Q2

FIRST ICB UNIT FUND
TRUSTEE : INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN : INVESTMENT CORPORATION OF BANGLADESH
SPONSOR : INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
FIRST ICB UNIT FUND

For the period from January 01,2026 to June 30, 2026

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FIRST ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Financial Position (Unaudited)
As at June 30, 2026

Particulars	Notes	Amount in Taka	
		30-Jun-26	31-Dec-25
Assets			
A) Investments (Market value)		**829,489,453**	**694,999,283**
Investment in Listed Securities	5	829,489,453	694,999,283
Investment in Non-Listed Securities		-	-
B) Other Current assets		**76,426,477**	**93,275,541**
Cash & cash equivalents	6	64,249,352	79,257,991
Other	7	12,177,125	14,017,550
Total Assets (A+B)		**905,915,930**	**788,274,823**
Equity and Liabilities			
(C) Unit Holder's Equity		**715,135,140**	**592,215,543**
Unit capital	8	742,060,110	754,574,410
Unit premium reserve	9	26,148,136	24,182,322
Retained earnings	10	(54,492,730)	(187,960,813)
Dividend Equalization reserve	11	1,419,624	1,419,624
(D) Liabilities		**190,780,790**	**196,059,280**
Unclaimed/ Dividend payable	12	185,285,007	185,288,836
Current liabilities	13	5,495,783	10,770,444
Total Equity and Liabilities (C+D)		**905,915,930**	**788,274,823**
Non Performing Investment (deficit Value)	14	58,815,920	68,756,438
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	15	**12.97**	**13.03**
Net Asset Value-at market	16	**9.64**	**7.85**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
First ICB Unit Fund

Chief Executive Officer
(ICB Asset Management PLC)

Chairman,Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date: 28 July 2026

FIRST ICB UNIT 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	Amount in Taka		Amount in Taka	
		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
Income					
Profit on sale of Investments	17	(24,877,709)	-	(355,553)	-
Dividend from investment in shares	18	12,804,801	10,590,068	11,291,987	8,034,353
Interest on Bank deposits	19	7,752,544	3,786,178	6,269,649	2,235,271
Total Income		**(4,320,364)**	**14,376,246**	17,206,083	**10,269,624**
Expenses					
Management fee	20	5,082,758	4,887,827	2,588,767	2,421,847
Trustee fee	21	309,920	290,427	159,151	142,459
Custodian fee	22	372,995	358,487	190,914	174,853
Annual BSEC fee	23	357,568	293,017	201,237	136,489
Audit fee		40,000	36,225	-	-
Other expenses	24	127,967	142,673	62,051	67,522
Total Expenses		**6,291,208**	**6,008,656**	3,202,119	**2,943,170**
Profit before provision		**(10,611,572)**	**8,367,589**	**14,003,964**	**7,326,454**
(Provision)/Write back of provision against diminution in value of investment	25	144,079,654	(48,503,704)	84,757,209	(46,928,707)
Profit for the period		**133,468,082**	**(40,136,115)**	**98,761,173**	**(39,602,253)**
Earnings Per Unit for the period	26	**1.80**	**(0.53)**	**1.34**	**(0.52)**

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

For and on behalf of Trustee and Asset Manager of

First ICB Unit Fund

Chief Executive Officer
(ICB Asset Management PLC)

Chairman,Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date: 28 July 2026

FIRST ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Changes in Equity
For the period from January 01,2026 to June 30, 2026

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization reserve	Retained Earnings	Total Equity
Balance as at January 01, 2026	**754,574,410**	**24,182,322**	**1,419,624**	**(187,960,813)**	**592,215,543**
Unit Capital	(12,514,300)	-	-	-	(12,514,300)
Unit premium reserve	-	1,965,815	-	-	1,965,815
Net Income/(Loss) for the year	-	-	-	133,468,082	133,468,082
Balance as at June 30, 2026	**742,060,110**	**26,148,136**	**1,419,624**	**(54,492,730)**	**715,135,140**

For the period from January 01,2025 to Jun 30, 2025

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization reserve	Retained Earnings	Total Equity
Balance as at January 01, 2025	**768,085,360**	**20,902,877**	**7,564,307**	**(161,449,218)**	**635,103,326**
Unit Capital	(3,710,220)	-	-	-	(3,710,220)
Unit premium reserve	-	921,553	-	-	921,553
Dividend paid for FY 2024	-	-	(6,144,683)	-	(6,144,683)
Net Income/(Loss) for the year	-	-	-	(40,136,115)	(40,136,115)
Balance as at June 30, 2025	**764,375,140**	**21,824,430**	**1,419,624**	**(201,585,333)**	**586,033,861**

For and on behalf of Trustee and Asset Manager of
First ICB Unit Fund

Chief Executive Officer
(ICB Asset Management PLC)

Chairman,Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date: 28 July 2026

FIRST ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Cash Flows
For the period from January 01,2026 to June 30, 2026

Particulars	Notes	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
A) Cash flows from operating activities			
Dividend from investment in securities	27	17,121,349	15,330,869
Interest Received on Bank Deposits and Bonds	28	5,004,633	4,442,786
Profit on sale of investments	17	(24,877,709)	-
Payment of Fees & Expenses	29	(11,294,083)	(12,704,747)
Net cash inflows/(outflows) from operating activities		**(14,045,809)**	**7,068,908**
B) Cash flows from investment activities			
Sale of securities-marketable investment (At Cost)	31	83,465,783	6,599,784
Purchase of securities-marketable investment	32	(73,876,299)	-
Net cash in flows/(out flows) from investment activities		**9,589,484**	**6,599,784**
C) Cash flows from financing activities			
Unit capital sold		39,470	127,660
Unit capital surrendered		(12,553,770)	(3,837,880)
Premium received on unit sales		(7,489)	(30,738)
Premium refunded on unit surrender		1,973,303	952,291
Dividend paid during the period	33	(3,828)	(4,560,135)
Net cash inflows/(outflows) from financing activities		**(10,552,314)**	**(7,348,803)**
Increase/(Decrease) in cash		**(15,008,639)**	**6,319,890**
Cash & cash equivalent at beginning of the period		79,257,991	40,894,901
Cash & cash equivalent at end of the period		**64,249,352**	**47,214,790**
Net Operating Cash Flows Per Unit (NOCFPU)	34	**(0.19)**	**0.09**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
First ICB Unit Fund

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

MemberSecretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date: 28 July 2026

FIRST ICB UNIT 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 **Frist ICB Unit Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on March 01, 2016 between Investment Corporation of Bangladesh (ICB) as 'Sponsor' , Investment Corporation of Bangladesh (ICB) as 'Trustee' and the Investment Corporation of Bangladesh (ICB). The Fund was registered (Registration Act, 1908) with the Bangladesh Securities and Exchange Commission (BSEC) on March 02, 2016 (Registration No: SEC/Mutual Fund/2016/62) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on March 03, 2016 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The operations of the Fund was commenced on March 08, 2016.

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 Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act,1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 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.

The Fund is a open-end mutual fund. Initially ICB formed a close-end mutual fund on May 11, 1980 named "First ICB Mutual Fund". The size of the Fund was at Tk.75,00,000.00 (Seventy Five Lac) divided into 7,50,000 units of Tk. 10.00 (ten) each. The Fund has been de-listed from the bourses on November 09, 2015 as per the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. BSEC has approved the conversion of First ICB Unit Fund as an open-end Scheme from close-end nature during completing of its maturity following Rules 50 (Ga) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and also the terms of the Guidelines of BSEC as per the overwhelming response of the unit holders. Unit holders of the Fund pass a resolution for conversion of the Fund into open-end Scheme in the special meeting held on November 18, 2015. Existing unit holders" of the said Fund shall be entitled to get open-end unit certificates through conversion of aforesaid units holding by them @ Net Asset Value (NAV) of Tk. 1,876.62 (i.e. 187.662 no. of units for existing 1 no. of unit) per unit, fixation by the Auditor and empowered by the Commission.

1.02 Objectives of the Fund

First ICB Unit Fund is an open-end growth Mutual Fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

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, Securities and Exchange Rules 1987, Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Reporting period

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

2.03 Functional and Presentation Currency

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

ICB Asset Management PLC. Accounts Department

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).

2.05 Financial instruments

2.05.01: 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.

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

2.05.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on June 30, 2026.

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

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

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

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 persented 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 Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 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 less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

3:01:03 Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

3:01:04 Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

3:01:05 All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, G-Sec, preference shares, debentures or securitized debts.

3.02 Valuation policy

Valuation of various investments as per prospectus (4.4) 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: Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value ;

3.02.03: 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 &

3.02.04: 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 prospectus (4.4) of the fund using the following formula:

Total NAV = V_A - L_T

Where,

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

L_T: Total liabilities of the Fund as on date

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

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

ICB Asset Management Co. Ltd. Accounts Department

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

3.04 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 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 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 50% of annual profit during the year, net of provisions. Distribution of dividend and limits there of the fund is summarised below:

3.04.1: Being a 'Growth scheme' in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

3.04.2: 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.

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

3.04.4: 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.

3.04.5: ICB Asset Management PLC will dispatch the Dividend warrants, at the expense of the Fund, within 45 days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

3.05 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-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)

3.06 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 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (4.3.14) at the following rates:

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

The management fee is calculated on the closing of each day of the week based on that week's 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

3.07 Trustee fee

As per trust Deed (4.2.21)The Trustee is entitled to an annual Trustee Fee of @ 0.10% the NAV of the Fund on semi annual in advance basis during the entire life of the Fund. The computation of trustee fee for the period is stated in Note -21

Asset Management Accounts Department

3.08 Custodian fee

As per trust Deed (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% of the balance of securities and assets held by the fund calculated on the basis of average month end value per annum. The computation of custodian fee for the period is stated in Note-22

3.09 Annual BSEC fee

As per Rule 11 (1)of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Fund is required to pay in advanced 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 custodian fee for the period is stated in Note -23

3.10 CDBL Fee

The Central Depository of Bangladesh (CDBL) Annual fee for the Fund shall be Taka 46,000 (Taka Forty six thousand) only. As per BSEC order (under Forth schedule 6-Ga) 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: 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'.

3.11.02: Provision is made against diminution in the market value of investment as per Rule 67 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.

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

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 (Note-26)

3.13 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.

3.14 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.

3.15 Unit Capital

As per Trust Deed (3.1.2) and Prospectus (3.2) The initial target size of the Fund shall be of Tk. 142,00,00,000.00 (One hundred twenty crore) only divided into 1 4,20,00,000 (Fourteen crore Twenty Lac) units of Tk. 10.00 (ten) each. Size of the Fund shall be increased from time to time by the Asset Management Company subject to approval of the Trustee and with due intimation to the BSEC. .

3.16 Unit Premium Reserve

The amount received in excess of face value of the equity shares is recognised in Unit Premium Reserve. Upon issue and redemption of units, the net premium or discount to the face value of units is adjusted against the Unit Premium Reserve of the Fund.

3.17 Dividend Equalization Reserve

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

ICB Asset Manage... Accounts Department

3.18 Non-Performing Investments

Non-Performing Investments 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

3.19 Net Asset Value (NAV) Per Unit

In accordance with Rule 60 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, 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,

3.20 Statement of Changes in Equity

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

3.21 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 69 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 (enclosure-3 of Schedule 6, 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.

3.22 Pricing of units (Premium/Discount)

In accordance with Rule 61 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 & Prospectus (4.7) Units issued are recorded at the offer price, determined by the asset management company considering the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week; published weekly at daily newspaper and Asset managers website. The allowable difference between sale and repurchase prices (at present BDT 0.30 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.

3.21.1 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.

3.21.2 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.

3.21.3 In Cumulative Investment Plan (CIP) &/or Systematic Investment Plan (SIP) investor get Tk 0.10 less than the regular price.

3.23 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	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

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

3.24 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) 2001. 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), 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.

4.00 General

i) 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

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



Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
5.00	**Investment in Listed Securities**		
	Shares (N: 5.01)	697,863,931	564,056,021
	Bonds(N: 5.02)	80,400,650	81,667,500
	Close End Mutual Fund (N: 5.03)	51,224,872	49,275,762
		829,489,453	**694,999,283**

Sector wise break up of Listed securities is as follows:

	Sector/category	As at June 30, 2026		As at December 31, 2025	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
5.01	**Shares**				
	Banks	114,931,812	105,627,406	93,910,354	75,265,296
	Engineering	62,703,554	30,927,406	79,090,171	39,739,999
	Food And Allied Products	67,218,036	57,177,300	67,218,036	50,055,650
	Fuel And Power	157,513,104	111,562,190	148,074,455	84,610,661
	Textiles	41,409,493	38,149,036	33,980,314	24,089,545
	Pharmaceuticals And Chemical	148,155,748	127,063,439	145,015,549	106,450,553
	Services	0	0	0	0
	Cement	121,729,234	71,713,764	121,729,429	60,682,567
	IT	873,744	709,000	873,744	541,000
	Tannery Industries	1,229,142	1,197,331	1,229,142	1,106,680
	Ceramic Industry	5,553,566	3,669,176	5,553,566	2,709,833
	Insurance	150,498,309	115,382,107	152,444,909	80,872,038
	Telecommunication	18,513,996	16,504,708	18,513,996	15,024,249
	Travel and Leisure	1,887,600	0	1,887,600	0
	Finance And Leasing	24,050,246	13,652,185	53,835,707	19,006,376
	Miscellaneous	8,505,525	4,528,884	8,505,525	3,901,576
	Sub Total	**924,773,108**	**697,863,931**	**931,862,494**	**564,056,021**
5.02	**Bonds**				
	G-SEC (T.BOND)	38,696,490	42,173,500	38,696,490	41,982,000
	Corporate Bond	55,287,704	38,227,150	57,787,802	39,685,500
	Sub Total	**93,984,194**	**80,400,650**	**96,484,292**	**81,667,500**
5.03	**Close End Mutual Fund**				
	Funds	57,753,902	51,224,872	57,753,902	49,275,762
	Sub Total	**57,753,902**	**51,224,872**	**57,753,902**	**49,275,762**

Annexure- A may kindly be seen for details.

6.00	**Cash and Cash Equivalents**		
	STD Accounts (N:6.01)	6,576,279	22,757,036
	Dividend Accounts (N:6.02)	57,673,073	56,500,955
		64,249,352	**79,257,991**

6.01	**SND & STD Accounts**			
	Name of the Bank and Branches	**Account no.**		
	IFIC Bank PLC (Principal Br)	1001-054070-041	814,676	3,856,095
	BRAC Bank PLC (Motijheel Br.)	`2074624640001	5,680,424	18,833,886
	IFIC Bank PLC (Barishal Branch)	5064-016370-041	60,488	58,233
	Dhaka Bank PLC (SIP)	1061500000468	20,691	8,822
			6,576,279	**22,757,036**

Notes	Particulars			Amount in Taka	
				30-Jun-26	31-Dec-25
6.02	**Dividend Accounts**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	BRAC Bank PLC (Shantinagar Br.)		`2074624640002	20,039,689	19,218,941
	IFIC Bank PLC (Principal Br)	2000-01	1008-111266-041	29,137	28,662
	IFIC Bank PLC (Principal Br)	2002-03	1008-111293-041	82,195	79,568
	IFIC Bank PLC (Principal Br)	2003-04	1008-111306-041	70,768	68,529
	IFIC Bank PLC (Principal Br)	2004-05	1008-111322-041	80,854	77,751
	IFIC Bank PLC (Principal Br)	2005-06	1008-111339-041	12,245	12,088
	IFIC Bank PLC (Principal Br)	2006-07	1008-111358-041	12,326	12,167
	IFIC Bank PLC (Principal Br)	2007-08	1008-000118-041	29,303	28,824
	IFIC Bank PLC (Principal Br)	2008-09	1008-000222-041	41,992	41,232
	IFIC Bank PLC (Principal Br)	2010-11	1008-000344-041	41,177	40,436
	IFIC Bank PLC (Principal Br)	2011-12	1008-000434-041	39,251	38,552
	IFIC Bank PLC (Principal Br)	2012-13	1008-000508-041	48,685	47,777
	IFIC Bank PLC (Principal Br)	2013-14	1008-000590-041	17,343	17,128
	IFIC Bank PLC (Principal Br)	2014-15	1008-000659-041	8,450	8,413
	IFIC Bank PLC (Principal Br)	2016	1001-026966-041	29,501	29,581
	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018163	4,265,709	4,245,577
	Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018287	3,064,866	3,050,315
	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018390	13,238,927	13,109,485
	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018572	5,916,355	5,887,733
	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018797	7,152,776	7,118,053
	IFIC Bank PLC (Principal Br)	2022	0100-100475-041	948,509	916,987
	IFIC Bank PLC (Principal Br)	2023	0100-100590-041	1,590,801	1,537,442
	IFIC Bank PLC (Principal Br)	2024	`0220042989041	912,216	885,716
	Total			**57,673,073**	**56,500,955**
7.00	**Other current assets**				
	Dividend receivable			6,969,033	11,285,581
	Interest Receivable (Bond)			4,115,251	1,367,341
	Advanced & Pre-payments (N: 7.01)			592,841	864,628
	Receivable from ISTCL			500,000	500,000
				12,177,125	**14,017,550**

Annexure-D may kindly be seen for details of dividend & Interest receivable.

7.01	**Advanced & Pre- payment**				
	Advanced Trustee Fee			315,306	271,741
	Advanced BSEC Fee			277,535	592,887
				592,841	**864,628**
8.00	**Unit capital**		Number of Holders		
	Opening balance			754,574,410	768,085,360
	Add: Unit sold during the year			39,470	158,110
				754,613,880	**768,243,470**
	Less: unit surrender by holder			(12,553,770)	(13,669,060)
	Balance as on June 30		**718**	**742,060,110**	**754,574,410**

The unit capital represents 74206011 number of units of Tk 10 each.

9.00	**Unit Premium Reserve**				
	Opening balance			24,182,322	20,902,877
	Add: Premium received on surrendered of unit			1,973,303	3,316,631
	Less: Premium refunded on sales of unit			(7,489)	(37,187)
	Balance as on June 30			**26,148,136**	**24,182,322**

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Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
10.00	**Retained Earnings**		
	Opening balance	(187,960,813)	(161,449,218)
	Less: Dividend paid for FY 2023	-	-
		(187,960,813)	**(161,449,218)**
	Add: Net income for the year	133,468,082	(26,511,594)
	Balance as on June 30	**(54,492,730)**	**(187,960,813)**
11.00	**Dividend Equalization Fund**		
	Opening balance	1,419,624	7,564,307
	Less: Dividend paid for FY 2024	-	(6,144,683)
	Balance as on June 30	**1,419,624**	**1,419,624**
12.00	**Unclaimed/ Dividend payable**		
	Opening balance	185,288,836	183,981,022
	Add: Addition for this year	-	6,144,683
	Less: Dividend credited to investors account	(3,828)	(4,836,869)
	Balance as on June 30	**185,285,007**	**185,288,836**
12.01	**Year wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	68,759,722	68,759,722
	Dividend payable 2016	13,368,844	13,368,844
	Dividend payable 2017	23,825,926	23,825,926
	Dividend payable 2018	21,976,004	21,976,004
	Dividend payable 2019	13,004,679	13,004,679
	Dividend payable 2020	5,606,585	5,606,585
	Dividend payable 2021	17,399,621	17,399,621
	Dividend payable 2022	8,996,233	8,996,233
	Dividend Payable 2023	10,556,675	10,556,675
	Dividend Payable 2024	1,790,720	1,794,549
		185,285,007	**185,288,836**
13.00	**Current liabilities**		
	Management fee payable to IAMPLC	5,082,758	10,002,751
	Custodian fee payable to ICB	372,995	731,457
	Audit fee payable	40,000	36,225
	SIP- Fractional amount of investors	30	11
	Total current liabilities	**5,495,783**	**10,770,444**
14.00	**Non Performing Investment**		
	Total Cost Value	117,518,567	104,170,419
	Less:Total Market Value	(58,702,648)	(35,413,981)
	Acumuleted Erosion/Deficit Value	**58,815,920**	**68,756,438**

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

Sector/category	As at June 30, 2026		As at December 31, 2025	
	Total Cost Price (BDT)	Market Price (BDT)	Total Cost Price (BDT)	Market Price (BDT)
Shares				
Finance And Leasing	-	-	23,930,642	1,249,777
BANK	24,114,562	9,622,610	-	-
Fund	48,552,539	24,964,468	43,657,464	21,677,500
Food And Allied Products	-	-	-	-
FUEL AND POWER	30,667,820.97	20,615,569.25	16,612,774.07	8,373,900.00
Pharmaceuticals And Chemical	12,296,045	3,500,000	17,878,249	4,071,200
Textiles	-	-	203,690	41,604
Travel and Leisure	1,887,600	-	1,887,600	-
Sub Total	**117,518,567**	**58,702,648**	**104,170,419**	**35,413,981**

Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets (*)	905,915,930	788,274,823
	Add: Unrealized Loss/(Gain)	247,021,751	391,101,405
	Total Asset at Cost Price	**1,152,937,681**	**1,179,376,228**
	Less: Liabilities	190,780,790	196,059,280
	Net Asset Value of the fund	**962,156,891**	**983,316,949**
	Number of Units	74,206,011	75,457,441
	NAV per Unit at Cost Value	**12.97**	**13.03**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets (*)	905,915,930	788,274,823
	Less: Liabilities	190,780,790	196,059,280
	Net Asset Value of the fund	**715,135,140**	**592,215,544**
	Number of Units	74,206,011	75,457,441
	NAV per Unit at Market Value	**9.64**	**7.85**

*Total Assets Include investment in the listed securities, mutual funds, non-listed securities, etc. The basis of the calculation in listed securities was taken at market value, the calculation of mutual fund was taken at cost (if 85% of NAV is greater than acquisition cost, value was taken at cost, otherwise 85% of NAV has been taken) and the calculation of non-listed securities was taken as per note 3.03.

		Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
17.00	**Profit on Sale of Investments (Annex. B)**		
	Listed Securities	(24,877,709)	-
	Non-Listed Securities	-	-
		(24,877,709)	**-**
18.00	**Dividend from Investment in Securities (Annex. C)**		
	Listed Securities	12,804,801	10,590,068
	Non-Listed Securities	-	-
		12,804,801	**10,590,068**
19.00	**Interest on Bank Deposits and Bonds**		
	Bank Deposits	1,696,633	1,056,672
	Fixed Deposits	-	-
	Listed Bonds	6,055,911	2,729,506
		7,752,544	**3,786,178**

Annexure-E may kindly be seen for details of Bank & Listed Bonds Interest Income.

20.00	**Management Fee**		
	Management Fee for IAMPLC (N:20.01)	**5,082,758**	**4,887,827**

20.01 Calculation

Weekly Average Net Asset Value

Total NAV (Sum of NAV Computed each week)	13,124,495,554
Number of Week/Day	21
Average NAV	**624,975,979**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	50,000,000	619,863
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	1,983,562
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	250,000,000	1,859,589
Exc. Taka 50 cr.	1.0	124,975,979	619,744
Total		**624,975,979**	**5,082,758**

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Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
21.00	**Trustee Fee**		
	Trustee Fee for ICB (N:21.01)	**309,920**	**290,427**
21.01	**Calculation**		
	Average NAV (Total NAV/No. of NAV Week)	624,975,979	
	Parcentage of Trustee Fee	0.10	
	Trustee Fee	**309,920**	
22.00	**Custodian Fee**		
	Custodian Fee for ICB (N:22.01)	**372,995**	**358,487**
22.01	**Calculation**		
	Securities Value at the end of each month		
	Total Listed (Average Closing market price on CSE & DSE)	4,513,036,319	
	Total Non-Listed (Price made by AMC and Trustee)	-	
	Total Fixed Deposit (FDR) and Treasury Instruments (T-Bill)	-	
	Total Securities Value	**4,513,036,319**	
	Number of month	6	
	Monthly Average Securities Value	**752,172,720**	
	Percentage of Safekeeping Fee	0.10	
	Custodian Fee	**372,995**	
23.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:23.01)	**357,568**	**293,017**
23.01	**Calculation**		
	Net Asset Value (NAV) of the Fund	**715,135,140**	
	Parcentage of BSEC Fee	0.10	
	Annual BSEC Fee	**357,568**	
24.00	**Other operating expenses**		
	Advertisement Expenses (*)	33,861	58,833
	Bank charges	12,018	10,523
	CDBL Annual Fee & Connection Charge	46,000	46,000
	CDBL charges	16,089	1,593
	Dividend Distribution Expenses	-	2,835
	Excise Duty	20,000	-
	Printing	-	22,888
	Unit Sales commission		3
		127,967	**142,673**
	*Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.		
25.00	**(Provision)/Write back of provision against diminution in value of Marketable Investment**		
	Opening Balance as at January 01	(391,101,405)	(397,967,651)
	Closing Balance as at June 30	(247,021,751)	(446,471,355)
	Increase/(decrease)	**144,079,654**	**(48,503,704)**
26.00	**EPU**		
	profit for the Period	133,468,082	(40,136,115)
	Number of Units	74,206,011	76,437,514
	Earnings Per Unit	**1.80**	**(0.53)**
	N.B: Earnings Per Unit (EPU) has been increased due to Write back of provision than the previous period.		
27.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	12,804,801	10,590,068
	Add: Previous year Dividend Receivable	11,285,581	10,511,322
		24,090,382	**21,101,390**
	Less: Current year Dividend Receivable	(6,969,033)	(5,770,520)
		17,121,349	**15,330,869**

Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
28.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	7,752,544	3,786,178
	Add: Previous year Interest Receivable	1,367,341	1,303,126
		9,119,884	**5,089,304**
	Less: Current year Interest Receivable	(4,115,251)	(646,518)
		5,004,633	**4,442,786**
29.00	**Payment of Fees & Expenses**		
	Total Expenses	6,291,208	6,008,656
	Add: Previous year Operating Expenses payable (N: 29.01)	9,905,816	11,340,346
		16,197,024	**17,349,002**
	Less: Current year Operating Expenses payable (N: 29.02)	(4,902,941)	(4,644,256)
		11,294,083	**12,704,747**
29.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	10,770,444	12,287,442
	Less: Advance Payment of Fees & Suspense's	(864,628)	(947,096)
		9,905,816	**11,340,346**
29.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	5,495,783	5,282,906
	Less: Advance Payment of Fees, & Suspense's	(592,841)	(638,650)
		4,902,941	**4,644,256**
30.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the Period	133,468,082	(40,136,115)
	Provision/(Write back of provision)	(144,079,654)	48,503,704
	A) Operating Cash Flow Before Changes in Working Capital	**(10,611,572)**	**8,367,589**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (30.01)	1,568,638	5,397,409
	Decrease/(Increase) of Current Liabilities (N: 30.02)	(5,002,875)	(6,696,090)
	B) Changes	**(3,434,237)**	**(1,298,681)**
30.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous year Dividend Receivable	11,285,581	10,511,322
	Less: Current year Dividend Receivable	(6,969,033)	(5,770,520)
		4,316,548	**4,740,801**
	Add: Previous year Interest Receivable on FDR & Bonds	1,367,341	1,303,126
	Less: Current year Interest Receivable on FDR & Bonds	(4,115,251)	(646,518)
	Decrease/(Increase)	**1,568,638**	**5,397,409**
30.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	9,905,816	11,340,346
	Less: Current year Operating Expenses payable	(4,902,941)	(4,644,256)
	(Decrease)/Increase	**(5,002,875)**	**(6,696,090)**
	Net Cash Generated from Operating Activities (A+B)	**(14,045,809)**	**7,068,908**
31.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	56,088,075	-
	Less: Profit on sale of investment (N: 18)	24,877,709	-
	Investment at Cost Price	**80,965,783**	-
	Add: Principal redemtion of Listed bond (ASPCL)	2,500,000	2,500,000
	Add: Previous year Receivable from ISTCL	500,000	4,599,784
		83,965,783	**7,099,784**
	Less: Current year Receivable from ISTCL	(500,000)	(500,000)
		83,465,783	**6,599,784**

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Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
32.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	73,876,299	-
	Add: Previous year payable to ISTCL	-	-
		73,876,299	-
	Less: Current year payable to ISTCL	-	-
		73,876,299	-
33.00	**Dividend paid during the year**		
	Dividend declared during the year	-	6,144,683
	Add: Previous year dividend payable	185,288,836	183,981,022
		185,288,836	190,125,705
	Less: Current year dividend payable	(185,285,007)	(185,565,569)
		3,828	**4,560,135**
34.00	**Net operating cash flow**		
	Net cash inflow/(outflow) from operating activities	(14,045,809)	7,068,908
	Number of Units	74,206,011	76,437,514
	Net operating cash flow Per Unit	**(0.19)**	**0.09**

N.B: Net operating cash flow per unit (NOCFPU) has been Decreased due to loss on sale of investments in this period.

35.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(187,960,813)	(161,449,218)
	Less: Dividend Paid	-	(6,144,683)
		(187,960,813)	**(167,593,901)**
	Add: Profit for the year	133,468,082	(40,136,115)
		(54,492,730)	**(207,730,016)**
	Add: Dividend Equalization Reserve	1,419,624	1,419,624
		(53,073,106)	**(206,310,391)**
	Number of Units	74,206,011	76,437,514
	Profit Available for Distribution	**(0.72)**	**(2.70)**

36.00 Approval of the Financial Statements

The Trustee committee at the meeting held on July 28, 2026 approved the unaudited financial statements of the Fund for the period ended June 30, 2026 and authorized the same for an issue.

Chief Executive Officer
(ICB Asset Management PLC)

Chairman,Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

First ICB Unit FUND

PORTFOLIO STATEMENT

AS ON 30-June-2026

Annexure A

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at cost)
			Rate	Total	DSE	CSE	Average			
BANK										
1	Al-ARAFAH ISLAMI BANK PLC	25,769	23.45	604,285	15.50	14.50	15.00	386,535	(217,750)	0.05%
2	BANK ASIA PLC	705,250	17.46	12,313,415	18.40	18.40	18.40	12,976,600	663,185	1.07%
3	CITY BANK PLC	4,950	21.10	104,467	32.00	32.10	32.05	158,648	,54,180	0.01%
4	DHAKA BANK PLC	475,000	11.45	5,440,437	12.40	12.30	12.35	5,866,250	425,813	0.47%
5	DUTCH-BANGLA BANK PLC	509,000	39.15	19,928,263	44.40	44.00	44.20	22,497,800	2,569,537	1.73%
6	EXIM BANK OF BANGLADESH PLC	410,000	12.51	5,129,805	3.00	0.00	1.50	615,000	(4,514,805)	0.44%
7	JAMUNA BANK PLC	860,000	18.90	16,255,573	24.00	24.10	24.05	20,683,000	4,427,427	1.41%
8	MERCANTILE BANK PLC	1,113,500	14.71	16,380,472	7.40	7.50	7.45	8,295,575	(8,084,897)	1.42%
9	NCC BANK PLC	208,000	11.11	2,311,156	16.00	16.10	16.05	3,338,400	1,027,244	0.20%
10	SHAHJALAL ISLAMI BANK PLC	300,000	17.84	5,352,707	18.00	18.20	18.10	5,430,000	77,293	0.46%
11	SOUTHEAST BANK PLC	1,266,190	12.77	16,168,897	10.50	10.40	10.45	13,231,686	(2,937,212)	1.40%
12	TRUST BANK PLC	748,254	17.30	12,942,334	15.80	15.80	15.80	11,822,413	(1,119,920)	1.12%
13	UNION BANK PLC	210,000	9.52	2,000,000	1.50	1.60	1.55	325,500	(1,674,500)	0.17%
	Sector Total:	**6,835,913**		**114,931,812**				**105,627,406**	**(9,304,406)**	**9.97%**
CEMENT										
14	CROWN CEMENT PLC	108,915	83.18	9,059,681	66.10	65.60	65.85	7,172,053	(1,887,628)	0.79%
15	HEIDELBERG MATERIALS BANGLADESH	100,000	547.54	54,754,323	240.30	230.00	235.15	23,515,000	(31,239,323)	4.75%
16	LAFARGEHOLCIM BANGLADESH PLC	608,551	77.74	47,308,319	56.00	56.20	56.10	34,139,711	(13,168,608)	4.10%
17	PREMIER CEMENT MILLS PLC	142,000	74.70	10,606,911	48.50	48.50	48.50	6,887,000	(3,719,911)	0.92%
	Sector Total:	**959,466**		**121,729,234**				**71,713,764**	**(50,015,470)**	**10.56%**
CERAMICS SECTOR										
18	RAK CERAMICS (BD) LIMITED	124,590	44.57	5,553,566	29.50	29.40	29.45	3,669,176	(1,884,390)	0.48%
	Sector Total:	**124,590**		**5,553,566**				**3,669,176**	**(1,884,390)**	**0.48%**
CORPORATE BOND										
19	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000	3,900.00	3,400.00	3,650.00	5,387,400	(1,992,600)	0.64%
20	APSCL NON-CONVERTIBLE BOND	2,000	1,250.00	2,500,000	1,116.00	1,115.00	1,115.50	2,231,000	(269,000)	0.22%
21	IBBL MUDARABA PERPETUAL BOND	47,000	966.12	45,407,704	664.50	638.00	651.25	30,608,750	(14,798,954)	3.94%
	Sector Total:	**50,476**		**55,287,704**				**38,227,150**	**(17,060,554)**	**4.80%**
ENGINEERING										
22	AFTAB AUTOMOBILES LIMITED	64,712	57.87	3,745,201	31.40	31.50	31.45	2,035,192	(1,710,009)	0.32%
23	BBS CABLES PLC	491,964	56.43	27,761,527	23.50	23.50	23.50	11,561,154	(16,200,373)	2.41%
24	BENGAL WINDSOR THERMOPLASTICS	155,959	40.94	6,385,576	25.00	24.40	24.70	3,852,187	(2,533,389)	0.55%
25	IFAD AUTOS PLC	176,043	51.20	9,012,890	26.10	26.10	26.10	4,594,722	(4,418,168)	0.78%
26	NAVANA CNG LIMITED	300,393	38.04	11,426,410	22.00	22.40	22.20	6,668,725	(4,757,685)	0.99%
27	SINGER BANGLADESH LIMITED	27,100	161.33	4,371,950	81.60	81.90	81.75	2,215,425	(2,156,525)	0.38%
	Sector Total:	**1,216,171**		**62,703,554**				**30,927,406**	**(31,776,148)**	**5.44%**
FINANCIAL INSTITUTIONS										
28	DBH FINANCE PLC	345,188	69.67	24,050,246	41.00	38.10	39.55	13,652,185	(10,398,061)	2.09%
	Sector Total:	**345,188**		**24,050,246**				**13,652,185**	**(10,398,061)**	**2.09%**

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at cost)
			Rate	Total	DSE	CSE	Average			
FOOD AND ALLIED										
29	BATBC LIMITED	46,500	321.64	14,956,240	219.60	220.80	220.20	10,239,300	(4,716,940)	1.30%
30	GACHI HATA AQUACULTURE FIRM LTD	50,000	0.00	0	0.00	0.00	0.00	-	-	0.00%
31	GOLDEN HARVEST AGRO INDUSTRIES	1,620,000	25.24	40,884,297	16.10	16.00	16.05	26,001,000	(14,883,297)	3.55%
32	UNILEVER CONSUMER CARE LIMITED	10,000	1,137.75	11,377,500	2,093.70	0.00	2,093.70	20,937,000	9,559,500	0.99%
	Sector Total:	**1,726,500**		**67,218,036**				**57,177,300**	**(10,040,736)**	**5.83%**
FUEL AND POWER										
33	DHAKA ELECTRIC SUPPLY COMPANY L	328,177	42.83	14,055,047	25.00	25.50	25.25	8,286,469	(5,768,578)	1.22%
34	JAMUNA OIL COMPANY PLC	5,000	167.33	836,668	186.50	186.00	186.25	931,250	94,582	0.07%
35	MEGHNA PETROLEUM PLC.	34,231	200.57	6,865,593	217.10	218.00	217.55	7,446,954	581,361	0.60%
36	MJL BANGLADESH PLC	400,000	102.87	41,149,736	94.50	95.00	94.75	37,900,000	(3,249,736)	3.57%
37	PADMA OIL PLC	84,167	185.81	15,638,921	202.00	200.00	201.00	16,917,567	1,278,646	1.36%
38	POWER GRID CO. OF BANGLADESH LTI	309,000	53.76	16,612,774	39.60	40.20	39.90	12,329,100	(4,283,674)	1.44%
39	SHAHJIBAZAR POWER CO. LTD.	173,699	105.90	18,394,891	55.20	55.20	55.20	9,588,185	(8,806,706)	1.60%
40	TITAS GAS TRANSMISSION AND DISTRI	700,000	45.56	31,894,107	18.20	18.20	18.20	12,740,000	(19,154,107)	2.77%
41	UNITED POWER GEN. & DIST. CO. LTD.	43,926	274.67	12,065,367	123.90	123.00	123.45	5,422,665	(6,642,702)	1.05%
	Sector Total:	**2,078,200**		**157,513,104**				**111,562,190**	**(45,950,914)**	**13.66%**
G-SEC (T.BOND)										
42	05Y BGTB 15/05/2029 [C.R 12.40%]	100,000	100.23	10,023,280	105.97	105.97	105.97	10,597,000	573,720	0.87%
43	10Y BGTB 17/04/2034 [C.R 12.15%]	150,000	97.77	14,665,735	110.52	110.52	110.52	16,578,000	1,912,265	1.27%
44	5Y BGTB 13/12/2028 [C.R 10.35%]	150,000	93.38	14,007,475	99.99	99.99	99.99	14,998,500	991,025	1.21%
	Sector Total:	**400,000**		**38,696,490**				**42,173,500**	**3,477,010**	**3.36%**
INSURANCE										
45	AGRANI INSURANCE PLC	236,949	44.98	10,658,883	26.60	0.00	26.60	6,302,843	(4,356,039)	0.92%
46	ASIA PACIFIC GENERAL INSURANCE PL	257,626	66.77	17,200,718	45.40	46.00	45.70	11,773,508	(5,427,210)	1.49%
47	CENTRAL INSURANCE PLC	205,000	56.44	11,570,866	42.30	43.00	42.65	8,743,250	(2,827,616)	1.00%
48	EASTLAND INSURANCE PLC	120,000	38.02	4,562,223	26.00	26.00	26.00	3,120,000	(1,442,223)	0.40%
49	GREEN DELTA INSURANCE PLC	370,301	89.26	33,051,457	67.00	66.00	66.50	24,625,017	(8,426,441)	2.87%
50	MERCANTILE ISLAMI INSURANCE PLC	1,034,115	52.31	54,097,843	44.60	43.00	43.80	45,294,237	(8,803,606)	4.69%
51	NITOL INSURANCE PLC	257,547	46.52	11,981,710	34.30	32.40	33.35	8,589,192	(3,392,517)	1.04%
52	POPULAR LIFE INSURANCE CO. LTD	100,784	65.15	6,565,995	62.10	60.50	61.30	6,178,059	(387,936)	0.57%
53	SANDHANI LIFE INSURANCE CO. LTD	30,000	26.95	808,614	25.30	25.10	25.20	756,000	(52,614)	0.07%
	Sector Total:	**2,612,322**		**150,498,309**				**115,382,107**	**(35,116,202)**	**13.05%**
IT SECTOR										
54	GENEX INFOSYS PLC	20,000	43.69	873,744	35.40	35.50	35.45	709,000	(164,744)	0.08%
	Sector Total:	**20,000**		**873,744**				**709,000**	**(164,744)**	**0.08%**
MISCELLANEOUS										
55	ARAMIT LIMITED	21,520	395.24	8,505,525	210.90	210.00	210.45	4,528,884	(3,976,641)	0.74%
	Sector Total:	**21,520**		**8,505,525**				**4,528,884**	**(3,976,641)**	**0.74%**
PHARMACEUTICALS AND CHEMICALS										
56	ACME LABORATORIES LTD.	298,000	95.62	28,493,925	82.40	81.70	82.05	24,450,900	(4,043,025)	2.47%
57	ACTIVE FINE CHEMICALS LIMITED	500,000	24.59	12,296,045	7.00	7.00	7.00	3,500,000	(8,796,045)	1.07%
58	ADVANCED CHEMICAL INDUSTRIES PL	141,139	235.84	33,286,295	201.90	204.00	202.95	28,644,160	(4,642,135)	2.89%
59	IBN SINA PHARMACEUTICAL INDUSTRY	7,701	308.55	2,376,162	319.60	335.00	327.30	2,520,537	144,375	0.21%
60	JMI HOSPITAL REQUISITE MANUFACTU	55,500	72.06	3,999,182	51.10	51.10	51.10	2,836,050	(1,163,132)	0.35%
61	RENATA PLC	19,420	668.08	12,974,183	456.00	0.00	456.00	8,855,520	(4,118,663)	1.13%
62	SQUARE PHARMACEUTICALS PLC	251,032	218.02	54,729,956	224.00	224.20	224.10	56,256,271	1,526,315	4.75%
	Sector Total:	**1,272,792**		**148,155,748**				**127,063,439**	**(21,092,309)**	**12.85%**



SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at cost)
			Rate	Total	DSE	CSE	Average			
TANNERY INDUSTRIES										
63	BATA SHOE COMPANY (BD) LIMITED	1,352	909.13	1,229,142	871.20	900.00	885.60	1,197,331	(31,810)	0.11%
	Sector Total:	**1,352**		**1,229,142**				**1,197,331**	**(31,810)**	**0.11%**
TELECOMMUNICATION										
64	BANGLADESH SUBMARINE CABLES PLC	47,118	171.23	8,067,960	157.50	157.00	157.25	7,409,306	(658,654)	0.70%
65	GRAMEEN PHONE LTD.	34,942	298.95	10,446,036	259.60	261.00	260.30	9,095,403	(1,350,633)	0.91%
	Sector Total:	**82,060**		**18,513,996**				**16,504,708**	**(2,009,288)**	**1.61%**
TEXTILE										
66	ARGON DENIMS LIMITED	724,890	22.83	16,550,179	19.80	19.50	19.65	14,244,089	(2,306,090)	1.44%
67	ASHRAF TEXTILE MILLS LTD.	132	0.00	0	0.00	0.00	0.00	-	-	0.00%
68	EVINCE TEXTILES LIMITED	650,000	14.55	9,455,323	13.80	13.80	13.80	8,970,000	(485,323)	0.82%
69	HWA WELL TEXTILES (BD) PLC	112,789	44.14	4,978,146	46.40	45.00	45.70	5,154,457	176,311	0.43%
70	SHASHA DENIMS PLC	243,069	27.82	6,761,648	24.90	25.00	24.95	6,064,572	(697,076)	0.59%
71	SQUARE TEXTILES PLC	73,148	50.09	3,664,197	50.60	51.00	50.80	3,715,918	51,722	0.32%
	Sector Total:	**1,804,028**		**41,409,493**				**38,149,036**	**(3,260,457)**	**3.59%**
TRAVEL AND LEISURE										
72	UNITED AIRWAYS (BD) LTD.	235,950	8.00	1,887,600	0.00	0.00	0.00	-	(1,887,600)	0.16%
	Sector Total:	**235,950**		**1,887,600**				**-**	**(1,887,600)**	**0.16%**

	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						
MUTUAL FUNDS										
73	AB BANK FIRST MUTUAL FUND	100,000	6.34	633,765	3.25	325,000	(308,765)	596,700	(37,065)	0.05%
74	DBH FIRST MUTUAL FUND	1,100,000	8.65	9,512,288	4.75	5,225,000	(4,287,288)	7,984,900	(1,527,388)	0.83%
75	EBL FIRST MUTUAL FUND	100,000	6.94	693,885	4.00	400,000	(293,885)	561,850	(132,035)	0.06%
76	GRAMEEN ONE : SCHEME TWO	550,000	16.73	9,201,363	12.85	7,067,500	(2,133,863)	7,947,500	(1,253,863)	0.80%
77	GREEN DELTA MUTUAL FUND	800,000	8.49	6,793,560	3.70	2,960,000	(3,833,560)	5,990,800	(802,760)	0.59%
78	IFIC BANK 1ST MF	125,000	5.83	728,955	3.60	450,000	(278,955)	728,955	-	0.06%
79	L R GLOBAL BANGLADESH M F ONE	950,000	7.71	7,321,634	3.45	3,277,500	(4,044,134)	6,968,725	(352,909)	0.64%
80	MBL 1ST MUTUAL FUND	1,000,000	8.53	8,532,033	4.05	4,050,000	(4,482,033)	7,310,000	(1,222,033)	0.74%
81	NCCBL MUTUAL FUND-1	556,903	8.79	4,895,075	4.45	2,478,218	(2,416,856)	4,378,650	(516,425)	0.42%
82	POPULAR LIFE FIRST MUTUAL FUND	1,000,000	5.83	5,826,630	3.20	3,200,000	(2,626,630)	5,826,630	-	0.51%
83	TRUST BANK 1ST MUTUAL FUND	125,000	6.23	779,055	3.15	393,750	(385,305)	719,313	(59,743)	0.07%
84	VANGUARD AML BD FINANCE MUTUAL	300,000	9.45	2,835,660	7.35	2,205,000	(630,660)	2,210,850	(624,810)	0.25%
	Sector Total:	**6,706,903**		**57,753,902**		**32,031,968**	**(25,721,933)**	**51,224,872**	**(6,529,029)**	**5.01%**
	Total=	**26,493,431**		**1,076,511,204**				**829,489,453**	**(247,021,751)**	**93.37%**



FIRST ICB UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT

FOR THE PERIOD Jan TO Jun 2026

Annexure-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANK						
1	BANK ASIA PLC	350,000	22.00	18.94	7,699,071.00	1,068,776
2	CITY BANK PLC	201,000	31.32	23.75	6,295,783.20	1,521,913
3	DHAKA BANK PLC	25,000	15.17	11.45	379,240.00	92,900
4	DUTCH-BANGLA BANK PLC	16,000	43.82	39.15	701,095.00	74,695
5	JAMUNA BANK PLC	89,000	25.37	17.42	2,257,975.00	707,470
6	NCC BANK PLC	100,000	12.90	11.56	1,290,414.00	134,834
					Sub Total:	**3,600,588**
ENGINEERING						
7	BSRM STEELS LIMITED	244,600	74.24	71.19	18,158,919.78	746,064
					Sub Total:	**746,064**
FINANCIAL INSTITUTIONS						
8	IDLC FINANCE PLC	161,479	37.01	36.26	5,976,949.95	122,151
9	INTERNATIONAL LEASING	611,518	0.51	14.16	309,044.67	(8,349,500)
10	PREMIER LEASING & FINAI	760,711	0.46	16.59	351,162.97	(12,265,564)
11	UTTARA FINANCE AND INV	41,702	9.88	63.68	412,092.76	(2,243,285)
					Sub Total:	**(22,736,198)**
FUEL AND POWER						
12	BARAKA POWER LIMITED	131,900	7.81	29.45	1,030,450.37	(2,853,593)
13	JAMUNA OIL COMPANY PL	7,783	181.94	167.33	1,416,054.02	113,725
					Sub Total:	**(2,739,869)**
INSURANCE						
14	PRAGATI INSURANCE PLC	13,574	78.50	63.50	1,065,617.69	203,681
15	STANDARD INSURANCE PL	22,000	50.14	49.30	1,103,089.40	18,489
					Sub Total:	**222,170**
PHARMACEUTICALS AND CHEMICALS						
16	ACI FORMULATIONS PLC	26,422	148.25	140.71	3,916,935.44	199,108
17	ACTIVE FINE CHEMICALS L	227,000	6.10	24.59	1,385,116.21	(4,197,088)
					Sub Total:	**(3,997,980)**
TANNERY INDUSTRIES						
18	APEX FOOTWEAR LIMITED	7,500	206.95	182.52	1,552,139.50	183,257
					Sub Total:	**183,257**
TEXTILE						
19	ENVOY TEXTILES LIMITED	15,000	49.76	49.27	746,440.93	7,465
20	ZAHEEN SPINNING PLC	10,401	3.89	19.58	40,482.77	(163,207)
					Sub Total:	**(155,742)**
	Grand Total:	**3,062,590**			**56,088,074.66**	**(24,877,709)**



FIRST ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Dividend Income from 01 January 2026 to 30 June 2026

Annexure-C

Sl	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
	1	2	3	4	5=3*4/10
1	ARAMIT LIMITED	27-Jan-26	21,520	10.00	21,520
2	ASIA PACIFIC GENERAL INSURANCE F	21-May-26	257,626	14.00	360,676
3	BANK ASIA PLC	20-May-26	650,000	8.50	552,500
4	BATA SHOE COMPANY (BD) LIMITED	19-May-26	1,352	105.00	14,196
5	BATBC LIMITED	1-Apr-26	46,500	30.00	139,500
6	BATBC LIMITED (FRACTION)				150
7	CENTRAL INSURANCE PLC	20-May-26	205,000	12.00	246,000
8	CITY BANK PLC	3-May-26	33,000	15.00	49,500
9	DBH FINANCE PLC	4-Jun-26	345,188	15.00	517,782
10	DHAKA BANK PLC	18-May-26	475,000	10.00	475,000
11	DUTCH-BANGLA BANK PLC	19-May-26	500,000	25.00	1,250,000
12	EASTLAND INSURANCE PLC	2-Jun-26	120,000	10.00	120,000
13	GRAMEEN PHONE LTD.	3-Mar-26	34,942	105.00	366,891
14	GREEN DELTA INSURANCE PLC	8-Mar-26	370,301	27.00	999,813
15	HEIDELBERG MATERIALS BANGLADES	20-May-26	100,000	11.00	110,000
16	IDLC FINANCE PLC	19-Apr-26	153,790	15.00	230,685
17	IDLC FINANCE PLC (FRACTION)				18
18	JAMUNA BANK PLC	3-Jun-26	860,000	29.00	2,494,000
19	LAFARGEHOLCIM BANGLADESH PLC	9-Apr-26	608,551	22.00	1,338,812
20	MERCANTILE ISLAMIC INSURANCE PL	1-Jun-26	1,034,115	10.00	1,034,115
21	NCC BANK PLC	21-May-26	200,000	17.00	340,000
22	NITOL INSURANCE PLC	10-May-26	257,547	10.00	257,547
23	RAK CERAMICS (BD) LIMITED	25-Feb-26	124,590	10.00	124,590
24	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	300,000	13.00	390,000
25	SOUTHEAST BANK PLC	21-May-26	1,183,356	3.00	355,007
26	STANDARD INSURANCE PLC	24-May-26	22,000	12.00	26,400
27	TRUST BANK PLC	11-Jun-26	712,623	8.00	570,098
28	UNILEVER CONSUMER CARE LIMITED	6-Apr-26	10,000	420.00	420,000
	Total=				**12,804,801**



First ICB UNIT FUND

(Managed by ICB Asset Management PLC)

Annexure-D

Dividend Receivable as at 30 June 2026

Sl No	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
	1	2	3	4	5=3*4/10
1	ACTIVE FINE CHEMICALS LIMITED (2022)		727,000	0.25	18,175
2	AFC AGRO BIOTECH LTD.(FY 2022)	17-Nov-22	170,322	0.50	8,516
3	ARAMIT LIMITED	27-Jan-26	21,520	10.00	21,520
4	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	257,626	14.00	360,676
5	BATA SHOE COMPANY (BD) LIMITED	19-May-26	1,352	105.00	14,196
6	CENTRAL INSURANCE PLC	20-May-26	205,000	12.00	246,000
7	DBH FINANCE PLC	4-Jun-26	345188	15.00	517,782
8	DHAKA BANK PLC	18-May-26	475,000	10.00	475,000
9	EASTLAND INSURANCE PLC	2-Jun-26	120000	10.00	120,000
10	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	100,000	11.00	110,000
11	JAMUNA BANK PLC	3-Jun-26	860000	29.00	2,494,000
12	MERCANTILE ISLAMIC INSURANCE PLC	1-Jun-26	1,034,115	10.00	1,034,115
13	NCC BANK PLC	21-May-26	200,000	17.00	340,000
14	NITOL INSURANCE PLC	10-May-26	257,547	10.00	257,547
15	SOUTHEAST BANK PLC	21-May-26	1,183,356	3.00	355,007
16	STANDARD INSURANCE PLC	24-May-26	22,000	12.00	26,400
17	TRUST BANK PLC	11-Jun-26	712623	8.00	570,098
	Total=				6,969,033

Interest Receivable as at 30 June 2026

Sl	Company Name	Coupon Rate	Amount
1	05Y BGTB 15/05/2029 (TB5Y0529)	12.40	161,889
2	10Y BGTB 17/04/2034 (TB10Y0434)	12.15	374,625
3	5Y BGTB 13/12/2028 (TB5Y1228)	10.35	81,938
4	IBBL MUDARABA PERPETUAL BOND		3,496,800
	Total=		4,115,251

ICB Asset Management Accounts Department

FIRST ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Interest Income from January 2026 to June 2026

Annexure-E

Sl	Bank & Branch	Year	Account	Amount
A	**Interest income on short term deposit**			
1	IFIC Bank PLC (Principal Br)		1001-054070-041	29,579
2	BRAC Bank PLC (Motijheel Br.)		`2074624640001	468,116
1	IFIC Bank PLC (Barishal Branch)		5064-016370-041	3,750
4	Dhaka Bank PLC (SIP)		1061500000468	445
2	BRAC Bank PLC (Shantinagar Br.)		`2074624640002	831,093
6	IFIC Bank PLC (Principal Br)	2000-01	1008-111266-041	648
7	IFIC Bank PLC (Principal Br)	2002-03	1008-111293-041	2,799
8	IFIC Bank PLC (Principal Br)	2003-04	1008-111306-041	2,411
3	IFIC Bank PLC (Principal Br)	2004-05	1008-111322-041	3,275
4	IFIC Bank PLC (Principal Br)	2005-06	1008-111339-041	330
5	IFIC Bank PLC (Principal Br)	2006-07	1008-111358-041	332
12	IFIC Bank PLC (Principal Br)	2007-08	1008-000118-041	652
13	IFIC Bank PLC (Principal Br)	2008-09	1008-000222-041	932
14	IFIC Bank PLC (Principal Br)	2010-11	1008-000344-041	914
15	IFIC Bank PLC (Principal Br)	2011-12	1008-000434-041	872
16	IFIC Bank PLC (Principal Br)	2012-13	1008-000508-041	1,080
17	IFIC Bank PLC (Principal Br)	2013-14	1008-000590-041	387
6	IFIC Bank PLC (Principal Br)	2014-15	1008-000659-041	210
19	IFIC Bank PLC (Principal Br)	2016	1001-026966-041	667
20	Jamuna Bank PLC (Shantinagar Br)	2017	1201000018163	21,052
21	Jamuna Bank PLC (Shantinagar Br)	2018	1201000018287	15,126
22	Jamuna Bank PLC (Shantinagar Br)	2019	1201000018390	130,017
23	Jamuna Bank PLC (Shantinagar Br)	2020	1201000018572	29,197
24	Jamuna Bank PLC (Shantinagar Br)	2021	1201000018797	35,298
25	IFIC Bank PLC (Principal Br)	2022	0100-100475-041	32,270
26	IFIC Bank PLC (Principal Br)	2023	0100-100590-041	54,106
27	IFIC Bank PLC (Principal Br)	2024	`0220042989041	31,076
	Sub Total=			**1,696,633**

B	**Interest income on listed bond**		
Sl	**Company/Bank Name**	**Coupon Rate**	**Amount**
1	APSCL NON-CONVERTIBLE BOND		262,500
2	IBBL MUDARABA PERPETUAL BOND		3,496,800
3	05Y BGTB 15/05/2029 (TB5Y0529)	12.40	618,372
4	10Y BGTB 17/04/2034 (TB10Y0434)	12.15	905,353
5	5Y BGTB 13/12/2028 (TB5Y1228)	10.35	772,885
	Sub Total=		**6,055,911**
	GrandTotal=		**7,752,544**

ICB Asset Management Co. Accounts Department