,850,875	(2,434,605)
INSURANCE	10,170,427	6,187,045	(3,983,382)
G-SEC	4,514,991	4,536,960	21,969
TELECOMMUNICATION	9,779,925	12,154,072	2,374,147
FINANCE AND LEASING	8,019,839	4,438,473	(3,581,367)
CORPORATE BOND	16,521,614	14,185,050	(2,336,564)
NON LISTED SECURITIES	10,000,000	-	(10,000,000)
	402,264,889	**318,266,010**	**(83,998,879)**

Annexure- A may kindly be seen for details.

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
3.02	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(43,882,869)	(54,392,659)
	Unrealized Gain/(Loss) as on September 30	(83,998,879)	(43,060,216)
	Increase/(decrease)	**(40,116,010)**	**11,332,443**

3.03 Performance of Investment For the Period from January 01, 2024 to September 30, 2024

Investments	Cost Price	Market Price (Adjustment)	Excess/ (Deficit)
Performing Investments	393,594,303	315,847,260	(77,747,043)
Non-performing Investments	8,670,586	2,418,750	(6,251,836)
Total	**402,264,889**	**318,266,010**	**(83,998,879)**
Less: Previous Year's Investment diminution reserve against fall in value of securities			(43,882,869)
Increase/(decrease)			**(40,116,010)**

Notes	Particulars	30-Sep-24	31-Dec-2023
4.00	**Investments in Money Market (FDR)**		
	Name of the Bank and Branches		
	NRB Bank PLC, Principal Branch	-	10,000,000
		-	**10,000,000**
5.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:5.01)	8,040,000	6,666,059
	Dividend Accounts (N:5.02)	13,893,894	8,941,908
		21,933,894	**15,607,967**

5.01 Main Bank Accounts

Name of the Bank and Branches	Account no.	30-Sep-24	31-Dec-2023
IFIC Bank PLC (Principal Br)	1001077953041	7,972,664	6,651,093
IFIC Bank PLC (Bogra branch)	6082077953041	6,385	6,919
IFIC Bank PLC (Rajshahi Branch)	6080001455041	465	458
Dhaka Bank PLC (SIP)	1061500000504	60,487	7,589
		8,040,000	**6,666,059**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars			Amount in Taka	
				30-Sep-24	31-Dec-2023
5.02	**Dividend Accounts**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	IFIC Bank PLC (Federation Branch)	2000-01	1008-111270-041	75,000	73,331
	IFIC Bank PLC (Federation Branch)	2001-02	1008-111285-041	31,687	30,982
	IFIC Bank PLC (Federation Branch)	2002-03	1008-111297-041	156,868	153,379
	IFIC Bank PLC (Federation Branch)	2003-04	1008-111310-041	61,535	60,167
	IFIC Bank PLC (Federation Branch)	2004-05	1008-111326-041	61,544	60,444
	IFIC Bank PLC (Federation Branch)	2005-06	1008-111343-041	31,360	30,799
	IFIC Bank PLC (Federation Branch)	2006-07	1008-111362-041	36,361	35,712
	IFIC Bank PLC (Federation Branch)	2007-08	1008-000122-041	27,428	26,818
	IFIC Bank PLC (Federation Branch)	2008-09	1008-000226-041	35,768	35,614
	IFIC Bank PLC (Federation Branch)	2009-10	1008-000258-041	9,915	9,694
	IFIC Bank PLC (Federation Branch)	2010-11	1008-000348-041	18,247	17,842
	IFIC Bank PLC (Federation Branch)	2011-12	1008-000438-041	64,183	62,755
	IFIC Bank PLC (Federation Branch)	2012-13	1008-000512-041	5,440	5,319
	IFIC Bank PLC (Federation Branch)	2013-14	1008-000586-041	54,920	53,699
	IFIC Bank PLC (Federation Branch)	2014-15	1008-000663-041	34,875	34,176
	IFIC Bank PLC (Principal Br)	2016	1001-027481-041	249,360	244,375
	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018209	227,022	244,499
	Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018323	225,113	233,664
	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018436	288,746	291,518
	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018617	1,738,787	1,737,983
	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018833	4,539,421	4,520,440
	IFIC Bank PLC (Principal Br)	2022	0100-100479-041	990,389	978,698
	IFIC Bank PLC (Principal Br.)	2023	0100-100594-041	4,929,922	-
		Total		**13,893,894**	**8,941,908**
6.00	**Other current assets**				
	Dividend Receivable			5,850,750	6,742,320
	Interest Receivable			148,767	30,694
	IPO Application			-	680,000
	Receivable from ISTCL			3,906,764	500,000
	Receivable from IAMCL			2,704	-
				9,908,985	**7,953,014**
	Annexure-D may kindly be seen for dividend receivable details.				
7.00	**Unit capital**				
	Opening balance			286,792,320	277,831,630
	Add: Unit sold during the period			2,717,110	12,212,800
				289,509,430	**290,044,430**
	Less: unit surrender by holder			(4,568,490)	(3,252,110)
	Balance as on September 30, 2024			**284,940,940**	**286,792,320**
	The unit capital represents 28494094 number of units of Tk 10 each.				
8.00	**Unit premium reserve**				
	Opening balance			(515,945)	(1,385,810)
	Add: Premium on sales of unit			288,145	1,085,730
	Less: Premium refunded on surrendered of unit			(31,835)	(215,865)
	Balance as on September 30, 2024			**(259,635)**	**(515,945)**
9.00	**Retained earnings**				
	Opening balance			45,934,516	48,369,215
	Less: Dividend paid for FY 2023			(28,679,232)	(22,226,530)
	Add/(Less): Prior year adjustment			-	(60,473)
				17,255,284	**26,082,212**
	Add: Net income for the year			(27,948,519)	19,852,304
	Balance as on September 30, 2024			**(10,693,235)**	**45,934,516**
10.00	**Dividend Equalization Fund**				
	Opening balance			15,000,000	15,000,000
	Add: Addition during the year			-	-
	Balance as on September 30, 2024			**15,000,000**	**15,000,000**
11.00	**Unclaimed/ Dividend payable**				
	Opening balance			51,364,868	47,615,611
	Add: Addition for this year			28,679,232	22,226,530
	Less: Dividend credited to investors account			(23,901,401)	(18,477,274)
	Balance as on September 30, 2024			**56,142,699**	**51,364,868**

ICB Asset Management Company Ltd. Accounts Department

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Notes	Particulars	Amount in Taka	
		30-Sep-24	31-Dec-2023
11.01	**Year wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	22,429,910	22,429,910
	Dividend payable 2016	4,011,321	4,011,322
	Dividend payable 2017	5,164,023	5,182,146
	Dividend payable 2018	4,751,717	4,760,855
	Dividend payable 2019	2,983,614	2,987,269
	Dividend payable 2020	1,752,419	1,759,730
	Dividend payable 2021	6,246,446	6,249,492
	Dividend payable 2022	3,969,523	3,984,144
	Dividend payable 2023	4,833,725	-
		56,142,698	**51,364,868**
12.00	**Current liabilities**		
	Management fee payable to ICB AMCL	4,279,819	6,513,549
	Trustee fee payable to ICB	210,253	334,237
	Custodian fee payable to ICB	236,593	363,063
	Annual fee payable to BSEC	216,939	3,378
	Audit fee payable	34,500	34,500
	Unit sales commission	-	-
	Income Tax Deducted at Source	-	-
	Payable for purchase of securities	-	-
	SIP- Fractional Amount of Investor	17	7
	Other expenses payable	-	2,000
	CDBL Charge Payable	-	-
	Total current liabilities	**4,978,120**	**7,250,734**
13.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	434,107,768	449,709,362
	Less: Liabilities	61,120,819	58,615,601
	Net Asset Value	**372,986,950**	**391,093,761**
	Number of Units	28,494,094	28,679,232
	NAV per Unit at Cost	**13.09**	**13.64**
14.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	350,108,889	405,826,493
	Less: Liabilities	61,120,819	58,615,601
	Net Asset Value	**288,988,071**	**347,210,892**
	Number of Units	28,494,094	28,679,232
	NAV per Unit at Market	**10.14**	**12.11**

ICB Asset Management Company Ltd. Accounts Department

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Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
15.00	**Profit on Sale of Investments**	2,584,267	2,409,736
	Annexure-B may kindly be seen for details of Profit on Sale of Investments.		
16.00	**Dividend from Investment in Securities**	12,471,216	4,979,987
	Annexure-C may kindly be seen for details of Dividend from Investment in Securities.		
17.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	357,846	555,871
	Interest on Fixed Deposits	115,139	27,500
	Interest on Listed Bond	1,869,929	1,645,640
		2,342,914	2,229,011
18.00	**Management Fee**		
	Management Fee for IAMCL (N:18.01)	4,279,819	4,841,374

18.01 Calculation For the period ended from January 01, 2024 to September 30, 2024

Weekly Average Net Asset Value

Total NAV (Sum of NAV Computed each week)	10923167113
Number of Week	39
Average NAV	280,081,208

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	50,000,000	938,356
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	3,002,740
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	30,081,208	338,723
Total		280,081,208	4,279,819

19.00	**Trustee Fee**		
	Trustee Fee for ICB (N:19.01)	210,253	247,964

19.01 Calculation For the period ended from January 01, 2024 to September 30, 2024

Average NAV (Total NAV/No. of NAV Week)	280,081,208
Parcentage of Trustee Fee	0.10
Trustee Fee	210,253

20.00	**Custodian Fee**		
	Custodian Fee for ICB (N:20.01)	236,593	268,361

20.01 Calculation For the period ended from January 01, 2024 to September 30, 2024

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	2,836,525,274
Total Non-Listed (Price made by AMC and Trustee)	
Total Fixed Deposit	
Total Securities Value	2,836,525,274
Number of month	9
Monthly Average Securities Value	315,169,475
Percentage of Safekeeping Fee	0.10
Custodian Fee	236,593

21.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:21.01)	216,939	253,456

21.01 Calculation For the period ended from January 01, 2024 to September 30, 2024

Net Asset Value (NAV) of the Fund	288,988,071
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	216,939

22.00	**Other operating expenses**		
	Bank charges	7,273	9,775
	Excise Duty	6,000	-
	Printing & Stationary	19,911	7,914
	CDBL charges	3,482	4,733
	Unit sales commission	168	144
	Advertisement Expenses	150,828	142,388
	Dividend Distribution expenses	10,416	19,017
	Annual CDBL Fee & connection charge	46,000	46,000
	IPO application expenses	-	3,000
	Others	8,725	9,533
		252,803	242,504

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).

ICB Asset Management Company Ltd. Accounts Department

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Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
23.00	**EPU**		
	Net profit after Provision	(27,948,519)	15,068,768
	Number of Units	28,494,094	28,271,414
	Earnings Per Unit	**(0.98)**	**0.53**
	N.B: Earnings Per Unit (EPU) has been decreased due to increase of provision made more than previous period.		
24.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	12,471,216	4,979,987
	Add: Previous year Dividend Receivable	6,742,320	5,734,155
	Less: Tax deducted at Source	-	(486,261)
		19,213,536	**10,227,881**
	Less: Current year Dividend Receivable	(5,850,750)	(250,000)
		13,362,786	**9,977,881**
25.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	2,342,914	2,229,011
	Add: Previous year Interest Receivable on FDR & Bonds	30,694	-
		2,373,608	**2,229,011**
	Less: Current year Interest Receivable on FDR & Bonds	(148,767)	(27,500)
		2,224,841	**2,201,511**
26.00	**Payment of Fees & Expenses**		
	Total Expenses	5,230,906	5,882,409
	Less: Preliminary Expenses	-	-
	Add: Adjustment of retained earnings	-	50,000
	Add: Previous year Operating Expenses payable (N: 26.01)	7,250,734	7,018,044
		12,481,640	**12,950,453**
	Less: Current year Operating Expenses payable (N: 26.02)	(4,975,416)	(5,639,906)
		7,506,224	**7,310,547**
26.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	7,250,734	7,018,044
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		7,250,734	**7,018,044**
26.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	4,978,120	5,639,906
	Less: Advance Payment of Fees, Tax & Suspense's	(2,704)	-
		4,975,416	**5,639,906**
27.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	18,473,203	9,774,431
	Add: Previous year Receivable from ISTCL	500,000	500,000
		18,973,203	**10,274,431**
	Less: Current year Receivable from ISTCL	(3,906,764)	(500,000)
		15,066,439	**9,774,431**
28.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	-	17,837,689
	Add: Purchase of IPO Securities	74,720	61,820
	Add: Purchase of Listed Bond (G-Sec)	4,514,991	-
		4,589,711	**17,899,509**
	Less: Current year payable to ISTCL	-	-
		4,589,711	**17,899,509**
29.00	**Dividend paid during the Period**		
	Dividend declared during the year	28,679,232	22,226,530
	Add: Previous year dividend payable	51,364,867	47,615,611
		80,044,099	69,842,141
	Less: Current year dividend payable	(56,142,698)	(51,344,058)
		23,901,401	**18,498,083**

ICB Asset Management Company Ltd.
Accounts Department

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.09.2024	01.01.2023 to 30.09.2023
30.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	12,167,492	3,736,325
	Operating Cash Flow Before Changes in Working Capital	**12,167,492**	**3,736,325**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (30.01)	742,803	4,970,394
	Decrease/(Increase) of Current Liabilities (N: 30.02)	2,275,318	(1,428,138)
		3,018,120	**3,542,256**
	Net Cash Generated from Operating Activities	**15,185,612**	**7,278,581**
30.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	6,742,320	5,734,155
	Less: Current year Dividend Receivable	(5,850,750)	(250,000)
	Less: Income Tax deducted at source	-	(486,261)
		891,570	**4,997,894**
	Add: Previous year Interest Receivable on FDR & Bonds	-	-
	Less: Current year Interest Receivable on FDR & Bonds	(148,767)	(27,500)
		742,803	**4,970,394**
30.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	7,250,734	7,018,044
	Less: Current year Operating Expenses payable	(4,975,416)	(5,639,906)
	Add: Adjustment of retained earnings	-	50,000
	Less: Preliminary Expenses	-	-
		2,275,318	**1,428,138**
31.00	**NOCFPU**		
	Net cash inflows/(outflows) from operating activities	10,665,671	7,278,581
	Number of Units	28,494,094	28,271,414
	NOCFPU Per Unit	**0.37**	**0.26**
	N.B: Net operating cash flows per unit (NOCFPU) has been increased due to increase of dividend income than previous period.		
32.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	45,934,516	48,369,215
	Less: Dividend Paid	(28,679,232)	(22,226,530)
	Less: Transferd to Dividend Equalization Reserve	-	-
		17,255,284	**26,142,685**
	Add: Profit for the year	(27,948,519)	15,068,768
		(10,693,235)	**41,211,453**
	Add: Dividend Equalization Reserve	15,000,000	15,000,000
		4,306,765	**56,211,453**
	Number of Units	28,494,094	28,271,414
	Profit Available for Distribution	**0.15**	**1.99**

33.00 Approval of the Financial Statements

The Trustee committee at the meeting held on October 29, 2024, approved the unaudited financial statements of the Fund for the period ended September 30, 2024 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
Date: 29 October 2024

FIFTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON 30-SEPTEMBER-2024

Annexure A

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
	BANKS								
1	Al-ARAFAH ISLAMI BANK PLC	85,713	23.49	2,013,119	23.50	23.00	23.25	1,992,827	-20,292
2	DHAKA BANK PLC	212,000	13.80	2,925,203	12.20	12.40	12.30	2,607,600	-317,603
3	EXPORT IMPORT BANK OF BAN(	285,116	13.14	3,746,868	8.80	8.80	8.80	2,509,021	-1,237,847
4	JAMUNA BANK PLC	300,000	18.97	5,689,973	18.00	18.20	18.10	5,430,000	-259,973
5	SBAC BANK PLC	74,664	9.52	710,820	8.50	8.20	8.35	623,444	-87,375
6	UNION BANK PLC	157,500	9.52	1,500,000	7.00	7.00	7.00	1,102,500	-397,500
	Sector Total:	**1,114,993**		**16,585,983**				**14,265,393**	**-2,320,591**
	CEMENT								
7	HEIDELBERG MATERIALS BANGL	59,260	562.60	33,339,676	291.80	285.00	288.40	17,090,584	-16,249,092
8	LAFARGE HOLCIM BANGLADESH	225,000	76.01	17,101,706	61.70	61.60	61.65	13,871,250	-3,230,456
9	PREMIER CEMENT MILLS PLC	156,418	85.10	13,311,457	63.00	58.50	60.75	9,502,394	-3,809,064
	Sector Total:	**440,678.00**		**63,752,839**				**40,464,228**	**-23,288,612**
	CORPORATE BOND								
10	APSCL NON-CONVERTIBLE AND	2,000	3,750.00	7,500,000	4,288.00	3,750.00	4,019.00	8,038,000	538,000
11	IBBL MUDARABA PERPETUAL B(	9,100	991.39	9,021,614	770.00	581.00	675.50	6,147,050	-2,874,564
	Sector Total:	**11,100.00**		**16,521,614**				**14,185,050**	**-2,336,564**
	ENGINEERING								
12	APPOLLO ISPAT COMPLEX LIMIT	500,000	13.14	6,572,327	3.90	3.80	3.85	1,925,000	-4,647,327
13	BANGLADESH BUILDING SYSTEN	100,000	25.84	2,583,685	11.10	11.20	11.15	1,115,000	-1,468,685
14	BSRM STEELS LIMITED	236,872	79.12	18,740,394	57.80	56.70	57.25	13,560,922	-5,179,472
15	KARIM PIPE MILLS LTD.	5,425	27.25	147,831	0.00	0.00	0.00	0	-147,831
16	MARK BD. SHILPA AND ENG LTD	5,000	17.00	85,000	0.00	0.00	0.00	0	-85,000
17	RUNNER AUTOMOBILES PLC	36,536	62.11	2,269,390	24.00	23.00	23.50	858,596	-1,410,794
	Sector Total:	**883,833.00**		**30,398,627**				**17,459,518**	**-12,939,109**
	FINANCE AND LEASING								
18	DBH FINANCE PLC	115,285	69.57	8,019,839	38.50	38.50	38.50	4,438,473	-3,581,367
	Sector Total:	**115,285**		**8,019,839**				**4,438,473**	**-3,581,367**
	FOOD AND ALLIED PRODUCTS								
19	BATBC LIMITED	35,000	352.10	12,323,599	394.10	392.20	393.15	13,760,250	1,436,651
20	BIONIC SEAFOOD EXPORTS LTD.	6,500	6.40	41,600	0.00	0.00	0.00	0	-41,600
21	GOLDEN HARVEST AGRO INDUS	345,819	27.52	9,516,435	11.60	11.50	11.55	3,994,209	-5,522,226
22	MEGHNA SHRIMP CULTURE LTD	540	115.75	62,505	0.00	0.00	0.00	0	-62,505
23	OLYMPIC INDUSTRIES LTD.	52,237	253.77	13,256,324	184.50	184.10	184.30	9,627,279	-3,629,045
	Sector Total:	**440,096.00**		**35,200,463**				**27,381,739**	**-7,818,725**
	FUEL AND POWER								
24	ASSOCIATED OXYGEN LIMITED	100,000	32.97	3,296,580	15.70	15.60	15.65	1,565,000	-1,731,580
25	DOREEN POWER GENERATIONS	5,600	62.60	350,549	21.20	21.30	21.25	119,000	-231,549
26	JAMUNA OIL COMPANY LIMITEI	68,376	184.05	12,584,869	178.90	177.80	178.35	12,194,860	-390,009
27	LINDE BANGLADESH LIMITED	14,000	1,202.87	16,840,246	1,171.80	1,262.00	1,216.90	17,036,600	196,354
28	LUB-RREF (BANGLADESH) LIMIT	110,000	31.66	3,482,952	14.30	13.90	14.10	1,551,000	-1,931,952
29	MEGHNA PETROLEUM LIMITED	19,000	135.30	2,570,700	211.20	209.00	210.10	3,991,900	1,421,200
30	MJL BANGLADESH PLC	140,000	100.88	14,123,273	99.20	99.00	99.10	13,874,000	-249,273
	Sector Total:	**456,976.00**		**53,249,169**				**50,332,360**	**-2,916,810**
	G-SEC								
31	5Y BGTB 13/12/2028	48,000	94.06	4,514,991	94.52	94.52	94.52	4,536,960	21,969
	Sector Total:	**48,000.00**		**4,514,991**				**4,536,960**	**21,969**
	INSURANCE								
32	CENTRAL INSURANCE COMPAN\`	20,000	47.54	950,898	43.80	48.00	45.90	918,000	-32,898
33	EASTLAND INSURANCE PLC	130,000	38.41	4,993,596	21.10	22.30	21.70	2,821,000	-2,172,596
34	GREEN DELTA INSURANCE PLC	36,027	75.02	2,702,893	48.60	51.00	49.80	1,794,145	-908,748
35	PHOENIX INSURANCE COMPAN\`	26,000	58.58	1,523,040	25.80	24.50	25.15	653,900	-869,140
	Sector Total:	**212,027.00**		**10,170,427**				**6,187,045**	**-3,983,382**
	IT								
36	AAMRA TECHNOLOGIES LIMITEI	177,722	36.46	6,480,022	20.00	20.10	20.05	3,563,326	-2,916,695
37	IT CONSULTANTS PLC	50,000	36.43	1,821,487	37.00	35.90	36.45	1,822,500	1,013
	Sector Total:	**227,722.00**		**8,301,509**				**5,385,826**	**-2,915,683**
	JUTE								
38	ISLAM JUTE MILLS LTD.	1,500	129.00	193,500	0.00	0.00	0.00	0	-193,500
	Sector Total:	**1,500.00**		**193,500**				**0**	**-193,500**

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

PORTFOLIO STATEMENT

AS ON 30-SEPTEMBER-2024

Annexure A

SL	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /(Erossion)
	PAPER AND PRINTINGS								
39	MAQ ENTERPRISES LTD.	5,000	37.75	188,750	0.00	0.00	0.00	0	-188,750
	Sector Total:	**5,000.00**		**188,750**				**0**	**-188,750**
	PHARMACEUTICALS AND CHEMICAL								
40	ACI LIMITED	47,951	275.49	13,210,154	144.60	145.20	144.90	6,948,100	-6,262,054
41	ACME PESTICIDES LIMITED	200,000	31.96	6,392,760	14.10	14.40	14.25	2,850,000	-3,542,760
42	ADVENT PHARMA LIMITED	50,000	28.59	1,429,519	18.00	17.70	17.85	892,500	-537,019
43	BANGLADESH CHEMICAL INDUS	4,110	53.75	220,913	0.00	0.00	0.00	0	-220,913
44	BEXIMCO PHARMACEUTICALS L	12,000	88.99	1,067,911	73.00	72.50	72.75	873,000	-194,911
45	SQUARE PHARMACEUTICALS PL	196,731	187.73	36,931,470	229.20	228.30	228.75	45,002,216	8,070,746
	Sector Total:	**510,792.00**		**59,252,727**				**56,565,816**	**-2,686,911**
	SERVICES								
46	SUMMIT ALLIANCE PORT LIMITE	447,000	34.16	15,270,709	19.80	19.50	19.65	8,783,550	-6,487,159
	Sector Total:	**447,000.00**		**15,270,709**				**8,783,550**	**-6,487,159**
	TANNERY INDUSTRIES								
47	BATA SHOE COMPANY (BD) LIM	10,483	1,171.94	12,285,480	934.40	945.00	939.70	9,850,875	-2,434,605
	Sector Total:	**10,483**		**12,285,480**				**9,850,875**	**-2,434,605**
	TELECOMMUNICATION								
48	GRAMEEN PHONE LTD.	34,716	281.71	9,779,925	350.20	350.00	350.10	12,154,072	2,374,147
	Sector Total:	**34,716**		**9,779,925**				**12,154,072**	**2,374,147**
	TEXTILES								
49	ASHRAF TEXTILE MILLS LTD.	175	17.80	3,115	0.00	0.00	0.00	0	-3,115
50	BANGLADESH DYEING & FINISHI	1,080	46.40	50,115	0.00	0.00	0.00	0	-50,115
51	EVINCE TEXTILES LIMITED	40,000	13.88	555,129	10.50	10.50	10.50	420,000	-135,129
52	SAIHAM COTTON MILLS LTD.	400,000	17.91	7,162,522	16.30	16.20	16.25	6,500,000	-662,522
53	SHASHA DENIMS LIMITED	25,000	27.05	676,364	19.80	19.30	19.55	488,750	-187,614
54	SQUARE TEXTILES PLC	113,927	52.96	6,033,381	52.00	52.30	52.15	5,941,293	-92,088
55	SREEPUR TEXTILE MILLS LTD.	5,800	36.75	213,150	0.00	0.00	0.00	0	-213,150
		585,982.00		**14,693,776**				**13,350,043**	**-1,343,732**

SL	Company Name	No. of Shares	Cost price Rate	Cost price Total	Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value
	FUNDS								
56	DBH FIRST MUTUAL FUND	500,000	8.94	4,468,910	4.65	2,325,000	-2,143,910	3,876,000	-592910
57	EBL FIRST MUTUAL FUND	125,000	7.13	891,780	3.55	443,750	-448,030	891,780	-
58	GREEN DELTA MUTUAL FUND	447,000	7.83	3,501,527	3.75	1,676,250	-1,825,277	3,501,527	-
59	L R GLOBAL BANGLADESH M F C	1,200,000	7.90	9,476,883	3.95	4,740,000	-4,736,883	9,251,400	-225483.13
60	NCCBL MUTUAL FUND-1	300,000	8.45	2,535,653	5.30	1,590,000	-945,653	2,524,500	-11152.87
61	POPULAR LIFE FIRST MUTUAL F	1,000,000	5.91	5,914,313	3.30	3,300,000	-2,614,313	5,914,313	-
62	TRUST BANK 1ST MUTUAL FUNI	1,000,000	6.14	6,143,594	3.50	3,500,000	-2,643,594	6,143,594	-
63	VANGUARD AML BD FINANCE M	100,000	9.52	951,900	5.65	565,000	-386,900	821,950	-129950
		4,672,000		**33,884,560**		**18,140,000**	**(15,744,560)**	**32,925,064**	**-959496**
	A.OPEN-END MUTUAL FUNDS(Script wise)								
64	UFS Bank Asia Unit Fund	1,000,000		10,000,000			-10,000,000		-10,000,000
		1,000,000		**10,000,000**			**-10,000,000**		**-10,000,000**
	Grand Total:			**402,264,889**				**318,266,010**	**-83,998,879**

ICB Asset Management Company Ltd. Accounts Department

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FIFTH ICB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2024 TO: 30-Sep-2024

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANKS						
1	JAMUNA BANK PLC	53,167	19.76	18.97	1,050,601.19	42,203.97
					Sub Total:	**42,203.97**
CERAMIC INDUSTRY						
2	BENGAL FINE CERAMICS LTD.	1,300	161.68	60.00	210,178.80	132,178.80
					Sub Total:	**132,178.80**
ENGINEERING						
3	GPH ISPAT LTD.	7,754	31.44	28.39	243,762.50	23,590.00
					Sub Total:	**23,590.00**
FUEL AND POWER						
4	LINDE BANGLADESH LIMITED	3,800	1,394.87	1,202.87	5,300,518.72	729,594.86
5	MJL BANGLADESH PLC	33,219	102.55	100.88	3,406,764.12	55,614.79
					Sub Total:	**785,209.65**
INSURANCE						
6	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
					Sub Total:	**292,912.86**
PHARMACEUTICALS AND CHE						
7	ADVENT PHARMA LIMITED	10,000	32.44	28.59	324,350.00	38,446.00
					Sub Total:	**38,446.00**
TEXTILES						
8	EVINCE TEXTILES LIMITED	460,000	16.64	13.88	7,653,662.00	1,269,726.00
					Sub Total:	**1,269,726.00**
	Grand Total:	**576,712**			**18,557,470.19**	**2,584,267.28**

ICB Asset Management Company Ltd. Accounts Department

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Annexure C

ICB FIFTH UNIT FUND
DIVIDEND INCOME JULY TO SEPTEMBER-2024

Sl	Company Name	Div. Per Shr	No Share	Gross Dividend
1	ASSOCIATED OXYGEN LIMITED	0.1	100,000.00	10,000.00
2	GRAMEEN PHONE LTD.	12.5	34,716.00	433,950.00
3	ADJUSTED TAX AMT. OF UNION BANK (FY: 2022)			11,812.50
4	FRACTIONAL DIV. (SBAC) (FY: 2022)			2.16
5	BATBC LIMITED	10	35,000.00	350,000.00
6	GREEN DELTA INSURANCE LTD	2.5	36,027.00	90,067.50
7	NCCBL MUTUAL FUND-1	0.45	300,000.00	135,000.00
8	LAFARGE HOLCIM BANGLADESH LIMITED	5	225,000.00	1,125,000.00
9	DBH FINANCE PLC	1.50	115,285.00	172,927.50
10	EASTLAND INSURANCE COMPANY LTD	1.00	130,000.00	130,000.00
11	HEIDELBERG CEMENT BANGLADESH LTD	2.50	59,260.00	148,150.00
12	ACME PESTICIDES LIMITED	0.01	200,000.00	2,000.00
13	CENTRAL INSURANCE COMPANY LTD.	1.20	20,000.00	24,000.00
14	DIV OF BATBC LIMITED (FOLIO)			3,500.00
15	BATA SHOE COMPANY (BD) LIMITED	10.50	10,483.00	110,071.50
16	DHAKA BANK PLC	1.00	212,000.00	212,000.00
17	EXIM BANK LIMITED	1.00	285,116.00	285,116.00
18	JAMUNA BANK PLC	1.75	325,500.00	569,625.00
19	SBAC BANK PLC	0.20	74,664.00	14,932.80
20	PHOENIX INSURANCE COMPANY LTD	1.20	26,000.00	31,200.00
21	UNION BANK PLC	0.50	157,500.00	78,750.00
22	AI-ARAFAH ISLAMI BANK PLC	1.00	81,632.00	81,632.00
23	LINDE BANGLADESH LIMITED	154.00	14,000.00	2,156,000.00
24	GRAMEEN PHONE LTD.	16.00	34,716.00	555,456.00
25	JAMUNA BANK PLC FY-23 (FRAC)			8.68
26	LINDE BANGLADESH LIMITED	410.00	14,000.00	5,740,000.00
27	FRACTIONAL DIV. AI-ARAFAH ISLAMI BANK			14.59
			Grand Total=	**12,471,216.23**

ICB Asset Management Company Ltd. Shares Department

5th Icb Unit Fund

Dividend Receivable as on September-2024

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Annexure D

Sl	Company Name	Div. Per	No Share	Gross Dividend
1	ASSOCIATED OXYGEN LTD.	0.1	100000.00	10,000.00
2	LUB-RREF (BANGLADESH) LIMITED	0.20	110,000.00	22,000.00
3	UNION BANK PLC	0.50	157,500.00	78,750.00
4	LINDE BANGLADESH LIMITED	410.00	14,000.00	5,740,000.00
			Grand Total=	**5,850,750.00**

ICB Asset Management Company Ltd. Shares Department

07.10.24