Q2

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 June 30, 2024

ICB ASSET MANAGEMENT COMPANY LTD.
Asset Manager
Green City Edge (4th floor)
89, Kakrail, Dhaka-1000
Phone : 8300412-15
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FIFTH ICB UNIT FUND

Statement of Financial Position (Unaudited)

As at June 30, 2024

Particulars	Notes	Amount in Taka	
		31-Mar-24	31-Dec-23
Assets			
Current Assets		**31,00,93,609**	**40,58,26,493**
Marketable investment -at market	3.00	29,13,89,300	37,22,65,512
Investments in Money Market (FDR)	4.00	-	1,00,00,000
Cash & cash equivalents	5.00	1,60,50,318	1,56,07,967
Other current assets	6.00	26,53,990	79,53,014
Total Assets		**31,00,93,609**	**40,58,26,493**
Capital and Liabilities			
Equity (A)		**25,04,58,249**	**34,72,10,892**
Unit capital	7.00	28,49,89,600	28,67,92,320
Unit premium reserve	8.00	(2,66,742)	(5,15,944)
Retained earning	9.00	(4,92,64,609)	4,59,34,516
Dividend Equalization Fund	10.00	1,50,00,000	1,50,00,000
Liabilities (B)		**5,96,35,359**	**5,86,15,601**
Unclaimed/ Dividend payable	11.00	5,62,91,801	5,13,64,867
Current liabilities	12.00	33,43,558	72,50,734
Total Equity and Liabilities (A+B)		**31,00,93,609**	**40,58,26,493**
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	**12.83**	**13.64**
Net Asset Value-at market	14.00	**8.79**	**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: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

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

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

Particulars	Notes	Amount in Taka 01.01.2024 to 30.06.2024	Amount in Taka 01.01.2023 to 30.06.2023	Amount in Taka 01.04.2024 to 30.06.2024	Amount in Taka 01.04.2023 to 30.06.2023
Income					
Profit on sale of investments	15	24,86,449	23,00,854	7,29,595	17,31,777
Dividend from investment in shares	16	40,19,737	48,18,261	18,63,905	31,60,304
Interest on Bank deposits & bonds	17	18,23,599	16,83,202	11,78,871	11,58,175
Total Income		**83,29,785**	**88,02,317**	**37,72,371**	**60,50,256**
Expenses					
Management fee	18	28,81,424	31,92,050	13,38,804	16,10,756
Trustee fee	19	1,42,232	1,63,214	64,322	82,452
Custodian fee	20	1,58,994	1,76,030	74,203	90,222
Annual BSEC fee	21	1,25,229	1,68,143	54,470	87,922
Audit fee		34,500	28,750	-	-
Other expenses	22	1,55,033	1,37,701	60,173	63,856
Total Expenses		**34,97,411**	**38,65,888**	**15,91,972**	**19,35,208**
Profit before provision		**48,32,373**	**49,36,429**	**21,80,399**	**41,15,048**
(Provision)/Write back of provision against diminution in value of investment	3.02	**(7,13,52,266)**	1,34,53,736	(7,13,52,266)	1,12,77,717
Net Income for the period ended June 30, 2023		**(6,65,19,893)**	**1,83,90,165**	**(6,91,71,867)**	**1,53,92,765**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**(6,65,19,893)**	**1,83,90,165**	**(6,91,71,867)**	**1,53,92,765**
Earnings Per Unit	23.00	**(2.33)**	**0.66**	**(1.09)**	**0.55**

সাক্ষরিত

Chief Executive Officer

Chairman of Trustee Committee

Member-Secretary of Trustee Committee

Head of Finance & Accounts

Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Statement of Changes in Equity (Unaudited)

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

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2024	**28,67,92,320**	**(5,15,944)**	**1,50,00,000**	**4,59,34,516**	**34,72,10,892**
Prior year adjustment				-	-
	28,67,92,320	**(5,15,944)**	**1,50,00,000**	**4,59,34,516**	**34,72,10,892**
Unit Capital	(18,02,720)	-	-	-	(18,02,720)
Unit premium reserve	-	2,49,203	-	-	2,49,203
Dividend paid for FY 2023	-	-	-	(2,86,79,232)	(2,86,79,232)
Net Income for the period June 30, 2024	-	-	-	(6,65,19,893)	(6,65,19,893)
Balance as at June 30, 2024	**28,49,89,600**	**(2,66,742)**	**1,50,00,000**	**(4,92,64,609)**	**25,04,58,249**

Statement of Changes in Equity (Unaudited)

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

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**27,78,31,630**	**(13,85,810)**	**1,50,00,000**	**4,83,69,215**	**33,98,15,035**
Unit Capital	2,88,050	-	-	-	2,88,050
Unit premium reserve	-	18,916	-	-	18,916
Dividend paid for FY 2022	-	-	-	(2,22,26,530)	(2,22,26,530)
Net Income for the period June 30, 2023	-	-	-	1,83,90,165	1,83,90,165
Balance as at June 30, 2023	**27,81,19,680**	**(13,66,894)**	**1,50,00,000**	**4,45,32,850**	**33,62,85,636**

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

ICB Asset Management Company Ltd. Accounts Department

Place: Dhaka, Bangladesh

Date: 30 July 2024

FIFTH ICB UNIT FUND

Statement of Cash Flows (Un-audited)

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

Particulars	Notes	Amount in Taka	
		01.01.2024 to 31.03.2024	01.01.2023 to 31.03.2023
Cash flow from operating activities			
Dividend from Investment in Securities	24.00	93,20,730	61,89,350
Interest on Bank Deposits & Bonds	25.00	11,54,051	5,25,027
Profit on Sale of Investments	14.00	24,86,449	23,00,854
Payment of Fees & Expenses	26.00	(74,17,007)	(70,62,810)
Net cash inflow/(outflow) from operating activities	30.00	**55,44,222**	**19,52,421**
Cash flow from investment activities			
Sale of Securities (At Cost)	27.00	1,41,13,656	4,95,660
Purchase of Securities	28.00	(45,89,711)	(56,44,353)
Share Application Money		(50,00,000)	
Refund of Share Application Money		56,80,000	
Investment in FDR		-	-
Encashment of FDR		1,00,00,000	-
Net cash in flow/(outflow) from investment activities		**2,02,03,945**	**(51,48,693)**
Cash flow from financing activities			
Unit capital sold		26,43,930	6,58,120
Unit capital surrendered		(44,46,650)	(3,75,220)
Premium received on sales		2,75,352	(4,361)
Premium refunded on surrender of units		(26,149)	19,744
Dividend Paid during the Period	29.00	(2,37,52,298)	(1,65,33,399)
Net cash in flow/(outflow) from financing activities		**(2,53,05,815)**	**(1,62,35,116)**
Increase/(Decrease) in cash		**4,42,351**	**(1,94,31,388)**
Cash & cash equivalent at beginning of the year		1,56,07,967	4,42,73,233
Cash & cash equivalent for the period		**1,60,50,318**	**2,48,41,844**
Net Operating Cash Flow Per Unit (NOCFPU)	31.00	**0.19**	**0.15**

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

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

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

Place: Dhaka, Bangladesh
Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Notes to the financial statements (Unaudited)

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

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 2001.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 June 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 6 Month from **01 January 2024 to 30 June 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 (মিউচুয়াল 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.

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

02.06.04 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.

02.06.05 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 (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

2.09 Components of Financial Statements

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

- Statement of Financial Position (Balance Sheet) As at June 30, 2024;
- Statement of Profit Or Loss And Other Comprehensive Income (Revenue Income) For the Year ended June 30, 2024;
- Statement of Changes In Equity As at June 30, 2024;
- Statement of Cash Flows For the Year ended June 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

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:).

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:).

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:).

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.

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

Notes	Particulars	Amount in Taka 30-Jun-24	31-Dec-2023
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	29,13,89,300	37,22,65,512
		29,13,89,300	**37,22,65,512**

3.01 Sector wise break up of investments in shares as on 30.06.2024 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference excess/(short)
BANKS	1,75,94,397.82	1,38,74,159.50	(37,20,238)
FUNDS	3,38,84,560.29	1,77,70,300.00	(1,61,14,260)
ENGINEERING	3,03,98,627.26	1,80,50,864.80	(1,23,47,762)
FOOD AND ALLIED PRODUCTS	3,52,00,463.44	2,28,83,887.15	(1,23,16,576)
FUEL AND POWER	5,66,00,318.47	5,07,19,420.70	(58,80,898)
JUTE	1,93,500.00	0.00	(1,93,500)
TEXTILES	1,46,93,775.52	1,15,35,392.00	(31,58,384)
PHARMACEUTICALS AND CHEMICAL	5,92,52,709.44	5,35,12,565.75	(57,40,144)
PAPER AND PRINTINGS	1,88,750.00	0.00	(1,88,750)
SERVICES	1,52,70,709.23	1,14,87,900.00	(37,82,809)
CEMENT	6,37,52,839.07	3,79,32,151.70	(2,58,20,687)
IT	83,01,508.84	59,42,409.10	(23,59,100)
TANNARY INDUSTRIES	1,22,85,479.64	1,01,01,418.80	(21,84,061)
INSURANCE	1,01,70,426.82	61,37,160.90	(40,33,266)
G-SEC	45,14,991.20	45,53,280.00	38,289
TELECOMMUNICATION	97,79,925.02	85,76,587.80	(12,03,337)
FINANCE AND LEASING	80,19,839.05	36,71,827.25	(43,48,012)
CORPORATE BOND	1,65,21,614.20	1,46,39,975.00	(18,81,639)
NON LISTED SECURITIES	1,00,00,000.00	0.00	(1,00,00,000)
	40,66,24,435	**29,13,89,300**	**(11,52,35,135)**

Notes	Particulars	Amount in Taka 01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
3.02	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(4,38,82,869)	(5,43,92,659)
	Unrealized Gain/(Loss) as on June 30	(11,52,35,135)	(4,09,38,924)
	Increase/(decrease)	**(7,13,52,266)**	**1,34,53,736**

Notes	Particulars	Amount in Taka 30-Jun-24	31-Dec-2023
4.00	**Investments in Money Market (FDR)**		
	Name of the Bank and Branches	-	
	NRB Bank Ltd. Nagar Principal Branch	-	1,00,00,000
		-	**1,00,00,000**
5.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:5.01)	20,07,321	66,66,059
	Dividend Accounts (N:5.02)	1,40,42,997	89,41,908
		1,60,50,318	**1,56,07,967**

5.01 Main Bank Accounts

Name of the Bank and Branches	Account no.	30-Jun-24	31-Dec-2023
IFIC Bank PLC (Principal Br)	1001-077953-041	19,33,985	66,51,093
IFIC Bank PLC (Bogra branch)	6082077953041	6,385	6,919
IFIC Bank PLC (Rajshahi Branch)	6080001455041	465	458
Dhaka Bank LTD (SIP)	1061500000504	66,487	7,589
		20,07,321	**66,66,059**

5.02 Dividend Accounts

Name of the Bank and Branches	Year	Account no.	30-Jun-24	31-Dec-2023
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	1,56,868	1,53,379
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

Notes	Particulars			Amount in Taka	
				30-Jun-24	31-Dec-2023
	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	2,49,360	2,44,375
	Jamuna Bank Limited (Shantinagar Branch)	2017	1201000018209	2,45,146	2,44,499
	Jamuna Bank Limited (Shantinagar Branch)	2018	1201000018323	2,31,205	2,33,664
	Jamuna Bank Limited (Shantinagar Branch)	2019	1201000018436	2,92,401	2,91,518
	Jamuna Bank Limited (Shantinagar Branch)	2020	1201000018617	17,46,097	17,37,983
	Jamuna Bank Limited (Shantinagar Branch)	2021	1201000018833	45,42,467	45,20,440
	IFIC Bank PLC (Principal Br)	2022	0100-100479-041	10,00,136	9,78,698
	IFIC Bank PLC (Principal Br.)	2023	0100-100594-041	50,31,051	-
		Total		**1,40,42,997**	**89,41,908**
6.00	**Other current assets**				
	Dividend Receivable			14,41,327	67,42,320
	Interest Receivable			7,00,242	30,694
	Advance payment of Annual Fee			-	-
	IPO Application			-	6,80,000
	Receivable from ISTCL			5,00,000	5,00,000
	Income Tax duducted at source			12,420	
				26,53,990	**79,53,014**
7.00	**Unit capital**				
	Opening balance			28,67,92,320	27,78,31,630
	Add: Unit sold during the year			26,43,930	1,22,12,800
				28,94,36,250	**29,00,44,430**
	Less: unit surrender by holder			(44,46,650)	(32,52,110)
	Balance as on June 30, 2024			**28,49,89,600**	**28,67,92,320**
	The unit capital represents 28498960 number of units of Tk 10 each.				
8.00	**Unit premium reserve**				
	Opening balance			(5,15,944)	(13,85,810)
	Add: Premium on sales of unit			2,75,352	10,85,731
	Less: Premium refunded on surrendered of unit			(26,149)	(2,15,865)
	Balance as on June 30, 2024			**(2,66,742)**	**(5,15,944)**
9.00	**Retained earnings**				
	Opening balance			4,59,34,516	4,83,69,215
	Less: Dividend paid for FY 2023			(2,86,79,232)	(2,22,26,530)
	Less: Dividend Equalization Fund				-
	Add/(Less): Prior year adjustment			-	(60,473)
				1,72,55,284	**2,60,82,212**
	Add: Net income for the year			(6,65,19,893)	1,98,52,304
	Balance as on June 30, 2024			**(4,92,64,609)**	**4,59,34,516**
10.00	**Dividend Equalization Fund**				
	Opening balance			1,50,00,000	1,50,00,000
	Balance as on June 30, 2024			**1,50,00,000**	**1,50,00,000**
11.00	**Unclaimed/ Dividend payable**				
	Opening balance			5,13,64,867	4,76,15,611
	Add: Addition for this year			2,86,79,232	2,22,26,530
	Less: Dividend credited to investors account			(2,37,52,298)	(1,84,77,274)
	Balance as on June 30, 2024			**5,62,91,801**	**5,13,64,867**
11.01	**Year wise breakup of unclaimed/ Dividend payable as on June 30, 2024**				
	Dividend payable up to FY 2014-15			2,24,29,910	2,24,29,910
	Dividend payable 2016			40,11,321	40,11,321
	Dividend payable 2017			51,82,146	51,82,146
	Dividend payable 2018			47,57,809	47,60,855
	Dividend payable 2019			29,87,269	29,87,269
	Dividend payable 2020			17,59,730	17,59,730
	Dividend payable 2021			62,49,492	62,49,492
	Dividend payable 2022			39,79,270	39,84,144
	Dividend payable 2023			49,34,853	
				5,62,91,801	**5,13,64,867**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		30-Jun-24	31-Dec-2023
12.00	**Current liabilities**		
	Management fee payable to ICB AMCL	28,81,424	65,13,549
	Trustee fee payable to ICB	1,42,232	3,34,237
	Custodian fee payable to ICB	1,58,994	3,63,063
	Annual fee payable to BSEC	1,25,230	3,378
	Audit fee payable	34,500	34,500
	Unit sales commission	168	-
	Income Tax Deducted at Source	-	-
	Payable for purchase of securities	-	-
	SIP- Fractional Amount of Investor	11	7
	Other expenses payable	-	2,000
	CDBL Charge Payabel	1,000	
	Total current liabilities	**33,43,558**	**72,50,734**
13.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	42,53,28,744	44,97,09,362
	Less: Liabilities	5,96,35,359	5,86,15,601
	Net Asset Value	**36,56,93,384**	**39,10,93,761**
	Number of Units	2,84,98,960	2,86,79,232
	NAV per Unit at Cost	**12.83**	**13.64**
14.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	31,00,93,609	40,58,26,493
	Less: Liabilities	5,96,35,359	5,86,15,601
	Net Asset Value	**25,04,58,250**	**34,72,10,892**
	Number of Units	2,84,98,960	2,86,79,232
	NAV per Unit at Market Value	**8.79**	**12.11**

		Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
15.00	**Profit on Sale of Investments**	**24,86,449**	**23,00,854**
	Annexure-A may kindly be seen for details of Profit on Sale of Investments.		
16.00	**Dividend from Investment in Securities**	**40,19,737**	**48,18,261**
	Annexure-B may kindly be seen for details of Dividend from Investment in Securities.		
17.00	**Interest on Bank deposits & bonds**		
	Interest on Short Term Deposit	3,57,846	5,62,561
	Interest on Fixed Deposits	1,15,139	-
	Interest on Listed Bond	13,50,614	11,20,641
		18,23,599	**16,83,202**
18.00	**Management Fee**		
	Management Fee for IAMCL (N:18.01)	**28,81,424**	**31,92,050**
18.01	**Calculation For the period ended from January 01, 2024 to June 30, 2024**		
	Weekly Average Net Asset Value		
	Total NAV (Sum of NAV Computed each week)	7,41,63,77,094	
	Number of Week	26	
	Average NAV	**28,52,45,273**	

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	5,00,00,000	6,23,288
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	20,00,00,000	19,94,521
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	3,52,45,273	2,63,615
Total		**28,52,45,273**	**28,81,424**

19.00	**Trustee Fee**		
	Trustee Fee for ICB (N:19.01)	**1,42,232**	**1,63,214**
19.01	**Calculation For the period ended from January 01, 2024 to June 30, 2024**		

Average NAV (Total NAV/No. of NAV Week)	28,52,45,273
Parcentage of Trustee Fee	0.10
Trustee Fee	**1,42,232**

Notes	Particulars	Amount in Taka 01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
20.00	**Custodian Fee**		
	Custodian Fee for ICB (N:20.01)	**1,58,994**	**1,76,030**
20.01	**Calculation For the period ended from January 01, 2024 to June 30, 2024**		
	Securities Value at the end of each month		
	Total Listed (Average Closing market price on CSE & DSE)	1,91,31,68,459	
	Total Non-Listed (Price made by AMC and Trustee)		
	Total Fixed Deposit		
	Total Securities Value	**1,91,31,68,459**	
	Number of month	6	
	Monthly Average Securities Value	**31,88,61,410**	
	Percentage of Safekeeping Fee	0.10	
	Custodian Fee	**1,58,994**	
21.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:21.01)	**1,25,229**	**1,68,143**
21.01	**Calculation For the period ended from January 01, 2024 to June 30, 2024**		
	Net Asset Value (NAV) of the Fund	**25,04,58,250**	
	Parcentage of BSEC Fee	**0.10**	
	Annual BSEC Fee	**1,25,229**	
22.00	**Other operating expenses**		
	Bank charges	7,273	7,667
	Excise Duty	6,000	
	Printing & Stationary	19,911	7,914
	CDBL charges	3,673	3,093
	Postage & Telegram		-
	Unit sales commission	168	144
	Advertisement Expenses	98,868	90,454
	Dividend Distribution expenses	10,416	18,551
	Annual CDBL Fee & connection charge	-	
	IPO application expenses		3,000
	Others	8,725	6,878
		1,55,033	**1,37,701**
	Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).		
23.00	**EPU**		
	Net profit after Provision	(6,65,19,893)	1,83,90,165
	Number of Units	2,84,98,960	2,78,11,968
	Earnings Per Unit	**(2.33)**	**0.66**
	N.B: Earnings Per Unit (EPU) has been decreased due to increase of provision made more than previous year.		
24.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	40,19,737	16,57,957
	Add: Previous year Dividend Receivable	67,42,320	57,34,155
	Less: Tax deducted at Source		(12,02,762)
		1,07,62,057	**61,89,350**
	Less: Current year Dividend Receivable	(14,41,327)	-
		93,20,730	**61,89,350**
25.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	18,23,599	5,25,027
	Add: Previous year Interest Receivable on FDR & Bonds	30,694	
		18,54,293	**5,25,027**
	Less: Current year Interest Receivable on FDR & Bonds	(7,00,242)	-
		11,54,051	**5,25,027**
26.00	**Payment of Fees & Expenses**		
	Total Expenses	34,97,411	19,30,680
	Less: Preliminary Expenses	-	-
	Add: Adjustment of retained earnings	-	-
	Add: Previous year Operating Expenses payable (N: 26.01)	72,50,734	70,18,044
		1,07,48,145	**89,48,724**
	Less: Current year Operating Expenses payable (N: 26.02)	(33,31,138)	(18,85,914)
		74,17,007	**70,62,810**

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
26.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	72,50,734	70,18,044
	Less: Advance Payment of Fees, Tax & Suspense's		-
		72,50,734	**70,18,044**
26.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	33,43,558	18,85,914
	Less: Advance Payment of Fees, Tax & Suspense's	(12,420)	-
		33,31,138	**18,85,914**
27.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	1,41,13,656	4,95,660
	Add: Sale of Unit Certificates	-	-
	Add: Previous year Receivable from ISTCL	5,00,000	5,00,000
		1,46,13,656	**9,95,660**
	Less: Current year Receivable from ISTCL	(5,00,000)	(5,00,000)
		1,41,13,656	**4,95,660**
28.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	45,14,991	56,44,353
	Add: Purchase of IPO Securities	74,720	
	Add: Purchase of Unit Certificates	-	-
	Add: Previous year payable to ISTCL	-	-
		45,89,711	**56,44,353**
	Less: Current year payable to ISTCL	-	-
		45,89,711	**56,44,353**
29.00	**Dividend paid during the Period**		
	Dividend declared during the year	2,86,79,232	2,22,26,530
	Add: Previous year dividend payable	5,13,64,867	4,76,15,611
		8,00,44,099	6,98,42,141
	Less: Current year dividend payable	(5,62,91,801)	(5,33,08,742)
		2,37,52,298	**1,65,33,399**
30.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	48,32,373	49,36,429
	Operating Cash Flow Before Changes in Working Capital	**48,32,373**	**49,36,429**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (30.01)	46,31,444	57,34,155
	Decrease/(Increase) of Current Liabilities (N: 30.02)	39,19,596	51,32,130
		85,51,040	**1,08,66,285**
	Net Cash Generated from Operating Activities	**1,33,83,413**	**1,58,02,714**
30.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	67,42,320	57,34,155
	Less: Current year Dividend Receivable	(14,41,327)	-
		53,00,993	**57,34,155**
	Add: Previous year Interest Receivable on FDR & Bonds	30,694	-
	Less: Current year Interest Receivable on FDR & Bonds	(7,00,242)	-
		46,31,444	**57,34,155**
30.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	72,50,734	70,18,044
	Less: Current year Operating Expenses payable	(33,31,138)	(18,85,914)
	Add: Adjustment of retained earnings	-	-
	Less: Preliminary Expenses	-	-
		39,19,596	**51,32,130**

Notes	Particulars	Amount in Taka	
		01.01.2024 to 30.06.2024	01.01.2023 to 30.06.2023
31.00	**NOCFPU**		
	Net cash inflow/(outflow) from operating activities	55,44,222	42,12,041
	Number of Units	2,84,98,960	2,78,11,968
	NOCFPU Per Unit	**0.19**	**0.15**

N.B: Net operating cash flow per unit (NOCFPU) has been increased due to increase of Dividend from investment in Securities & increased of interest on bank Deposits & Bonds than previous year.

32.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	4,59,34,516	4,83,69,215
	Less: Dividend Paid	(2,86,79,232)	2,22,26,530
	Less: Transferd to Dividend Equalization Reserve	-	
		1,72,55,284	**7,05,95,745**
	Add: Profit for the year	(6,65,19,893)	1,83,90,165
		(4,92,64,609)	**8,89,85,910**
	Add: Dividend Equalization Reserve	1,50,00,000	1,50,00,000
		(3,42,64,609)	**10,39,85,910**
	Number of Units	2,84,98,960	2,78,11,968
	Profit Available for Distribution	**(1.20)**	**3.74**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Date: 30 July 2024

ICB Asset Management Company Ltd. Accounts Department

FIFTH ICB UNIT FUND

Print date: 29-Jul-2024

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Jun-2024**

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
BANKS											
1	Al-ARAFAH ISLAMI BANK PLC	85,713	23.49	2,013,136.70	23.60	23.50	23.55	2,018,541.15	5,404.45	0.00	0.51
2	DHAKA BANK PLC	212,000	13.80	2,925,203.44	9.90	9.70	9.80	2,077,600.00	-847,603.44	0.00	0.74
3	EXPORT IMPORT BANK OF BANGLADESH PLC	285,116	13.14	3,746,867.82	8.30	8.20	8.25	2,352,207.00	-1,394,660.82	0.00	0.94
4	JAMUNA BANK PLC	353,167	18.97	6,698,370.00	16.60	16.70	16.65	5,880,230.55	-818,139.45	0.00	1.69
5	SBAC BANK PLC	74,664	9.52	710,819.86	7.20	7.20	7.20	537,580.80	-173,239.06	0.00	0.18
6	UNION BANK PLC	157,500	9.52	1,500,000.00	6.40	6.40	6.40	1,008,000.00	-492,000.00	0.00	0.38
	Sector Total:	1,168,160		17,594,397.82				13,874,159.50	-3,720,238.32		4.44
CEMENT											
7	HEIDELBERG MATERIALS BANGLADESH PLC	59,260	562.60	33,339,676.00	242.70	226.50	234.60	13,902,396.00	-19,437,280.00	-0.01	8.41
8	LAFARGE HOLCIM BANGLADESH LIMITED	225,000	76.01	17,101,705.62	62.30	62.80	62.55	14,073,750.00	-3,027,955.62	0.00	4.31
9	PREMIER CEMENT MILLS PLC	156,418	85.10	13,311,457.45	63.30	64.00	63.65	9,956,005.70	-3,355,451.75	0.00	3.36
	Sector Total:	440,678		63,752,839.07				37,932,151.70	-25,820,687.37		16.07
CORPORATE BOND											
10	APSCL NON-CONVERTIBLE AND FULLY REDEEMABLE COUPON BEARING BOND	2,000	3,750.00	7,500,000.00	4,317.5	3,750.0	4,033.75	8,067,500.00	567,500.00	0.00	1.89
11	IBBL MUDARABA PERPETUAL BOND	9,100	991.39	9,021,614.20	832.50	612.00	722.25	6,572,475.00	-2,449,139.20	0.00	2.27
	Sector Total:	11,100		16,521,614.20				14,639,975.00	-1,881,639.20		4.17
ENGINEERING											
12	APPOLLO ISPAT COMPLEX LIMITED	500,000	13.14	6,572,327.23	3.80	3.60	3.70	1,850,000.00	-4,722,327.23	-0.01	1.66
13	BANGLADESH BUILDING SYSTEMS LTD	100,000	25.84	2,583,684.93	14.00	14.10	14.05	1,405,000.00	-1,178,684.93	0.00	0.65
14	BSRM STEELS LIMITED	236,872	79.12	18,740,394.25	57.90	59.50	58.70	13,904,386.40	-4,836,007.85	0.00	4.72
15	KARIM PIPE MILLS LTD.	5,425	27.25	147,831.25	0.00	0.00	0.00	0.00	-147,831.25	-0.01	0.04
16	MARK BD. SHILPA AND ENG LTD.	5,000	17.00	85,000.00	0.00	0.00	0.00	0.00	-85,000.00	-0.01	0.02
17	RUNNER AUTOMOBILES PLC	36,536	62.11	2,269,389.60	24.50	24.30	24.40	891,478.40	-1,377,911.20	-0.01	0.57
	Sector Total:	883,833		30,398,627.26				18,050,864.80	-12,347,762.46		7.66
FINANCE AND LEASING											
18	DBH FINANCE PLC	115,285	69.57	8,019,839.05	31.70	32.00	31.85	3,671,827.25	-4,348,011.80	-0.01	2.02
	Sector Total:	115,285		8,019,839.05				3,671,827.25	-4,348,011.80		2.02
FOOD AND ALLIED PRODUCT:											
19	BATBC LIMITED	35,000	352.10	12,323,598.76	322.80	323.00	322.90	11,301,500.00	-1,022,098.76	0.00	3.11
20	BIONIC SEAFOOD EXPORTS LTD.	6,500	6.40	41,600.00	0.00	0.00	0.00	0.00	-41,600.00	-0.01	0.01
21	GOLDEN HARVEST AGRO INDUSTRIES LTD	345,819	27.52	9,516,435.41	13.80	13.70	13.75	4,755,011.25	-4,761,424.16	-0.01	2.40
22	MEGHNA SHRIMP CULTURE LTD.	540	115.75	62,505.00	0.00	0.00	0.00	0.00	-62,505.00	-0.01	0.02
23	OLYMPIC INDUSTRIES LTD.	52,237	253.77	13,256,324.27	132.40	129.00	130.70	6,827,375.90	-6,428,948.37	0.00	3.34
	Sector Total:	440,096		35,200,463.44				22,883,887.15	-12,316,576.29		8.88
FUEL AND POWER											
24	ASSOCIATED OXYGEN LIMITED	100,000	32.97	3,296,580.00	17.70	18.00	17.85	1,785,000.00	-1,511,580.00	0.00	0.83
25	DOREEN POWER GENERATIONS & SYSTEMS LTD	5,600	62.60	350,549.40	25.70	25.40	25.55	143,080.00	-207,469.40	-0.01	0.09
26	JAMUNA OIL COMPANY LIMITED	68,376	184.05	12,584,868.63	174.60	174.00	174.30	11,917,936.80	-666,931.83	0.00	3.17
27	LINDE BANGLADESH LIMITED	14,000	1,202.87	16,840,246.49	1,283.2	1,237.5	1,260.35	17,644,900.00	804,653.51	0.00	4.25
28	LUB-RREF (BANGLADESH) LIMITED	110,000	31.66	3,482,952.00	17.50	17.60	17.55	1,930,500.00	-1,552,452.00	0.00	0.88
29	MEGHNA PETROLEUM LIMITED	19,000	135.30	2,570,700.00	198.60	198.20	198.40	3,769,600.00	1,198,900.00	0.00	0.65
30	MJL BANGLADESH PLC	173,219	100.88	17,474,421.95	77.60	78.60	78.10	13,528,403.90	-3,946,018.05	0.00	4.41
	Sector Total:	490,195		56,600,318.47				50,719,420.70	-5,880,897.77		14.27
FUNDS											
31	DBH FIRST MUTUAL FUND	500,000	8.94	4,468,910.00	4.30	4.40	4.35	2,175,000.00	-2,293,910.00	-0.01	1.13
32	EBL FIRST MUTUAL FUND	125,000	7.13	891,780.00	3.90	4.00	3.95	493,750.00	-398,030.00	0.00	0.22
33	GREEN DELTA MUTUAL FUND	447,000	7.83	3,501,527.20	3.80	3.50	3.65	1,631,550.00	-1,869,977.20	-0.01	0.88
34	L R GLOBAL BANGLADESH M F ONE	1,200,000	7.90	9,476,883.13	3.80	3.80	3.80	4,560,000.00	-4,916,883.13	-0.01	2.39
35	NCCBL MUTUAL FUND-1	300,000	8.45	2,535,652.87	5.00	5.50	5.25	1,575,000.00	-960,652.87	0.00	0.64

ICB Asset Management Company Ltd

FIFTH ICB UNIT FUND

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Jun-2024**

	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
			Rate	Total	DSE	CSE	Average				
36	POPULAR LIFE FIRST MUTUAL FUND	1,000,000	5.91	5,914,312.94	3.30	3.20	3.25	3,250,000.00	-2,664,312.94	0.00	1.49
37	TRUST BANK 1ST MUTUAL FUND	1,000,000	6.14	6,143,594.15	3.50	3.60	3.55	3,550,000.00	-2,593,594.15	0.00	1.55
38	VANGUARD AML BD FINANCE MUTUAL	100,000	9.52	951,900.00	5.30	5.40	5.35	535,000.00	-416,900.00	0.00	0.24
	Sector Total:	4,672,000		33,884,560.29				17,770,300.00	-16,114,260.29		8.54
	G-SEC										
39	5Y BGTB 13/12/2028	48,000	94.06	4,514,991.20	94.49	95.22	94.86	4,553,280.00	38,288.80	0.00	1.14
	Sector Total:	48,000		4,514,991.20				4,553,280.00	38,288.80		1.14
	INSURANCE										
40	CENTRAL INSURANCE COMPANY LTD.	20,000	47.54	950,898.00	46.70	49.20	47.95	959,000.00	8,102.00	0.00	0.24
41	EASTLAND INSURANCE COMPANY LTD	130,000	38.41	4,993,595.82	21.40	21.20	21.30	2,769,000.00	-2,224,595.82	0.00	1.26
42	GREEN DELTA INSURANCE PLC	36,027	75.02	2,702,893.00	47.70	45.70	46.70	1,682,460.90	-1,020,432.10	0.00	0.68
43	PHOENIX INSURANCE COMPANY LTD	26,000	58.58	1,523,040.00	27.70	28.20	27.95	726,700.00	-796,340.00	-0.01	0.38
	Sector Total:	212,027		10,170,426.82				6,137,160.90	-4,033,265.92		2.56
	IT										
44	AAMRA TECHNOLOGIES LIMITED	177,722	36.46	6,480,021.53	21.30	21.80	21.55	3,829,909.10	-2,650,112.43	0.00	1.63
45	IT CONSULTANTS PLC	50,000	36.43	1,821,487.31	42.40	42.10	42.25	2,112,500.00	291,012.69	0.00	0.46
	Sector Total:	227,722		8,301,508.84				5,942,409.10	-2,359,099.74		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		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		0.05
	PHARMACEUTICALS AND CHI										
48	ACI LIMITED	47,951	275.49	13,210,153.58	132.20	129.90	131.05	6,283,978.55	-6,926,175.03	-0.01	3.33
49	ACME PESTICIDES LIMITED	200,000	31.96	6,392,760.00	14.80	15.00	14.90	2,980,000.00	-3,412,760.00	-0.01	1.61
50	ADVENT PHARMA LIMITED	50,000	28.59	1,429,519.20	25.60	25.60	25.60	1,280,000.00	-149,519.20	0.00	0.36
51	BANGLADESH CHEMICAL INDUSTRIES LTD	4,110	53.75	220,912.50	0.00	0.00	0.00	0.00	-220,912.50	-0.01	0.06
52	BEXIMCO PHARMACEUTICALS LTD.	12,000	88.99	1,067,893.74	118.10	118.40	118.25	1,419,000.00	351,106.26	0.00	0.27
53	SQUARE PHARMACEUTICALS PLC	196,731	187.73	36,931,470.42	210.90	211.50	211.20	41,549,587.20	4,618,116.78	0.00	9.31
	Sector Total:	510,792		59,252,709.44				53,512,565.75	-5,740,143.69		14.94
	SERVICES										
54	SUMMIT ALLIANCE PORT LIMITED	447,000	34.16	15,270,709.23	25.70	25.70	25.70	11,487,900.00	-3,782,809.23	0.00	3.85
	Sector Total:	447,000		15,270,709.23				11,487,900.00	-3,782,809.23		3.85
	TANNARY INDUSTRIES										
55	BATA SHOE COMPANY (BD) LIMITED	10,483	1,171.94	12,285,479.64	977.20	950.00	963.60	10,101,418.80	-2,184,060.84	0.00	3.10
	Sector Total:	10,483		12,285,479.64				10,101,418.80	-2,184,060.84		3.10
	TELECOMMUNICATION										
56	GRAMEEN PHONE LTD.	34,716	281.71	9,779,925.02	247.70	246.40	247.05	8,576,587.80	-1,203,337.22	0.00	2.47
	Sector Total:	34,716		9,779,925.02				8,576,587.80	-1,203,337.22		2.47
	TEXTILES										
57	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
58	BANGLADESH DYEING & FINISHING IND. LTD.	1,080	46.40	50,115.00	0.00	0.00	0.00	0.00	-50,115.00	-0.01	0.01
59	EVINCE TEXTILES LIMITED	40,000	13.88	555,128.73	10.40	10.40	10.40	416,000.00	-139,128.73	0.00	0.14
60	SAIHAM COTTON MILLS LTD.	400,000	17.91	7,162,521.78	13.50	13.20	13.35	5,340,000.00	-1,822,521.78	0.00	1.81
61	SHASHA DENIMS LIMITED	25,000	27.05	676,363.76	21.80	21.30	21.55	538,750.00	-137,613.76	0.00	0.17
62	SQUARE TEXTILES PLC	113,927	52.96	6,033,381.25	46.20	45.80	46.00	5,240,642.00	-792,739.25	0.00	1.52
63	SREEPUR TEXTILE MILLS LTD.	5,800	36.75	213,150.00	0.00	0.00	0.00	0.00	-213,150.00	-0.01	0.05
	Sector Total:	585,982		14,693,775.52				11,535,392.00	-3,158,383.52		3.70
	Listed Securities:	**10,304,569**		**396,624,435.31**				**291,389,300.45**	**-105,235,134.86**		**100.0C**

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Jun-2024**

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

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares	Cost Price	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
A.OPEN-END MUTUAL FUNDS(Script wise)								
1	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000.00	0.00	0.00	-10,000,000.00	-0.01
		1,000,000		**10,000,000.00**		**0.00**	**-10,000,000.00**	
Total Non Listed Securities		**1,000,000**		**10,000,000.00**		**0.00**	**-10,000,000.00**	
Total Listed Securities:		**10,304,569**		**396,624,435.31**		**291,389,300.45**	**-105,235,134.86**	
Grand Total:		**11,304,569**		**406,624,435.31**		**291,389,300.45**	**-115,235,134.86**	

ICB Asset Management Company Ltd.

FIFTH ICB UNIT FUND

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

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
CERAMIC INDUSTRY						
1	BENGAL FINE CERAMICS LTD.	1,300	161.68	60.00	210,178.80	132,178.80
					Sub Total:	**132,178.80**
ENGINEERING						
2	GPH ISPAT LTD.	7,754	31.44	28.39	243,762.50	23,590.00
					Sub Total:	**23,590.00**
FUEL AND POWER						
3	LINDE BANGLADESH LIMITED	3,800	1,394.87	1,202.87	5,300,518.72	729,594.86
					Sub Total:	**729,594.86**
INSURANCE						
4	SIKDER INSURANCE COMPANY LIMITED	7,472	49.20	10.00	367,632.86	292,912.86
					Sub Total:	**292,912.86**
PHARMACEUTICALS AND CHE						
5	ADVENT PHARMA LIMITED	10,000	32.44	28.59	324,350.00	38,446.00
					Sub Total:	**38,446.00**
TEXTILES						
6	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:	**490,326**			**14,100,104.88**	**2,486,448.52**

Asset Management Company Ltd. Accounts Department