Auditor's Report and
Audited Financial Statements
of
BANGLADESH FUND
For the year ended 30 June 2026

Malek Siddiqui Wali
Chartered Accountants
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CHARTERED ACCOUNTANTS

Independent Auditor's Report
To the Trustee of Bangladesh Fund
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Bangladesh Fund** which comprise the financial position as at June 30, 2026, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion, except the effect described in the Basis for qualified opinion paragraph, the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Fund as at June 30, 2026, and its financial performance, Changes in Equity and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and other applicable law and regulations.

Basis for Qualified Opinion

1. Rule 70(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 requires the Trustee and asset manager to perform a quarterly valuation of investments listed on the Alternative Trading Board (ATB), Z category & delisted and investments that are thinly traded. The Fund held investments in Z category share and ATB market (cost value: BDT 4,784,994,476), which is listed on the Z category and Alternative Trading Board, management was unable to provide evidence that the required quarterly valuations had been performed by the Trustee and asset manager.

2. As required by Rule 67(4) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, a mutual fund shall not invest in any mutual fund or any share invested in ATB, the fund is required to liquidate such investment within six months from the date of such listing. However, the Fund continued to hold an investment in mutual fund and in ATB market with a cost value of BDT 49,096,950, and the management of the fund did not liquidate the investment within the prescribed timeframe. Which is noncompliance of section 67(4) and 67(7) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

Emphasis of Matter:

1. We draw attention to Note 16 to the financial statements, which describes the Fund's investment in shares with a carrying cost of BDT 4,510,998,226 that have not generated any returns or economic benefits for the past two years. Management has assessed the fair value of these investments based on the current market price, resulting in a fair value of BDT 2,816,385,919 as at the reporting date. Our opinion is not modified in respect of this matter.
2. We draw attention to Note 4.06 and 38 to the financial statements, which describes the Fund's transition to the requirements of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. As disclosed in the note, during the transitional period, the Fund Management Company has continued to calculate management fees in accordance with the previous Rules Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2001. If management fee is calculated under Rules 77 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the management fee (cost to the fund) will be reduced by BDT 35,554,805. On the other hand, the authentication sign of the financial statements by custodian under the Rules 80(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 has not been made under the exemption Rules 43(10) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. Furthermore, under Rule 43(5) of the Bangladesh Securities and Exchange Commission (Mutual Fund)

Rules, 2025, the Fund is required to maintain three operational bank accounts. However, pursuant to the exemption provided under Rule 43(10) of the said Rules, the Fund is currently maintaining 36 bank accounts with scheduled banks in Bangladesh.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund and Asset Management Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter:

1. The fund has investment in corporate bond, of BDT 159,261,126, there has no updated credit rating information after inception of such security. Rule 67(5) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, requires to liquidate the investment upon downgrading of credit rating below "A".

2. During our audit, we didn't receive third party confirmation for 10 No of bank accounts and aggregated balance of those bank account is BDT 454,573.

3. The statutory auditor of the Fund for the year ended June 30, 2025 (comparative financial statements for 2025) was Aziz Halim Khair Choudhury, Chartered Accountants, who issued an unmodified audit opinion on the financial statements. As Aziz Halim Khair Choudhury, Chartered Accountants also audited the preceding financial year, we have not expressed a separate opinion on the opening balances of the current year's financial statements.

Other Information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. We have not been provided the Director's report and other information contained within the annual report except the financial statements to the date of our auditor's report. We expect to obtain the remaining reports of the Annual report after the date of our auditor's report. Management is responsible for the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Our opinion on the financial statements does not cover other information and we do not express any form of assurance conclusion thereon.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Asset Manager is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and other applicable law and regulations as explained, and for such internal control as asset manager determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
The asset manager is responsible to ensure effective internal audit, internal control and risk management functions of the Fund.

In preparing the financial statements, asset manager is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless asset manager either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Asset Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Asset Manager to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Fund audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Malek Siddiqui Wali Dhaka Chartered Accountants

CHARTERED ACCOUNTANTS

Report on other Legal and Regulatory Requirements

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bithimala (Rules), 2025, we also report that:

(a) We have obtained all the information and explanations which, to the best of their knowledge and belief, were necessary for the purpose of their audit;

(b) The statement of financial position, statement of profit or loss and other comprehensive income, statement of cash flows and statement of changes in equity or owners' equity are in agreement with the books of account of the fund, and provisioning has been in accordance with Rule 79 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025;

(c) The valuation of investments in the statement of financial position has been made on a Fair Value basis, so far appear to us, except the investment in Z category shares, which should be undergone through a comprehensive fair value study by trustee and management, no such fair value study was observed; and

(d) The total annual expenditure of the fund was within the limit of 3.5% of net assets of the Fund specified in the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025. However, the management fee is overstated by BDT. 35,554,805 than specified in the Rule 77 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Md. Waliullah, FCA
Enrolment No: 0247

Dated: 25 August 2026
Dhaka
Data Verification Code (DVC) No. 2608270247AS619027

Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

MSW CHARTERED ACCOUNTANTS

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF FINANCIAL POSITION (Balance Sheet)
As at June 30, 2026

Particulers	Notes	June 30, 2026	June 30, 2025
		BDT	BDT
Assets			
A) Investments (Fair Value)		**15,282,550,373**	**13,727,812,505**
Listed Securities	5.00	15,266,167,303	13,621,991,856
Non-listed Securities	6.00	16,383,070	105,820,650
B) Deposit		**131,344,836**	**50,000,000**
Banks	7.00	-	-
Others (T-Bill, NBFIs)		131,344,836	50,000,000
C) Other Current Assets		**533,759,647**	**133,897,520**
Cash and Cash Equivalents	8.00	417,360,321	35,931,255
Others	9.00	116,399,326	97,966,264
Total Assets (A+B+C)		**15,947,654,856**	**13,911,710,025**
Equity and Liabilities			
D) Unit Holder's Equity		**15,713,047,674**	**13,679,090,007**
Unit Capital	10.00	17,393,304,500	17,489,601,800
Unit Premium Reserve	11.00	78,297,373	63,322,004
Dividend Equalization Reserve	12.00	305,763,980	200,000,000
Retained Earnings	13.00	(2,064,318,179)	(4,073,833,797)
E) Liabilities		**234,607,182**	**232,620,017**
Unclaimed/ Dividend Payable	14.00	3,455,463	3,488,788
Current Liabilities	15.00	231,151,719	229,131,229
Total Equity and Liabilities (D+E)		**15,947,654,856**	**13,911,710,025**
Non-Performing Investments (Deficit Value)	16.00	2,816,385,919	1,779,085,412
Net Asset Value (NAV) per unit of Tk. 100 each			
Net Asset Value -at Cost	17.00	**125.75**	**126.72**
Net Asset Value -at Fair Value	18.00	**90.34**	**78.21**

These financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of Bangladesh Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC.)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Signed in terms of our qualified audit report of even annexed date.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration no: P-50041/2022

Md. Waliullah, FCA
Enrolment No: 0247

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25 August 2026
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CHARTERED ACCOUNTANTS

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Revenue Income)
For the Year ended June 30, 2026

Particulers	Notes	Jul 01, 2025 to Jun 30, 2026	Jul 01, 2024 to Jun 30, 2025
		BDT	BDT
A) Income		**53,240,355**	**857,920,917**
Profit/(Loss) on sale of investments	19.00	(670,337,924)	53,397,432
Dividend from investments in securities	20.00	512,680,798	670,791,415
Interest on bank deposits and bonds	21.00	210,897,481	133,732,070
B) Expenses		**262,728,027**	**256,161,035**
Management fee	22.00	216,254,853	214,184,611
Trustee fee	23.00	15,713,048	13,679,090
Custodian fee	24.00	14,287,715	14,129,422
BSEC fee	25.00	15,713,048	13,679,090
Audit fee		92,000	86,250
Other operating expenses	26.00	667,363	402,532
Commission to selling agents		-	40
Profit Before Provision (A-B)		**(209,487,672)**	**601,759,883**
(Provision) Against Div. Receivables		(460,362)	-
(Provision)/Write back of provision against diminution in value of investment	27.00	2,325,227,632	(1,115,400,098)
Profit for the Period		**2,115,279,598**	**(513,640,215)**
Other Comprehensive Income			
Unrealized gain/ (losses) on investments		-	-
Total Comprehensive Income		**2,115,279,598**	**(513,640,215)**
Earnings Per Unit (EPU)	28.00	**12.16**	**(2.94)**

These financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of Bangladesh Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC.)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Signed in terms of our qualified audit report of even annexed date.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration no: P-50041/2022

Md. Waliullah, FCA
Enrolment No: 0247

Dated: Dhaka
25 August 2026

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Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

BANGLADESH FUND

(Managed by ICB Asset Management PLC.)

STATEMENT OF CHANGES IN EQUITY

As at June 30, 2026

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT
Balance as at July 01, 2025	**17,489,601,800**	**63,322,004**	**200,000,000**	**(4,073,833,797)**	**13,679,090,007**
Adjustment of unit capital	(96,297,300)	-	-	-	(96,297,300)
Adj. of unit premium Reserve	-	14,975,369	-	-	14,975,369
Dividend equalization Reserve	-	-	105,763,980	(105,763,980)	-
Profit for the period	-	-	-	2,115,279,598	2,115,279,598
Balance as at June 30, 2026	**17,393,304,500**	**78,297,373**	**305,763,980**	**(2,064,318,179)**	**15,713,047,674**

As at June 30, 2025

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**17,506,800,800**	**60,012,303**	**200,000,000**	**(3,560,193,582)**	**14,206,619,521**
Adjustment of unit capital	(17,199,000)	-	-	-	(17,199,000)
Adj. of unit premium Reserve	-	3,309,701	-	-	3,309,701
Profit for the period	-	-	-	(513,640,215)	(513,640,215)
Balance as at June 30, 2025	**17,489,601,800**	**63,322,004**	**200,000,000**	**(4,073,833,796)**	**13,679,090,008**

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

For and on behalf of Trustee and Asset Manager of Bangladesh Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Signed in terms of our qualified audit report of even annexed date.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration no: P-50041/2022

Md. Waliullah, FCA
Enrolment No: 0247

Dated: Dhaka
25 August 2026

Data Verification Code (DVC) No: 2608270247AS619027

Malek Siddiqui Wali Dhaka Chartered Accountants

MSW CHARTERED ACCOUNTANTS

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CASH FLOWS
For the Year ended June 30, 2026

Particulers	Notes	Jul 01, 2025 to Jun 30, 2026	Jul 01, 2024 to Jun 30, 2025
		BDT	BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	29.00	518,810,575	689,597,912
Interest Received on Bank Deposits and Bonds	30.00	197,442,799	123,552,911
Profit/(Loss) on Sale of Investments	19.00	(670,337,924)	53,397,432
Payment of Fees & Expenses	31.00	(272,322,857)	(291,540,553)
Net Cash Generated from Operating Activities	32.00	**(226,407,408)**	**575,007,702**
B) Cash Flows from Investing Activities			
Sale of Securities (at cost)	33.00	1,744,118,964	324,441,631
Purchase of Securities	34.00	(973,582,399)	(1,207,875,527)
Share Application Money (IPO+Bond)		(771,146,997)	(687,657,699)
Refund of Share Application Money (IPO+Bond)		771,146,997	687,657,699
Investment in New Treasury Instruments (T-Bill)		(131,344,836)	-
Encashment of Treasury Instruments (T-Bill)		-	155,484,600
Investment in New Fixed Deposit (FDR)		-	-
Encashment of Fixed Deposit (FDR)		50,000,000	20,015,000
Net Cash Inflow from/(Used in) Investing Activities		**689,191,729**	**(707,934,297)**
C) Cash Flows from Financing Activities			
Units Sold	10.00	-	13,500
Units Surrendered		(96,297,300)	(17,212,500)
Adjustment of premium on Surrendered of Units	11.00	14,975,369	3,312,361
Adjustment of premium on Sales of Units		-	(2,660)
Dividend Cradited to investors account during the Period	14.00	(33,325)	(76,233)
Net Cash Used in Financing Activities		**(81,355,256)**	**(13,965,532)**
Net Cash Increase/(Decrease) (A+B+C)		**381,429,065**	**(146,892,126)**
Cash and Cash Equivalents at the Beginning of the period		35,931,255	182,823,382
Cash and Cash Equivalents at the End of the period		**417,360,321**	**35,931,255**
Net Operating Cash Flows Per Unit (NOCFPU)	35.00	**(1.30)**	**3.29**

These financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of Bangladesh Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC.)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Signed in terms of our qualified audit report of even annexed date.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration no: P-50041/2022

Md. Waliullah, FCA
Enrolment No: 0247

Dated: Dhaka
25 August 2026
Data Verification Code (DVC) No: 26082702 47 AS 619027

Malek Siddiqui Wali Dhaka

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS
As at and For the Year ended June 30, 2026

1.00 Fund profile

The **Bangladesh Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed executed among the Investment Corporation of Bangladesh, Sonali Bank PLC, Janata Bank PLC, Agrani Bank PLC, Rupali Bank PLC, Bangladesh Development Bank PLC, Sadharan Bima Corporation, Jiban Bima Corporation as 'Sponsor' and ICB Capital Management Limited (ICML) as 'Trustee' and 'Custodian'. The Trustee was subsequently changed to Bangladesh General Insurance Company PLC effective from December 01, 2021. The Trust Deed was executed on April 28, 2011. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on May 04, 2011 under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025. The prospectus was approved by the BSEC on September 22, 2011 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025.

ICB Asset Management PLC (IAMPLC) is the Manager of the Fund. ICB Asset Management Company Limited was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's 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. 100.00 crore and a nominal paid-up capital of Tk. 2.00 lac which was subsequently increased to Tk. 88.59 crore. Registration of the Company with the BSEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification. ICB Asset Management Company Limited has been renamed as ICB Asset Management PLC. and authorized capital has been increased to Tk. 300.00 crore on 17 May 2025.

At the end of 2010, the capital market of Bangladesh has fallen in great crisis and would go to more instability for losing the trust of investors and shortage of liquidity to the money market. To make the capital market stable, the Government of Bangladesh has taken some steps and directed ICB to take the initiative to develop the base of capital market. The Board of Directors of ICB approved to Sponsor an open end Mutual Fund namely "Bangladesh Fund" aiming to stabilize the capital market, long-term development of capital market and increase the supply of liquidity to the money market.

2.00 Nature of the Fund

The Bangladesh Fund is a special purpose open-ended mutual fund. The Fund's main objective is to assist in stabilising the capital market, provide liquidity in the market, and declare an attractive dividend to the unitholders. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

3.00 Basis of accounting

3.01 Statement of compliance

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, the Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

3.02 Reporting period

These financial statements cover 12 (Twelve) months from July 01, 2025 to June 30, 2026.

3.03 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical cost convention in accordence with International Financial Reporting Standards (IFRS).

3.04 Functional and presentation currency

The financial statements are presented in Bangladeshi Taka (BDT), which is also the functional currency of the Fund.

3.05 Financial risk management

IAMPLC 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 IAMPLC policies and procedures.

Malek Siddiqui Wali
Dhaka
Chartered Accountants

3.06 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.

3.07 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%

3.08 Comparative information

As guided in paragraph 36 and 38 of IAS-1: 'Presentation of Financial Statement' of comparative information in respect of the previous year have presented in all numerical information in the financial statement and the narrative and descriptive information where, it is relevant for understanding of the current year's financial statements.

3.09 Components of the financial statements

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

- Ø Statement Of Financial Position (Balance Sheet) As at June 30, 2026;
- Ø Statement Of Profit Or Loss And Other Comprehensive Income (Revenue Income) For the Year ended June 30, 2026;
- Ø Statement Of Changes In Equity As at June 30, 2026;
- Ø Statement Of Cash Flows For the Year ended June 30, 2026 &
- Ø Notes To The Financial Statements, comprising a summary of significant Accounting Policies and Other Explanatory Information.

4.00 Significant accounting policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.

4.01 Investment policy

Parameters of various investment as per Trust Deed (3.2) of the fund is summarized below. All these investments are to be approved by BSEC, Bangladesh Bank and any other authorities as required.

4.01.01: The fund shall invest as per rule 67 the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 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.

4.01.02: All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, G-sec, preference shares, debentures or securitised debts.

4.02 Valuation policy

Valuation of various investments as per Trust Deed (3.5) of the fund is made as under:

4.02.01: IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

4.02.02: Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL). Gains arising from an increase in the fair value of such financial assets and losses arising from diminution in the fair value of such financial assets are recognised as write back or provision against fall in value of investment in the statement of profit or loss as per Rule 70 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025.

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4.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange PLC (CSE) on the last business day i.e., on June 30, 2026.

4.02.04: 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.

4.02.05: As most of the securities in OTC market are rarely traded, it is difficult to determined the fair value that's why market price of OTC has been shown as zero (0) value.

4.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per Rule 72 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and Trust Deed (3.6) using the following formula:

Total NAV = V_A - L_T

Where,

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

L_T: Total liabilities of the Fund or Scheme as on date

NAV per unit = Total NAV/No. of units un-redeemed.

V_A: Value of all securities in vault + 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 - Priliminary Issue expenses amortized on that date.

L_T:

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

4.04 Dividend policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (3.7.2) and Rule 78 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 as amended, The Fund is required to distribute in the form of dividend in cash to its unit holders an amount which shall not be less than 30% of annual profit during the year, net of provisions. Distribution of dividend and limits there of the fund is summarised below:

4.04.01: Being a 'Growth scheme' in nature, the Fund shall distribute at least 30% of the total net profit earned in the respective year or as determined by the Commission from time to time.

4.04.02: Before declaring any dividend, the investment in financial assets and securities (both listed and non-listed) should be fair-valued in accordance with IFRS 9 to calculate the profit/loss of the mutual fund.

4.04.03: Before declaration of dividend the Asset Management Company shall make a provision in consultation with the auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts.

4.04.04: Any unrealized gain from both listed securities and non-listed securities may be considered either through 'Profit and Loss account' or 'Other Comprehensive Income' as decided by Asset Manager, approved by Trustee and commented by Auditor.

4.04.05: Surpluses arising simply from the valuation of investments shall not be available for dividend.

4.04.06: The Fund may create a dividend equalization reserve by suitable appropriation from the income of the Scheme to ensure consistency in dividend disbursement for each year.

4.04.07: ICB Asset Management PLC will dispatch the Dividend warrants, at the expense of the Fund, within 30 days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

4.05 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 (Tk.0.20) on sale of shares (Note: 19).

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: 20).

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: 21).

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4.06 Management fee

The Fund is to be paid annual management fees of 1.5% on weekly average NAV as per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2006-157/143/Admin/47 dated January 08, 2013.

The management fee of the fund is as payable to Asset Management Company on an annual basis and is accrued on the Net Asset Value (NAV) of the Fund. The fee is calculated on a weekly average NAV for the period from July 01, 2025 to November 12, 2025 and on a daily average NAV for the period from November 13, 2025 to June 30, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note 22.

However as per newly enacted in Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the new rate for management is should not more than @1.15% per annum of the daily average NAV accrued and payable yearly. Since in accordence with section 43 (10), Fund has been allowed to complay with the new rules after one year from the published date (November 12, 2025), therefore, the management fee is in the process to complay the relevant sections in next financial year.

4.07 Trustee fee

As per Trust Deed (4.2.21) The Trustee is entitled to an annual Trustee fee of 0.10% on NAV of the Fund on semi-annual in advance basis during the entire life of the Fund or as may be agreed upon between the parties The computation of trustee fee for the period is stated in Note 23.

Accordingly, during one-year transitional period, the Trustee fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Trustee fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

4.08 Custodian fee

As per Trust Deed (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance (dematerialized and non-dematerialized) of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 24.

Accordingly, during one-year transitional period, the Custodian fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Custodian fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

4.09 Annual BSEC fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Fund is required to payin advance an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 25.

4.10 Provisions

4.10.01: A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 (10&13) : 'Provisions, Contingent Liabilities and Contingent Assets'.

4.10.02: Provision is made against diminution in the market value of investment as per Rule 79 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025.

4.10.03: Required Provision has been kept from current year income according to IFRS-9. Due to decrease erosion of marketable investment less provision has been made from profit and loss (Note 7) &

4.10.04: As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments considering conservative approach.

4.11 Earnings per unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on June 30, 2026 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 28).

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4.12 Money market instruments

Primary Issue/Auction of 91-day, 182-day & 364-day T-Bills in Bangladesh Bank and Fixed/Term Deposit Receipts in Listed Banks and Non-Banking Financial Institutions with interest accrues as on the reporting date.

4.13 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.

4.14 CDBL Transaction Charge

The Central Depository of Bangladesh (CDBL) Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7).

4.15 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.3) initial target fund size is at 50,00,00,000 (fifty crore) units of Tk. 100.00 (Hundred) each totaling Tk. 5,000,00,00,000.00 (Five hundred crore) only. Sponsors will contribute 30% of that initial target size. The unit capital of the fund now stands at Tk.17,393,304,500. In future the fund size will be changed. (Note 10)

4.16 Unit Premium Reserve

Unit premium reserve represents the difference the issue price of a unit and its face value (e.g., BDT.100). It arises when the Net Asset Value (NAV) of a mutual fund increases above its face value, and new units are issued at this higher price.(Note 11)

4.17 Dividend Equalization Reserve

Divisible profit is transferred to dividend equalization reserve based on the decision of the Board of Trustees to ensure reasonable dividends from year to year. In accordance with Rule 79 (3) of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, When the Board of Trustees makes a decision regarding this reserve, a minimum of 5% of the net profit from the fund for the current financial year should be allocated to this reserve.(Note:12)

4.18 Retained Earnings

Retained earnings are the cumulative net income a mutual fund retains, rather than distributing as dividends, to reinvest in growth or save for future needs. Positive retained earnings increase shareholder equity, while consistent losses can lead to a negative balance.This may be the case if the company has sustained long-term losses in one or more previous years or if its dividends exceed its profits. They are a measure of the Fund's financial health and promote stability and growth.

4.19 Non-Performing Investments

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-2 of Schedule 7, contents of Financial Position or Balence Sheet), Non-Performing Investment means any investment from which no interest or dividend has been received for more than two years up to the end of the mutual fund's accounting year.

4.20 Net Asset Value (NAV) Per Unit

In accordance with Rule 72 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Net Asset Value per unit is calculated 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 17 and 18.

4.21 Statement of Changes in Equity

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-4 of Schedule 7, contents of Changes in Equity), The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

4.22 Statement of cash flows

Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the fund to generate cash and cash equivalents and needs of the fund to utilise those cash flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph I8(a) and 10 of IAS 7: 'Cash flow Statement'. In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (enclosure-5 of Schedule 7, contents of Cash Flow Statements), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

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4.23 Pricing of units (Premium/Discount)

In accordance with Rule 73 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Units issued are recorded at the offer price, determined by the asset management company considering the applications received during end of the business hours on that date. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business hour of each day; published daily at Asset managers website. The allowable difference between sale and repurchase prices 3% (at present BDT 2 only). Units redeemed are recorded at the redemption price. The allowable difference between sale and NAV at market prices 2%.

4.23.01: There will be a Cumulative Investment Plan (CIP) scheme in this Unit Fund. Under this scheme, a unit holder instead of receiving dividend can re-invest such dividend income accrued for purchasing Unit at a rate determined by ICB Asset Management PLC . The unit holders can change their dividend preference from CIP to cash in future as per their need.

4.23.02: This Unit Fund will have a Scheme for Systematic Investment Plan (SIP). Unit holders have the opportunity to invest a fixed sum on a regular basis, such as monthly or quarterly under this scheme; In order to buy a unit at a rate specified by ICB Asset Management PLC on a particular date of the month. The unit holders can change their SIP duration term (3y) in future as per their need.

4.23.03: In Cumulative Investment Plan (CIP) &/or Systematic Investment Plan (SIP) investor get Tk 1.00 less than the regular price.

4.24 Compliance of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS)

Name of the IAS	IAS No.	Status
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government Assistan	20	N/A
The effects of changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	N/A
Related Party Disclosure	24	Applied
Accounting and Reporting by Retirement Benefits Plan	26	N/A
Consolidated and Separate Financial Statements	27	N/A
Investment in Associates	28	N/A
Interest in Joint Ventures	31	N/A
Financial Instruments: Presentation	32	Applied
Earnings per share	33	Applied
Interim Financial Reporting	34	N/A
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	N/A
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A
Name of the IFRS	**IFRS No**	**Status**
First-time Adoption of Bangladesh Financial Reporting Standard	1	N/A
Share Based Payment	2	N/A
Business Combination	3	N/A
Insurance Contracts	4	N/A
Non-Current Assets Held for Sale and Discontinued Operation	5	N/A
Exploration for and Evaluation of Mineral Resources	6	N/A
Financial Instruments: Disclosures	7	Applied
Operating Segments	8	N/A
Financial Instruments	9	Applied
Consolidated Financial Statements	10	N/A
Joint Arrangements	11	N/A
Disclosure of Interests in other Entities	12	N/A
Fair Value Measurement	13	Applied
Regulatory Deferral Accounts	14	N/A
Revenue from contracts with customers	15	Applied
Leases	16	N/A

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4.25 Commission payable to selling agent(s)

The Fund pays commission to the authorized selling agent(s) appointed by the asset manager on the total sale amount of unit sales, accruable on collection basis and payable at the end of the quarter. The Selling Agent Commission is applicable for sale of unit; not on surrender of units. If individuals are appointed as selling agents by the Asset Manager, the commission payable to them will vary and fixed as per Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025. The selling agent commission may change in future with prior approval from the Trustee. As per Selling Agent Letter no:BDD/59/1026 Dated 11 October 2018 of Investment Corporation of Bangladesh (ICB) and Company board Dated 11 June 2024 approved Letter, The Fund shall pay commission to the authorized Selling Agents appointed by the ICB Asset Management PLC @ 0.50% on the transaction amount of sales.

4.26 Related party

Parties are considered to be related, if one party has the ability to control the other party, or exercise significant influence over the other party, in making financial and operational decisions and include associated companies with or without common directors and key management positions. The Company has entered into transactions with other entities in the normal course of business that fall within the definition of related party as per International Accounting Standards No. 24: "Related Party Disclosures." Transactions with related parties are executed on the same terms, including interest rate and collateral, as those prevailing at the time for comparable transactions with other customers of similar credentials and do not involve more than normal risk.

4.27 General

4.26.01: Figures appearing in these financial statements have been rounded off to the nearest Taka. Because of such rounding off, in some instances the total may not match the sum of individual balances.; and

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

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
05.00	**Listed Securities**		
	Shares (N: 5.01)	13,124,112,711	11,946,631,175
	Bonds (N: 5.02)	1,936,037,279	1,429,160,478
	Others (ATB)- Renata PLC.	19,000,000	-
	Close-end Mutual Fund (N: 5.03)	187,017,313	246,200,203
	Total	**15,266,167,303**	**13,621,991,856**

Sector wise break up of investments in Listed securities is as follows:

	Sector/Category	As at June 30, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)
05.01	**Shares**				
	Banks	2,029,133,012	1,405,280,562	1,911,359,581	1,180,423,493
	Engineering	1,913,692,782	1,108,512,407	2,067,439,146	915,473,140
	Food And Allied	1,653,158,917	1,124,470,797	1,653,345,836	1,265,099,772
	Fuel And Power	4,707,604,557	3,042,157,537	4,727,073,875	2,800,424,814
	Textile	578,100,997	431,731,869	623,343,288	382,670,557
	Pharmaceuticals And Chemicals	2,237,781,603	1,943,471,823	2,139,276,921	1,695,703,818
	Cement	1,184,866,128	737,419,307	1,184,866,128	617,127,671
	It Sector	35,643,991	20,052,241	37,292,871	15,486,775
	Tannery Industries	272,287,913	240,755,257	292,947,105	211,768,938
	Ceramics Sector	501,432,304	279,833,900	501,432,304	184,338,800
	Insurance	1,722,514,877	1,106,706,815	2,035,582,517	980,446,814
	Telecommunication	1,183,275,815	1,064,466,860	1,186,881,874	1,110,815,921
	Travel And Leisure	110,110,782	49,800,000	110,110,782	41,940,000
	Financial Institutions	1,087,650,462	513,183,147	1,709,509,017	441,933,682
	Miscellaneous	109,028,085	56,270,190	147,547,286	102,976,979
		19,326,282,226	**13,124,112,711**	**20,328,008,531**	**11,946,631,175**
05.02	**Bonds**				
	Corporate Bond	159,261,126	116,469,349	165,761,126	127,075,658
	G-Sec (T.Bond)	1,696,899,384	1,819,567,930	1,285,981,226	1,302,084,820
	Sub Total	**1,856,160,509**	**1,936,037,279**	**1,451,742,352**	**1,429,160,478**
05.03	**Close-end Mutual Funds**				
	Funds	210,153,648	187,017,313	306,341,498	246,200,203
	Sub Total	**210,153,648**	**187,017,313**	**306,341,498**	**246,200,203**

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
06.00	**Non-listed Securities**		
	Non-listed Bonds (N:6.01)	-	25,000,000
	Open-end Mutual Funds (N: 6.02)	16,383,070	80,820,650
	Total	**16,383,070**	**105,820,650**

Non-listed Securities Break-up

	Category/Name	As at June 30, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.01	**Non-listed Bonds**				
	Ashugonj Power Station Company Ltd.	-	-	25,000,000	25,000,000
	Sub Total	**-**	**-**	**25,000,000**	**25,000,000**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT

	Category/Name	As at June 30, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.02	**Open-ended mutual funds**				
	Alliance Sandhani Life Unit Fund	10,080,000	7,872,000	10,080,000	7,104,000
	CAPITEC IBBL Shariah Unit Fund	-	-	1,000,000	767,000
	CAPM Unit Fund	10,016,950	8,511,070	10,016,950	6,932,210
	EDGE Bangladesh Mutual Fund	-	-	10,110,000	12,280,000
	Ekush Growth Fund	-	-	5,000,000	5,423,000
	Grameen Bank-AIMS First Unit Fund	-	-	10,000,000	10,340,000
	ICB AMCL Second NRB Unit Fund	-	-	30,432,501	19,561,800
	UFS Bank Asia Unit Fund*	10,000,000	-	10,000,000	-
	VIPB NLI 1st Unit Fund	-	-	2,619,504	2,990,000
	VIPB SEBL 1st Unit Fund	-	-	11,831,763	15,422,640
	Sub Total	**30,096,950**	**16,383,070**	**101,090,717**	**80,820,650**

*UFS Bank Asia Unit Fund managed by Universal Financial Solutions Ltd (UFS) lastly disclosed their net asset value and price per unit as on 18 December 2022. Later, the office of UFS along with their website was also found closed. In this context, as no updated information is available regarding the NAV and Price of the Fund and considering the overall situation, the market value of UFS Bank Asia Unit Fund had been fixed at zero.

Details of Investment in Listed and Non-listed Securities are given in 'Annexure-A'

07.00	**Deposit in Money Market**		
	Fixed Deposits (FDR) (N:7.01)	-	50,000,000
	Treasury Instruments (T-Bill) (N: 7.02)	131,344,836	-
	Grand Total	**131,344,836**	**50,000,000**
07.01	**Fixed Deposits (FDR) with**		
	Financial Institutions (N: 7.01.01)	-	50,000,000
	Banks	-	-
	Total	**-**	**50,000,000**
7.01.01	**Deposit in Financial Institutions**		

Name of the Financial Institution and Branches	Instrument No.		
Investment Corporation of Bangladesh, Head Office	12417/1/2294	-	30,000,000
Investment Corporation of Bangladesh, Head Office	12418/1/2295	-	20,000,000
Sub Total		**-**	**50,000,000**

07.02	**Treasury Instruments with**		

Name and Tenor of T-Bill	ISIN no		
91-Days Bangladesh Bank Treasury Bill	BD0909190268	70,634,526	-
91-Days Bangladesh Bank Treasury Bill	BD0909190266	60,710,310	-
Total		**131,344,836**	**-**

08.00	**Cash and Cash Equivalents**		
	STD accounts (N:8.01)	412,938,445	31,875,337
	STD/SND accounts with selling agent (N: 8.02)	484,403	975,402
	Dividend account (N: 8.03)	3,937,472	3,080,517
	Grand Total	**417,360,321**	**35,931,255**
08.01	**SND accounts with**		

Name of the Bank and Branches	Account no.		
Agrani Bank PLC, Principal Branch	0200000262626	54,739	54,406
Bangladesh Development Bank PLC, Principal Branch	0650240000003	81,182	80,054
Dhaka Bank PLC, Kakrail Branch	1061500000628	412,657,176	31,596,683
Sonali Bank PLC, Local Office	0002636002975	83,836	81,352
Janata Bank PLC, Local Office	0100001434921	34,953	35,131
Rupali Bank PLC, Local Office	0018024000174	26,559	27,709
Total		**412,938,445**	**31,875,337**

08.02	**STD/SND accounts (operated by selling agent) with**		

Name of the Selling Agents		
Bangladesh Development Bank PLC (N: 8.02.01)	3,790	4,824
Investment Corporation of Bangladesh (N: 8.02.02)	238,447	732,657
Janata Bank PLC (N: 8.02.03)	4	856
Sonali Bank PLC (N: 8.02.04)	242,162	237,065
Total	**484,403**	**975,402**

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Notes	Particulars			Jun 30, 2026	June 30, 2025
				BDT	BDT
8.02.01	**Bangladesh Development Bank PLC.**				
	Name of the Bank and Branches		Account no.		
	Bangladesh Development Bank PLC, Karwan Bzr Br.		0670240000079	3,790	4,824
	Sub Total			**3,790**	**4,824**
8.02.02	**Investment Corporation of Bangladesh**				
	Name of the Bank and Branches		Account no.		
	Bangladesh Development Bank PLC, Agrabad Branch		0510200000620	51,026	37,908
	Bangladesh Development Bank PLC, Principal Br. (B2I)		0650240000012	7,288	152,144
	Bangladesh Development Bank PLC, Khulna Corp. Br.		0520240000020	31,712	82
	Sonali Bank PLC, Barishal Corporate Branch		0304240001009	3,417	1,374
	Sonali Bank PLC, Bogura Bazar Branch		0607004000178	35,373	42,811
	Rupali Bank PLC, Nayapaltan Corporate Branch		0505024000073	8,322	444,130
	Sonali Bank PLC, Sylhet Corporate Branch		5627536000519	11,400	12,325
	Sonali Bank PLC, Rajshahi Corporate Branch		4617736000547	89,910	41,883
	Sub Total			**238,447**	**732,657**
8.02.03	**Janata Bank PLC**				
	Name of the Bank and Branches		Account no.		
	Janata Bank PLC, Local Office		0100001435102	4	856
	Sub Total			**4**	**856**
8.02.04	**Sonali Bank PLC**				
	Name of the Bank and Branches		Account no.		
	Sonali Bank PLC, Dhanmondi Branch		4415004000852	13,854	13,758
	Sonali Bank PLC, Local Office		0002636003016	209,543	204,554
	Sonali Bank PLC, Khulna Corporate Branch		2715136000758	571	584
	Sonali Bank PLC, Krishibhaban Branch		1612136001051	1,044	1,019
	Sonali Bank PLC, Mirpur Cant. Branch		4418004000065	17,150	17,150
	Sub Total			**242,162**	**237,065**
8.03	**Dividend account with**				
	Name of the Bank and Branches	Div. Year	Account no.		
	City Bank PLC, VIP Road Branch	Unclaimed D/A	202061500	1,217,099	-
	Sahjalal Islami Bank PLC, Motijheel Br.	2012-13	0013100004077	51,506	50,779
	IFIC Bank PLC, Principal Branch	2013-14 (interim)	1001000564041	36,373	130,053
	IFIC Bank PLC, Principal Branch	2013-14	1001000579041	4,022	99,737
	IFIC Bank PLC, Principal Branch	2014-15 (interim)	1001754570041	27,870	214,683
	IFIC Bank PLC, Principal Branch	2014-15	1001759349041	21,417	93,250
	IFIC Bank PLC, Principal Branch	2015-16	1001095850041	5,760	195,907
	IFIC Bank PLC, Principal Branch	2016-17	0170140257041	101,098	297,638
	IFIC Bank PLC, Principal Branch	2017-18	0170216291041	101,741	265,598
	IFIC Bank PLC, Principal Branch	2018-19	0100100214041	76,160	172,924
	Jamuna Bank PLC, Shantinagar Branch	2019-20 (interim)	1201000018492	380,483	377,998
	Jamuna Bank PLC, Shantinagar Branch	2019-20	1201000018527	213,726	114,606
	Jamuna Bank PLC, Shantinagar Branch	2020-21 (interim)	1201000018684	454,899	355,531
	IFIC Bank PLC, Principal Branch	2021-22	0100100411041	547,627	43,120
	Dhaka Bank PLC, Kakrail Branch	2022-23	1061500000810	697,692	668,693
	Total			**3,937,472**	**3,080,517**
9.00	**Others**				
	Dividend Receivable (N:9.01)		(Annex-D)	50,344,105	56,473,882
	Interest Receivable (N:9.02)			47,985,449	34,530,767
	Advance and Prepayments (N:9.03)			18,067,523	6,912,565
	Receivable from Broker House (ISTCL) for sell Purchase of Securities			2,250	49,050
	Grand Total			**116,399,326**	**97,966,264**

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Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
9.01	**Dividend Receivable**			
	Sector wise break up of dividend receivable is as under:			
	Banks		29,759,580	19,054,336
	Cement		742,500	1,687,500
	Engineering		-	6,783,912
	Finance And Leasing		5,555,396	5,343,525
	Fuel And Power		2,068,070	281,409
	Insurance		10,346,512	14,118,151
	IT		81,662	81,662
	Miscellaneous		77,000	-
	Pharmaceuticals And Chemical		212,380	7,622,380
	Tannery Industries		1,501,007	1,501,007
	Total		**50,344,105**	**56,473,882**
	Details of Dividend Receivable are shown in "Annexure- D".			
9.02	**Interest Receivable**			
	Term Deposits (FDR) (N: 9.02.01)		-	1,500,000
	Listed Bonds (N: 9.02.02)		47,265,238	33,030,767
	Treasury Bills (N:9.02.03)		720,211	-
	Total		**47,985,449**	**34,530,767**
9.02.01	**Interest Receivable on Term Deposits (FDR)**			
	Name of the Bank/Institution and Branches	Instrument No.		
	Investment Corporation of Bangladesh, Head Office	12417/1/2294	-	900,000
	Investment Corporation of Bangladesh, Head Office	12418/1/2295	-	600,000
	Sub Total		**-**	**1,500,000**
9.02.02	**Interest Receivable on Listed Bonds**			
	Name of the Issuer and Instruments	ISIN no		
	Islami Bank Bangladesh PLC., IBBL Mudaraba Perpetual Bond		6,787,810	-
	Bangladesh Bank, 20 Years Treasury Bond	TB20Y0143	3,901,722	3,785,577
	Bangladesh Bank, 20 Years Treasury Bond	TB20Y0431	1,268,628	-
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0840	7,081,778	-
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0840	3,535,840	-
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0340	4,912,000	3,238,681
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0339	3,240,000	3,237,775
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y1135	2,445,665	-
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0735	1,839,822	-
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0535	1,320,000	137,077
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0335	702,917	463,462
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0434	5,719,491	5,732,864
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y0430	774,375	786,288
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y0529	2,376,667	2,401,648
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y1228	1,358,524	1,838,604
	Bangladesh Bank, 2 Years Treasury Bond	TB2Y0126	-	11,408,791
	Sub Total		**47,265,238**	**33,030,767**
9.02.03	**Interest Receivable on Treasury Instruments**			
	Name and Tenor of T-Bill	ISIN no		
	91-Days Bangladesh Bank Treasury Bill	BD0909190268	454,435	-
	91-Days Bangladesh Bank Treasury Bill	BD0909191266	265,776	-
	Sub Total		**720,211**	**-**
9.03	**Advance and Prepayments**			
	Advanced Annual Fee to BSEC		12,521,042	-
	Advance payment of trustee fee to BGIC		5,546,481	6,912,565
	Total		**18,067,523**	**6,912,565**

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Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
10.00	**Unit Capital**	Unit Holder	-	
	Opening balance		17,489,601,800	17,506,800,800
	Add: Unit sold during the period		-	13,500
			17,489,601,800	**17,506,814,300**
	Less: Unit surrender by holder		(96,297,300)	(17,212,500)
	Closing balance	**826**	**17,393,304,500**	**17,489,601,800**
	(The Unit capital represents 173,933,045 number of Units of BDT 100 each.)			
11.00	**Unit Premium Reserve**			
	Opening balance		63,322,004	60,012,303
	Add: Premium on surrender of Units during the Period		14,975,369	3,312,361
			78,297,373	**63,324,664**
	Less: Adjustment against sale of Units during the Period		-	(2,660)
	Closing balance		**78,297,373**	**63,322,004**
12.00	**Dividend Equalization Reserve**			
	Opening Balance		200,000,000	200,000,000
	Add / (Less): Adjustment during the Period		105,763,980	-
	Closing Balance		**305,763,980**	**200,000,000**
13.00	**Retained Earnings**			
	Opening balance		(4,073,833,797)	(3,560,193,582)
	Add/(Less): Profit for the period		2,115,279,598	(513,640,215)
			(1,958,554,199)	**(4,073,833,797)**
	Less: Dividend Equalization Reserve		(105,763,980)	-
	Closing balance		**(2,064,318,179)**	**(4,073,833,797)**
14.00	**Unclaimed/ Dividend Payable**			
	Opening balance		3,488,788	3,565,021
	Less: Dividend Credited to Investors Account		(33,325)	(76,233)
	Closing balance (N:14.01)		**3,455,463**	**3,488,788**
14.01	**FY wise break up of dividend payable is as Follows:**			
	For the Financial Year 2012-13		49,655	49,655
	For the Financial Year 2013-14 (interim)		121,810	121,810
	For the Financial Year 2013-14		90,547	90,547
	For the Financial Year 2014-15 (interim)		202,830	202,830
	For the Financial Year 2014-15		115,579	115,579
	For the Financial Year 2015-16		178,483	178,483
	For the Financial Year 2016-17		257,860	270,860
	For the Financial Year 2017-18		285,131	285,131
	For the Financial Year 2018-19		153,062	159,062
	For the Financial Year 2019-20 (interim)		373,287	373,362
	For the Financial Year 2019-20		126,888	127,888
	For the Financial Year 2020-21 (interim)		357,942	360,942
	For the Financial Year 2021-22		513,772	519,772
	For the Financial Year 2022-23		628,617	632,867
	Sub Total		**3,455,463**	**3,488,788**
15.00	**Current Liabilities**			
	Management fee payable to IAMPLC		216,254,853	214,184,611
	Custodian fee payable to ICML		14,287,715	14,129,422
	Annual fee payable to BSEC		-	674,118
	Audit fee payable		92,000	86,250
	Commission payable to Unit sales agents		54,589	54,628
	Share Application Money Payable for Trasury Bond Auction		2,200	2,200
	Provision for Dividend Receivables		460,362	-
	Total		**231,151,719**	**229,131,229**
16.00	**Non Performing Investment**			
	Total Cost Value		4,510,998,226	2,273,659,297
	Less:Total Fair Market Value		(1,694,612,307)	(494,573,885)
	Accumulated Erosion/Deficit Value		**2,816,385,919**	**1,779,085,412**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT

16.01 Sector wise break up of Non Performing Invested securities is as follows:

Sector/category	As at June 30, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Marketable Securities				
Bank	1,108,151,991	387,530,111	176,573,926	55,507,050
Cement	188,426,596	71,263,379	-	-
Engineering	636,643,435	227,395,816	405,672,222	126,430,658
Financial Institutions	521,748,191	96,332,120	1,151,416,986	139,557,215
Food And Allied	70,083,237	44,917,238	70,083,237	40,447,058
Fuel And Power	1,387,424,393	679,415,083	-	-
Insurance	164,903,949	36,797,270	164,903,949	36,872,062
Miscellaneous	14,481,577	6,986,898	14,481,577	4,926,355
Mutual Fund-Close End	129,103,981	62,200,350	5,858,801	5,009,900
Mutual Fund-Open End	20,080,000	7,872,000	34,531,266	25,516,640
Pharmaceuticals and Chemicals	175,792,134	46,537,557	175,792,134	43,203,763
Textile	77,604,915	27,364,485	57,791,371	17,103,185
Travel and Leisure	16,553,827	-	16,553,827	-
Total	**4,510,998,226**	**1,694,612,307**	**2,273,659,297**	**494,573,885**

17.00	**Net asset value per Unit (at cost price)**		
	Total Assets*	15,947,654,856	13,911,710,025
	Add: Unrealized Loss/(Gain)	6,159,142,961	8,484,370,593
	Total Asset at Cost Price	**22,106,797,817**	**22,396,080,618**
	Less: Total liabilities	(234,607,182)	(232,620,017)
	Net asset value (NAV)	**21,872,190,635**	**22,163,460,600**
	Number of Units	173,933,045	174,896,018
	NAV per Unit at Cost Value	**125.75**	**126.72**
18.00	**Net asset value per Unit (at Fair Value)**		
	Total Assets*	15,947,654,856	13,911,710,025
	Less: Total liabilities	(234,607,182)	(232,620,017)
	Net asset value (NAV)	**15,713,047,674**	**13,679,090,007**
	Number of Units	173,933,045	174,896,018
	NAV per Unit at Fair Value	**90.34**	**78.21**

*Total Assets Include investment in the listed securities, mutual funds, non-listed securities, etc. The basis of the calculation in listed securities was taken at market value, the calculation of mutual fund was taken at cost (if 85% of NAV is greater than acquisition cost, value was taken at cost, otherwise 85% of NAV has been taken) and the calculation of non-listed securities was taken as per note 4.02.

19.00	**Profit on Sale of Investments**			
	Listed Securities (N:19.01)	(Annex-B)	(673,890,157)	51,929,432
	Non-listed Securities (N:19.02)		3,552,233	1,468,000
	Total		**(670,337,924)**	**53,397,432**

19.01 Capital Gain and Loss from Listed Securities

Sector wise break up of gain/(loss) on sale of securities is as under:

Banks	37,768,152	21,891,018
Engineering	(111,661,329)	(12,371,314)
Finance And Leasing	(611,052,001)	-
Food And Allied Products	28,199	2,147,580
Fuel And Power	(16,251,206)	1,707,686
Funds	(45,982,698)	420,237
G-Sec (Bond)	1,031,600	
Insurance	83,677,305	7,983,706
IT	279,466	195,097
Miscellaneous	160,836	19,203
Pharmaceuticals And Chemical	131,536	28,994,594
Tannery Industries	4,776,755	-
Textiles	(18,249,989)	(1,924,443)
Telecommunication	1,453,216	2,866,068
Sub total	**(673,890,157)**	**51,929,432**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
19.02	**Capital Gain and Loss from non-listed Securities**		
	CWT-Community Bank Sariah Unit Fund	-	98,000
	IDLC Growth Unit Fund	-	1,370,000
	ICB AMCL Second NRB Unit Fund	(8,296,780)	-
	CAPITEC IBBL Shariah Unit Fund	(197,000)	-
	EDGE Bangladesh Mutual Fund	4,510,000	-
	Ekush Growth Fund	1,275,000	-
	Grameen Bank-AIMS First Unit Fund	158,950	-
	VIPB NLI 1st Unit Fund	816,006	-
	VIPB SEBL 1st Unit Fund	5,286,057	-
	Sub total	**3,552,233**	**1,468,000**
	Details of Profit on Sale of Investments (Listed Securities) are shown in "Annexure- B".		
20.00	**Dividend from Investment in Securities**		
	Listed Securities (N: 20.01) (Annex-C)	510,450,198	670,041,415
	Non Listed Securities (N:20.02)	2,230,600	750,000
	Total	**512,680,798**	**670,791,415**
20.01	**Dividend received from Listed Securities**		
	Sector wise break up of gain/(loss) on sale of securities is as under:		
	Banks	49,158,125	38,682,358
	Cement	21,817,236	23,124,777
	Ceramics Sector	9,502,000	9,502,000
	Engineering	39,149,060	28,660,801
	Financial Institutions	9,333,264	13,964,105
	Food And Allied Products	17,333,730	73,579,084
	Fuel And Power	167,355,244	242,293,549
	Funds	3,975,000	3,445,000
	Insurance	39,550,134	42,914,460
	IT	99,743	332,243
	Miscellaneous	539,500	766,500
	Others (ATB)	3,387,313	5,666,050
	Pharmaceuticals And Chemical	52,949,791	55,365,198
	Tannery Industries	3,937,384	7,263,014
	Textiles	20,639,018	22,728,532
	Travel And Leisure	1,920,000	1,920,000
	Telecommunication	69,803,657	99,833,746
	Sub total	**510,450,198**	**670,041,415**
20.02	**Income from Non listed Securities**		
	EKUSH Growth Fund	175,000	250,000
	Grameen Bank AIMS First Unit Fund	800,000	500,000
	CAPITEC IBBL Shariah Unit Fund	60,000	-
	EDGE Bangladesh Mutual Fund	360,000	-
	VIPB NLI 1st Unit Fund	119,600	-
	VIPB SEBL 1st Unit Fund	716,000	-
	Sub total	**2,230,600**	**750,000**
	Details of Income from Investment in Securities (Listed) are shown in "Annexure- C".		
21.00	**Interest on Bank Deposits and Bonds**		
	Bank Deposits (N: 21.01)	21,956,406	5,323,841
	Fixed Deposits (FDR) (N:21.02)	3,500,000	5,358,240
	Listed Bonds (N:21.03)	182,095,864	114,604,419
	Treasury Bills (N:21.04)	720,211	3,207,242
	Non-Listed Bonds (Ashuganj Power Station Co. Ltd., Non-Convertible.. Bond)	2,625,000	5,238,328
	Grand Total	**210,897,481**	**133,732,070**
21.01	**Interest on Bank Deposits**		
	STD Accounts (N: 21.01.01)	21,758,804	5,192,870
	STD/SND Accounts with Selling Agent (N:21.01.02)	10,277	11,885
	Dividend Accounts (N:21.01.03)	187,326	119,086
	Total	**21,956,406**	**5,323,841**

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Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
21.01.01	**STD accounts with**			
	Name of the Bank and Branches	Account no.		
	Agrani Bank PLC, Principal Branch	0200000262626	1,655	1,644
	Bangladesh Development Bank PLC, Principal Branch	0650240000003	2,278	2,246
	Dhaka Bank PLC, Kakrail Branch	1061500000628	21,751,416	5,185,717
	Janata Bank PLC, Local Office	0100001434921	972	987
	Sonali Bank PLC, Local Office	0002636002975	2,484	2,275
	Sub Total		**21,758,804**	**5,192,870**
21.01.02	**STD/SND accounts (operated by selling agent) with**			
	Name of the Selling Agent, Bank and Branches	Account no.		
	A) Bangladesh Development Bank PLC			
	Bangladesh Development Bank PLC, Karwan Bzr Br.	0670240000079	115	142
			115	**142**
	B) Janata Bank PLC			
	Janata Bank PLC, Local Office	0100001435102	16	47
			16	**47**
	C) Sonali Bank PLC			
	Sonali Bank PLC, Dhanmondi Branch	4415004000852	96	97
	Sonali Bank PLC, Khulna Corporate Branch	2715136000758	12	11
	Sonali Bank PLC, Krishibhaban Branch	1612136001051	25	22
	Sonali Bank PLC, Local Office	0002636003016	4,989	4,596
			5,122	**4,726**
	D) Investment Corporation of Bangladesh			
	Bangladesh Development Bank PLC, Khulna Corp. Br.	0520240000020	682	922
	Bangladesh Development Bank PLC, Principal Br. (B2I)	0650240000012	1,586	4,252
	Sonali Bank PLC, Barishal Corporate Branch	0304240001009	43	17
	Sonali Bank PLC, Bogra Bazar Branch	0607004000178	762	639
	Sonali Bank PLC, Sylhet Corporate Branch	5627536000519	225	200
	Sonali Bank PLC, Rajshahi Corporate Branch	4617736000547	1,725	940
			5,023	**6,970**
	Sub Total (A+B+C+D)		**10,277**	**11,885**
21.01.03	**Dividend Accounts with**			
	Name of the Bank and Branches	Div. Year / Account no.		
	City Bank PLC, VIP Road Branch	Unclaimed D/A 202061500	17,099	-
	Sahjalal Islami Bank PLC, Motijheel Br.	2012-13 0013100004077	1,072	933
	IFIC Bank PLC, Principal Branch.	2013-14 (interim) 1001000564041	7,814	7,324
	IFIC Bank PLC, Principal Branch.	2013-14 1001000579041	5,780	5,631
	IFIC Bank PLC, Principal Branch.	2014-15 (interim) 1001754570041	14,681	9,723
	IFIC Bank PLC, Principal Branch.	2014-15 1001759349041	6,662	5,265
	IFIC Bank PLC, Principal Branch.	2015-16 1001095850041	11,347	11,010
	IFIC Bank PLC, Principal Branch.	2016-17 0170140257041	17,955	16,692
	IFIC Bank PLC, Principal Branch.	2017-18 0170216291041	17,638	14,893
	IFIC Bank PLC, Principal Branch.	2018-19 0100100214041	10,731	9,726
	Jamuna Bank PLC, Shantinagar Branch.	2019-20 (interim) 1201000018492	3,861	3,846
	Jamuna Bank PLC, Shantinagar Branch.	2019-20 1201000018527	1,270	1,169
	Jamuna Bank PLC, Shantinagar Branch.	2020-21 (interim) 1201000018684	3,669	3,533
	IFIC Bank PLC, Principal Branch.	2021-22 0100100411041	32,503	2,541
	Dhaka Bank PLC, Kakrail Branch	2022-23 1061500000810	35,244	26,801
	Sub Total		**187,326**	**119,086**
21.02	**Interest on Fixed Deposits (FDR)**			
	Name of the Institution and Branches	Instrument No.		
	Investment Corporation of Bangladesh, Head Office	12417/1/2294	2,100,000	3,408,240
	Investment Corporation of Bangladesh, Head Office	12418/1/2295	1,400,000	1,950,000
	Sub Total		**3,500,000**	**5,358,240**

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Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
21.03	**Interest on Listed Bonds**			
	Name of the Issuer and Instruments			
	Bangladesh Bank, Treasury Bond (N:21.03.01)		160,662,336	106,353,703
	Ashuganj Power Station Com. Ltd., Non-Convertible ... Coupon Bearing Bond		1,365,000	2,047,500
	Al Arafah Islami Bank PLC., AIBL Mudaraba Perpetual Bond		3,691,500	3,425,712
	Islami Bank Bangladesh PLC., IBBL Mudaraba Perpetual Bond		13,384,028	-
	Islami Bank Bangladesh PLC., IBBL 2nd Perpetual Mudaraba Bond		2,993,000	2,777,504
	Total		**182,095,864**	**114,604,419**
21.03.01	**Interest on Treasury Bond**			
	Name of the Issuer and Tenor of T-Bond	ISIN no		
	Bangladesh Bank, 20 Years Treasury Bond	TB20Y0143	9,006,145	3,687,345
	Bangladesh Bank, 20 Years Treasury Bond	TB20Y0431	427,549	-
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0840	8,757,865	-
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0840	2,627,111	-
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0340	20,093,319	969,551
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0339	12,152,225	11,028,650
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y1135	808,111	-
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0735	3,935,822	-
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0535	13,062,923	137,077
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0335	2,649,455	234,250
	Bangladesh Bank, 10 Years Treasury Bond	TB10Y0434	27,810,127	23,888,541
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y0430	3,705,087	786,288
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y0529	18,575,019	18,651,099
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y1228	25,260,370	23,837,091
	Bangladesh Bank, 2 Years Treasury Bond	TB2Y0126	11,791,209	23,133,812
	Sub Total		**160,662,336**	**106,353,703**
21.04	**Interest on Treasury Instruments**			
	Name and Tenor of T-Bill	ISIN no		
	91-Days Bangladesh Bank Treasury Bill	BD0909154249	-	1,740,422
	91-Days Bangladesh Bank Treasury Bill	BD0909190268	454,435	-
	91-Days Bangladesh Bank Treasury Bill	BD0909191266	265,776	-
	91-Days Bangladesh Bank Treasury Bill	BD0909161244	-	1,466,820
	Total		**720,211**	**3,207,242**
22.00	**Management Fee**			
	Management Fee for IAMPLC		216,254,853	214,184,611
	Total		**216,254,853**	**214,184,611**
23.00	**Trustee Fee**			
	Trustee Fee for BGIC (N:23.01)		15,713,048	13,679,090
	Total		**15,713,048**	**13,679,090**
23.01	**Calculation**			
	Net Asset Value (NAV) of the Fund		15,713,047,674	13,679,090,007
	Percentage of Trusteeship Fee		0.10	0.10
	Trustee Fee in this period		**15,713,048**	**13,679,090**
24.00	**Custodian Fee**			
	Custodian Fee for ICB (N:24.01)		14,287,715	14,129,422
	Total		**14,287,715**	**14,129,422**
24.01	**Calculation**			
	Securities Value at the end of Each Month			
	Total Listed Securities (Average Closing market price on CSE & DSE)		170,021,962,877	167,185,973,943
	Total Non-Listed Securities (Price made by AMC and Trustee)		899,276,111	1,513,293,667
	Total Term Deposits (FDR) and Treasury Instruments (T-Bill)		531,344,836	853,791,400
	Total Securities Value		**171,452,583,824**	**169,553,059,010**
	Number of month		12	12
	Monthly Average Securities Value		**14,287,715,319**	**14,129,421,584**
	Percentage of Safekeeping Fee		0.10	0.10
	Custodian Fee		**14,287,715**	**14,129,422**
25.00	**BSEC Fee**			
	Annual Fee for BSEC (N:25.01)		15,713,048	13,679,090
	Total		**15,713,048**	**13,679,090**

Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
25.01	**Calculation**		
	Net Asset Value (NAV) of the Fund	15,713,047,674	13,679,090,007
	Percentage of Annual fee	0.10	0.10
	Annual BSEC Fee in this period	**15,713,048**	**13,679,090**
26.00	**Other Operating Expenses**		
	Advertisement Expense*	94,967	144,301
	Adjusted TDS (Aftab Auto 2022)	284,006	-
	Bank Charges	36,270	33,985
	CDBL Transaction Charges	116,820	65,456
	Excise Duty	135,300	119,500
	Printing	-	39,290
	Total	**667,363**	**402,532**
	*Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.		
27.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities-Cost Value	21,441,693,334	22,212,183,098
	Less: Investment of Marketable Securities-Fair Value	(15,282,550,373)	(13,727,812,505)
	Diminution in value of investment as on June 30	**6,159,142,961**	**8,484,370,593**
	Less: Provision already made	(8,484,370,593)	(7,368,970,496)
	Provision/(Write back) Required For the Period	**(2,325,227,632)**	**1,115,400,098**
28.00	**Earnings Per Unit (EPU)**		
	Profit for the period (numerator)	2,115,279,598	(513,640,215)
	Number of Units (denominator)	173,933,045	174,896,018
	Earnings Per Unit	**12.16**	**(2.94)**
	NB: The Earnings Per Unit (EPU) recorded *substantial increased* of 514.10% compared to the final accounts corresponding to the same period of the previous year. The main reasons increase due to *write back of provision* by Tk.3,44,06,27,730.00.		
29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	512,680,798	670,791,415
	Add: Previous Period Dividend Receivable	56,473,882	75,280,379
		569,154,679	**746,071,794**
	Less: Current Period Dividend Receivable	(50,344,105)	(56,473,882)
	Total	**518,810,575**	**689,597,912**
30.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	210,897,481	133,732,070
	Add: Previous Period Interest Receivable	34,530,767	24,351,607
		245,428,248	**158,083,678**
	Less: Current Period Interest Receivable	(47,985,449)	(34,530,767)
	Total	**197,442,799**	**123,552,911**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	262,728,027	256,161,035
	Add: Provision made against Dividend Receivable	460,362	-
	Add: Share Application Money Payable	2,200	2,200
	Add: Previous Period Operating Expenses payable (N: 31.01)	222,216,464	257,595,983
		485,407,053	**513,759,217**
	Less: Current Period Operating Expenses payable (N: 31.02)	(213,084,196)	(222,218,664)
	Total	**272,322,857**	**291,540,553**
31.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	229,131,229	266,605,433
	Less: Share Application Money (Treasury Bond Auction)	(2,200)	(2,200)
	Less: Advance Payment of Fees & Suspense's	(6,912,565)	(9,007,250)
	Sub Total	**222,216,464**	**257,595,983**
31.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	231,151,719	229,131,229
	Less: Advance Payment of Fees & Suspense's	(18,067,523)	(6,912,565)
	Sub Total	**213,084,196**	**222,218,664**

Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
32.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the Period	2,115,279,598	(513,640,215)
	Add: Provision/(Write back of Provision)	(2,325,227,632)	1,115,400,098
	A) Operating Cash Flow Before Changes in Working Capital	**(209,948,034)**	**601,759,883**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (N:32.01)	(7,324,905)	8,627,337
	(Decrease)/Increase of Current Liabilities (N:32.02)	(9,134,468)	(35,379,518)
	B) Changes	**(16,459,374)**	**(26,752,181)**
32.01	**Decrease/(Increase) of Other Current Assets**		
	Previous Period Dividend Receivable	56,473,882	75,280,379
	Less: Current Period Dividend Receivable	(50,344,105)	(56,473,882)
		6,129,777	**18,806,497**
	Add: Previous Period Interest Receivable	34,530,767	24,351,607
	Less: Current Period Interest Receivable	(47,985,449)	(34,530,767)
	Decrease/(Increase)	**(7,324,905)**	**8,627,337**
32.02	**(Decrease)/Increase of Current Liabilities**		
	Previous Period Operating Expenses payable	222,216,464	257,595,983
	Add: Share Application Money (Treasury Bond Auction)	2,200	2,200
	Less: Current Period Operating Expenses payable	(213,084,196)	(222,218,664)
	(Decrease)/Increase	**(9,134,468)**	**(35,379,518)**
	Net Cash Generated from Operating Activities (A+B)	**(226,407,408)**	**575,007,702**
33.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	948,688,239	331,244,047
	Less: Profit on Sale of Investments - Listed Securities (N:19.01) (N:19)	673,890,157	(51,929,432)
	Investment at Cost Price	**1,622,578,396**	**279,314,615**
	Add: Encashment of ASPCL Bond	25,000,000	25,000,000
	Add: Principal Redemption of Listed Bond (ASPCL Bond)	6,500,000	6,500,000
	Add: Preference Share Transfer to ATB (Renata PLC Bond)	19,000,000	-
	Add: Sale of /Transfer to Unit Certificates	70,993,767	12,000,000
	Add: Previous Period Receivable from Broker House (ISTCL)	49,050	1,676,066
		1,744,121,214	**324,490,681**
	Less: Current Period Receivable from Broker House (ISTCL)	(2,250)	(49,050)
	Total	**1,744,118,964**	**324,441,631**
34.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	344,695,841	572,568,223
	Add: Purchase for Listed Bond (G-Sec)	-	361,744,200
	Add: Purchase as a Preference Shares (Renata PLC Bond)	19,000,000	-
	Add: Purchase for Pre-IPO Securities	609,886,558	249,742,210
	Add: Purchase as a Right Shares (National Tea Company)	-	23,820,895
	Total	**973,582,399**	**1,207,875,527**

Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
35.00	**Net Operating Cash Flows**		
	Net cash inflow/(outflow) from operating activities (numerator)	(226,407,408)	575,007,702
	Number of Units (denominator)	173,933,045	174,896,018
	Net operating cash flows per Unit (NOCFPU)	**(1.30)**	**3.29**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* 139.59% compared to the final accounts correspoding to the same period of the previous year. The main reasons of *decreases of Capital gain* Tk. 72,37,35,356.00 .

36.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(4,073,833,797)	(3,560,193,582)
	Add/(Less): Profit for the Period	2,009,515,618	(513,640,215)
		(2,064,318,179)	**(4,073,833,796)**
	Add: Dividend Equalization Reserve	305,763,980	200,000,000
	Total Reserve and Earnings	**(1,758,554,199)**	**(3,873,833,796)**
	Number of Units	173,933,045	174,896,018
	Profit Available for Distribution	**(10.11)**	**(22.15)**

37.00 Approval of the Financial Statements

The Trustee committee at the meeting held on 25 August 2026, approved the financial statements of the Fund for the period ended June 30, 2026, and authorized the same for an issue.

38.00 Disclosure for non-compliance of BSEC's (Mutual Fund) Bidhimala (Rules) 2025

a) As per Rules 43(5) of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, fund should not maintain more than three Operational bank account, but the fund has 36 number of bank account (including dividend account) in the schedule bank of Bangladesh. Upon completion of the implementation process and expiry of the transitional period (10 November 2026), the fund maintain at best three bank account shall be applied in accordance with Section 43(5) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

b) As per Rules 80(3) of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, The authentication sign of the financial statements by custodian has not been made. Upon completion of the implementation process and expiry of the transitional period (10 November 2026), The authentication sign of the financial statements should signed by custodian in accordance with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

39.00 Disclosure regarding non-declaration of cash dividend

The Trustee has approved the retention of the profit of the Fund for the year ended 30 June 2026. Accordingly, no cash dividend has been declared for the year. The retained profit has been reinvested in the Fund, resulting in an increase in the Net Asset Value (NAV) per unit. The benefit of the retained earnings has been reflected in the enhanced NAV of the Fund.

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

BANGLADESH FUND
PORTFOLIO STATEMENT
As at June 30, 2026

Annexure 'A'

SL	Company Name	No. of Shares	Amount in BDT					Total Market Price	Appreciation /(Erossion)
			Cost Price		Market Rate				
			Rate	Total	DSE	CSE	Average		
BANK									
1	AB BANK PLC	10,987,504	25.74	282,797,711	5.00	4.90	4.95	54,388,145	(228,409,566)
2	Al-ARAFAH ISLAMI BANK PLC	400,000	23.48	9,393,421	15.50	14.50	15.00	6,000,000	(3,393,421)
3	BANK ASIA PLC	2,686,458	16.82	45,184,812	18.40	18.40	18.40	49,430,827	4,246,016
4	CITY BANK PLC	2,000,000	20.02	40,036,518	32.00	32.10	32.05	64,100,000	24,063,482
5	DHAKA BANK PLC	10,150,000	12.69	128,763,715	12.40	12.30	12.35	125,352,500	(3,411,215)
6	DUTCH-BANGLA BANK PLC	2,310,081	42.78	98,836,020	44.40	44.00	44.20	102,105,580	3,269,560
7	EASTERN BANK PLC	6,719,214	23.26	156,275,693	24.90	24.90	24.90	167,308,429	11,032,736
8	EXIM BANK OF BANGLADESH PLC	8,251,250	13.50	111,416,754	3.00	0.00	1.50	12,376,875	(99,039,879)
9	JAMUNA BANK PLC	2,266,661	21.13	47,889,045	24.00	24.10	24.05	54,513,197	6,624,152
10	MERCANTILE BANK PLC	7,905,000	14.41	113,938,972	7.40	7.50	7.45	58,892,250	(55,046,722)
11	MUTUAL TRUST BANK PLC	676,022	12.67	8,564,647	13.60	13.10	13.35	9,024,894	460,247
12	NATIONAL BANK LTD.	15,965,602	10.97	175,219,657	3.90	3.80	3.85	61,467,568	(113,752,090)
13	NCC BANK PLC	4,790,000	11.76	56,336,810	16.00	16.10	16.05	76,879,500	20,542,690
14	PRIME BANK PLC	144,900	22.50	3,260,674	30.00	29.50	29.75	4,310,775	1,050,101
15	PUBALI BANK PLC	727,733	16.21	11,798,673	36.90	36.80	36.85	26,816,961	15,018,288
16	SOCIAL ISLAMI BANK PLC	6,640,545	13.82	91,748,387	3.00	3.10	3.05	20,253,662	(71,494,725)
17	SOUTHEAST BANK PLC	13,377,388	15.23	203,671,067	10.50	10.40	10.45	139,793,705	(63,877,362)
18	STANDARD ISLAMI BANK PLC	13,105,886	10.80	141,572,860	4.70	4.60	4.65	60,942,370	(80,630,490)
19	TRUST BANK PLC	1,786,730	17.55	31,360,831	15.80	15.80	15.80	28,230,334	(3,130,497)
20	UNION BANK PLC	105,000	9.52	1,000,000	1.50	1.60	1.55	162,750	(837,250)
21	UNITED COMMERCIAL BANK PLC	12,491,325	14.50	181,064,228	9.00	9.10	9.05	113,046,491	(68,017,736)
22	UTTARA BANK PLC	7,775,000	11.45	89,002,518	21.80	21.90	21.85	169,883,750	80,881,232
	Sector Total:	**131,262,299**		**2,029,133,012**				**1,405,280,562**	**(623,852,450)**
CEMENT									
23	CONFIDENCE CEMENT PLC	192,937	104.55	20,170,725	67.80	68.00	67.90	13,100,422	(7,070,303)
24	CROWN CEMENT PLC	4,824,666	88.89	428,844,902	66.10	65.60	65.85	317,704,256	(111,140,646)
25	HEIDELBERG MATERIALS BANGLADESH PLC	675,000	442.49	298,680,409	240.30	230.00	235.15	158,726,250	(139,954,159)
26	LAFARGEHOLCIM BANGLADESH PLC	2,500,000	76.32	190,806,143	56.00	56.20	56.10	140,250,000	(50,556,143)
27	MEGHNA CEMENT MILLS PLC	2,199,487	85.67	188,426,596	32.10	32.70	32.40	71,263,379	(117,163,217)
28	PREMIER CEMENT MILLS PLC	750,000	77.25	57,937,354	48.50	48.50	48.50	36,375,000	(21,562,354)
	Sector Total:	**11,142,090**		**1,184,866,128**				**737,419,307**	**(447,446,821)**
CERAMICS SECTOR									
29	RAK CERAMICS (BD) LIMITED	9,502,000	52.77	501,432,304	29.50	29.40	29.45	279,833,900	(221,598,404)
	Sector Total:	**9,502,000**		**501,432,304**				**279,833,900**	**(221,598,404)**
CORPORATE BOND									
30	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000	3,900.00	3,400.00	3,650.00	26,947,950	(9,967,050)
31	APSCL NON-CONVERTIBLE BOND	5,200	1,289.05	6,703,051	1,116.00	1,115.00	1,115.50	5,800,600	(902,451)
32	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	29,930,000	4,103.00	4,017.50	4,060.25	24,304,657	(5,625,344)
33	IBBL MUDARABA PERPETUAL BOND	91,234	939.49	85,713,074	664.50	638.00	651.25	59,416,143	(26,296,932)
	Sector Total:	**109,803**		**159,261,126**				**116,469,349**	**(42,791,777)**

Malek Siddiqui Wali Dhaka Chartered Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND
PORTFOLIO STATEMENT
As at June 30, 2026

Annexure 'A'

SL	Company Name	No. of Shares	Amount In BDT						
			Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
ENGINEERING									
34	AFTAB AUTOMOBILES LIMITED	3,965,579	69.79	276,753,629	31.40	31.50	31.45	124,717,460	(152,036,169)
35	APPOLLO ISPAT COMPLEX LIMITED	800,000	18.30	14,638,196	3.30	3.30	3.30	2,640,000	(11,998,196)
36	ATLAS BANGLADESH LTD.	2,006,859	162.17	325,459,231	70.10	0.00	70.10	140,680,816	(184,778,415)
37	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	979,953	103.40	101,324,957	105.60	105.90	105.75	103,630,030	2,305,072
38	BBS CABLES PLC	350,000	48.86	17,099,981	23.50	23.50	23.50	8,225,000	(8,874,981)
39	BENGAL WINDSOR THERMOPLASTICS PLC	1,112,717	45.65	50,790,166	25.00	24.40	24.70	27,484,110	(23,306,056)
40	BSRM STEELS LIMITED	5,250,000	110.74	581,394,368	86.60	85.90	86.25	452,812,500	(128,581,868)
41	IFAD AUTOS PLC	78,222	48.28	3,776,254	26.10	26.10	26.10	2,041,594	(1,734,660)
42	KDS ACCESSORIES LIMITED	1,365,000	53.99	73,699,024	53.20	53.70	53.45	72,959,250	(739,774)
43	NATIONAL POLYMER INDUSTRIES PLC	690,107	48.06	33,167,712	33.30	34.80	34.05	23,498,143	(9,669,568)
44	NAVANA CNG LIMITED	914,462	61.24	56,005,747	22.00	22.40	22.20	20,301,056	(35,704,691)
45	RUNNER AUTOMOBILES PLC	367,615	50.50	18,566,105	42.90	42.00	42.45	15,605,257	(2,960,848)
46	S. ALAM COLD ROLLED STEELS LTD	5,700,000	52.03	296,546,008	14.80	14.70	14.75	84,075,000	(212,471,008)
47	SINGER BANGLADESH LIMITED	220,252	160.92	35,442,067	81.60	81.90	81.75	18,005,601	(17,436,466)
48	WALTON HI-TECH INDUSTRIES PLC	29,514	983.58	29,029,338	401.10	401.00	401.05	11,836,590	(17,192,748)
	Sector Total:	**23,830,280**		**1,913,692,782**				**1,108,512,407**	**(805,180,375)**
FINANCIAL INSTITUTIONS									
49	DBH FINANCE PLC	3,633,597	69.63	252,994,145	41.00	38.10	39.55	143,708,761	(109,285,384)
50	IDLC FINANCE PLC	6,459,775	47.64	307,716,524	41.40	41.70	41.55	268,403,651	(39,312,873)
51	IPDC FINANCE PLC	10,500	0.01	82	32.90	33.10	33.00	346,500	346,418
52	ISLAMIC FINANCE & INVESTMENT PLC	2,146,840	22.14	47,526,190	10.50	10.50	10.50	22,541,820	(24,984,370)
53	NATIONAL HOUSING FINANCE PLC	149,138	34.81	5,191,519	29.70	29.20	29.45	4,392,114	(799,405)
54	PHOENIX FINANCE AND INVESTMENTS LTD	2,000,000	25.70	51,392,138	3.70	3.50	3.60	7,200,000	(44,192,138)
55	PRIME FINANCE & INVESTMENT LTD.	100,000	82.11	8,211,071	3.00	2.90	2.95	295,000	(7,916,071)
56	UNION CAPITAL LIMITED	950,000	19.88	18,882,927	4.50	4.40	4.45	4,227,500	(14,655,427)
57	UTTARA FINANCE AND INVESTMENTS LIMITED	4,738,000	83.52	395,735,866	13.20	13.00	13.10	62,067,800	(333,668,066)
	Sector Total:	**20,187,850**		**1,087,650,462**				**513,183,147**	**(574,467,315)**
FOOD AND ALLIED									
58	AGRICULTURAL MARKETING COMPANY LTD. (PR	150,000	191.96	28,794,295	222.50	230.00	226.25	33,937,500	5,143,205
59	BATBC LIMITED	2,220,974	403.89	897,023,332	219.60	220.80	220.20	489,058,475	(407,964,857)
60	GOLDEN HARVEST AGRO INDUSTRIES LTD	3,300,000	25.38	83,769,458	16.10	16.00	16.05	52,965,000	(30,804,458)
61	NATIONAL TEA COMPANY LTD.	269,288	260.25	70,083,237	158.60	175.00	166.80	44,917,238	(25,165,999)
62	OLYMPIC INDUSTRIES PLC.	1,522,950	200.83	305,856,193	155.00	159.90	157.45	239,788,478	(66,067,715)
63	UNILEVER CONSUMER CARE LIMITED	125,999	2,124.08	267,632,402	2,093.70	0.00	2,093.70	263,804,106	(3,828,295)
	Sector Total:	**7,589,211**		**1,653,158,917**				**1,124,470,797**	**(528,688,120)**

Malek Siddiqui Wali
Dhaka
Chartered Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND
PORTFOLIO STATEMENT
As at June 30, 2026

Annexure 'A'

SL	Company Name	No. of Shares	Amount In BDT						
			Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
FUEL AND POWER									
64	ASSOCIATED OXYGEN LIMITED	1,199,000	32.89	39,438,510	18.40	18.40	18.40	22,061,600	(17,376,910)
65	BARAKA POWER LIMITED	4,975,983	30.19	150,232,436	8.30	8.20	8.25	41,051,860	(109,180,576)
66	CVO PETROCHEMICAL REFINERY PLC	41,420	190.53	7,891,890	173.20	173.90	173.55	7,188,441	(703,449)
67	DHAKA ELECTRIC SUPPLY COMPANY LTD.	7,077,000	77.35	547,374,761	25.00	25.50	25.25	178,694,250	(368,680,511)
68	DOREEN POWER GENERATIONS & SYSTEMS LTD	2,075,183	64.07	132,947,393	30.30	30.60	30.45	63,189,322	(69,758,071)
69	ENERGYPAC POWER GENERATION PLC	2,835,000	41.90	118,800,000	19.80	20.00	19.90	56,416,500	(62,383,500)
70	JAMUNA OIL COMPANY LIMITED	2,496,636	185.76	463,782,109	186.50	186.00	186.25	464,998,455	1,216,346
71	KHULNA POWER COMPANY LIMITED	425,000	44.48	18,902,684	10.70	10.70	10.70	4,547,500	(14,355,184)
72	LINDE BANGLADESH LIMITED	190,307	1,243.76	236,695,393	715.20	712.50	713.85	135,850,652	(100,844,741)
73	LUB-RREF (BANGLADESH) LIMITED	550,000	31.86	17,524,451	13.10	13.30	13.20	7,260,000	(10,264,451)
74	MEGHNA PETROLEUM LIMITED	3,400,685	205.86	700,071,591	217.10	218.00	217.55	739,819,022	39,747,431
75	MJL BANGLADESH PLC	2,052,470	97.46	200,032,007	94.50	95.00	94.75	194,471,533	(5,560,474)
76	PADMA OIL PLC	1,675,625	258.40	432,980,222	202.00	200.00	201.00	336,800,625	(96,179,597)
77	POWER GRID CO. OF BANGLADESH LTD.	11,996,472	66.74	800,611,122	39.60	40.20	39.90	478,659,233	(321,951,889)
78	SHAHJIBAZAR POWER CO. LTD.	2,268,303	100.54	228,050,655	55.20	55.20	55.20	125,210,326	(102,840,330)
79	SUMMIT POWER LIMITED	5,300,000	39.30	208,295,270	15.50	15.60	15.55	82,415,000	(125,880,270)
80	TITAS GAS TRANSMISSION AND DISTRIBUTION P	4,773,589	76.83	366,771,970	18.20	18.20	18.20	86,879,320	(279,892,650)
81	UNITED POWER GEN. & DIST. CO. LTD.	134,823	275.93	37,202,093	123.90	123.00	123.45	16,643,899	(20,558,194)
	Sector Total:	**53,467,496**		**4,707,604,557**				**3,042,157,537**	**(1,665,447,020)**
G-SEC (T.BOND)									
82	05Y BGTB 15/05/2029 [C.R 12.40%]	1,500,000	100.24	150,360,850	105.97	105.97	105.97	158,955,000	8,594,150
83	05Y BGTB 16/04/2030 [C.R 12.39%]	300,000	100.22	30,065,930	107.59	107.59	107.59	32,277,000	2,211,070
84	10Y BGTB 17/04/2034 [C.R 12.15%]	2,290,000	99.28	227,340,691	110.52	110.52	110.52	253,090,800	25,750,109
85	10Y BGTB 19/03/2035 [C.R 12.05%]	200,000	97.89	19,577,480	110.46	110.46	110.46	22,092,000	2,514,520
86	10Y BGTB 19/11/2035 [C.R. 10.39%]	2,000,000	101.07	202,140,400	101.04	101.04	101.04	202,080,000	-60,400
87	10Y BGTB 21/05/2035 [C.R 11.88%]	1,000,000	100.87	100,870,000	109.40	109.40	109.40	109,400,000	8,530,000
88	10Y BGTB 23/07/2035 [C.R 10.48]	400,000	100.43	40,171,680	102.21	102.21	102.21	40,884,000	712,320
89	15Y BGTB 27/03/2039 [C.R 12.15%]	1,000,000	98.20	98,203,600	113.49	113.49	113.49	113,490,000	15,286,400
90	15Y BGTB 27/03/2040 [C.R 12.28%]	1,500,000	100.21	150,313,300	116.25	116.25	116.25	174,375,000	24,061,700
91	15Y BGTB 27/08/2040 [C.R 10.28%]	3,000,000	98.95	296,856,400	100.94	100.94	100.94	302,820,000	5,963,600
92	20Y BGTB 25/01/2043 [C.R 8.89%]	1,000,000	77.72	77,722,700	90.35	90.35	90.35	90,350,000	12,627,300
93	20Y BGTB 27/04/2031 [C.R. 9.65%]	725,000	97.54	70,718,077	98.04	98.04	98.04	71,079,000	360,923
94	5Y BGTB 13/12/2028 [C.R 10.35%]	2,487,000	93.51	232,558,275	99.99	99.99	99.99	248,675,130	16,116,855
	Sector Total:	**17,402,000**		**1,696,899,384**				**1,819,567,930**	**122,668,546**

Malek Siddiqui Wali
Dhaka
Chartered Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND
PORTFOLIO STATEMENT
As at June 30, 2026

Annexure 'A'

SL	Company Name	No. of Shares	Amount In BDT						
			Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
INSURANCE									
95	AGRANI INSURANCE PLC	783,309	44.08	34,527,991	26.60	0.00	26.60	20,836,019	(13,691,971)
96	ASIA PACIFIC GENERAL INSURANCE PLC	1,903,140	65.28	124,235,053	45.40	46.00	45.70	86,973,498	(37,261,555)
97	CENTRAL INSURANCE PLC	23,161	49.54	1,147,486	42.30	43.00	42.65	987,817	(159,669)
98	DELTA LIFE INSURANCE COMPANY LTD	528,561	124.52	65,815,278	80.60	80.00	80.30	42,443,448	(23,371,830)
99	DHAKA INSURANCE LIMITED	432,239	52.10	22,521,453	42.40	45.00	43.70	18,888,844	(3,632,608)
100	EASTLAND INSURANCE PLC	932,300	34.07	31,761,108	26.00	26.00	26.00	24,239,800	(7,521,308)
101	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	1,495,824	110.24	164,903,949	22.80	26.40	24.60	36,797,270	(128,106,679)
102	GREEN DELTA INSURANCE PLC	3,441,990	90.52	311,558,055	67.00	66.00	66.50	228,892,335	(82,665,720)
103	MEGHNA LIFE INSURANCE PLC	1,485,000	93.49	138,840,034	60.80	64.70	62.75	93,183,750	(45,656,284)
104	MERCANTILE ISLAMI INSURANCE PLC	1,010,251	53.17	53,715,787	44.60	43.00	43.80	44,248,994	(9,466,793)
105	NITOL INSURANCE PLC	2,206,128	51.49	113,600,182	34.30	32.40	33.35	73,574,369	(40,025,813)
106	PEOPLES INSURANCE PLC	120,000	44.93	5,391,008	63.60	61.10	62.35	7,482,000	2,090,992
107	PHOENIX INSURANCE PLC	329,489	37.40	12,324,465	43.60	43.50	43.55	14,349,246	2,024,781
108	PIONEER INSURANCE PLC	2,541,000	67.04	170,339,166	71.90	70.00	70.95	180,283,950	9,944,784
109	POPULAR LIFE INSURANCE CO. LTD	1,502,874	65.53	98,477,697	62.10	60.50	61.30	92,126,176	(6,351,520)
110	PRAGATI INSURANCE PLC	80,000	55.18	4,414,180	84.70	85.50	85.10	6,808,000	2,393,820
111	PRIME ISLAMI INSURANCE PLC	590,052	46.43	27,393,718	46.90	47.60	47.25	27,879,957	486,239
112	PRIME ISLAMI LIFE INSURANCE LTD.	2,195,384	137.51	301,892,167	42.00	42.80	42.40	93,084,282	(208,807,886)
113	PROGRESSIVE LIFE INSURANCE CO. LTD.	326,788	121.35	39,656,099	42.40	41.00	41.70	13,627,060	(26,029,040)
	Sector Total:	**21,927,490**		**1,722,514,877**				**1,106,706,815**	**(615,808,062)**
IT SECTOR									
114	AAMRA TECHNOLOGIES LIMITED	816,617	35.98	29,382,086	16.90	16.80	16.85	13,759,996	(15,622,090)
115	BDCOM ONLINE LTD	188,673	33.19	6,261,905	33.30	33.40	33.35	6,292,245	30,340
	Sector Total:	**1,005,290**		**35,643,991**				**20,052,241**	**(15,591,750)**
MISCELLANEOUS									
116	ARAMIT LIMITED	77,000	343.62	26,458,956	210.90	210.00	210.45	16,204,650	(10,254,306)
117	BANGLADESH SHIPPING CORPORATION	191,990	118.65	22,780,457	112.20	112.00	112.10	21,522,079	(1,258,378)
118	BEXIMCO LTD.	393,750	115.07	45,307,094	29.30	29.40	29.35	11,556,563	(33,750,532)
119	USMANIA GLASS SHEET FACTORY LTD	157,896	91.72	14,481,577	46.00	42.50	44.25	6,986,898	(7,494,679)
	Sector Total:	**820,636**		**109,028,085**				**56,270,190**	**(52,757,896)**
OTHERS (ATB)									
120	RENATA PLC (PREFERENCE SHARE)	10,000	1900.00	19,000,000	1,900.00	0.00	1,900.00	19,000,000	-
		10,000		**19,000,000**				**19,000,000**	**-**

Malek Siddiqui Wali Dhaka Chartered Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND
PORTFOLIO STATEMENT
As at June 30, 2026

Annexure 'A'

SL	Company Name	No. of Shares	Amount In BDT						
			Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
PHARMACEUTICALS AND CHEMICALS									
121	ACI FORMULATIONS PLC	1,396,415	160.69	224,394,791	154.40	149.60	152.00	212,255,080	(12,139,711)
122	ACME LABORATORIES LTD.	4,345,691	78.42	340,783,351	82.40	81.70	82.05	356,563,947	15,780,596
123	ACME PESTICIDES LIMITED	950,000	30.55	29,019,784	23.20	23.30	23.25	22,087,500	(6,932,284)
124	ADVANCED CHEMICAL INDUSTRIES PLC	1,748,949	224.25	392,206,647	201.90	204.00	202.95	354,949,200	(37,257,448)
125	AFC AGRO BIOTECH LTD.	4,247,601	35.94	152,645,335	8.30	8.10	8.20	34,830,328	(117,815,006)
126	BEXIMCO PHARMACEUTICALS PLC.	39,000	137.72	5,371,005	140.60	141.90	141.25	5,508,750	137,745
127	FAR CHEMICAL INDUSTRIES LTD.	164,550	43.28	7,121,123	19.50	19.20	19.35	3,184,043	(3,937,080)
128	IBN SINA PHARMACEUTICAL INDUSTRY PLC	258,608	286.03	73,970,698	319.60	335.00	327.30	84,642,398	10,671,701
129	JMI HOSPITAL REQUISITE MANUFACTURING LTD	441,425	72.92	32,187,303	51.10	51.10	51.10	22,556,818	(9,630,486)
130	KEYA COSMETICS LIMITED	2,188,267	10.58	23,146,800	5.30	5.40	5.35	11,707,228	(11,439,571)
131	MARICO BANGLADESH LIMITED	38,000	1,242.75	47,224,332	2,771.20	2,850.00	2,810.60	106,802,800	59,578,468
132	RENATA PLC	615,875	802.26	494,089,206	456.00	0.00	456.00	280,839,000	(213,250,206)
133	SQUARE PHARMACEUTICALS PLC	1,997,076	208.11	415,621,228	224.00	224.20	224.10	447,544,732	31,923,503
	Sector Total:	**18,431,457**		**2,237,781,603**				**1,943,471,823**	**(294,309,780)**
TANNERY INDUSTRIES									
134	APEX FOOTWEAR LIMITED	118,600	174.62	20,709,855	205.60	205.50	205.55	24,378,230	3,668,375
135	APEX TANNERY LIMITED	867,000	126.20	109,418,767	105.10	102.00	103.55	89,777,850	(19,640,917)
136	BATA SHOE COMPANY (BD) LIMITED	142,953	994.45	142,159,291	871.20	900.00	885.60	126,599,177	(15,560,114)
	Sector Total:	**1,128,553**		**272,287,913**				**240,755,257**	**(31,532,656)**
TEXTILE									
137	ARGON DENIMS LIMITED	2,699,994	22.18	59,895,708	19.80	19.50	19.65	53,054,882	(6,840,826)
138	C & A TEXTILES LIMITED	875,000	10.86	9,498,335	3.20	3.50	3.35	2,931,250	(6,567,085)
139	DRAGON SWEATER AND SPINNING LIMITED	355,160	15.33	5,444,959	11.10	11.00	11.05	3,924,518	(1,520,441)
140	ENVOY TEXTILES LIMITED	115,465	37.37	4,314,800	56.20	54.40	55.30	6,385,215	2,070,414
141	ESQUIRE KNIT COMPOSITE PLC	600,000	32.86	19,718,008	25.00	24.80	24.90	14,940,000	(4,778,008)
142	EVINCE TEXTILES LIMITED	2,425,000	17.39	42,162,017	13.80	13.80	13.80	33,465,000	(8,697,017)
143	GENERATION NEXT FASHIONS LTD.	5,600,000	8.89	49,785,812	3.10	3.10	3.10	17,360,000	(32,425,812)
144	HWA WELL TEXTILES (BD) PLC	266,235	46.46	12,369,073	46.40	45.00	45.70	12,166,940	(202,134)
145	MATIN SPINNING MILLS PLC	1,291,324	50.17	64,783,358	55.70	55.80	55.75	71,991,313	7,207,955
146	MITHUN KNITTING AND DYEING LTD	196,903	52.56	10,349,797	15.30	14.90	15.10	2,973,235	(7,376,562)
147	SAIHAM TEXTILE MILLS LTD.	100,000	18.39	1,838,966	18.80	18.80	18.80	1,880,000	41,034
148	SHARP INDUSTRIES PLC	663,396	101.91	67,603,568	21.60	21.50	21.55	14,296,184	(53,307,384)
149	SHASHA DENIMS PLC	842,346	27.48	23,150,058	24.90	25.00	24.95	21,016,533	(2,133,525)
150	SQUARE TEXTILES PLC	3,371,000	59.10	199,215,568	50.60	51.00	50.80	171,246,800	(27,968,768)
151	TALLU SPINNING MILLS LTD.	500,000	15.94	7,970,971	8.10	8.30	8.20	4,100,000	(3,870,971)
	Sector Total:	**19,901,823**		**578,100,997**				**431,731,869**	**(146,369,128)**

Malek Siddiqui Wali Dhaka Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND
PORTFOLIO STATEMENT
As at June 30, 2026

Annexure 'A'

SL	Company Name	No. of Shares	Amount In BDT						
			Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
TELECOMMUNICATION									
152	BANGLADESH SUBMARINE CABLES PLC	2,042,535	172.97	353,301,124	157.50	157.00	157.25	321,188,629	(32,112,495)
153	GRAMEEN PHONE LTD.	2,817,838	291.57	821,601,459	259.60	261.00	260.30	733,483,231	(88,118,227)
154	ROBI AXIATA PLC	300,000	27.91	8,373,233	32.60	32.70	32.65	9,795,000	1,421,767
	Sector Total:	**5,160,373**		**1,183,275,815**				**1,064,466,860**	**(118,808,955)**
TRAVEL AND LEISURE									
155	UNIQUE HOTEL & RESORTS PLC	1,200,000	77.96	93,556,956	41.50	41.50	41.50	49,800,000	(43,756,956)
156	UNITED AIRWAYS (BD) LTD.	1,089,000	15.20	16,553,827	0.00	0.00	0.00	0	(16,553,827)
	Sector Total:	**2,289,000**		**110,110,782**				**49,800,000**	**(60,310,782)**

SL	Company Name	No. of Shares	Cost price		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
			Rate	Total					
OPEN-END MUTUAL FUNDS									
157	ALIANCE SANDHANI LIFE UNIT FUND	960,000	10.50	10,080,000	8.20	7,872,000	(2,208,000)	7,872,000	(2,208,000)
158	CAPM UNIT FUND	89,000	112.55	10,016,950	95.63	8,511,070	(1,505,880)	8,511,070	(1,505,880)
159	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000	0.00	0	(10,000,000)	0	(10,000,000)
		2,049,000		**30,096,950**		**16,383,070**	**(13,713,880)**	**16,383,070**	**(13,713,880)**
CLOSE-END MUTUAL FUNDS									
160	DBH FIRST MUTUAL FUND	1,280,000	8.34	10,681,229	4.75	6,080,000	(4,601,229)	9,291,520	(1,389,709)
161	FIRST BANGLADESH FIXED INCOME FUND	6,500,000	6.44	41,873,221	3.15	20,475,000	(21,398,221)	36,520,250	(5,352,971)
162	GRAMEEN ONE : SCHEME TWO	5,300,000	15.29	81,049,667	12.85	68,105,000	(12,944,667)	76,585,000	(4,464,667)
163	L R GLOBAL BANGLADESH M F ONE	3,409,708	9.19	31,349,947	3.45	11,763,493	(19,586,454)	25,011,913	(6,338,034)
164	MBL 1ST MUTUAL FUND	700,000	8.37	5,858,801	4.05	2,835,000	(3,023,801)	5,117,000	(741,801)
165	NCCBL MUTUAL FUND-1	3,479,069	8.63	30,033,735	4.45	15,481,857	(14,551,878)	27,354,180	(2,679,555)
166	TRUST BANK 1ST MUTUAL FUND	600,000	6.96	4,176,808	3.15	1,890,000	(2,286,808)	3,452,700	(724,108)
167	VANGUARD AML BD FINANCE MUTUAL FUND	500,000	10.26	5,130,240	7.35	3,675,000	(1,455,240)	3,684,750	(1,445,490)
	Sector Total:	**21,768,777**		**210,153,648**		**130,305,350**	**(79,848,298)**	**187,017,313**	**(23,136,335)**
	Grand Total:	**368,985,428**		**21,441,693,334**		**15,225,838,409**	**(6,215,854,924)**	**15,282,550,373**	**(6,159,142,961)**

Malek Siddiqui Wali Dhaka Accountants

CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS

BANGLADESH FUND
Profit on Sale of Investments
For the Year ended June 30, 2026

Annexure 'B'
(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANKS						
1	BANK ASIA PLC	866,000	22.02	16.37	19,067,888	4,890,870
2	BRAC BANK PLC	46,000	71.63	68.58	3,294,897	140,162
3	CITY BANK PLC	1,217,307	31.41	19.34	38,238,019	14,699,533
4	DHAKA BANK PLC	350,000	14.07	12.69	4,923,091	482,956
5	EASTERN BANK PLC	1,272,267	27.18	20.62	34,575,211	8,335,871
6	JAMUNA BANK PLC	700,125	23.91	18.18	16,738,456	4,007,800
7	NATIONAL BANK LTD.	123,398	3.19	10.97	394,084	(960,185)
8	NCC BANK PLC	580,905	16.90	12.11	9,818,528	2,783,808
9	TRUST BANK PLC	199,879	20.33	20.21	4,064,217	25,264
10	UTTARA BANK PLC	341,250	22.49	12.63	7,673,248	3,362,073
					Sub Total:	**37,768,152**
ENGINEERING						
11	AFTAB AUTOMOBILES LIMITED	10,500	38.93	69.79	408,781	(324,004)
12	APPOLLO ISPAT COMPLEX LIMITED	3,583,766	1.64	18.30	5,877,941	(59,696,855)
13	BANGLADESH LAMPS PLC	6,144	148.77	139.23	914,022	58,582
14	S. ALAM COLD ROLLED STEELS LTD	1,664,249	20.96	52.03	34,884,500	(51,699,053)
					Sub Total:	**(111,661,329)**
FINANCIAL INSTITUTIONS						
15	ILFSL	7,918,995	0.47	20.75	3,689,737.41	(160,599,989)
16	IPDC FINANCE PLC	210,000	25.32	17.37	5,316,843.00	1,669,643
17	PHOENIX FINANCE AND INVESTMENTS LTD	1,787,443	2.51	25.70	4,486,040.54	(41,444,274)
18	PREMIER LEASING & FINANCE LIMITED	6,126,750	0.41	16.12	2,529,240.92	(96,206,399)
19	PRIME FINANCE & INVESTMENT LTD.	3,748,400	1.13	82.11	4,228,634.74	(303,555,255)
20	UNION CAPITAL LIMITED	648,625	3.10	19.88	2,009,248.45	(10,883,341)
21	UTTARA FINANCE AND INVESTMENTS LIMITED	438	9.58	83.52	4,196.39	(32,387)
					Sub Total:	**(611,052,001)**
FOOD AND ALLIED PRODUCTS						
22	UNILEVER CONSUMER CARE LIMITED	88	2,444.52	2,124.08	215,118	28,199
					Sub Total:	**28,199**
FUEL AND POWER						
23	MEGHNA PETROLEUM LIMITED	7,257	211.17	205.86	1,532,481	38,541
24	SUMMIT POWER LIMITED	600,000	12.15	39.30	7,290,853	(16,289,747)
					Sub Total:	**(16,251,206)**
G-SEC (T.BOND)						
25	2Y BGTB 03/01/2026 [C.R 11.60%]	2,000,000	100.00	99.48	200,000,000	1,031,600
					Sub Total:	**1,031,600**
INSURANCE						
26	EASTERN INSURANCE PLC	109,016	56.94	47.05	6,207,239	1,078,097
27	ISLAMI INSURANCE BANGLADESH LTD	125,966	45.16	40.70	5,688,445	561,330
28	PEOPLES INSURANCE PLC	1,564,002	54.14	44.92	84,676,598	14,414,769
29	PHOENIX INSURANCE PLC	220,511	42.53	37.40	9,377,700	1,129,879
30	PRAGATI INSURANCE PLC	1,978,858	74.01	56.74	146,455,330	34,175,373
31	PRAGATI LIFE INSURANCE PLC	7,890	104.10	77.62	821,314	208,893
32	RELIANCE INSURANCE LTD	475,000	72.75	41.56	34,557,855	14,817,681
33	SENA INSURANCE PLC	768,184	66.65	47.86	51,197,818	14,432,319
34	TRUST ISLAMI LIFE INSURANCE PLC	1,050,000	56.75	54.02	59,583,984	2,858,964
					Sub Total:	**83,677,305**
IT SECTOR						
35	IT CONSULTANTS PLC	45,100	42.76	36.56	1,928,340.99	279,466
					Sub Total:	**279,466**
MISCELLANEOUS						
36	BANGLADESH SHIPPING CORPORATION	60,000	121.51	118.83	7,290,390	160,836
					Sub Total:	**160,836**
MUTUAL FUNDS						
37	CAPM BDBL MUTUAL FUND 01	2,133,887	10.10	9.93	21,543,312	349,824
38	ICB AMCL THIRD NRB MUTUAL FUND	2,132,500	4.21	9.32	8,982,021	(10,889,040)
39	ICB EMPLOYEES PROV.M.F.ONE:S.O	3,350,000	4.05	12.35	13,574,853	(27,788,823)
40	PRIME BANK 1ST ICB AMCL M FUND	1,376,700	4.43	9.99	6,105,045	(7,654,659)
					Sub Total:	**(45,982,698)**
PHARMACEUTICALS AND CHEMICALS						
41	ACME LABORATORIES LTD.	24,309	82.11	78.42	1,996,108	89,796
42	ADVANCED CHEMICAL INDUSTRIES PLC	1,926	225.65	224.25	434,598	2,687
43	BEXIMCO PHARMACEUTICALS PLC.	3,742	148.16	137.72	554,402	39,054
					Sub Total:	**131,536**

Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND
Profit on Sale of Investments
For the Year ended June 30, 2026

Annexure 'B'
(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
TANNERY INDUSTRIES						
44	APEX FOOTWEAR LIMITED	132,659	221.42	185.41	29,373,047	4,776,755
					Sub Total:	**4,776,755**
TELECOMMUNICATION						
45	ROBI AXIATA PLC	334,464	32.25	27.91	10,788,130	1,453,216
					Sub Total:	**1,453,216**
TEXTILES						
46	APEX SPINNING & KNITTING MILLS LTD	57,419	217.68	105.81	12,498,695	6,423,031
47	ENVOY TEXTILES LIMITED	113,151	50.53	36.69	5,717,608	1,565,654
48	FAMILYTEX (BD) LIMITED	2,540,218	1.85	8.66	4,687,419	(17,316,333)
49	MALEK SPINNING MILLS PLC	35,000	29.68	26.91	1,038,918	97,052
50	MATIN SPINNING MILLS PLC	5,000	53.39	50.30	266,965	15,443
51	MITHUN KNITTING AND DYEING LTD	59,340	18.24	52.56	1,082,127	(2,036,955)
52	SAIHAM COTTON MILLS LTD.	168,490	20.08	16.23	3,383,000	648,186
53	TALLU SPINNING MILLS LTD.	900,000	7.45	15.94	6,701,703	(7,646,066)
					Sub Total:	**(18,249,989)**
	Grand Total:				**948,688,239**	**(673,890,157)**

Malek Siddiqui Wali ★ Dhaka ★ Chartered Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND

Dividend from Investment in Securities

For the Year ended June 30, 2026

Annexure 'C'

(Amount in Taka)

Sl	Company Name	No of Share	Div. Per Share	Gross Dividend (BDT)
1	ACI FORMULATIONS PLC	1275000	25	3,187,500
2	ACME LABORATORIES LTD.	4370000	35	15,295,000
3	ACME PESTICIDES LIMITED	950000	0	950
4	ADVANCED CHEMICAL INDUSTRIES PLC	1750875	25	4,377,188
5	AFTAB AUTOMOBILES LIMITED	3965579	10	3,965,579
6	AFTAB AUTOMOBILES LIMITED (FRAC. DIV)			2.45
7	AGRICULTURAL MARKETING COMPANY LTD. (PRAN)	150000	32	480,000
8	APEX FOOTWEAR LIMITED	156860	25	392,150
9	APEX SPINNING & KNITTING MILLS LTD	20000	20	40,000
10	ARAMIT LIMITED	77000	10	77,000
11	ARGON DENIMS LIMITED	2699994	10	2,699,994
12	ASIA PACIFIC GENERAL INSURANCE PLC	1903140	14.00	2,664,396
13	ASSOCIATED OXYGEN LIMITED			-116,409
14	BANGLADESH SHIPPING CORPORATION	185000	25	462,500
15	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	979953	50	4,899,765
16	BANGLADESH SUBMARINE CABLES PLC	2042535	40	8,170,140
17	BANK ASIA PLC	2475999	9	2,104,599
18	BANK ASIA PLC (FRAC. DIV)			16.77
19	BATA SHOE COMPANY (BD) LIMITED	142953	143	2,044,228
20	BATA SHOE COMPANY (BD) LIMITED	142953	105	1,501,007
21	BATBC LIMITED	2220974	30	6,662,922
22	BDCOM ONLINE LTD	179689	5	89,845
23	BENGAL WINDSOR THERMOPLASTICS PLC	1112717	5	556,359
24	BSRM STEELS LIMITED	5250000	50	26,250,000
25	CENTRAL INSURANCE PLC	23161	12	27,793
26	CITY BANK PLC	1720000	15	2,580,000
27	CITY BANK PLC (FRACTION DIVIDEND)			12
28	CONFIDENCE CEMENT PLC	192937	10	192,937
29	CROWN CEMENT PLC	4824666	21	10,131,799
30	CVO PETROCHEMICAL REFINERY PLC	38000	11	41,800
31	DBH FINANCE PLC	3633597	15	5,450,396
32	DELTA LIFE INSURANCE COMPANY LTD	528561	35	1,849,964
33	DHAKA BANK PLC	10150000	10	10,150,000
34	DHAKA INSURANCE LIMITED	432239	10	432,239
35	DHAKA INSURANCE LIMITED	432239	10	432,239
36	DOREEN POWER GENERATIONS & SYSTEMS LTD	2075183	10	2,075,183
37	DRAGON SWEATER AND SPINNING LIMITED	355160	1	17,758
38	DUTCH-BANGLA BANK PLC	2200078	25	5,500,195
39	EASTERN BANK PLC	2293000	25	5,732,500
40	EASTERN BANK PLC (FRACTION DIVIDEND)			11
41	EASTLAND INSURANCE PLC	932300	10	932,300
42	ENERGYPAC POWER GENERATION PLC	2835000	2	567,000
43	ENVOY TEXTILES LIMITED	200000	30	600,000
44	ESQUIRE KNIT COMPOSITE PLC	600000	10	600,000
45	EVINCE TEXTILES LIMITED	2425000	3	606,250
46	FRACTION DIVIDEND			37
47	GOLDEN HARVEST AGRO INDUSTRIES LTD	3300000	1	330,000
48	GRAMEEN ONE : SCHEME TWO	5300000	8	3,975,000
49	GRAMEEN PHONE LTD.	2817838	110	30,996,218
50	GRAMEEN PHONE LTD.	2817838	105	29,587,299
51	GREEN DELTA INSURANCE PLC	3441990	27	9,293,373
52	HEIDELBERG MATERIALS BANGLADESH PLC	675000	11	742,500
53	HWA WELL TEXTILES (BD) PLC	221109	20	442,218
54	IBN SINA PHARMACEUTICAL INDUSTRY PLC	245707	64	1,572,525
55	IDLC FINANCE PLC	6152167	15	9,228,251
56	IDLC FINANCE PLC (FRAC. DIV)			12.90
57	IFAD AUTOS PLC	78222	2	15,644
58	IPDC FINANCE PLC	210000	5	105,000
59	IT CONSULTANTS PLC	8249	12	9,899
60	JAMUNA BANK PLC	1886915	29	5,472,054
61	JAMUNA OIL COMPANY LIMITED	2496636	180	44,939,448

Malek Siddiqui Wali Dhaka Chartered Accountants

MSW
CHARTERED ACCOUNTANTS

BANGLADESH FUND
Dividend from Investment in Securities
For the Year ended June 30, 2026

Annexure 'C'
(Amount in Taka)

Sl	Company Name	No of Share	Div. Per Share	Gross Dividend (BDT)
62	JMI HOSPITAL REQUISITE MANUFACTURING LTD	441425	5	220,713
63	KDS ACCESSORIES LIMITED	1365000	10	1,365,000
64	KHULNA POWER COMPANY LIMITED	425000	5	212,500
65	LAFARGEHOLCIM BANGLADESH PLC	2500000	18	4,500,000
66	LAFARGEHOLCIM BANGLADESH PLC	2500000	22	5,500,000
67	LINDE BANGLADESH LIMITED	190307	100	1,903,070
68	MALEK SPINNING MILLS PLC	20000	10	20,000
69	MARICO BANGLADESH LIMITED	38000	600	2,280,000
70	MARICO BANGLADESH LIMITED	38000	500	1,900,000
71	MARICO BANGLADESH LIMITED	38000	475	1,805,000
72	MATIN SPINNING MILLS PLC	1207553	35	4,226,436
73	MERCANTILE ISLAMI INSURANCE PLC	1010251	1	1,010,251
74	MEGHNA LIFE INSURANCE PLC	1485000	15	2,227,500
75	MEGHNA PETROLEUM LIMITED	3400685	200	68,013,700
76	MJL BANGLADESH PLC	1989669	52	10,346,279
77	NATIONAL POLYMER INDUSTRIES PLC	690107	5	345,054
78	NAVANA CNG LIMITED	914462	10	914,462
79	NCC BANK PLC	4750000	17	8,075,000
80	NITOL INSURANCE (FRACTION DIVIDEND)			21
81	NITOL INSURANCE PLC	2206128	10	2,206,128
82	OLYMPIC INDUSTRIES PLC	1522950	30	4,568,850
83	PADMA OIL PLC	1675625	160	26,810,000
84	PEOPLES INSURANCE PLC	788039	11	827,441
85	PHOENIX INSURANCE PLC	330000	12	396,000
86	PIONEER INSURANCE PLC	2420000	25	6,050,000
87	POPULAR LIFE INSURANCE CO. LTD	1502874	20	3,005,748
88	PRAGATI INSURANCE LTD (FRACTION DIVIDEND)			18
89	PRAGATI INSURANCE PLC	260000	27	702,000
90	PREMIER CEMENT MILLS PLC	750000	10	750,000
91	PRIME BANK PLC	138000	25	345,000
92	PRIME ISLAMI INSURANCE PLC	590052	10.00	590,052
93	PUBALI BANK PLC	632812	15.00	949,218
94	PUBALI BANK PLC (FRACTION DIVIDEND)			12
95	RAK CERAMICS (BD) LIMITED	9502000	10	9,502,000
96	RELIANCE INSURANCE LTD	100000	30.00	300,000
97	RENATA PLC	615875	55.00	3,387,313
98	ROBI AXIATA PLC	600000	18	1,050,000
99	RUNNER AUTOMOBILES PLC	367615	10	367,615
100	SAIHAM COTTON MILLS LTD.	168490	7	117,943
101	SAIHAM TEXTILE MILLS LTD.	100000	6	60,000
102	SENA INSURANCE PLC	768184	15.00	1,152,276
103	SHAHJIBAZAR POWER CO. LTD.	2268303	20.00	4,536,606
104	SHARP INDUSTRIES (FRACTION DIVIDEND)			10
105	SHASHA DENIMS PLC	842346	5	421,173
106	SOUTHEAST BANK PLC	12502232	3	3,750,670
107	SQUARE PHARMACEUTICALS PLC	1859243	120	22,310,916
108	SQUARE TEXTILES PLC	3371000	32	10,787,200
109	SUMMIT POWER LIMITED	5900000	11	6,195,000
110	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	4773589	2	954,718
111	TRUST BANK PLC	1701648	8	1,361,318
112	TRUST BANK PLC (FRACTION DIVIDEND)			19
113	UNILEVER CONSUMER CARE LIMITED	125999	420	5,291,958
114	UNION BANK			-52,500
115	UNIQUE HOTEL & RESORTS PLC	1200000	16	1,920,000
116	UNITED POWER GEN. & DIST. CO. LTD.	134823	65	876,350
117	UTTARA BANK PLC	6380000	5	3,190,000
118	WALTON HI-TECH INDUSTRIES PLC	26831	175	469,543
119	WALTON HI-TECH INDUSTRIES PLC (FRACTION DIVIDEND)			38
			Total=	**510,450,197.75**

*ASSOCIATED OXYGEN LIMITED dividend recibable amount for FY 22-23 and UNION BANK PLC dividend recevbable amount for FY 23-24 now adjusted with current FY income.

Malek Siddiqui Wali
Dhaka
Chartered Accountants

CHARTERED ACCOUNTANTS

BANGLADESH FUND
DIVIDEND RECEIVABLE
As at June 30, 2026

Annexure 'D'
(Amount in Taka)

Sl	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Gross Dividend
1	DHAKA BANK PLC	18-May-26	10,150,000.00	10.00	10.00	10,150,000.00
2	NCC BANK PLC	21-May-26	4,750,000.00	10.00	17.00	8,075,000.00
3	PUBALI BANK PLC	20-May-26	632,812.00	10.00	15.00	949,218.00
4	SOUTHEAST BANK PLC	21-May-26	12,502,232.00	10.00	3.00	3,750,669.60
5	JAMUNA BANK PLC	3-Jun-26	1,886,915.00	10.00	29.00	5,472,053.50
6	TRUST BANK PLC	11-Jun-26	1,701,648.00	10.00	8.00	1,361,318.40
7	AAMRA TECHNOLOGIES LIMITED *	18-Nov-24	816,617	10.00	1.00	81,661.70
8	AFC AGRO BIOTECH LTD.*	17-Nov-22	4,247,601	10.00	0.50	212,380.00
9	LUB-RREF (BANGLADESH) LIMITED*	21-Nov-24	550,000	10.00	1.00	55,000.00
10	LUB-RREF (BANGLADESH) LIMITED*	22-Nov-23	550,000	10.00	2.00	110,000.00
11	SOUTH BANGLA AGR. & COMM. BANK LTD.*	2021-22	4,400			1,320.00
12	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	675,000.00	10.00	11.00	742,500.00
13	IPDC FINANCE PLC	2-Jun-26	210,000.00	10.00	5.00	105,000.00
14	DBH FINANCE PLC	4-Jun-26	3,633,597.00	10.00	15.00	5,450,395.50
15	LINDE BANGLADESH LIMITED	29-Apr-26	190,307	10.00	100.00	1,903,070.00
16	MERCANTILE ISLAMI INSURANCE PLC	1-Jun-26	1,010,251	10.00	1.00	1,010,251.00
17	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	1,903,140.00	10.00	14.00	2,664,396.00
18	CENTRAL INSURANCE PLC	20-May-26	23,161.00	10.00	12.00	27,793.20
19	NITOL INSURANCE PLC	10-May-26	2,206,128.00	10.00	10.00	2,206,128.00
20	PEOPLES INSURANCE PLC	20-May-26	788,039.00	10.00	10.50	827,440.95
21	EASTLAND INSURANCE PLC	2-Jun-26	932,300.00	10.00	10.00	932,300.00
22	DELTA LIFE INSURANCE COMPANY LTD	7-Jun-26	528,561.00	10.00	35.00	1,849,963.50
23	PHOENIX INSURANCE PLC	9-Jun-26	330,000.00	10.00	12.00	396,000.00
24	DHAKA INSURANCE LIMITED	17-Jun-26	432,239.00	10.00	10.00	432,239.00
25	ARAMIT LIMITED	27-Jan-26	77,000	10.00	10.00	77,000.00
26	BATA SHOE COMPANY (BD) LIMITED	19-May-26	142,953.00	10.00	105.00	1,501,006.50
	Total =					**50,344,104.85**

Note: *Dividend receivable from one year ago that explained in the statement of Profit or Loss and Other Comprehensive Income as provision of dividend receivable.

BANGLADESH FUND

Statement of Non-Performing Investment
As on 30-June-2026

Annexure 'E'

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
Listed Securities									
BANK									-
1	AB BANK PLC	10,987,504	25.74	282,797,711	5.00	4.90	4.95	54,388,145	(228,409,566)
2	NATIONAL BANK LTD.	15,965,602	10.97	175,219,657	3.90	3.80	3.85	61,467,568	(113,752,090)
3	UNITED COMMERCIAL BANK PLC	12,491,325	14.50	181,064,228	9.00	9.10	9.05	113,046,491	(68,017,736)
4	AI-ARAFAH ISLAMI BANK PLC	400,000	23.48	9,393,421	15.50	14.50	15.00	6,000,000	(3,393,421)
5	SOCIAL ISLAMI BANK PLC	6,640,545	13.82	91,748,387	3.00	3.10	3.05	20,253,662	(71,494,725)
6	STANDARD ISLAMI BANK PLC	13,105,886	10.80	141,572,860	4.70	4.60	4.65	60,942,370	(80,630,490)
7	MERCANTILE BANK PLC	7,905,000	14.41	113,938,972	7.40	7.50	7.45	58,892,250	(55,046,722)
8	EXIM BANK OF BANGLADESH PLC	8,251,250	13.50	111,416,754	3.00	0.00	1.50	12,376,875	(99,039,879)
9	UNION BANK PLC	105,000	9.52	1,000,000	1.50	1.60	1.55	162,750	(837,250)
CEMENT				**1,108,151,991**				**387,530,111**	
10	MEGHNA CEMENT MILLS PLC	2,199,487	85.67	188,426,596	32.10	32.70	32.40	71,263,379	(117,163,217)
ENGINEERING				**188,426,596**				**71,263,379**	
11	ATLAS BANGLADESH LTD.	2,006,859	162.17	325,459,231	70.10	0.00	70.10	140,680,816	(184,778,415)
12	S. ALAM COLD ROLLED STEELS LTD	5,700,000	52.03	296,546,008	14.80	14.70	14.75	84,075,000	(212,471,008)
13	APPOLLO ISPAT COMPLEX LIMITED	800,000	18.30	14,638,196	3.30	3.30	3.30	2,640,000	(11,998,196)
FINANCIAL INSTITUTIONS				**636,643,435**				**227,395,816**	
14	UNION CAPITAL LIMITED	950,000	19.88	18,882,927	4.50	4.40	4.45	4,227,500	(14,655,427)
15	UTTARA FINANCE AND INVESTMENTS LIMITED	4,738,000	83.52	395,735,866	13.20	13.00	13.10	62,067,800	(333,668,066)
16	PRIME FINANCE & INVESTMENT LTD.	100,000	82.11	8,211,071	3.00	2.90	2.95	295,000	(7,916,071)
17	ISLAMIC FINANCE & INVESTMENT PLC	2,146,840	22.14	47,526,190	10.50	10.50	10.50	22,541,820	(24,984,370)
18	PHOENIX FINANCE AND INVESTMENTS LTD	2,000,000	25.70	51,392,138	3.70	3.50	3.60	7,200,000	(44,192,138)
FOOD AND ALLIED				**521,748,191**				**96,332,120**	
19	NATIONAL TEA COMPANY LTD.	269,288	260.25	70,083,237	158.60	175.00	166.80	44,917,238	(25,165,999)
FUEL AND POWER				**70,083,237**				**44,917,238**	
20	DHAKA ELECTRIC SUPPLY COMPANY LTD.	7,077,000	77.35	547,374,761	25.00	25.50	25.25	178,694,250	(368,680,511)
21	POWER GRID CO. OF BANGLADESH LTD.	11,996,472	66.74	800,611,122	39.60	40.20	39.90	478,659,233	(321,951,889)
22	ASSOCIATED OXYGEN LIMITED	1,199,000	32.89	39,438,510	18.40	18.40	18.40	22,061,600	(17,376,910)
INSURANCE				**1,387,424,393**				**679,415,083**	
23	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	1,495,824	110.24	164,903,949	22.80	26.40	24.60	36,797,270	(128,106,679)

Malek Siddiqui Wali Dhaka Chartered Accountants

CHARTERED ACCOUNTANTS

MISCELLANEOUS				**164,903,949**				**36,797,270**	
24	USMANIA GLASS SHEET FACTORY LTD	157,896	91.72	14,481,577	46.00	42.50	44.25	6,986,898	(7,494,679)
MUTUAL FUNDS				**14,481,577**				**6,986,898**	
25	TRUST BANK 1ST MUTUAL FUND	600,000	6.96	4,176,808	3.20	3.10	3.15	1,890,000	(2,286,808)
26	DBH FIRST MUTUAL FUND	1,280,000	8.34	10,681,229	4.70	4.80	4.75	6,080,000	(4,601,229)
27	MBL 1ST MUTUAL FUND	700,000	8.37	5,858,801	4.10	4.00	4.05	2,835,000	(3,023,801)
28	L R GLOBAL BANGLADESH M F ONE	3,409,708	9.19	31,349,947	3.50	3.40	3.45	11,763,493	(19,586,454)
29	FIRST BANGLADESH FIXED INCOME FUND	6,500,000	6.44	41,873,221	3.20	3.10	3.15	20,475,000	(21,398,221)
30	NCCBL MUTUAL FUND-1	3,479,069	8.63	30,033,735	4.40	4.50	4.45	15,481,857	(14,551,878)
31	VANGUARD AML BD FINANCE MUTUAL	500,000	10.26	5,130,240	7.10	7.60	7.35	3,675,000	(1,455,240)
				129,103,981				**62,200,350**	
PHARMACEUTICALS AND CHEMICALS									
32	KEYA COSMETICS LIMITED	2,188,267	10.58	23,146,800	5.30	5.40	5.35	11,707,228	(11,439,571)
33	AFC AGRO BIOTECH LTD.	4,247,601	35.94	152,645,335	8.30	8.10	8.20	34,830,328	(117,815,006)
TEXTILE				**175,792,134**				**46,537,557**	
34	TALLU SPINNING MILLS LTD.	500,000	15.94	7,970,971	8.10	8.30	8.20	4,100,000	(3,870,971)
35	MITHUN KNITTING AND DYEING LTD	196,903	52.56	10,349,797	15.30	14.90	15.10	2,973,235	(7,376,562)
36	GENERATION NEXT FASHIONS LTD.	5,600,000	8.89	49,785,812	3.10	3.10	3.10	17,360,000	(32,425,812)
37	C & A TEXTILES LIMITED	875,000	10.86	9,498,335	3.20	3.50	3.35	2,931,250	(6,567,085)
TRAVEL AND LEISURE				**77,604,915**				**27,364,485**	
38	UNITED AIRWAYS (BD) LTD.	1,089,000	15.20	16,553,827	0.00	0.00	0.00	-	(16,553,827)
				16,553,827				**-**	
Total				**4,490,918,226**				**1,686,740,307**	**(2,804,177,919)**
Non-Listed Securities									
39	Alliance Sandhani Life Unit Fund	960,000	10.50	10,080,000			8.20	7,872,000	(2,208,000)
40	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000			0.00	-	(10,000,000)
Total				**20,080,000**				**7,872,000**	**(12,208,000)**
Grar				**4,510,998,226**				**1,694,612,307**	**(2,816,385,919)**





CHARTERED ACCOUNTANTS

BANGLADESH FUND

Disclosure as per clause 7 Rule 81 7th schedule of BSEC Mutual Fund Rules 2025

Annexure 'F'

Details	30-06-2026	30-06-2025	30-06-2024
A.Net Asset Value Per Unit:			
i) NAV Per Unit at Cost	125.75	126.72	123.24
ii) NAV Per Unit at Fair Value	90.34	78.21	81.15
B. Total Income Per Unit			
i) Capital Gain/Loss from sale of Investments & Other Income	(3.85)	0.31	1.14
ii)Dividend, Profit or Interest Income Received from Investments	4.16	4.60	3.34
iii)Gain From Sale of Investment to third Parties	-	-	-
iv)Transfer from preivious Years Reserve to revenue Account	-	-	-
C.Expense, Depreciation & Write offs Per Unit			
i)Total Operating Expense	1.51	1.46	1.69
ii)Depreciation & Write off	-	-	-
iii)Provision for Diminution in Value of Investments & Others	13.37	(6.38)	(23.17)
D.Weighted Average Earnings Per Unit	12.16	(2.94)	(20.38)
E.Unrealized Gain Value Per Unit			
i)Unrealized Gain Per Unit	13.37	(39.82)	10.25
F.Highest and lowest Trading/ Market price Per Unit			
i)Highest Price	86	92	100
ii)Lowest Price	78	78	89

Malek Siddiqui Wali ★ Dhaka ★