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ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND
TRUSTEE: BANGLADESH GENERAL INSURANCE COMPANY PLC
CUSTODIAN: BRAC BANK PLC.
SPONSOR:
CAPITAL MARKET STABILIZATION FUND (CMSF) &
ICB ASSET MANAGEMENT PLC.

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND
For the Period from January 01, 2026 to June 30, 2026

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ICB ASSET MANAGEMENT PLC.

Half-yearly Accounts

ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at June 30, 2026

Particulars	Notes	June 30, 2026 BDT	December 31, 2025 BDT
Assets			
Investment in Listed Securities	5.00	94,76,48,831	82,99,41,305
Investments in Money Market	7.00	1,97,11,469	7,00,00,000
Cash and Cash Equivalents	8.00	4,75,56,060	2,20,24,229
Other Current Assets	9.00	1,16,26,111	2,78,16,103
Deferred Revenue Expenditure	10.00	17,77,568	35,55,138
Total Assets		**1,02,83,20,039**	**95,33,36,775**
Equity and Liabilities			
A) Unit Holder's Equity		**1,02,06,31,778**	**93,90,86,962**
Unit Capital	11.00	1,00,00,00,000	1,00,00,00,000
Retained Earnings	12.00	2,06,31,778	(6,09,13,038)
B) Liabilities		**76,88,261**	**1,42,49,813**
Unclaimed/ Dividend Payable	13.00	4,08,079	5,49,031
Current Liabilities	14.00	72,80,182	1,37,00,782
Total Equity and Liabilities (A+B)		**1,02,83,20,039**	**95,33,36,775**
Net Asset Value (NAV) per unit of Tk. 10 each			
NAV-at Cost Value	15.00	**11.35**	**11.19**
NAV-at Market Value	16.00	**10.21**	**9.39**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL CMSF Golden Jubilee Mutual Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC)

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

Place : Dhaka, Bangladesh.
Dated: July 29, 2026

ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from January 01, 2026 to June 30, 2026

Particulars	Notes	Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025	Apr 01, 2026 to Jun 30, 2026	Apr 01, 2025 to Jun 30, 2025
		BDT	BDT	BDT	BDT
A) Income		**2,75,79,366**	**2,86,27,761**	**1,74,16,849**	**1,18,73,963**
Profit on sale of investments	17.00	29,54,901	-	27,66,009	-
Dividend from investment in shares	18.00	53,17,285	96,98,309	31,89,785	23,66,529
Interest on Bank deposits	19.00	1,93,07,180	1,89,29,452	1,14,61,056	95,07,434
B) Expenses		**1,07,02,174**	**1,02,84,067**	**53,72,401**	**50,09,895**
Management Fee	20.00	67,86,778	64,38,651	34,38,971	32,17,278
Trustee Fee	21.00	5,10,316	4,48,190	2,68,710	2,19,129
Custodian Fee	22.00	3,28,477	3,01,566	1,79,171	1,53,794
BSEC Fee	23.00	5,10,316	4,48,190	2,68,710	2,19,129
Listing Fee	24.00	5,00,000	5,00,000	2,50,000	2,50,000
Audit Fee		80,500	69,000	11,500	-
Other Operating Expenses	25.00	2,08,217	3,00,900	66,554	61,780
Preliminary Expenses Written Off	10.00	17,77,570	17,77,570	8,88,785	8,88,785
Profit Before Provision (A-B)		**1,68,77,192**	**1,83,43,694**	**1,20,44,448**	**68,64,068**
(Provision)/Write back of provision against diminution in value of	6.00	6,46,67,624	(2,61,32,515)	4,21,64,313	(2,67,27,544)
Profit for the Period		**8,15,44,816**	**(77,88,821)**	**5,42,08,761**	**(1,98,63,477)**
Earnings Per Unit (EPU)	26.00	**0.82**	**(0.08)**	**0.54**	**(0.20)**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL CMSF Golden Jubilee Mutual Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC.)

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

Place : Dhaka, Bangladesh.
Dated: July 29, 2026

ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)

As at June 30, 2026

Particulars	Unit Capital	Retained Earnings	Total Equity
	BDT	BDT	BDT
Balance as at January 01, 2026	**1,00,00,00,000**	**(6,09,13,038)**	**93,90,86,962**
Profit for the period	-	8,15,44,816	8,15,44,816
Balance as at June 30, 2026	**1,00,00,00,000**	**2,06,31,778**	**1,02,06,31,778**

As at June 30, 2025

Particulars	Unit Capital	Retained Earnings	Total Equity
	BDT	BDT	BDT
Balance as at January 01, 2025	**1,00,00,00,000**	**(9,58,31,809)**	**90,41,68,191**
Profit for the period	-	(77,88,821)	(77,88,821)
Balance as at June 30, 2025	**1,00,00,00,000**	**(10,36,20,630)**	**89,63,79,370**

For and on behalf of Trustee and Asset Manager of
ICB AMCL CMSF Golden Jubilee Mutual Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC.)

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

Place : Dhaka, Bangladesh.
Dated: July 29, 2026

ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from January 01, 2026 to June 30, 2026

Particulars	Notes	Jan 01, 2026 to Jun 30, 2026 BDT	Jan 01, 2025 to Jun 30, 2025 BDT
A) Cash Flows from Operating Activities			
Dividend from Investment in Securities	27.00	1,70,25,410	2,15,79,906
Interest on Bank Deposits & Bonds	28.00	2,03,63,660	1,55,28,880
Profit on sale of investments	17.00	29,54,901	-
Payment of Fees & Expenses	29.00	(1,19,19,817)	(1,52,55,296)
Net Cash Generated from Operating Activities	30.00	**2,84,24,154**	**2,18,53,490**
B) Cash Flows from Investing Activities			
Sale of shares-marketable investment (at cost)	31.00	1,24,44,605	-
Purchase of shares-marketable investment	32.00	(6,54,84,508)	(16,45,22,746)
Share application money deposited		(2,57,48,489)	(15,70,00,000)
Share application money refunded		2,57,48,489	15,70,00,000
Investment in New Treasury Instruments (T-Bill)		(1,97,11,469)	-
Encashment of Treasury Instruments (T-Bill)			-
Investment in New FDR		-	-
Encashment of FDR		7,00,00,000	13,00,00,000
Net Cash Inflow from/(Used in) Investing Activities		**(27,51,371)**	**(3,45,22,746)**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the Period	13.00	-	-
Transferred to Capital Market Stabilization Fund (CMSF)		(1,40,952)	-
Net Cash Used in Financing Activities		**(1,40,952)**	**-**
Net Cash Increase/(Decrease) (A+B+C)		**2,55,31,831**	**(1,26,69,256)**
Cash and Cash Equivalents at the Beginning of the period		2,20,24,229	1,68,35,598
Cash and Cash Equivalents at the End of the period		**4,75,56,060**	**41,66,342**
Net Operating Cash Flows Per Unit (NOCFPU)	33.00	**0.28**	**0.22**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL CMSF Golden Jubilee Mutual Fund

Asset Manager
(ICB Asset Management PLC.)

Trustee
(Bangladesh General Insurance Co. PLC.)

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

Place : Dhaka, Bangladesh.
Dated: July 29, 2026

ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from January 01, 2026 to June 30, 2026

1.00 Introduction

1.01 Legal status and Nature of The Fund

The **ICB AMCL CMSF Golden Jubilee Mutual Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed executed on April 11, 2022 between Bangladesh General Insurance Company PLC (BGIC) as 'Trustee' and jointly Capital Market Stabilization Fund (CMSF) and ICB Asset Management PLC (IAMPLC) as 'Sponsor'. BRAC Bank PLC is The 'Custodian' of the Fund. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on May 18, 2022 (Registration No: BSEC/Mutual Fund/2022/133) 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 July 07, 2022 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. The operation of the Fund commenced on September 19, 2022.

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.

Mutual Funds' contribution is bigger than other securities in developed countries. The contribution of the existing mutual funds in terms of the local stock market capitalization is around 3%, which is more than 30% in many developed countries. Keeping in view the situation, CMSF and IAMPLC jointly sponsor a Close-end Mutual Fund namely "ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND" aiming to celebrate the "Golden Jubilee" of Independence of Bangladesh as long-term development of capital market and increase the supply of liquidity to the capital market.

1.02 Objectives of the Fund

The Fund is a close-end growth mutual fund of 10 years tenure. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market. The Fund is listed in the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange PLC (CSE). The units of the Fund are transferable.

2.00 Basis of Accounting

2.01 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, the 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.

2.02 Financial instruments

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

2.02.02: In accordance with Rule 79 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the unrealized loss will also be charged in profit and loss account ;

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

2.03 Reporting period

These financial statements cover 06 (Six) months from January 01, 2026 to June 30, 2026.

2.04 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).

ICB Asset Management PLC. Accounts Department

2.05 Functional and Presentation Currency

The financial statement are presented in Bangladeshi currency Taka (BDT), which is also the Fund's functional currency.

2.06 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.

2.07 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%

2.08 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.

2.09 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.

2.10 Components of Financial Statements

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

- Statement Of Financial Position (Unaudited) As at June 30, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from January 01, 2026 to June 30, 2026;
- Statement Of Changes In Equity (Unaudited) As at June 30, 2026;
- Statement Of Cash Flows (Unaudited) For the Period from January 01, 2026 to June 30, 2026 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant Accounting Policies

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

3.01 Investment Policy

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

3.01.01: The Fund shall invest subject to 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.

3.01.02: Not more than 70 (Seventy) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

3.01.03: Not less than 30 (Thirty) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities including Government Securities.

ICB Asset Management PLC. Accounts Department

3.01.04: Not more than 10 (Ten) percent of the total assets of the Scheme of the Fund shall be invested in non-listed securities shall at any particular date. In case of investment in non-listed corporate bonds or pre-IPO capital, the asset manager shall obtain prior approval of the Commission.

3.01.05: Non-listed securities that enjoy "investment grade" credit rating by a recognized credit rating agency are eligible for investment by a mutual fund. The fund can invest in unlisted corporate securities only after a prior approval of the Commission.

3.02 Valuation Policy

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

3.02.01: Listed securities (other than mutual Fund) has valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued at lower of 85% of Net Asset Value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated June 30, 2015 of BSEC.

3.02.02: Listed bonds, not traded within one month prior to year end, have been valued based on the average month ended closing price for last twelve months. Non -listed bonds have been considered as Held to Maturity (HTM) and measured at amortized cost using the effective interest method.

3.02.03: Stock dividend (Bonus Shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the investment of financial position date.

3.03 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

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.

3.04 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: 17).

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: 18).

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: 19).

3.05 Management fee

ICB Asset Management PLC., the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 (2) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (4.3.14) at the following rates:

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

The management fee is calculated on the closing of each day average NAV of the Fund and they are accumulated up to the closing date of the financial statements.The computation of management fee for the period is stated in Note 20.

ICB Asset Management PLC. Accounts Department

Accordingly, during one-year transitional period, the Management 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 Management 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.

3.06 Trustee fee

As per Trust Deed (4.2.21) The Trustee shall be paid an annual Trusteeship fee at the following rate on semi-annual in advance basis during the life of the Fund. The computation of trustee fee for the period is stated in Note 21.

Fees Tranches	Fees
NAV of the first 200 Crore of the Fund	0.10%
NAV of the Next 100 Crore of the Fund	0.09%
NAV of the remaining Fund	0.08%

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

3.07 Custodian fee

As per Trust Deed (4.4.6) the fee for Custodian services will be 0.07% per annum of balance securities held by the fund, calculated on the average market value per month. Besides this, the fund will bear all other expenses viz (a) transaction fee of Tk. 200.00 per transaction (b) local duties and fees like stamp duty on transaction, stamp duty on transfer deed (c) levies, brokerage, registrar's fees, local counsel/representation, external auditors at the client's request, depository fees etc. However, a fee cap of 0.08% per annum on balance securities held by the fund, calculated on the average market value per month would be applicable if the total expense (including custodian fees, transaction fees & other expense, mentioned above) per annum go higher than the mentioned fee cap amount. The fee for Custodian services will be realized semi-annually. (See Note 22)

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.

3.08 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 pay 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 23

3.09 Stock Exchange Annual Listing Fee

As per Stock Exchange (Listing) Regulations 2015 (42.3-C) the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong Stock Exchanges as annual listing fee within 31 March of every Gregorian calender year. The computation of annual stock exchange listing fee for the period is stated in Note 24.

Both of the above Exchanges are entitled to receive fees as per their charge schedule on a regular basis. Current total listing fee is:

a) Upto Taka 100 Crore of size of the fund @ 0.05%;

b) Above Taka 100 Crore of size of the fund @ 0.02%;

However, the total annual listing fee shall be minimum Taka 50,000 and maximum Taka 600,000 for each of the category.

3.10 CDBL Fee

The Central Depository of Bangladesh (CDBL) is entitled to receive annual fee for the Fund which is Taka 1,06,000 (Taka one hundred six thousand) only As per BSEC order (under Forth schedule 6-Ka) Dated August 04, 2016 (Gazette published on September 24, 2016), by the goverment of Bangladesh. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7)

3.11 Provisions

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

3.11.02: 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'.

3.11.03: 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 ;

3.11.04: 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.

3.12 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.

3.13 Dividend distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (8.7.3) and Rule 65 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 as amended, the Fund is required to distribute its profit in the from of dividend in cash to its unit holders, the amount of dividend shall not be less than 70% of annual profit during the year, net off all provisions. However, the Trustees may take into account any previous losses before declaration of any dividend. Distribution of dividend and limits there of the fund is summarized below:

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

3.14 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.

3.15 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.

3.16 Deferred Revenue Expenditure

Preliminary and Issue Expenses are being written off over a period of five years on a straight-line method as per Trust Deed (8.5.3-a) and Rule 77(4) relevant provision in the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025.

3.17 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.3) total fund is at 10,00,00,000 (ten crore) units of Tk. 10.00 (Ten) each totaling Tk. 100,00,00,000.00 (One hundred crore) only. In future the fund size will not be changed.

3.18 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.

3.19 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.

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3.20 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 15 and 16.

3.21 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.

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

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

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	N/A
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	Applied
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	Applied
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

3.23 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 utilize 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 18(a) and 10 of IAS 7: 'Cash flow Statements'. In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (section-5 of Schedule 7, contents of Cash Flow Statement), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

3.24 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.

4.00 General

4.01: 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

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

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Notes	Particulars	Jun 30, 2026	Dec 31, 2025
		BDT	BDT
05.00	**Investment in Listed Securities**		
	Shares (N: 5.01)	57,13,71,471	48,20,19,205
	Bond (N: 5.02)	37,62,77,360	34,79,22,100
	Total	**94,76,48,831**	**82,99,41,305**

Sector wise break up of Listed Securities in shares is as follows

	Sector/category	As at June 30, 2026		As at December 31, 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	4,12,72,565	4,93,40,789	1,66,51,344	1,86,92,688
	Engineering	4,01,80,528	3,89,86,438	4,14,76,734	2,94,26,975
	Food And Allied Products	7,69,14,789	3,66,52,730	7,69,14,790	4,12,96,741
	Fuel And Power	8,36,29,335	7,85,69,171	7,90,50,705	6,62,68,051
	Textiles	5,87,32,197	4,53,37,177	5,44,14,042	3,78,40,000
	Pharmaceuticals And Chemical	21,31,21,192	17,42,80,582	21,04,48,158	14,55,12,874
	Cement	30,04,026	31,35,990	-	-
	Ceramic Industry	2,21,23,037	1,47,25,000	2,21,23,037	1,08,75,000
	Insurance	2,23,01,121	1,61,02,002	2,98,48,082	1,91,32,457
	Telecommunication	11,80,27,770	9,38,11,500	11,80,27,771	8,33,27,750
	Finance And Leasing	93,01,528	82,41,450	1,12,86,528	90,83,700
	Miscellaneous	2,12,90,786	1,21,88,642	2,12,90,786	2,05,62,969
	Sub total	**70,98,98,874**	**57,13,71,471**	**68,15,31,977**	**48,20,19,205**
05.02	**Bond**				
	G-Sec (T Bond)	35,25,13,517	37,62,77,360	32,78,40,511	34,79,22,100
	Sub total	**35,25,13,517**	**37,62,77,360**	**32,78,40,511**	**34,79,22,100**

Details of Investment in Marketable Securities are shown in Annexure- 'A'

		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
		BDT	BDT
06.00	**(Provision)/Write back of provision against diminution in value of Marketable Investment**		
	Opening Balance as at January 01	(17,94,31,183)	(16,09,56,082)
	Closing Balance as at June 30	(11,47,63,559)	(18,70,88,598)
	Increase/ (Decrease) (N:6.01)	**6,46,67,624**	**(2,61,32,515)**

06.01 **Performance of investment For the Period from January 01, 2026 to June 30, 2026**

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	1,05,71,01,290	94,36,58,831	(11,34,42,458)
Non-performing Investments	53,11,101	39,90,000	(13,21,101)
Total	**1,06,24,12,391**	**94,76,48,831**	**(11,47,63,559)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(17,94,31,183)
Increase/ (Decrease)			**6,46,67,624**

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.

Notes	Particulars			Jun 30, 2026	Dec 31, 2025
				BDT	BDT
07.00	**Investments in Money Market**				
	Fixed Deposits (FDR) (N:7.01)			-	7,00,00,000
	Treasury Instruments (T-Bill)			1,97,11,469	-
	Grand Total			**1,97,11,469**	**7,00,00,000**
07.01	**Fixed Deposits (FDR) with**				
	Financial Institutions (N: 7.01.01)			-	7,00,00,000
	Banks			-	-
	Total			**-**	**7,00,00,000**
7.01.01	**Fixed Deposit in Financial Institutions**				
	Name of the Financial Institution and Branches		Instrument No.		
	Investment Corporation of Bangladesh, Head Office		12369/1/2247	-	4,50,00,000
	Investment Corporation of Bangladesh, Head Office		12370/1/2248	-	2,50,00,000
	Sub Total			**-**	**7,00,00,000**
08.00	**Cash and Cash Equivalents**				
	Main Bank Accounts (N:8.01)			4,70,85,830	2,14,27,538
	Dividend Accounts (N:8.02)			4,70,230	5,96,691
	Total			**4,75,56,060**	**2,20,24,229**
08.01	**Main Bank Accounts with**				
	Name of the Bank and Branches		Account no.		
	Jamuna Bank PLC, Shantinagar Branch		1201000097281	4,70,85,830	2,14,27,538
	Sub Total			**4,70,85,830**	**2,14,27,538**
08.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	IFIC Bank PLC, Principal Branch	2022	0200071104041	12,398	1,49,590
	BRAC Bank PLC, Bijoynagar Branch	2023	2059262770001	4,57,833	4,47,101
	Sub Total			**4,70,230**	**5,96,691**
09.00	**Other Current Assets**				
	Dividend Receivable		(Annex D)	18,18,771	1,35,26,896
	Interest Receivable (N: 9.01)			83,71,417	94,27,897
	Advance and Prepayments (N:9.02)			14,35,924	48,61,311
	Total			**1,16,26,111**	**2,78,16,103**
9.01	**Interest Receivable**				
	Fixed Deposits (FDR)			-	20,02,778
	Listed Bonds			82,63,262	74,25,119
	Treasury Bills			1,08,155	-
	Sub Total			**83,71,417**	**94,27,897**
9.02	**Advance and Prepayments**				
	Trustee fee paid to BGIC			5,42,072	5,05,427
	Advance Listing fee paid to DSE & CSE			5,00,000	-
	Annual fee paid to BSEC			3,93,852	9,01,438
	Accrued Interest Paid against T-Bond			-	34,54,445
	Sub Total			**14,35,924**	**48,61,311**

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Notes	Particulars	Jun 30, 2026	Dec 31, 2025
		BDT	BDT
10.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**		
	Formation Fee	75,00,000	75,00,000
	Management Fee for Pre-Scheme formation period	25,00,000	25,00,000
	Legal Expenses (Listing Fees, Registration Fees etc.)	59,58,500	59,58,500
	Printing, Publication	20,30,910	20,30,910
	Other Expenses	5,70,300	5,70,300
	Total Issue & Formation Expenses	**1,85,59,710**	**1,85,59,710**
	Interest Income (Operational ans Escrow Account)	(7,84,012)	(7,84,012)
	Net Issue & Formation Expenses	**1,77,75,698**	**1,77,75,698**
	Less: Amortization upto this period (5 years on as straight-line method)	(1,59,98,130)	(1,42,20,560)
	Closing Balance as at June 30	**17,77,568**	**35,55,138**
11.00	**Unit Capital**		
	1,00,00,00,000 units of Taka 10 each	1,00,00,00,000	1,00,00,00,000
	Size of Unit Capital	**1,00,00,00,000**	**1,00,00,00,000**

11.01 Unit holding position

As at 30 June 2026, the unit holding position by the group is represented below:

Groups	Number of Unit Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at 30 June 2026				
Sponsor		61.00	6,10,00,000	61,00,00,000
Institutional investor		12.64	1,26,42,428	12,64,24,280
Public Investors		26.36	2,63,57,572	26,35,75,720
Total	**2,184**	**100**	**10,00,00,000**	**1,00,00,00,000**

12.00	**Retained Earnings**		
	Opening Balance as at January 01	(6,09,13,038)	(9,58,31,809)
	Less: Cash Dividend	-	-
		(6,09,13,038)	**(9,58,31,809)**
	Add: Net income for the period	8,15,44,816	3,49,18,771
	Closing Balance as at June 30	**2,06,31,778**	**(6,09,13,038)**
13.00	**Unclaimed/ Dividend payable**		
	Opening Balance as at January 01	5,49,031	5,49,031
	Less: Paid to Capital Market Stabilization Fund (CMSF)	(1,40,952)	-
	Closing Balance as at June 30 (13.01)	**4,08,079**	**5,49,031**
13.01	**FY wise break up of dividend payable is as Follows**		
	For the Financial Year 2022	1,40,952	1,40,952
	Transfer to Capital Market Stabilization Fund (CMSF)	**1,40,952**	-
	For the Financial Year 2023	4,08,079	4,08,079
		4,08,079	**5,49,031**
14.00	**Current liabilities**		
	Management fee payable to IAMPLC	67,86,778	1,32,28,802
	Semi Annualy Custodian fee payable to BRAC	3,39,377	3,43,944
	Audit fee payable	80,500	69,000
	Profit/Bank Charge on Dividend Account payable for CMSF	73,527	59,036
	Total	**72,80,182**	**1,37,00,782**

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Notes	Particulars		Jun 30, 2026	Dec 31, 2025
			BDT	BDT
14.01	**FY wise break up of D/A (Interest-Bank Charge) payable is as :**			
	For the Financial Year 2022		23,774	20,014
	For the Financial Year 2023		49,754	39,022
	Sub Total		**73,527**	**59,036**
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**			
	Total Assets		1,02,83,20,039	95,33,36,775
	Add: Unrealized Loss/(Gain)		11,47,63,559	17,94,31,183
	Total Asset at Cost Price		**1,14,30,83,599**	**1,13,27,67,958**
	Less: Liabilities		76,88,261	1,42,49,813
	Net Asset Value		**1,13,53,95,337**	**1,11,85,18,146**
	Number of Units		10,00,00,000	10,00,00,000
	NAV per Unit at Cost		**11.35**	**11.19**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price)**			
	Total Assets		1,02,83,20,039	95,33,36,775
	Less: Liabilities		76,88,261	1,42,49,813
	Net Asset Value		**1,02,06,31,778**	**93,90,86,962**
	Number of Units		10,00,00,000	10,00,00,000
	NAV per Unit at Market Value		**10.21**	**9.39**
			Jan 01, 2026 to Jun 30, 2026	**Jan 01, 2025 to Jun 30, 2025**
17.00	**Profit on Sale of Investments**			
	Listed Securities	(Annex B)	29,54,901	-
	Total		**29,54,901**	**-**
18.00	**Dividend from Investment in Securities**			
	Listed Securities	(Annex. C)	53,17,285	96,98,309
	Total		**53,17,285**	**96,98,309**
19.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits		9,42,519	3,03,916
	Fixed Deposits (FDR)		14,97,222	1,01,10,972
	Listed Bond		1,67,59,284	85,14,564
	Treasury Bills		1,08,155	-
	Total		**1,93,07,180**	**1,89,29,452**
20.00	**Management Fee**			
	Management Fee for IAMPLC		67,86,778	64,38,651
	Total		**67,86,778**	**64,38,651**
21.00	**Trustee Fee**			
	Trustee Fee for BGIC		5,10,316	4,48,190
	Total		**5,10,316**	**4,48,190**
22.00	**Custodian Fee**			
	Custodian Fee for BRAC Bank		3,28,477	3,01,566
	Total		**3,28,477**	**3,01,566**
23.00	**BSEC Fee**			
	Annual Fee for BSEC		5,10,316	4,48,190
	Total		**5,10,316**	**4,48,190**

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Notes	Particulars	Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
		BDT	BDT
24.00	**Listing Fee**		
	Listing Fee for Dhaka Stock Exchange PLC (N: 24.01)	2,50,000	2,50,000
	Listing Fee for Chittagong Stock Exchange PLC (N: 24.01)	2,50,000	2,50,000
	Total	**5,00,000**	**5,00,000**
24.01	**Calculation**		
	Capital of the Fund (N:11)	1,00,00,00,000	1,00,00,00,000
	Percentage of Listing Fee for Each Exchange (N 3.09)	0.05	0.05
	Stock Exchange Listing Fee	**2,50,000**	**2,50,000**
25.00	**Other Operating Expenses**		
	Advertisement Expense (*)	1,63,855	1,29,017
	Bank Charges	2,029	2,280
	CDBL Transection Charges	2,333	3,629
	Excise Duty	40,000	1,40,000
	Printing	-	25,975
	Total	**2,08,217**	**3,00,900**

*Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.

26.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	8,15,44,816	(77,88,821)
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Earnings Per Unit (EPU)	**0.82**	**(0.08)**

NB: The Earnings Per Unit (EPU) recorded *substantial increase*d of1,146.95% compared to the hal yearly accounts corresponding to the same period of the previous year. The main reasons increase due to *more write back of provision* by Tk.9,08,00,140 .

27.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:18)	53,17,285	96,98,309
	Add: Dividend Receivable (Previous Period)	1,35,26,896	1,30,75,066
		1,88,44,181	**2,27,73,375**
	Less: Dividend Receivable (N:9)	(18,18,771)	(11,93,469)
	Total	**1,70,25,410**	**2,15,79,906**
28.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N 19)	1,93,07,180	1,89,29,452
	Add: Interest Receivable (Previous Period)	94,27,897	63,27,575
		2,87,35,077	**2,52,57,027**
	Less: Interest Receivable (N: 9)	(83,71,417)	(97,28,147)
	Total	**2,03,63,660**	**1,55,28,880**
29.00	**Payment of Fees & Expenses**		
	Total Expenses	1,07,02,174	1,02,84,067
	Less: Preliminary Expenses	(17,77,570)	(17,77,570)
	Add: Previous year Operating Expenses payable (N: 29.01)	88,39,471	1,30,18,618
		1,77,64,075	**2,15,25,115**
	Less: Current year Operating Expenses payable (N: 29.02)	(58,44,258)	(62,69,819)
	Total	**1,19,19,817**	**1,52,55,296**

Notes	Particulars	Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
		BDT	BDT
29.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	1,37,00,782	1,34,98,131
	Less: Advance Payment of Fees & Suspense's	(48,61,311)	(4,79,513)
		88,39,471	**1,30,18,618**
29.02	**Current year Operating Expenses payable**		
	Current Liabilities (N:14)	72,80,182	73,01,204
	Less: Advance Payment of Fees & Suspense's	(14,35,924)	(10,31,385)
		58,44,258	**62,69,819**
30.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit for the Period (N:26)	8,15,44,816	(77,88,821)
	Provision/(Write back of Provision) (N:6)	(6,46,67,624)	2,61,32,515
	A) Operating Cash Flow Before Changes in Working Capital	**1,68,77,192**	**1,83,43,694**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets	1,27,64,605	84,81,024
	Decrease/(Increase) of Current Liabilities	(12,17,643)	(49,71,228)
	B) Changes	**1,15,46,962**	**35,09,796**
30.01	**(Decrease)/Increase of Other Current Assets**		
	Dividend Receivable (Previous Period)	1,35,26,896	1,30,75,066
	Less: Dividend Receivable (N:9)	(18,18,771)	(11,93,469)
		1,17,08,126	**1,18,81,597**
	Add: Interest Receivable (Previous Period)	94,27,897	63,27,575
	Less: Interest Receivable (N:9)	(83,71,417)	(97,28,147)
	Decrease/(Increase)	**1,27,64,605**	**84,81,024**
30.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Operating Expenses payable (Previous year) (N: 29.01)	88,39,471	1,30,18,618
	Less: Operating Expenses payable (N: 29.02)	(58,44,258)	(62,69,819)
	Less: Preliminary Expenses	(17,77,570)	(17,77,570)
	(Decrease)/Increase	**(12,17,643)**	**(49,71,228)**
	Net Cash Generated from Operating Activities (A+B)	**2,84,24,154**	**2,18,53,490**
31.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	1,53,99,506	-
	Less: Profit on Sale of Investments (N:17)	(29,54,901)	-
	Investment at Cost Price	**1,24,44,605**	-
	Add: Previous year Receivable from ISTCL	-	-
	Total	**1,24,44,605**	**-**
32.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	4,08,11,508	1,67,37,476
	Add: Purchase from G-Sec	-	77,72,450
	Add: Purchase of IPO Securities (G-Sec)	2,46,73,000	14,00,12,820
	Total	**6,54,84,508**	**16,45,22,746**

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Notes	Particulars	Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
		BDT	BDT
33.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	2,84,24,154	2,18,53,490
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.28**	**0.22**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *increased* 30.07% compared to the half yearly accounts correspoding to the same period of the previous year. The main reasons of *increases* due to *interest receipt from bank deposit and bonds are higher* by Tk. 48,34,780 .

34.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(6,09,13,038)	(9,58,31,809)
	Add: Profit for the Period	8,15,44,816	(77,88,821)
		2,06,31,778	**(10,36,20,630)**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**0.21**	**(1.04)**

35.00 Approval of the Financial Statements

The Trustee committee at the meeting held on July 29, 2026, approved the unaudited financial statements of the Fund for the period ended June 30, 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.)

ICB AMCL CMSF Golden Jubilee Mutual Fund

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Taka)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
BANKS									
1	BRAC BANK PLC	12,937	40.12	5,19,034	65.50	65.70	65.60	8,48,667	3,29,634
2	CITY BANK PLC	4,14,000	21.10	87,35,905	32.00	32.10	32.05	1,32,68,700	45,32,795
3	EASTERN BANK PLC	5,07,195	24.79	1,25,75,061	24.90	24.90	24.90	1,26,29,156	54,095
4	JAMUNA BANK PLC	3,10,000	24.32	75,39,048	24.00	24.10	24.05	74,55,500	(83,548)
5	NCC BANK PLC	1,73,200	12.21	21,13,978	16.00	16.10	16.05	27,79,860	6,65,882
6	UTTARA BANK PLC	5,65,625	17.31	97,89,540	21.80	21.90	21.85	1,23,58,906	25,69,366
	Sector Total:	**19,82,957**		**4,12,72,565**				**4,93,40,789**	**80,68,224**
CEMENT									
7	LAFARGEHOLCIM BANGLADESH PL	55,900	53.74	30,04,026	56.00	56.20	56.10	31,35,990	1,31,964
		55,900		**30,04,026**				**31,35,990**	**1,31,964**
CERAMIC INDUSTRY									
8	RAK CERAMICS (BD) LIMITED	5,00,000	44.25	2,21,23,037	29.50	29.40	29.45	1,47,25,000	(73,98,037)
	Sector Total:	**5,00,000**		**2,21,23,037**				**1,47,25,000**	**(73,98,037)**
ENGINEERING									
9	BD STEEL RE-ROLLING MILLS LTD	1,40,000	91.35	1,27,88,900	105.60	105.90	105.75	1,48,05,000	20,16,100
10	BBS CABLES PLC	2,00,000	49.85	99,69,900	23.50	23.50	23.50	47,00,000	(52,69,900)
11	BSRM STEELS LIMITED	1,12,000	64.81	72,58,754	86.60	85.90	86.25	96,60,000	24,01,246
12	KDS ACCESSORIES LIMITED	1,83,750	55.31	1,01,62,974	53.20	53.70	53.45	98,21,438	(3,41,536)
	Sector Total:	**6,35,750**		**4,01,80,528**				**3,89,86,438**	**(11,94,090)**
FINANCIAL INSTITUTIONS									
13	DBH FINANCE PLC	2,04,000	45.13	92,07,378	41.00	38.10	39.55	80,68,200	(11,39,178)
14	IPDC FINANCE PLC	5,250	17.93	94,150	32.90	33.10	33.00	1,73,250	79,100
	Sector Total:	**2,09,250**		**93,01,528**				**82,41,450**	**(10,60,078)**
FOOD AND ALLIED PRODUCTS									
15	BATBC LIMITED	1,66,452	462.08	7,69,14,789	219.60	220.80	220.20	3,66,52,730	(4,02,62,059)
	Sector Total:	**1,66,452**		**7,69,14,789**				**3,66,52,730**	**(4,02,62,059)**



ICB AMCL CMSF Golden Jubilee Mutual Fund

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Taka)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
FUEL AND POWER									
16	JAMUNA OIL COMPANY PLC	73,631	177.28	1,30,53,087	186.50	186.00	186.25	1,37,13,774	6,60,687
17	LINDE BANGLADESH LIMITED	12,764	1,391.50	1,77,61,135	715.20	712.50	713.85	91,11,581	(86,49,554)
18	MEGHNA PETROLEUM PLC.	1,70,000	199.25	3,38,72,353	217.10	218.00	217.55	3,69,83,500	31,11,147
19	MJL BANGLADESH PLC	92,000	88.75	81,65,428	94.50	95.00	94.75	87,17,000	5,51,572
20	PADMA OIL PLC	30,116	181.51	54,66,230	202.00	200.00	201.00	60,53,316	5,87,086
21	POWER GRID CO. OF BANGLADESH	1,00,000	53.11	53,11,101	39.60	40.20	39.90	39,90,000	(13,21,101)
	Sector Total:	**4,78,511**		**8,36,29,335**				**7,85,69,171**	**(50,60,164)**
G-SEC (T.BOND)									
22	02Y BGTB 09/04/2027 [C.R 12.18%]	5,00,000	100.17	5,00,86,750	101.80	102.48	102.14	5,10,70,000	9,83,250
23	05Y BGTB 15/05/2029 [C.R 12.40%]	3,85,000	104.14	4,00,93,032	105.97	105.97	105.97	4,07,98,450	7,05,418
24	05Y BGTB 16/04/2030 [C.R 12.39%]	2,00,000	100.22	2,00,44,020	107.59	107.59	107.59	2,15,18,000	14,73,980
25	10Y BGTB 17/04/2034 [C.R 12.15%]	50,000	97.77	48,88,745	110.52	110.52	110.52	55,26,000	6,37,255
26	10Y BGTB 19/03/2035 [C.R 12.05%]	1,00,000	97.89	97,88,840	110.46	110.46	110.46	1,10,46,000	12,57,160
27	15Y BGTB 27/03/2039 [C.R 12.15%]	4,75,000	96.51	4,58,42,227	113.49	113.49	113.49	5,39,07,750	80,65,523
28	15Y BGTB 27/03/2040 [C.R 12.28%]	6,00,000	100.16	6,00,93,210	116.25	116.25	116.25	6,97,50,000	96,56,790
29	15Y BGTB 27/08/2040 [C.R 10.28%]	2,50,000	98.69	2,46,73,000	100.94	100.94	100.94	2,52,35,000	5,62,000
30	20Y BGTB 25/01/2043 [C.R 8.89%]	1,00,000	77.72	77,72,450	90.35	90.35	90.35	90,35,000	12,62,550
31	5Y BGTB 13/12/2028 [C.R 10.35%]	8,84,000	100.94	8,92,31,242	99.99	99.99	99.99	8,83,91,160	(8,40,082)
	Sector Total:	**35,44,000**		**35,25,13,516**				**37,62,77,360**	**2,37,63,844**
INSURANCE									
32	DELTA LIFE INSURANCE COMPANY	1,16,323	133.80	1,55,64,567	80.60	80.00	80.30	93,40,737	(62,23,830)
33	PIONEER INSURANCE COMPANY LT	20,000	60.30	12,06,072	71.90	70.00	70.95	14,19,000	2,12,928
34	POPULAR LIFE INSURANCE CO. LTD	80,000	65.94	52,75,094	62.10	60.50	61.30	49,04,000	(3,71,094)
35	PRAGATI INSURANCE LTD.	5,150	49.59	2,55,387	84.70	85.50	85.10	4,38,265	1,82,878
	Sector Total:	**2,21,473**		**2,23,01,121**				**1,61,02,002**	**(61,99,119)**
MISCELLANEOUS									
36	BD SHIPPING CORPORATION	81,239	119.50	97,07,666	112.20	112.00	112.10	91,06,892	(6,00,774)
37	BEXIMCO LTD.	1,05,000	110.32	1,15,83,120	29.30	29.40	29.35	30,81,750	(85,01,370)
	Sector Total:	**1,86,239**		**2,12,90,786**				**1,21,88,642**	**(91,02,144)**

ICB AMCL CMSF Golden Jubilee Mutual Fund

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Taka)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
PHARMACEUTICALS AND CHEMICAL									
38	ACI FORMULATIONS PLC	3,35,000	161.42	5,40,76,309	154.40	149.60	152.00	5,09,20,000	(31,56,309)
39	ACME LABORATORIES LTD.	3,70,000	88.65	3,28,01,646	82.40	81.70	82.05	3,03,58,500	(24,43,146)
40	ACME PESTICIDES LIMITED	3,00,000	31.96	95,89,140	23.20	23.30	23.25	69,75,000	(26,14,140)
41	ADVANCED CHEMICAL INDUSTRIES	60,375	227.06	1,37,08,929	201.90	204.00	202.95	1,22,53,106	(14,55,823)
42	BEXIMCO PHARMACEUTICALS LTD.	1,80,000	151.88	2,73,37,852	140.60	141.90	141.25	2,54,25,000	(19,12,852)
43	JMI HOSPITAL REQUISITE MANUFAC	60,000	73.45	44,07,160	51.10	51.10	51.10	30,66,000	(13,41,160)
44	ORION PHARMA LTD	2,00,000	94.93	1,89,85,145	28.60	28.50	28.55	57,10,000	(1,32,75,145)
45	RENATA PLC	19,946	1,185.01	2,36,36,261	456.00	0.00	456.00	90,95,376	(1,45,40,885)
46	SQUARE PHARMACEUTICALS PLC	1,36,000	210.14	2,85,78,751	224.00	224.20	224.10	3,04,77,600	18,98,849
	Sector Total:	**16,61,321**		**21,31,21,192**				**17,42,80,582**	**(3,88,40,610)**
TELECOMMUNICATION									
47	BANGLADESH SUBMARINE CABLES	3,40,000	218.13	7,41,63,030	157.50	157.00	157.25	5,34,65,000	(2,06,98,030)
48	GRAMEEN PHONE LTD.	1,55,000	283.00	4,38,64,740	259.60	261.00	260.30	4,03,46,500	(35,18,240)
	Sector Total:	**4,95,000**		**11,80,27,770**				**9,38,11,500**	**(2,42,16,270)**
TEXTILES									
49	ENVOY TEXTILES LIMITED	54,474	50.90	27,72,814	56.20	54.40	55.30	30,12,412	2,39,598
50	MATIN SPINNING MILLS PLC	30,220	51.14	15,45,343	55.70	55.80	55.75	16,84,765	1,39,422
51	SQUARE TEXTILES PLC	8,00,000	68.02	5,44,14,041	50.60	51.00	50.80	4,06,40,000	(1,37,74,041)
	Sector Total:	**8,84,694**		**5,87,32,197**				**4,53,37,177**	**(1,33,95,020)**
	Grand Total:	**1,10,21,547**		**1,06,24,12,390**				**94,76,48,831**	**(11,47,63,559)**

ICB Asset Management Company PLC. Accounts Department

ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND

Profit on sale of investments

As at June 30, 2026

Annexure 'B'
(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANK						
1	CITY BANK PLC	13,750	31.24	17.50	4,29,514.25	1,88,892.00
2	NCC BANK PLC	40,000	15.67	12.21	6,26,744.00	1,38,528.00
					Sub Total:	**3,27,420**
ENGINEERING						
3	BSRM STEELS LIMITED	20,000	70.86	64.81	14,17,160.00	1,20,954.00
					Sub Total:	**1,20,954**
FINANCIAL INSTITUTIONS						
4	IPDC FINANCE PLC	1,05,000	27.84	18.90	29,23,641	9,38,641
					Sub Total:	**9,38,641**
FUEL AND POWER						
5	MJL BANGLADESH PLC	10,000	91.32	88.76	9,13,170	25,570
					Sub Total:	**25,570**
INSURANCE						
6	PIONEER INSURANCE PLC	95,500	68.04	60.31	64,97,571	7,38,321
7	PRAGATI INSURANCE PLC	35,000	74.05	51.08	25,91,706	8,03,995
					Sub Total:	**15,42,316**
Grand Total:		**1,35,245**			**1,53,99,506.26**	**29,54,901**

ICB Asset Management PLC. Accounts Department

ICB AMCL CMSF GOLDEN JUBILEE MF

Dividend Income: From January-2026 To June-2026

ANNEXURE-C

(Amount in Tk.)

Sl No	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Gross Dividend
1	BATBC LIMITED	1-Apr-26	166452	10.00	30.00	499356.00
2	BRAC BANK PLC	17-May-26	11250	10.00	15.00	16875.00
3	BRAC BANK PLC (FRACTION)					33.11
4	CITY BANK PLC	3-May-26	360000	10.00	15.00	540000.00
5	DBH FINANCE PLC	4-Jun-26	204000	10.00	15.00	306000.00
6	DELTA LIFE INSURANCE COMPA	7-Jun-26	116323	10.00	35.00	407130.50
7	GRAMEEN PHONE LTD.	3-Mar-26	155000	10.00	105.00	1627500.00
8	IPDC FINANCE PLC	2-Jun-26	105000	10.00	5.00	52500.00
9	JAMUNA BANK PLC	3-Jun-26	130000	10.00	29.00	377000.00
10	LINDE BANGLADESH LIMITED	29-Apr-26	12764	10.00	100.00	127640.00
11	NCC BANK PLC	21-May-26	205000	10.00	17.00	348500.00
12	PIONEER INSURANCE PLC	5-Apr-26	110000	10.00	25.00	275000.00
13	PRAGATI INSURANCE PLC	12-May-26	5000	10.00	27.00	13500.00
14	RAK CERAMICS (BD) LIMITED	25-Feb-26	500000	10.00	10.00	500000.00
15	UTTARA BANK PLC	20-May-26	452500	10.00	5.00	226250.00
					Total=	**53,17,285**

ICB Asset Management PLC. Accounts Department

ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND

Dividend Receivable As on June - 2026

Annexure-D

(Amount in Tk.)

Sl No	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Gross Dividend
1	DBH FINANCE PLC	4-Jun-26	2,04,000	10	15	3,06,000
2	DELTA LIFE INSURANCE COMPANY LTD	7-Jun-26	116323	10	35	4,07,131
3	IPDC FINANCE PLC	2-Jun-26	105000	10	5	52,500
4	JAMUNA BANK PLC	3-Jun-26	130000	10	29	3,77,000
5	LINDE BANGLADESH LIMITED	29-Apr-26	12764	10	100	1,27,640
6	NCC BANK PLC	21-May-26	205000	10	17	3,48,500
7	ORION PHARMA LTD	4-Dec-24	200000	10	10	2,00,000
					Total=	18,18,771

ICB Asset Management PLC. Accounts Department