Q3

BANGLADESH FUND
TRUSTEE: BANGLADESH GENERAL INSURANCE COMPANY PLC. (BGIC)
CUSTODIAN: ICB CAPITAL MANAGEMENT LIMITED (ICML)

UNAUDITED FINANCIAL STATEMENTS
OF
BANGLADESH FUND

For the Period from July 01, 2025 to March 31, 2026

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ICB ASSET MANAGEMENT PLC.
Asset Manager
Green City Edge (4th & 8th Floor)
89, kakrail, Dhaka-1000.
Phone: 88-02-8300412-15
Fax: 88-02-8300416
E-mail:accounts@icbamcl.gov.bd
E-mail:info@icbamcl.gov.bd
www.icbamcl.gov.bd

Qyarterly Accounts(9 months)

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at March 31, 2026

Particulers	Notes	March 31, 2026 BDT	June 30, 2025 BDT
Assets			
Investment in Listed Securities	5.00	13,86,39,97,241	13,62,19,91,856
Investment in Non-listed Securities	6.00	4,95,62,360	10,58,20,650
Deposit in Money Market	8.00	-	5,00,00,000
Cash and Cash Equivalents	9.00	56,41,07,794	3,59,31,255
Other Current Assets	10.00	10,77,57,555	9,79,66,264
Total Assets		**14,58,54,24,950**	**13,91,17,10,025**
Equity and Liabilities			
A) Unit Holder's Equity		**14,41,04,80,084**	**13,67,90,90,008**
Unit Capital	11.00	17,46,34,23,000	17,48,96,01,800
Unit Premium Reserve	12.00	6,84,08,036	6,33,22,004
Dividend Equalization Reserve	13.00	20,00,00,000	20,00,00,000
Retained Earnings	14.00	(3,32,13,50,952)	(4,07,38,33,796)
B) Liabilities		**17,49,44,867**	**23,26,20,017**
Unclaimed/ Dividend Payable	15.00	34,55,463	34,88,788
Current Liabilities	16.00	17,14,89,404	22,91,31,229
Total Equity and Liabilities (A+B)		**14,58,54,24,950**	**13,91,17,10,025**
Net Asset Value (NAV) per unit of Tk. 100 each			
NAV-at Cost Value	17.00	**124.57**	**126.72**
NAV-at Market Value	18.00	**82.52**	**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.)

Place: Dhaka, Bangladesh
Date: April 29, 2026

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulers	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
		BDT	BDT	BDT	BDT
A) Income		**(19,55,26,314)**	**71,35,39,377**	**(49,72,73,410)**	**13,87,16,398**
Profit/(Loss) on sale of investments	19.00	(75,56,84,406)	4,52,37,629	(59,96,81,026)	(37,02,085)
Dividend from investments in securities	20.00	40,93,96,546	56,94,79,110	5,33,61,948	11,05,07,003
Interest on bank deposits and bonds	21.00	15,07,61,546	9,88,22,638	4,90,45,668	3,19,11,480
B) Expenses		**19,33,52,257**	**19,57,59,259**	**6,57,22,226**	**6,33,61,687**
Management fee	22.00	16,06,27,243	16,28,97,020	5,43,24,004	5,24,57,826
Trustee fee	23.00	1,08,07,860	1,08,22,022	39,29,894	36,72,915
Custodian fee	24.00	1,07,19,122	1,07,64,566	34,57,528	34,65,076
BSEC fee	25.00	1,08,07,860	1,08,22,022	39,29,894	36,72,915
Audit fee		86,250	86,250	-	-
Other operating expenses	26.00	3,03,922	3,67,379	80,906	92,955
Profit Before Provision (A-B)		**(38,88,78,571)**	**51,77,80,118**	**(56,29,95,636)**	**7,53,54,711**
(Provision)/Write back of provision against diminution in value of investment	7.00	1,14,13,61,415	(29,01,42,692)	1,22,06,15,284	5,82,75,274
Profit for the Period		**75,24,82,844**	**22,76,37,426**	**65,76,19,649**	**13,36,29,985**
Earnings Per Unit (EPU)	27.00	**4.31**	**1.30**	**3.77**	**0.76**

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Bangladesh Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC)

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

Place: Dhaka, Bangladesh
Date: April 29, 2026

Quarterly Accounts (9 months)

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at March 31, 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	**17,48,96,01,800**	**6,33,22,004**	**20,00,00,000**	**(4,07,38,33,796)**	**13,67,90,90,008**
Adjustment of unit capital	(2,61,78,800)	-	-	-	(2,61,78,800)
Adj. of unit premium Reserve	-	50,86,032	-	-	50,86,032
Profit for the period	-	-	-	75,24,82,844	75,24,82,844
Balance as at March 31, 2026	**17,46,34,23,000**	**6,84,08,036**	**20,00,00,000**	**(3,32,13,50,952)**	**14,41,04,80,084**

As at March 31, 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	**17,50,68,00,800**	**6,00,12,303**	**20,00,00,000**	**(3,56,01,93,581)**	**14,20,66,19,522**
Adjustment of unit capital	(59,44,600)	-	-	-	(59,44,600)
Adj. of unit premium Reserve	-	10,50,859	-	-	10,50,859
Profit for the period	-	-	-	22,76,37,426	22,76,37,426
Balance as at March 31, 2025	**17,50,08,56,200**	**6,10,63,162**	**20,00,00,000**	**(3,33,25,56,155)**	**14,42,93,63,207**

For and on behalf of Trustee and Asset Manager of
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Asset Manager
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Head of Finance & Accounts
(ICB Asset Management PLC.)

Place: Dhaka, Bangladesh
Date: April 29, 2026

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulers	Notes	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	28.00	41,25,54,747	52,87,61,446
Interest Received on Bank Deposits and Bonds	29.00	14,61,27,180	8,98,64,370
Profit/(Loss) on Sale of Investments	19.00	(75,56,84,406)	4,52,37,629
Payment of Fees & Expenses	30.00	(25,93,56,008)	(27,19,59,441)
Net Cash Generated from Operating Activities	31.00	**(45,63,58,488)**	**39,19,04,005**
B) Cash Flows from Investing Activities			
Sale of Securities (at cost)	32.00	1,45,86,70,264	27,76,65,615
Purchase of Securities	33.00	(50,30,09,144)	(82,32,39,783)
Share Application Money (IPO+Bond)		(36,73,69,042)	(42,51,57,699)
Refund of Share Application Money (IPO+Bond)		36,73,69,042	42,51,57,699
Investment in New Treasury Instruments (T-Bill)		-	-
Encashment of Treasury Instruments (T-Bill)		-	15,54,84,600
Investment in New Fixed Deposit (FDR)		-	-
Encashment of Fixed Deposit (FDR)		5,00,00,000	2,00,15,000
Net Cash Inflow from/(Used in) Investing Activities		**1,00,56,61,120**	**(37,00,74,568)**
C) Cash Flows from Financing Activities			
Units Sold	11.00	-	3,500
Units Surrendered		(2,61,78,800)	(59,48,100)
Adjustment of premium on Surrendered of Units	12.00	50,86,032	10,51,419
Adjustment of premium on Sales of Units		-	(560)
Dividend Cradited to investors account during the Period	15.00	(33,325)	(76,233)
Net Cash Used in Financing Activities		**(2,11,26,093)**	**(49,69,974)**
Net Cash Increase/(Decrease) (A+B+C)		**52,81,76,539**	**1,68,59,464**
Cash and Cash Equivalents at the Beginning of the period		3,59,31,255	18,28,23,382
Cash and Cash Equivalents at the End of the period		**56,41,07,794**	**19,96,82,846**
Net Operating Cash Flows Per Unit (NOCFPU)	34.00	**(2.61)**	**2.24**

These financial statements should be read in conjunction with the annexed notes.
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Asset Manager
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(Bangladesh General Insurance Co. PLC.)

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

Place: Dhaka, Bangladesh
Date: April 29, 2026

BANGLADESH FUND
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2025 to March 31, 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 09 (Nine) months from July 01, 2025 to March 31, 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.

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:

- Statement Of Financial Position (Unaudited) As at March 31, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2025 to March 31, 2026;
- Statement Of Changes In Equity (Unaudited) As at March 31, 2026;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2025 to March 31, 2026 &
- Notes To The Financial Statements (Unaudited), 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.

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 March 31, 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).

ICB Asset Management PLC.

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 March 31, 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 March 31, 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 27).

ICB Asset Management PLC.

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.17,46,34,23,000. In future the fund size will be changed. (Note 11)

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 12)

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:13)

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 Assistance	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.

ICB Asset Management PLC.

Notes	Particulars	Mar 31, 2026 BDT	June 30, 2025 BDT
05.00	**Investment in Listed Securities**		
	Shares (N: 5.01)	11,98,62,26,659	11,94,66,31,175
	Bonds (N: 5.02)	1,67,29,41,569	1,42,91,60,478
	Others (ATB)	1,90,00,000	-
	Close-end Mutual Fund (N: 5.03)	18,58,29,013	24,62,00,203
	Total	**13,86,39,97,241**	**13,62,19,91,856**

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

	Sector/Category	As at March 31, 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	1,88,74,08,464	1,25,42,92,408	1,91,13,59,581	1,18,04,23,493
	Engineering	1,91,36,92,574	96,88,20,897	2,06,74,39,146	91,54,73,140
	Food And Allied Products	1,65,31,58,878	1,09,67,56,581	1,65,33,45,836	1,26,50,99,772
	Fuel And Power	4,70,75,84,166	2,69,75,68,237	4,72,70,73,875	2,80,04,24,814
	Textiles	58,31,01,672	38,83,39,701	62,33,43,288	38,26,70,557
	Pharmaceuticals And Chemical	2,23,59,24,067	1,83,65,50,645	2,13,92,76,921	1,69,57,03,818
	Cement	1,18,48,66,128	63,04,87,378	1,18,48,66,128	61,71,27,671
	It	3,59,45,580	1,72,45,333	3,72,92,871	1,54,86,775
	Tannery Industries	28,91,11,628	22,26,06,279	29,29,47,105	21,17,68,938
	Ceramic Industry	50,14,32,304	21,42,70,100	50,14,32,304	18,43,38,800
	Insurance	1,89,18,73,570	1,05,00,59,653	2,03,55,82,517	98,04,46,814
	Telecommunication	1,19,16,48,825	99,16,52,675	1,18,68,81,874	1,11,08,15,921
	Travel And Leisure	11,01,10,782	4,56,00,000	11,01,10,782	4,19,40,000
	Finance And Leasing	1,09,12,97,662	48,98,40,948	1,70,95,09,017	44,19,33,682
	Miscellaneous	10,90,28,085	8,21,35,824	14,75,47,286	10,29,76,979
		19,38,61,84,387	**11,98,62,26,659**	**20,32,80,08,531**	**11,94,66,31,175**
05.02	**Bonds**				
	Corporate Bond	15,92,61,126	11,60,58,999	16,57,61,126	12,70,75,658
	G-Sec (T.Bond)	1,42,40,40,906	1,55,68,82,570	1,28,59,81,226	1,30,20,84,820
	Sub Total	**1,58,33,02,032**	**1,67,29,41,569**	**1,45,17,42,352**	**1,42,91,60,478**
05.03	**Close-end Mutual Funds**				
	Funds	21,01,53,648	18,58,29,013	30,63,41,498	24,62,00,203
	Sub Total	**21,01,53,648**	**18,58,29,013**	**30,63,41,498**	**24,62,00,203**

Notes	Particulars	Mar 31, 2026 BDT	June 30, 2025 BDT
06.00	**Investment in Non-listed Securities**		
	Non-listed Bonds (N:6.01)	-	2,50,00,000
	Open-end Mutual Funds (N: 6.02)	4,95,62,360	8,08,20,650
	Total	**4,95,62,360**	**10,58,20,650**

Non-listed Securities Break-up

	Category/Name	As at March 31, 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.	-	-	2,50,00,000	2,50,00,000
	Sub Total	**-**	**-**	**2,50,00,000**	**2,50,00,000**

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Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT

	Category/Name	As at March 31, 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	1,00,80,000	75,36,000	1,00,80,000	71,04,000
	CAPITEC IBBL Shariah Unit Fund	10,00,000	7,98,000	10,00,000	7,67,000
	CAPM Unit Fund	1,00,16,950	79,85,080	1,00,16,950	69,32,210
	EDGE Bangladesh Mutual Fund	-	-	1,01,10,000	1,22,80,000
	Ekush Growth Fund	50,00,000	61,70,000	50,00,000	54,23,000
	Grameen Bank-AIMS First Unit Fund	1,00,00,000	1,01,90,000	1,00,00,000	1,03,40,000
	ICB AMCL Second NRB Unit Fund	-	-	3,04,32,501	1,95,61,800
	UFS Bank Asia Unit Fund*	1,00,00,000	-	1,00,00,000	-
	VIPB NLI 1st Unit Fund	-	-	26,19,504	29,90,000
	VIPB SEBL 1st Unit Fund	1,18,31,763	1,68,83,280	1,18,31,763	1,54,22,640
	Sub Total	**5,79,28,713**	**4,95,62,360**	**10,10,90,717**	**8,08,20,650**

*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'

		Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025
		BDT	BDT
07.00	**(Provision)/Write back of provision against diminution in value of investment**		
	Opening Balance as at July 01	(8,48,43,70,593)	(7,36,89,70,496)
	Closing Balance as at March 31	(7,34,30,09,178)	(7,65,91,13,187)
	Increase/ (Decrease)	**1,14,13,61,415**	**(29,01,42,692)**

07.01 **Performance of investment For the Period from July 01, 2025 to March 31, 2026**

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	17,67,95,82,887	12,66,18,00,767	(5,01,77,82,120)
Non-performing Investments	3,55,79,85,892	1,25,17,58,835	(2,30,62,27,058)
Total	**21,23,75,68,779**	**13,91,35,59,601**	**(7,32,40,09,178)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(8,48,43,70,593)
Increase/ (Decrease)			**1,16,03,61,415**

Valuation of investment in listed close-ended Mutual Funds has been made As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated 30.06.2015.

		Mar 31, 2026	Jun 30, 2025
		BDT	BDT
08.00	**Investments in Money Market**		
	Fixed Deposits (FDR) (N:8.01)	-	5,00,00,000
	Treasury Instruments (T-Bill) (N: 8.02)	-	-
	Grand Total	**-**	**5,00,00,000**

Notes	Particulars		Mar 31, 2026	June 30, 2025
			BDT	BDT
08.01	**Fixed Deposits (FDR) with**			
	Financial Institutions (N: 8.01.01)		-	5,00,00,000
	Banks (N: 8.01.02)		-	-
	Total		**-**	**5,00,00,000**
8.01.01	**Deposit in Financial Institutions**			
	Name of the Financial Institution and Branches	Instrument No.		
	Investment Corporation of Bangladesh, Head Office	12417/1/2294	-	3,00,00,000
	Investment Corporation of Bangladesh, Head Office	12418/1/2295	-	2,00,00,000
	Sub Total		**-**	**5,00,00,000**
09.00	**Cash and Cash Equivalents**			
	STD accounts (N:9.01)		55,99,83,392	3,18,75,337
	STD/SND accounts with selling agent (N: 9.02)		4,76,107	9,75,402
	Dividend account (N: 9.03)		36,48,295	30,80,517
	Grand Total		**56,41,07,794**	**3,59,31,255**
09.01	**SND accounts with**			
	Name of the Bank and Branches	Account no.		
	Agrani Bank PLC, Principal Branch	0200000262626	54,492	54,406
	Bangladesh Development Bank PLC, Principal Branch	0650240000003	80,617	80,054
	Dhaka Bank PLC, Kakrail Branch	1061500000628	55,97,03,502	3,15,96,683
	Sonali Bank PLC, Local Office	0002636002975	82,599	81,352
	Janata Bank PLC, Local Office	0100001434921	35,048	35,131
	Rupali Bank PLC, Local Office	0018024000174	27,134	27,709
	Total		**55,99,83,392**	**3,18,75,337**
09.02	**STD/SND accounts (operated by selling agent) with**			
	Name of the Selling Agents			
	Bangladesh Development Bank PLC (N: 9.02.01)		4,824	4,824
	Investment Corporation of Bangladesh (N: 9.02.02)		2,33,362	7,32,657
	Janata Bank PLC (N: 9.02.03)		856	856
	Sonali Bank PLC (N: 9.02.04)		2,37,065	2,37,065
	Total		**4,76,107**	**9,75,402**
9.02.01	**Bangladesh Development Bank PLC.**			
	Name of the Bank and Branches	Account no.		
	Bangladesh Development Bank PLC, Karwan Bzr Br.	0670240000079	4,824	4,824
	Sub Total		**4,824**	**4,824**
9.02.02	**Investment Corporation of Bangladesh**			
	Name of the Bank and Branches	Account no.		
	Bangladesh Development Bank PLC, Agrabad Branch	0510200000620	51,371	37,908
	Bangladesh Development Bank PLC, Principal Br. (B2I)	0650240000012	7,755	1,52,144
	Bangladesh Development Bank PLC, Khulna Corp. Br.	0520240000020	31,951	82
	Sonali Bank PLC, Barishal Corporate Branch	0304240001009	1,402	1,374
	Sonali Bank PLC, Bogura Bazar Branch	0607004000178	35,032	42,811
	Rupali Bank PLC, Nayapaltan Corporate Branch	0505024000073	5,127	4,44,130
	Sonali Bank PLC, Sylhet Corporate Branch	5627536000519	11,879	12,325
	Sonali Bank PLC, Rajshahi Corporate Branch	4617736000547	88,845	41,883
	Sub Total		**2,33,362**	**7,32,657**

Notes	Particulars		Mar 31, 2026	June 30, 2025
			BDT	BDT
9.02.03	**Janata Bank PLC**			
	Name of the Bank and Branches	Account no.		
	Janata Bank PLC, Local Office	0100001435102	856	856
	Sub Total		**856**	**856**
9.02.04	**Sonali Bank PLC**			
	Name of the Bank and Branches	Account no.		
	Sonali Bank PLC, Dhanmondi Branch	4415004000852	13,758	13,758
	Sonali Bank PLC, Local Office	0002636003016	2,04,554	2,04,554
	Sonali Bank PLC, Khulna Corporate Branch	2715136000758	584	584
	Sonali Bank PLC, Krishibhaban Branch	1612136001051	1,019	1,019
	Sonali Bank PLC, Mirpur Cant. Branch	4418004000065	17,150	17,150
	Sub Total		**2,37,065**	**2,37,065**
9.03	**Dividend account with**			
	Name of the Bank and Branches	Div. Year / Account no.		
	Sahjalal Islami Bank PLC, Motijheel Br.	2012-13 / 0013100004077	51,115	50,779
	IFIC Bank PLC, Principal Branch	2013-14 (interim) / 1001000564041	1,33,956	1,30,053
	IFIC Bank PLC, Principal Branch	2013-14 / 1001000579041	1,02,555	99,737
	IFIC Bank PLC, Principal Branch	2014-15 (interim) / 1001754570041	2,24,614	2,14,683
	IFIC Bank PLC, Principal Branch	2014-15 / 1001759349041	1,19,439	93,250
	IFIC Bank PLC, Principal Branch	2015-16 / 1001095850041	2,02,166	1,95,907
	IFIC Bank PLC, Principal Branch	2016-17 / 0170140257041	2,94,253	2,97,638
	IFIC Bank PLC, Principal Branch	2017-18 / 0170216291041	2,94,875	2,65,598
	IFIC Bank PLC, Principal Branch	2018-19 / 0100100214041	1,72,229	1,72,924
	Jamuna Bank PLC, Shantinagar Branch	2019-20 (interim) / 1201000018527	3,79,178	3,77,998
	Jamuna Bank PLC, Shantinagar Branch	2019-20 / 1201000018492	1,13,606	1,14,606
	Jamuna Bank PLC, Shantinagar Branch	2020-21 (interim) / 1201000018684	3,53,589	3,55,531
	IFIC Bank PLC, Principal Branch	2021-22 / 0100100411041	5,29,734	43,120
	Dhaka Bank PLC, Kakrail Branch	2022-23 / 1061500000810	6,76,987	6,68,693
	Total		**36,48,295**	**30,80,517**
10.00	**Other Current Assets**			
	Dividend Receivable	(Annex-D)	5,33,15,681	5,64,73,882
	Interest Receivable		3,91,65,133	3,45,30,767
	Advance and Prepayments (N:10.01)		1,52,74,491	69,12,565
	Receivable from Broker House (ISTCL) for sell Purchase of Securities		2,250	49,050
	Grand Total		**10,77,57,555**	**9,79,66,264**
10.01	**Advance and Prepayments**			
	Advanced Annual Fee to BSEC		28,71,230	-
	Advance payment of trustee fee to BGIC		28,90,619	69,12,565
	Accrued Interest Paid against T-Bond		95,12,642	-
	Total		**1,52,74,491**	**69,12,565**
11.00	**Unit Capital**	Number of Holder		
	Opening balance		17,48,96,01,800	17,50,68,00,800
	Add: Unit sold during the period		-	13,500
			17,48,96,01,800	**17,50,68,14,300**
	Less: Unit surrender by holder		(2,61,78,800)	(1,72,12,500)
	Closing balance	**826**	**17,46,34,23,000**	**17,48,96,01,800**
	(The Unit capital represents 17,46,34,230 number of Units of BDT 100 each.)			

Notes	Particulars	Mar 31, 2026 BDT	June 30, 2025 BDT
12.00	**Unit Premium Reserve**		
	Opening balance	6,33,22,004	6,00,12,303
	Add: Premium on surrender of Units during the Period	50,86,032	33,12,361
		6,84,08,036	**6,33,24,664**
	Less: Adjustment against sale of Units during the Period	-	(2,660)
	Closing balance	**6,84,08,036**	**6,33,22,004**
13.00	**Dividend Equalization Reserve**		
	Opening Balance	20,00,00,000	20,00,00,000
	Less: Cash Dividend	-	-
	Closing Balance	**20,00,00,000**	**20,00,00,000**
14.00	**Retained Earnings**		
	Opening balance	(4,07,38,33,796)	(3,56,01,93,581)
	Add/(Less): Profit for the period	75,24,82,844	(51,36,40,215)
	Closing balance	**(3,32,13,50,952)**	**(4,07,38,33,796)**
15.00	**Unclaimed/ Dividend Payable**		
	Opening balance	34,88,788	35,65,021
	Less: Dividend Credited to Investors Account	(33,325)	(76,233)
	Closing balance (N:15.01)	**34,55,463**	**34,88,788**
15.01	**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)	1,21,810	1,21,810
	For the Financial Year 2013-14	90,547	90,547
	For the Financial Year 2014-15 (interim)	2,02,830	2,02,830
	For the Financial Year 2014-15	1,15,579	1,15,579
	For the Financial Year 2015-16	1,78,483	1,78,483
	For the Financial Year 2016-17	2,57,860	2,70,860
	For the Financial Year 2017-18	2,85,131	2,85,131
	For the Financial Year 2018-19	1,53,062	1,59,062
	For the Financial Year 2019-20 (interim)	3,73,287	3,73,362
	For the Financial Year 2019-20	1,26,888	1,27,888
	For the Financial Year 2020-21 (interim)	3,57,942	3,60,942
	For the Financial Year 2021-22	5,13,772	5,19,772
	For the Financial Year 2022-23	6,28,617	6,32,867
	Sub Total	**34,55,463**	**34,88,788**
16.00	**Current Liabilities**		
	Management fee payable to IAMPLC	16,06,27,243	21,41,84,611
	Custodian fee payable to ICML	1,07,19,122	1,41,29,422
	Annual fee payable to BSEC	-	6,74,118
	Audit fee payable	86,250	86,250
	Commission payable to Unit sales agents	54,589	54,628
	Share Application Money Payable for Trasury Bond Auction	2,200	2,200
	Total	**17,14,89,404**	**22,91,31,229**

Notes	Particulars		Mar 31, 2026	June 30, 2025
			BDT	BDT
17.00	**Net asset value per Unit (at cost price)**			
	Total Assets		14,58,54,24,950	13,91,17,10,025
	Add: Unrealized Loss/(Gain)		7,34,30,09,178	8,48,43,70,593
	Total Asset at Cost Price		**21,92,84,34,128**	**22,39,60,80,618**
	Less: Total liabilities		(17,49,44,867)	(23,26,20,017)
	Net asset value (NAV)		**21,75,34,89,261**	**22,16,34,60,600**
	Number of Units		17,46,34,230	17,48,96,018
	NAV per Unit at Cost Value		**124.57**	**126.72**
18.00	**Net asset value per Unit (at market price)**			
	Total Assets		14,58,54,24,950	13,91,17,10,025
	Less: Total liabilities		(17,49,44,867)	(23,26,20,017)
	Net asset value (NAV)		**14,41,04,80,083**	**13,67,90,90,007**
	Number of Units		17,46,34,230	17,48,96,018
	NAV per Unit at Market Value		**82.52**	**78.21**
			Jul 01, 2025 to Mar 31, 2026	**Jul 01, 2024 to Mar 31, 2025**
			BDT	BDT
19.00	**Profit on Sale of Investments**			
	Listed Securities	(Annex-B)	(75,27,13,632)	4,37,69,629
	Non-listed Securities (ICB AMCL Second NRB Unit Fund)		(29,70,774)	14,68,000
	Total		**(75,56,84,406)**	**4,52,37,629**
20.00	**Dividend from Investment in Securities**			
	Listed Securities	(Annex-C)	40,71,65,946	56,87,29,110
	Non-listed Securities (VIPB SEBL, VIPB NLI, GBank Aims UF)		22,30,600	7,50,000
	Total		**40,93,96,546**	**56,94,79,110**
21.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits		25,29,987	29,28,359
	Fixed Deposits (FDR)		35,00,000	40,94,352
	Listed Bonds		14,21,06,560	8,33,54,357
	Treasury Bills		-	32,07,242
	Non-Listed Bonds (Ashuganj Power Station Co. Ltd., Non-Convertible.. Bond)		26,25,000	52,38,328
	Grand Total		**15,07,61,546**	**9,88,22,638**
22.00	**Management Fee**			
	Management Fee for IAMPLC		16,06,27,243	16,28,97,020
	Total		**16,06,27,243**	**16,28,97,020**
23.00	**Trustee Fee**			
	Trustee Fee for BGIC		1,08,07,860	1,08,22,022
	Total		**1,08,07,860**	**1,08,22,022**
24.00	**Custodian Fee**			
	Custodian Fee for ICB		1,07,19,122	1,07,64,566
	Total		**1,07,19,122**	**1,07,64,566**

ICB Asset Management PLC.

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
25.00	**BSEC Fee**		
	Annual Fee for BSEC	1,08,07,860	1,08,22,022
	Total	**1,08,07,860**	**1,08,22,022**
25.01	**Calculation**		
	Net Asset Value (NAV) of the Fund	14,41,04,80,083	14,42,93,63,206
	Percentage of Annual fee	0.10	0.10
	Annual BSEC Fee in this period	**1,08,07,860**	**1,08,22,022**
26.00	**Other Operating Expenses**		
	Advertisement Expense	91,697	1,33,074
	Bank Charges	17,757	17,745
	CDBL Transaction Charges	59,168	57,770
	Excise Duty	1,35,300	1,19,500
	Printing	-	39,290
	Total	**3,03,922**	**3,67,379**
27.00	**Earnings Per Unit (EPU)**		
	Profit for the period (numerator)	75,24,82,844	22,76,37,426
	Number of Units (denominator)	17,46,34,230	17,50,08,562
	Earnings Per Unit	**4.31**	**1.30**

NB: The Earnings Per Unit (EPU) recorded *substantial increased* of 231.27% compared to the Quarterly accounts corresponding to the same period of the previous year. The main reasons increase due to *write back of provision* by Tk.1,43,15,04,107.00.

28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	40,93,96,546	56,94,79,110
	Add: Previous Period Dividend Receivable	5,64,73,882	7,52,80,379
		46,58,70,427	**64,47,59,488**
	Less: Current Period Dividend Receivable	(5,33,15,681)	(11,59,98,042)
	Total	**41,25,54,747**	**52,87,61,446**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	15,07,61,546	9,88,22,638
	Add: Previous Period Interest Receivable	3,45,30,767	2,43,51,607
		18,52,92,313	**12,31,74,245**
	Less: Current Period Interest Receivable	(3,91,65,133)	(3,33,09,875)
	Total	**14,61,27,180**	**8,98,64,370**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	19,33,52,257	19,57,59,259
	Add: Share Application Money Payable	2,200	2,200
	Add: Previous Period Operating Expenses payable (N: 30.01)	22,22,16,464	25,75,95,983
		41,55,70,921	**45,33,57,442**
	Less: Current Period Operating Expenses payable (N: 30.02)	(15,62,14,913)	(18,13,98,001)
	Total	**25,93,56,008**	**27,19,59,441**

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
30.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	22,91,31,229	26,66,05,433
	Less: Advance Payment of Fees & Suspense's	(69,12,565)	(90,07,250)
	Sub Total	**22,22,16,464**	**25,75,95,983**
30.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	17,14,89,404	18,46,26,647
	Less: Advance Payment of Fees & Suspense's	(1,52,74,491)	(32,28,646)
	Sub Total	**15,62,14,913**	**18,13,98,001**
31.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the Period	75,24,82,844	22,76,37,426
	Add: Provision/(Write back of Provision)	(1,14,13,61,415)	29,01,42,692
	A) Operating Cash Flow Before Changes in Working Capital	**(38,88,78,571)**	**51,77,80,118**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets	(14,76,166)	(4,96,75,931)
	(Decrease)/Increase of Current Liabilities	(6,60,03,751)	(7,62,00,182)
	B) Changes	**(6,74,79,917)**	**(12,58,76,113)**
	Net Cash Generated from Operating Activities (A+B)	**(45,63,58,488)**	**39,19,04,005**
32.00	**Sale of Securities (at Cost)**		
	Investment at Cost Price	1,36,49,61,459	23,24,91,800
	Add: Encashment of ASPCL Bond	2,50,00,000	2,50,00,000
	Add: Principal Redemption of Listed Bond (ASPCL Bond)	65,00,000	65,00,000
	Add: Preference Share Transfer to ATB (Renata PLC Bond)	1,90,00,000	-
	Add: Sale of /Transfer to Unit Certificates	4,31,62,005	1,20,00,000
	Add: Previous Period Receivable from Broker House (ISTCL)	49,050	16,76,066
		1,45,86,72,514	**27,76,67,865**
	Less: Current Period Receivable from Broker House (ISTCL)	(2,250)	(2,250)
	Total	**1,45,86,70,264**	**27,76,65,615**
33.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	14,69,81,064	43,76,74,688
	Add: Purchase for Listed Bond (G-Sec)	-	36,17,44,200
	Add: Purchase as a Preference Shares (Renata PLC Bond)	1,90,00,000	2,38,20,895
	Add: Purchase for Pre-IPO Securities	33,70,28,080	-
	Total	**50,30,09,144**	**82,32,39,783**
34.00	**Net Operating Cash Flows**		
	Net cash inflow/(outflow) from operating activities (numerator)	(45,63,58,488)	39,19,04,005
	Number of Units (denominator)	17,46,34,230	17,50,08,562
	Net operating cash flows per Unit (NOCFPU)	**(2.61)**	**2.24**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* 216.70% compared to the Quarterly accounts correspoding to the same period of the previous year. The main reasons of *decreases of Capital gain* Tk. 80,09,22,345.00 .

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025
		BDT	BDT
35.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(4,07,38,33,796)	(3,56,01,93,581)
	Add/(Less): Profit for the Period	75,24,82,844	22,76,37,426
		(3,32,13,50,952)	**(3,33,25,56,155)**
	Add: Dividend Equalization Reserve	20,00,00,000	20,00,00,000
	Total Reserve and Earnings	**(3,12,13,50,952)**	**(3,13,25,56,155)**
	Number of Units	17,46,34,230	17,50,08,562
	Profit Available for Distribution	**(17.87)**	**(17.90)**

36.00 Approval of the Financial Statements

The Trustee committee at the meeting held on April 29, 2026, approved the unaudited financial statements of the Fund for the period ended March 31, 2026, and authorized the same for an issue.

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC)

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

Place: Dhaka, Bangladesh
Date: April 29, 2026

BANGLADESH FUND

PORTFOLIO STATEMENT

As at March 31, 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		
BANK									
1	AB BANK PLC	1,09,87,504	25.74	28,27,97,711	5.90	5.90	5.90	6,48,26,274	(21,79,71,437)
2	Al-ARAFAH ISLAMI BANK PLC	4,00,000	23.48	93,93,421	16.00	16.00	16.00	64,00,000	(29,93,421)
3	BANK ASIA PLC	20,00,000	16.44	3,28,71,107	21.30	20.70	21.00	4,20,00,000	91,28,893
4	CITY BANK PLC	16,40,000	19.32	3,16,85,537	29.70	29.60	29.65	4,86,26,000	1,69,40,463
5	DHAKA BANK PLC	1,01,50,000	12.69	12,87,63,715	12.30	12.30	12.30	12,48,45,000	(39,18,715)
6	DUTCH-BANGLA BANK PLC	22,00,078	44.92	9,88,36,020	41.40	41.60	41.50	9,13,03,237	(75,32,783)
7	EASTERN BANK PLC	27,20,000	20.62	5,60,97,430	26.20	26.10	26.15	7,11,28,000	1,50,30,570
8	EXIM BANK OF BANGLADESH PLC	82,51,250	13.50	11,14,16,754	3.00	0.00	1.50	1,23,76,875	(9,90,39,879)
9	JAMUNA BANK PLC	17,70,000	18.15	3,21,27,359	22.70	22.80	22.75	4,02,67,500	81,40,141
10	MERCANTILE BANK PLC	79,05,000	14.41	11,39,38,972	8.60	8.80	8.70	6,87,73,500	(4,51,65,472)
11	NATIONAL BANK LTD.	1,59,65,602	10.97	17,52,19,657	4.80	4.60	4.70	7,50,38,329	(10,01,81,328)
12	NCC BANK PLC	51,80,905	12.23	6,33,71,530	12.80	12.80	12.80	6,63,15,584	29,44,054
13	PRIME BANK PLC	1,38,000	23.63	32,60,674	29.50	29.50	29.50	40,71,000	8,10,326
14	PUBALI BANK PLC	6,32,812	18.64	1,17,98,673	35.90	35.50	35.70	2,25,91,388	1,07,92,715
15	SOCIAL ISLAMI BANK PLC	66,40,545	13.82	9,17,48,387	3.00	3.10	3.05	2,02,53,662	(7,14,94,725)
16	SOUTHEAST BANK PLC	1,25,02,232	16.29	20,36,71,067	9.60	9.70	9.65	12,06,46,539	(8,30,24,528)
17	STANDARD BANK PLC	1,31,05,886	10.80	14,15,72,860	5.50	5.50	5.50	7,20,82,373	(6,94,90,487)
18	TRUST BANK PLC	12,60,000	19.19	2,41,75,129	17.50	17.60	17.55	2,21,13,000	(20,62,129)
19	UNION BANK PLC	1,05,000	9.52	10,00,000	1.50	1.60	1.55	1,62,750	(8,37,250)
20	UNITED COMMERCIAL BANK PLC	1,24,91,325	14.50	18,10,64,228	9.50	9.40	9.45	11,80,43,021	(6,30,21,206)
21	UTTARA BANK PLC	64,71,250	14.31	9,25,98,233	25.00	25.20	25.10	16,24,28,375	6,98,30,142
	Sector Total:	**12,25,17,389**		**1,88,74,08,464**				**1,25,42,92,408**	**(63,31,16,056)**
CEMENT									
22	CONFIDENCE CEMENT PLC	1,92,937	104.55	2,01,70,725	60.30	64.00	62.15	1,19,91,035	(81,79,691)
23	CROWN CEMENT PLC	48,24,666	88.89	42,88,44,902	48.90	49.00	48.95	23,61,67,401	(19,26,77,501)
24	HEIDELBERG MATERIALS BANGLADESH PLC	6,75,000	442.49	29,86,80,409	235.40	230.00	232.70	15,70,72,500	(14,16,07,909)
25	LAFARGEHOLCIM BANGLADESH PLC	25,00,000	76.32	19,08,06,143	51.20	50.80	51.00	12,75,00,000	(6,33,06,143)
26	MEGHNA CEMENT MILLS PLC	21,99,487	85.67	18,84,26,596	31.60	31.00	31.30	6,88,43,943	(11,95,82,653)
27	PREMIER CEMENT MILLS PLC	7,50,000	77.25	5,79,37,354	39.00	38.10	38.55	2,89,12,500	(2,90,24,854)
	Sector Total:	**1,11,42,090**		**1,18,48,66,128**				**63,04,87,378**	**(55,43,78,750)**
CERAMICS SECTOR									
28	RAK CERAMICS (BD) LIMITED	95,02,000	52.77	50,14,32,304	22.10	23.00	22.55	21,42,70,100	(28,71,62,204)
	Sector Total:	**95,02,000**		**50,14,32,304**				**21,42,70,100**	**(28,71,62,204)**
CORPORATE BOND									
29	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	3,69,15,000	3,400.00	3,400.00	3,400.00	2,51,02,200	(1,18,12,800)
30	APSCL NON-CONVERTIBLE BOND	5,200	1,289.05	67,03,051	1,403.00	1,496.50	1,449.75	75,38,700	8,35,649
31	IBBL 2ND PERPETUAL MUDARABA BOND	5,986	5,000.00	2,99,30,000	4,200.00	4,017.50	4,108.75	2,45,94,978	(53,35,023)
32	IBBL MUDARABA PERPETUAL BOND	91,234	939.49	8,57,13,074	669.50	620.00	644.75	5,88,23,122	(2,68,89,953)
	Sector Total:	**1,09,803**		**15,92,61,126**				**11,60,58,999**	**(4,32,02,127)**

ICB Asset Management PLC.

BANGLADESH FUND

PORTFOLIO STATEMENT

As at March 31, 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									
33	AFTAB AUTOMOBILES LIMITED	39,65,579	69.79	27,67,53,629	29.00	28.50	28.75	11,40,10,396	(16,27,43,232)
34	APPOLLO ISPAT COMPLEX LIMITED	8,00,000	18.30	1,46,38,196	3.60	3.60	3.60	28,80,000	(1,17,58,196)
35	ATLAS BANGLADESH LTD.	20,06,859	162.17	32,54,59,231	76.80	0.00	76.80	15,41,26,771	(17,13,32,460)
36	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	9,79,953	103.40	10,13,24,957	83.10	85.00	84.05	8,23,65,050	(1,89,59,908)
37	BBS CABLES PLC	3,50,000	48.86	1,70,99,773	19.30	19.20	19.25	67,37,500	(1,03,62,273)
38	BENGAL WINDSOR THERMOPLASTICS PLC	11,12,717	45.65	5,07,90,166	18.90	18.40	18.65	2,07,52,172	(3,00,37,994)
39	BSRM STEELS LIMITED	52,50,000	110.74	58,13,94,368	67.20	67.70	67.45	35,41,12,500	(22,72,81,868)
40	IFAD AUTOS PLC	78,222	48.28	37,76,254	21.30	22.20	21.75	17,01,329	(20,74,926)
41	KDS ACCESSORIES LIMITED	13,65,000	53.99	7,36,99,024	39.50	39.10	39.30	5,36,44,500	(2,00,54,524)
42	NATIONAL POLYMER INDUSTRIES PLC	6,90,107	48.06	3,31,67,712	27.10	27.10	27.10	1,87,01,900	(1,44,65,812)
43	NAVANA CNG LIMITED	9,14,462	61.24	5,60,05,747	20.60	19.70	20.15	1,84,26,409	(3,75,79,338)
44	RUNNER AUTOMOBILES PLC	3,67,615	50.50	1,85,66,105	39.60	39.90	39.75	1,46,12,696	(39,53,408)
45	S. ALAM COLD ROLLED STEELS LTD	57,00,000	52.03	29,65,46,008	17.30	16.70	17.00	9,69,00,000	(19,96,46,008)
46	SINGER BANGLADESH LIMITED	2,20,252	160.92	3,54,42,067	86.00	84.00	85.00	1,87,21,420	(1,67,20,647)
47	WALTON HI-TECH INDUSTRIES PLC	29,514	983.58	2,90,29,338	377.10	377.00	377.05	1,11,28,254	(1,79,01,084)
	Sector Total:	**2,38,30,280**		**1,91,36,92,574**				**96,88,20,897**	**(94,48,71,677)**
FINANCIAL INSTITUTIONS									
48	DBH FINANCE PLC	36,33,597	69.63	25,29,94,145	36.40	37.00	36.70	13,33,53,010	(11,96,41,135)
49	IDLC FINANCE PLC	61,52,167	50.02	30,77,16,524	39.50	41.00	40.25	24,76,24,722	(6,00,91,802)
50	IPDC FINANCE PLC	2,10,000	17.37	36,47,282	18.70	18.80	18.75	39,37,500	2,90,218
51	ISLAMIC FINANCE & INVESTMENT PLC	21,46,840	22.14	4,75,26,190	10.80	11.00	10.90	2,34,00,556	(2,41,25,634)
52	NATIONAL HOUSING FINANCE PLC	1,49,138	34.81	51,91,519	22.90	22.90	22.90	34,15,260	(17,76,259)
53	PHOENIX FINANCE AND INVESTMENTS LTD	20,00,000	25.70	5,13,92,138	3.90	4.50	4.20	84,00,000	(4,29,92,138)
54	PRIME FINANCE & INVESTMENT LTD.	1,00,000	82.11	82,11,071	4.50	5.00	4.75	4,75,000	(77,36,071)
55	UNION CAPITAL LIMITED	9,50,000	19.88	1,88,82,927	5.30	5.30	5.30	50,35,000	(1,38,47,927)
56	UTTARA FINANCE AND INVESTMENTS LIMITED	47,38,000	83.52	39,57,35,866	13.00	14.10	13.55	6,41,99,900	(33,15,35,966)
	Sector Total:	**2,00,79,742**		**1,09,12,97,662**				**48,98,40,948**	**(60,14,56,714)**
FOOD AND ALLIED									
57	AGRICULTURAL MARKETING COMPANY LTD. (PRAN)	1,50,000	191.96	2,87,94,295	210.60	215.20	212.90	3,19,35,000	31,40,705
58	BATBC LIMITED	22,20,974	403.89	89,70,23,294	221.30	222.20	221.75	49,25,00,985	(40,45,22,309)
59	GOLDEN HARVEST AGRO INDUSTRIES LTD	33,00,000	25.38	8,37,69,458	11.80	11.80	11.80	3,89,40,000	(4,48,29,458)
60	NATIONAL TEA COMPANY LTD.	2,69,288	260.25	7,00,83,237	160.10	159.50	159.80	4,30,32,222	(2,70,51,015)
61	OLYMPIC INDUSTRIES LTD.	15,22,950	200.83	30,58,56,193	147.10	142.20	144.65	22,02,94,718	(8,55,61,475)
62	UNILEVER CONSUMER CARE LIMITED	1,25,999	2,124.08	26,76,32,402	2,143.30	0.00	2,143.30	27,00,53,657	24,21,255
	Sector Total:	**75,89,211**		**1,65,31,58,878**				**1,09,67,56,581**	**(55,64,02,297)**



BANGLADESH FUND

PORTFOLIO STATEMENT

As at March 31, 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									
63	ASSOCIATED OXYGEN LIMITED	11,99,000	32.89	3,94,38,510	16.30	16.00	16.15	1,93,63,850	(2,00,74,660)
64	BARAKA POWER LIMITED	49,75,983	30.19	15,02,32,436	7.90	8.10	8.00	3,98,07,864	(11,04,24,572)
65	CVO PETROCHEMICAL REFINERY PLC	41,420	190.53	78,91,890	153.50	155.70	154.60	64,03,532	(14,88,358)
66	DHAKA ELECTRIC SUPPLY COMPANY LTD.	70,77,000	77.35	54,73,74,761	22.60	22.10	22.35	15,81,70,950	(38,92,03,811)
67	DOREEN POWER GENERATIONS & SYSTEMS LTD	20,75,183	64.07	13,29,47,393	26.40	26.70	26.55	5,50,96,109	(7,78,51,285)
68	ENERGYPAC POWER GENERATION PLC	28,35,000	41.90	11,88,00,000	17.20	17.30	17.25	4,89,03,750	(6,98,96,250)
69	JAMUNA OIL COMPANY LIMITED	24,96,636	185.76	46,37,82,109	171.10	171.50	171.30	42,76,73,747	(3,61,08,362)
70	KHULNA POWER COMPANY LIMITED	4,25,000	44.48	1,89,02,684	10.70	10.90	10.80	45,90,000	(1,43,12,684)
71	LINDE BANGLADESH LIMITED	1,90,307	1,243.76	23,66,95,393	750.60	755.10	752.85	14,32,72,625	(9,34,22,768)
72	LUB-RREF (BANGLADESH) LIMITED	5,50,000	31.86	1,75,24,451	10.20	10.50	10.35	56,92,500	(1,18,31,951)
73	MEGHNA PETROLEUM LIMITED	34,00,685	205.86	70,00,71,591	200.00	198.00	199.00	67,67,36,315	(2,33,35,276)
74	MJL BANGLADESH PLC	20,52,248	97.46	20,00,11,616	89.00	88.50	88.75	18,21,37,010	(1,78,74,606)
75	PADMA OIL PLC	16,75,625	258.40	43,29,80,222	176.00	176.20	176.10	29,50,77,563	(13,79,02,659)
76	POWER GRID CO. OF BANGLADESH LTD.	1,19,96,472	66.74	80,06,11,122	30.00	29.50	29.75	35,68,95,042	(44,37,16,080)
77	SHAHJIBAZAR POWER CO. LTD.	22,68,303	100.54	22,80,50,655	47.20	47.10	47.15	10,69,50,486	(12,11,00,169)
78	SUMMIT POWER LIMITED	53,00,000	39.30	20,82,95,270	13.80	14.10	13.95	7,39,35,000	(13,43,60,270)
79	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	47,73,589	76.83	36,67,71,970	16.70	17.20	16.95	8,09,12,334	(28,58,59,636)
80	UNITED POWER GEN. & DIST. CO. LTD.	1,34,823	275.93	3,72,02,093	116.60	120.00	118.30	1,59,49,561	(2,12,52,533)
	Sector Total:	**5,34,67,274**		**4,70,75,84,166**				**2,69,75,68,237**	**(2,01,00,15,929)**
G-SEC (T.BOND)									
81	05Y BGTB 15/05/2029 [C.R 12.40%]	15,00,000	100.24	15,03,60,850	107.06	107.06	107.06	16,05,90,000	1,02,29,150
82	05Y BGTB 16/04/2030 [C.R 12.39%]	3,00,000	100.22	3,00,65,930	106.54	106.54	106.54	3,19,62,000	18,96,070
83	10Y BGTB 17/04/2034 [C.R 12.15%]	22,90,000	99.28	22,73,40,691	111.68	111.68	111.68	25,57,47,200	2,84,06,509
84	10Y BGTB 19/03/2035 [C.R 12.05%]	2,00,000	97.89	1,95,77,480	111.04	111.04	111.04	2,22,08,000	26,30,520
85	10Y BGTB 21/05/2035 [C.R 11.88%]	10,00,000	100.87	10,08,70,000	109.14	109.14	109.14	10,91,40,000	82,70,000
86	10Y BGTB 23/07/2035 [C.R 10.48]	4,00,000	100.43	4,01,71,680	100.90	100.90	100.90	4,03,60,000	1,88,320
87	15Y BGTB 27/03/2039 [C.R 12.15%]	10,00,000	98.20	9,82,03,600	113.19	115.49	114.34	11,43,40,000	1,61,36,400
88	15Y BGTB 27/03/2040 [C.R 12.28%]	15,00,000	100.21	15,03,13,300	116.14	116.14	116.14	17,42,10,000	2,38,96,700
89	15Y BGTB 27/08/2040 [C.R 10.28%]	30,00,000	98.95	29,68,56,400	100.98	100.98	100.98	30,29,40,000	60,83,600
90	20Y BGTB 25/01/2043 [C.R 8.89%]	10,00,000	77.72	7,77,22,700	92.93	92.93	92.93	9,29,30,000	1,52,07,300
91	5Y BGTB 13/12/2028 [C.R 10.35%]	24,87,000	93.51	23,25,58,275	101.51	101.51	101.51	25,24,55,370	1,98,97,095
	Sector Total:	**1,46,77,000**		**1,42,40,40,906**				**1,55,68,82,570**	**13,28,41,664**

BANGLADESH FUND

PORTFOLIO STATEMENT

As at March 31, 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									
92	AGRANI INSURANCE PLC	7,83,309	44.08	3,45,27,991	20.90	0.00	20.90	1,63,71,158	(1,81,56,833)
93	ASIA PACIFIC GENERAL INSURANCE PLC	19,03,140	65.28	12,42,35,053	37.10	33.70	35.40	6,73,71,156	(5,68,63,897)
94	CENTRAL INSURANCE PLC	23,161	49.54	11,47,486	39.40	40.70	40.05	9,27,598	(2,19,888)
95	DELTA LIFE INSURANCE COMPANY LTD	5,28,561	124.52	6,58,15,278	71.60	74.00	72.80	3,84,79,241	(2,73,36,037)
96	DHAKA INSURANCE LIMITED	4,32,239	52.10	2,25,21,453	38.10	38.00	38.05	1,64,46,694	(60,74,759)
97	EASTERN INSURANCE COMPANY LTD	1,09,016	47.05	51,29,139	51.80	56.70	54.25	59,14,118	7,84,979
98	EASTLAND INSURANCE PLC	9,32,300	34.07	3,17,61,108	20.30	20.30	20.30	1,89,25,690	(1,28,35,418)
99	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	14,95,824	110.24	16,49,03,949	21.20	24.20	22.70	3,39,55,205	(13,09,48,744)
100	GREEN DELTA INSURANCE PLC	34,41,990	90.52	31,15,58,055	52.80	50.50	51.65	17,77,78,784	(13,37,79,271)
101	ISLAMI INSURANCE BANGLADESH LTD	1,25,966	40.70	51,27,115	37.80	40.30	39.05	49,18,972	(2,08,143)
102	MEGHNA LIFE INSURANCE PLC	14,85,000	93.49	13,88,40,034	53.00	53.00	53.00	7,87,05,000	(6,01,35,034)
103	MERCANTILE ISLAMI INSURANCE PLC	10,10,251	53.17	5,37,15,787	23.70	25.30	24.50	2,47,51,150	(2,89,64,637)
104	NITOL INSURANCE PLC	22,06,128	51.49	11,36,00,182	27.30	28.10	27.70	6,11,09,746	(5,24,90,437)
105	PEOPLES INSURANCE PLC	16,84,002	44.92	7,56,52,837	41.50	44.00	42.75	7,19,91,086	(36,61,752)
106	PHOENIX INSURANCE PLC	5,50,000	37.40	2,05,72,286	29.50	27.00	28.25	1,55,37,500	(50,34,786)
107	PIONEER INSURANCE PLC	24,20,000	70.39	17,03,39,166	52.10	48.00	50.05	12,11,21,000	(4,92,18,166)
108	POPULAR LIFE INSURANCE CO. LTD	15,02,874	65.53	9,84,77,697	49.30	50.00	49.65	7,46,17,694	(2,38,60,003)
109	PRAGATI INSURANCE PLC	9,00,000	56.89	5,12,05,152	68.00	81.80	74.90	6,74,10,000	1,62,04,848
110	PRIME INSURANCE COMPANY LTD.	5,90,052	46.43	2,73,93,718	31.70	29.10	30.40	1,79,37,581	(94,56,138)
111	PRIME ISLAMI LIFE INSURANCE LTD.	21,95,384	137.51	30,18,92,167	34.30	34.90	34.60	7,59,60,286	(22,59,31,881)
112	PROGRESSIVE LIFE INSURANCE CO. LTD.	3,26,788	121.35	3,96,56,099	42.10	47.90	45.00	1,47,05,460	(2,49,50,639)
113	RELIANCE INSURANCE LTD	1,00,000	41.56	41,55,825	69.00	65.40	67.20	67,20,000	25,64,175
114	SENA INSURANCE PLC	6,19,428	47.86	2,96,45,992	61.20	62.80	62.00	3,84,04,536	87,58,544
	Sector Total:	**2,53,65,413**		**1,89,18,73,570**				**1,05,00,59,653**	**(84,18,13,917)**
IT SECTOR									
115	AAMRA TECHNOLOGIES LIMITED	8,16,617	35.98	2,93,82,086	13.50	15.50	14.50	1,18,40,947	(1,75,41,140)
116	BDCOM ONLINE LTD	1,88,673	33.19	62,61,905	27.00	26.90	26.95	50,84,737	(11,77,167)
117	IT CONSULTANTS PLC	8,249	36.56	3,01,589	37.60	39.90	38.75	3,19,649	18,060
	Sector Total:	**10,13,539**		**3,59,45,580**				**1,72,45,333**	**(1,87,00,247)**
MISCELLANEOUS									
118	ARAMIT LIMITED	77,000	343.62	2,64,58,956	169.40	165.00	167.20	1,28,74,400	(1,35,84,556)
119	BANGLADESH SHIPPING CORPORATION	1,91,990	118.65	2,27,80,457	106.50	106.70	106.60	2,04,66,134	(23,14,323)
120	BEXIMCO LTD.	3,93,750	115.07	4,53,07,094	110.10	110.20	110.15	4,33,71,563	(19,35,532)
121	USMANIA GLASS SHEET FACTORY LTD	1,57,896	91.72	1,44,81,577	36.70	32.00	34.35	54,23,728	(90,57,850)
	Sector Total:	**8,20,636**		**10,90,28,085**				**8,21,35,824**	**(2,68,92,261)**
OTHERS (ATB)									
122	RENATA PLC PREFERENCE SHARE	10,000	1900.00	1,90,00,000	1,900.00	0.00	1,900.00	1,90,00,000	-
		10,000		**1,90,00,000**				**1,90,00,000**	**-**

BANGLADESH FUND

PORTFOLIO STATEMENT

As at March 31, 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									
123	ACI FORMULATIONS PLC	13,96,415	160.69	22,43,94,791	136.50	141.60	139.05	19,41,71,506	(3,02,23,286)
124	ACME LABORATORIES LTD.	43,70,000	78.42	34,26,89,662	75.50	76.00	75.75	33,10,27,500	(1,16,62,162)
125	ACME PESTICIDES LIMITED	9,50,000	30.55	2,90,19,784	21.20	21.00	21.10	2,00,45,000	(89,74,784)
126	ADVANCED CHEMICAL INDUSTRIES PLC	17,48,949	224.25	39,22,06,647	197.10	208.40	202.75	35,45,99,410	(3,76,07,237)
127	AFC AGRO BIOTECH LTD.	42,47,601	35.94	15,26,45,335	7.30	8.20	7.75	3,29,18,908	(11,97,26,427)
128	BEXIMCO PHARMACEUTICALS LTD.	42,742	137.72	58,86,354	112.00	113.60	112.80	48,21,298	(10,65,056)
129	FAR CHEMICAL INDUSTRIES LTD.	1,64,550	43.28	71,21,123	14.90	14.80	14.85	24,43,568	(46,77,555)
130	IBN SINA PHARMACEUTICAL INDUSTRY PLC	2,45,707	284.50	6,99,03,926	315.80	332.00	323.90	7,95,84,497	96,80,571
131	JMI HOSPITAL REQUISITE MANUFACTURING LTD	4,41,425	72.92	3,21,87,303	42.70	42.10	42.40	1,87,16,420	(1,34,70,883)
132	KEYA COSMETICS LIMITED	21,88,267	10.58	2,31,46,800	5.10	5.10	5.10	1,11,60,162	(1,19,86,638)
133	MARICO BANGLADESH LIMITED	38,000	1,242.75	4,72,24,332	2,731.80	2,750.00	2,740.90	10,41,54,200	5,69,29,868
134	RENATA PLC	6,15,875	802.26	49,40,89,206	423.20	0.00	423.20	26,06,38,300	(23,34,50,906)
135	SQUARE PHARMACEUTICALS PLC	19,96,076	208.11	41,54,08,804	210.80	212.30	211.55	42,22,69,878	68,61,073
	Sector Total:	**1,84,45,607**		**2,23,59,24,067**				**1,83,65,50,645**	**(39,93,73,422)**
TANNERY INDUSTRIES									
136	APEX FOOTWEAR LIMITED	2,15,131	174.47	3,75,33,571	184.00	186.00	185.00	3,97,99,235	22,65,664
137	APEX TANNERY LIMITED	8,67,000	126.20	10,94,18,767	68.80	68.00	68.40	5,93,02,800	(5,01,15,967)
138	BATA SHOE COMPANY (BD) LIMITED	1,42,953	994.45	14,21,59,291	832.50	895.40	863.95	12,35,04,244	(1,86,55,046)
	Sector Total:	**12,25,084**		**28,91,11,628**				**22,26,06,279**	**(6,65,05,349)**
TEXTILE									
139	APEX SPINNING & KNITTING MILLS LTD	20,000	105.81	21,16,255	195.10	215.00	205.05	41,01,000	19,84,745
140	ARGON DENIMS LIMITED	26,99,994	22.18	5,98,95,708	16.70	17.70	17.20	4,64,39,897	(1,34,55,811)
141	C & A TEXTILES LIMITED	8,75,000	10.86	94,98,335	3.80	4.00	3.90	34,12,500	(60,85,835)
142	DRAGON SWEATER AND SPINNING LIMITED	3,55,160	15.33	54,44,959	9.70	9.60	9.65	34,27,294	(20,17,665)
143	ENVOY TEXTILES LIMITED	2,02,753	36.73	74,47,028	49.10	53.70	51.40	1,04,21,504	29,74,477
144	ESQUIRE KNIT COMPOSITE PLC	6,00,000	32.86	1,97,18,008	20.10	19.70	19.90	1,19,40,000	(77,78,008)
145	EVINCE TEXTILES LIMITED	24,25,000	17.39	4,21,62,017	9.70	9.60	9.65	2,34,01,250	(1,87,60,767)
146	GENERATION NEXT FASHIONS LTD.	56,00,000	8.89	4,97,85,812	3.50	3.50	3.50	1,96,00,000	(3,01,85,812)
147	HWA WELL TEXTILES (BD) PLC	2,21,109	46.94	1,03,79,558	41.50	38.20	39.85	88,11,194	(15,68,364)
148	MALEK SPINNING MILLS PLC	20,000	26.91	5,38,223	26.70	27.50	27.10	5,42,000	3,777
149	MATIN SPINNING MILLS PLC	12,59,966	50.20	6,32,51,854	46.30	46.30	46.30	5,83,36,426	(49,15,428)
150	MITHUN KNITTING AND DYEING LTD	1,96,903	52.56	1,03,49,797	15.80	16.60	16.20	31,89,829	(71,59,968)
151	SAIHAM COTTON MILLS LTD.	1,68,490	16.23	27,34,988	19.10	20.00	19.55	32,93,980	5,58,991
152	SAIHAM TEXTILE MILLS LTD.	1,00,000	18.39	18,38,966	18.60	19.00	18.80	18,80,000	41,034
153	SHARP INDUSTRIES PLC	6,63,396	101.91	6,76,03,568	16.40	17.50	16.95	1,12,44,562	(5,63,59,005)
154	SHASHA DENIMS PLC	8,42,346	27.48	2,31,50,058	18.40	18.40	18.40	1,54,99,166	(76,50,891)
155	SQUARE TEXTILES PLC	33,71,000	59.10	19,92,15,568	48.00	46.20	47.10	15,87,74,100	(4,04,41,468)
156	TALLU SPINNING MILLS LTD.	5,00,000	15.94	79,70,971	8.10	8.00	8.05	40,25,000	(39,45,971)
	Sector Total:	**2,01,21,117**		**58,31,01,672**				**38,83,39,701**	**(19,47,61,970)**

BANGLADESH FUND

PORTFOLIO STATEMENT

As at March 31, 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									
157	BANGLADESH SUBMARINE CABLES PLC	20,42,535	172.97	35,33,01,124	138.00	140.00	139.00	28,39,12,365	(6,93,88,759)
158	GRAMEEN PHONE LTD.	28,17,838	291.57	82,16,01,459	244.00	246.00	245.00	69,03,70,310	(13,12,31,149)
159	ROBI AXIATA PLC	6,00,000	27.91	1,67,46,243	29.00	28.90	28.95	1,73,70,000	6,23,757
	Sector Total:	**54,60,373**		**1,19,16,48,825**				**99,16,52,675**	**(19,99,96,150)**
TRAVEL AND LEISURE									
160	UNIQUE HOTEL & RESORTS PLC	12,00,000	77.96	9,35,56,956	38.00	38.00	38.00	4,56,00,000	(4,79,56,956)
161	UNITED AIRWAYS (BD) LTD.	10,89,000	15.20	1,65,53,827	0.00	0.00	0.00	0	(1,65,53,827)
	Sector Total:	**22,89,000**		**11,01,10,782**				**4,56,00,000**	**(6,45,10,782)**

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									
162	ALIANCE SANDHANI LIFE UNIT FUND	9,60,000	10.50	1,00,80,000	7.85	75,36,000	(25,44,000)	75,36,000	(25,44,000.00)
163	CAPITEC IBBL Shariah Unit Fund	1,00,000	10.00	10,00,000	7.98	7,98,000	(2,02,000)	7,98,000	(2,02,000.00)
164	CAPM UNIT FUND	89,000	112.55	1,00,16,950	89.72	79,85,080	(20,31,870)	79,85,080	(20,31,870)
165	Ekush Growth Fund	5,00,000	10.00	50,00,000	12.34	61,70,000	11,70,000	61,70,000	11,70,000
166	Grameen Bank-AIMS First Unit Fund	10,00,000	10.00	1,00,00,000	10.19	1,01,90,000	1,90,000	1,01,90,000	1,90,000
167	UFS Bank Asia Unit Fund	10,00,000	10.00	1,00,00,000	0.00	0	(1,00,00,000)	0	(1,00,00,000)
168	VIPB SEBL 1st Unit Fund	14,32,000	8.26	1,18,31,763	11.79	1,68,83,280	50,51,517	1,68,83,280	50,51,517
		50,81,000		**5,79,28,713**		**4,95,62,360**	**(83,66,353)**	**4,95,62,360**	**(83,66,353)**
CLOSE-END MUTUAL FUNDS									
169	DBH FIRST MUTUAL FUND	12,80,000	8.34	1,06,81,229	4.65	59,52,000	(47,29,229)	92,91,520	(13,89,709)
170	FIRST BANGLADESH FIXED INCOME FUND	65,00,000	6.44	4,18,73,221	3.15	2,04,75,000	(2,13,98,221)	4,01,66,750	(17,06,471)
171	GRAMEEN ONE : SCHEME TWO	53,00,000	15.29	8,10,49,667	12.40	6,57,20,000	(1,53,29,667)	7,17,19,600	(93,30,067)
172	L R GLOBAL BANGLADESH M F ONE	34,09,708	9.19	3,13,49,947	3.30	1,12,52,036	(2,00,97,910)	2,50,11,913	(63,38,034)
173	MBL 1ST MUTUAL FUND	7,00,000	8.37	58,58,801	3.90	27,30,000	(31,28,801)	51,17,000	(7,41,801)
174	NCCBL MUTUAL FUND-1	34,79,069	8.63	3,00,33,735	4.40	1,53,07,904	(1,47,25,831)	2,73,54,180	(26,79,555)
175	TRUST BANK 1ST MUTUAL FUND	6,00,000	6.96	41,76,808	3.20	19,20,000	(22,56,808)	34,83,300	(6,93,508)
176	VANGUARD AML BD FINANCE MUTUAL FUND	5,00,000	10.26	51,30,240	7.35	36,75,000	(14,55,240)	36,84,750	(14,45,490)
	Sector Total:	**2,17,68,777**		**21,01,53,648**		**12,70,31,940**	**(8,31,21,708)**	**18,58,29,013**	**(2,43,24,635)**
	Grand Total:	**36,45,15,335**		**21,25,65,68,779**		**13,85,47,62,528**	**(7,40,18,06,251)**	**13,91,35,59,601**	**(7,34,30,09,178)**

BANGLADESH FUND
Profit on Sale of Investments
For the Period from July 01, 2025 to March 31, 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	4,86,000	22.08	16.32	1,07,28,600	27,97,100
2	CITY BANK PLC	8,19,307	31.65	19.32	2,59,31,282	1,01,01,871
3	DHAKA BANK PLC	3,50,000	14.07	12.69	49,23,091	4,82,956
4	EASTERN BANK PLC	7,32,267	27.47	20.62	2,01,17,656	50,15,309
5	JAMUNA BANK PLC	2,80,125	24.04	18.15	67,34,504	16,49,955
6	NATIONAL BANK LTD.	1,23,398	3.19	10.97	3,94,084	(9,60,185)
7	TRUST BANK PLC	1,49,879	22.02	20.80	33,00,747	1,83,279
8	UTTARA BANK PLC	50,000	21.76	14.31	10,87,820	3,72,360
					Sub Total:	**1,96,42,645**
ENGINEERING						
9	AFTAB AUTOMOBILES LIMITED	10,500	38.93	69.79	4,08,781	(3,24,004)
10	APPOLLO ISPAT COMPLEX LIMITED	35,83,766	1.64	18.30	58,77,941	(5,96,96,855)
11	BANGLADESH LAMPS PLC	6,144	148.77	139.23	9,14,022	58,582
12	S. ALAM COLD ROLLED STEELS LTD	16,64,249	20.96	52.03	3,48,84,500	(5,16,99,053)
					Sub Total:	**(11,16,61,329)**
FINANCIAL INSTITUTIONS						
13	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	79,18,995	0.47	20.75	36,89,737	(16,05,99,989)
14	PHOENIX FINANCE AND INVESTMENTS LTD	17,87,443	2.51	25.70	44,86,041	(4,14,44,274)
15	PREMIER LEASING & FINANCE LIMITED	61,26,750	0.41	16.12	25,29,241	(9,62,06,399)
16	PRIME FINANCE & INVESTMENT LTD.	37,48,400	1.13	82.11	42,28,635	(30,35,55,255)
17	UNION CAPITAL LIMITED	6,48,625	3.10	19.88	20,09,248	(1,08,83,341)
18	UTTARA FINANCE AND INVESTMENTS LIMITED	438	9.58	83.52	4,196	(32,387)
					Sub Total:	**(61,27,21,644)**
FOOD AND ALLIED PRODUCTS						
14	UNILEVER CONSUMER CARE LIMITED	88	2,444.52	2,124.08	2,15,118	28,199
					Sub Total:	**28,199**
FUEL AND POWER						
15	MEGHNA PETROLEUM LIMITED	7,257	211.17	205.86	15,32,481	38,541
15	SUMMIT POWER LIMITED	6,00,000	12.15	39.30	72,90,853	(1,62,89,747)
					Sub Total:	**(1,62,51,206)**
G-SEC (T.BOND)						
22	2Y BGTB 03/01/2026 [C.R 11.60%]	20,00,000	100.00	99.48	20,00,00,000	10,31,600
						10,31,600
INSURANCE						
16	PRAGATI INSURANCE PLC	11,51,058	74.93	56.89	8,62,53,992	2,07,65,007
17	PRAGATI LIFE INSURANCE PLC	7,890	104.10	77.62	8,21,314	2,08,893
18	RELIANCE INSURANCE LTD	3,75,000	69.14	41.56	2,59,27,900	1,03,43,550
19	SENA INSURANCE PLC	1,48,756	60.78	47.86	90,41,594	19,22,087
18	TRUST ISLAMI LIFE INSURANCE LIMITED	10,50,000	56.75	54.02	5,95,83,984	28,58,964
					Sub Total:	**3,60,98,501**
IT SECTOR						
19	IT CONSULTANTS PLC	36,851	42.83	36.56	15,78,460	2,31,168
					Sub Total:	**2,31,168**
MISCELLANEOUS						
20	BANGLADESH SHIPPING CORPORATION	60,000	121.51	118.83	72,90,390	1,60,836
					Sub Total:	**1,60,836**
MUTUAL FUNDS						
21	CAPM BDBL MUTUAL FUND 01	21,33,887	10.10	9.93	2,15,43,312	3,49,824
22	ICB AMCL THIRD NRB MUTUAL FUND	21,32,500	4.21	9.32	89,82,021	(1,08,89,040)
23	ICB EMPLOYEES PROV.M.F.ONE:S.O	33,50,000	4.05	12.35	1,35,74,853	(2,77,88,823)
24	PRIME BANK 1ST ICB AMCL M FUND	13,76,700	4.43	9.99	61,05,045	(76,54,659)
					Sub Total:	**(4,59,82,698)**
PHARMACEUTICALS AND CHEMICALS						
25	ADVANCED CHEMICAL INDUSTRIES PLC	1,926	225.65	224.25	4,34,598	2,687
						2,687
TANNERY INDUSTRIES						
25	APEX FOOTWEAR LIMITED	33,733	261.10	217.05	88,07,570	14,85,674
					Sub Total:	**14,85,674**
TELECOMMUNICATION						
26	ROBI AXIATA PLC	34,464	31.44	27.91	10,83,445	1,21,541
					Sub Total:	**1,21,541**
TEXTILES						
27	APEX SPINNING & KNITTING MILLS LTD	37,419	148.42	105.81	55,53,613	15,94,204
28	ENVOY TEXTILES LIMITED	20,398	58.09	36.53	11,84,856	4,39,679
29	FAMILYTEX (BD) LIMITED	25,40,218	1.85	8.66	46,87,419	(1,73,16,333)
30	MALEK SPINNING MILLS PLC	15,000	30.27	26.91	4,54,090	50,424
31	MATIN SPINNING MILLS PLC	5,000	53.39	50.30	2,66,965	15,443
32	MITHUN KNITTING AND DYEING LTD	59,340	18.24	52.56	10,82,127	(20,36,955)
33	TALLU SPINNING MILLS LTD.	9,00,000	7.45	15.94	67,01,703	(76,46,066)
					Sub Total:	**(2,48,99,605)**
	Grand Total:				61,22,47,827	**(75,27,13,632)**

BANGLADESH FUND
Dividend from Investment in Securities
For the Period from July 01, 2025 to March 31, 2026

Annexure 'C'
(Amount in Taka)

Sl	Company Name	Div. Per Share	No of Share	Gross Dividend (BDT)
1	ACI FORMULATIONS PLC	2.50	12,75,000	31,87,500
2	ACME LABORATORIES LTD.	3.50	43,70,000	1,52,95,000
3	ACME PESTICIDES LIMITED	0.00	9,50,000	950
4	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	17,50,875	43,77,188
5	AFTAB AUTOMOBILES LIMITED	1.00	39,65,579	39,65,579
6	AGRICULTURAL MARKETING COMPANY LTD. (PRAN)	3.20	1,50,000	4,80,000
7	APEX FOOTWEAR LIMITED	2.50	1,56,860	3,92,150
8	APEX SPINNING & KNITTING MILLS LTD	2.00	20,000	40,000
9	ARAMIT LIMITED	1.00	77,000	77,000
10	ARGON DENIMS LIMITED	1.00	26,99,994	26,99,994
11	ASSOCIATED OXYGEN LIMITED			-1,16,409
12	BANGLADESH SHIPPING CORPORATION	2.50	1,85,000	4,62,500
13	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	5.00	9,79,953	48,99,765
14	BANGLADESH SUBMARINE CABLES PLC	4.00	20,42,535	81,70,140
15	BATA SHOE COMPANY (BD) LIMITED	14.30	1,42,953	20,44,228
16	BDCOM ONLINE LTD	0.50	1,79,689	89,845
17	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	11,12,717	5,56,359
18	BSRM STEELS LIMITED	5.00	52,50,000	2,62,50,000
19	CONFIDENCE CEMENT PLC	1.00	1,92,937	1,92,937
20	CROWN CEMENT PLC	2.10	48,24,666	1,01,31,799
21	CVO PETROCHEMICAL REFINERY PLC	1.10	38,000	41,800
22	DHAKA INSURANCE LIMITED	1.00	4,32,239	4,32,239
23	DOREEN POWER GENERATIONS & SYSTEMS LTD	1.00	20,75,183	20,75,183
24	DRAGON SWEATER AND SPINNING LIMITED	0.05	3,55,160	17,758
25	ENERGYPAC POWER GENERATION PLC	0.20	28,35,000	5,67,000
26	ENVOY TEXTILES LIMITED	3.00	2,00,000	6,00,000
27	ESQUIRE KNIT COMPOSITE PLC	1.00	6,00,000	6,00,000
28	EVINCE TEXTILES LIMITED	0.25	24,25,000	6,06,250
29	FRACTION DIVIDEND			37
30	FRACTION DIVIDEND CITY BANK PLC			12
31	FRACTION DIVIDEND EASTERN BANK PLC			11
32	FRACTION DIVIDEND NITOL INSURANCE			21
33	FRACTION DIVIDEND PRAGATI INSURANCE LTD			18
34	FRACTION DIVIDEND PUBALI BANK PLC			12
35	FRACTION DIVIDEND TRUST BANK PLC			19
36	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	33,00,000	3,30,000
37	GRAMEEN ONE : SCHEME TWO	0.75	53,00,000	39,75,000
38	GRAMEEN PHONE LTD.	11.00	28,17,838	3,09,96,218
39	GRAMEEN PHONE LTD.	10.50	28,17,838.00	2,95,87,299
40	GREEN DELTA INSURANCE PLC	2.70	34,41,990.00	92,93,373
41	HWA WELL TEXTILES (BD) PLC	2.00	2,21,109	4,42,218
42	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.40	2,45,707	15,72,525
43	IFAD AUTOS PLC	0.20	78,222	15,644
44	IT CONSULTANTS PLC	1.20	8,249	9,899
45	JAMUNA OIL COMPANY LIMITED	18.00	24,96,636	4,49,39,448
46	JMI HOSPITAL REQUISITE MANUFACTURING LTD	0.50	4,41,425	2,20,713
47	KDS ACCESSORIES LIMITED	1.00	13,65,000	13,65,000
48	KHULNA POWER COMPANY LIMITED	0.50	4,25,000	2,12,500
49	LAFARGEHOLCIM BANGLADESH PLC	1.80	25,00,000	45,00,000
50	MALEK SPINNING MILLS PLC	1.00	20,000	20,000
51	MARICO BANGLADESH LIMITED	60.00	38,000	22,80,000
52	MARICO BANGLADESH LIMITED	50.00	38,000	19,00,000
53	MARICO BANGLADESH LIMITED	47.50	38,000	18,05,000
54	MATIN SPINNING MILLS PLC	3.50	12,07,553	42,26,436
55	MEGHNA LIFE INSURANCE PLC	1.50	14,85,000	22,27,500
56	MEGHNA PETROLEUM LIMITED	20.00	34,00,685	6,80,13,700

BANGLADESH FUND

Dividend from Investment in Securities

For the Period from July 01, 2025 to March 31, 2026

Annexure 'C'

(Amount in Taka)

Sl	Company Name	Div. Per Share	No of Share	Gross Dividend (BDT)
57	MJL BANGLADESH PLC	5.20	19,89,669	1,03,46,279
58	NATIONAL POLYMER INDUSTRIES PLC	0.50	6,90,107	3,45,054
59	NAVANA CNG LIMITED	1.00	9,14,462	9,14,462
60	OLYMPIC INDUSTRIES PLC	3.00	15,22,950	45,68,850
61	PADMA OIL PLC	16.00	16,75,625	2,68,10,000
62	POPULAR LIFE INSURANCE CO. LTD	2.00	15,02,874	30,05,748
63	PREMIER CEMENT MILLS PLC	1.00	7,50,000	7,50,000
64	RAK CERAMICS (BD) LIMITED	1.00	95,02,000	95,02,000
65	RELIANCE INSURANCE LTD	3.00	1,00,000.00	3,00,000
66	RENATA PLC	5.50	6,15,875	33,87,313
67	ROBI AXIATA PLC	1.75	6,00,000.00	10,50,000
68	RUNNER AUTOMOBILES PLC	1.00	3,67,615	3,67,615
69	SAIHAM COTTON MILLS LTD.	0.70	1,68,490	1,17,943
70	SAIHAM TEXTILE MILLS LTD.	0.60	1,00,000	60,000
71	SENA INSURANCE PLC	1.50	7,68,184.00	11,52,276
72	SHAHJIBAZAR POWER CO. LTD.	2.00	22,68,303	45,36,606
73	SHARP INDUSTRIES			10
74	SHASHA DENIMS PLC	0.50	8,42,346	4,21,173
75	SQUARE PHARMACEUTICALS PLC	12.00	18,59,243	2,23,10,916
76	SQUARE TEXTILES PLC	3.20	33,71,000	1,07,87,200
77	SUMMIT POWER LIMITED	1.05	59,00,000	61,95,000
78	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	0.20	47,73,589	9,54,718
79	UNION BANK			-52,500
80	UNIQUE HOTEL & RESORTS PLC	1.60	12,00,000	19,20,000
81	UNITED POWER GEN. & DIST. CO. LTD.	6.50	1,34,823	8,76,350
82	WALTON HI-TECH INDUSTRIES PLC	17.50	26,831	4,69,543
83	WALTON HI-TECH INDUSTRIES PLC			38
			Total=	**40,71,65,945.83**

*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.

ICB Asset Management Co. PLC. Dhaka

BANGLADESH FUND

DIVIDEND RECEIVABLE

As at March 31, 2026

Annexure 'D'

(Amount in Taka)

Sl	Company Name	Div. Per Share	No of Share	Gross Dividend (BDT)
1	AAMRA TECHNOLOGIES LIMITED	0.10	8,16,617	81,662
2	AFC AGRO BIOTECH LTD.(2022)	0.05	42,47,601	2,12,380
3	AFTAB AUTOMOBILES LTD.(2022)	0.50	37,86,742	18,93,371
4	LUB-RREF (BANGLADESH) LIMITED(2023)	0.20	5,50,000	1,10,000
5	LUB-RREF (BANGLADESH) LIMITED	0.10	5,50,000	55,000
6	SOUTH BANGA AGR. & COMM. BANK LTD.	0.30	4,400	1,320
7	ARAMIT LIMITED	1.00	77,000	77,000
8	RAK CERAMICS (BD) LIMITED	1.00	95,02,000	95,02,000
9	GRAMEEN PHONE LTD.	10.50	28,17,838	2,95,87,299
10	GREEN DELTA INSURANCE PLC	2.70	34,41,990	92,93,373
11	SENA INSURANCE PLC	1.50	7,68,184	11,52,276
12	ROBI AXIATA PLC	1.75	6,00,000	10,50,000
13	RELIANCE INSURANCE LTD	3.00	1,00,000	3,00,000
			Total=	**5,33,15,680.70**